

Board of Education Meeting Agenda  
Monday, December 9, 2024 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, C and D were sent to all members of the Board of Education for review. The administration recommends approval by consent of the items in section B of the agenda identified with an asterisk and receipt of the information and proposals in sections C and D identified with an asterisk.

B.1. \*Approval of Minutes  
Board Secretary

Administrative Recommendation: Approve the Minutes of the November 4, 2024,  
Board of Education meeting.

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

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for  
November, 2024.

B.3. \*Payment of Claims  
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling  
\$6,586,404.85.

B.4. \*Release from Contract  
Sharra Smith

Administrative Recommendation:(1) Deborah Watson be released from her contract  
effective November 22, 2024 and that (2) William McKean and (3) Janice Miller be  
released from their contracts effective May 22, 2025.

B.5. \*Election of New Teachers  
Sharra Smith

Administrative Recommendation: (1) Taylor Wolfe be elected to the certified staff for  
the 2024-25 school year effective January 6, 2025 subject to her release from any  
contractual agreements with other school districts.

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 2023-2024 fiscal year Audit Report will be presented by the District's external auditors, Bergan KDV.

Tim Lens and Austen Thielen, CPA's 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 2023-2024 fiscal year as presented by the District's external auditors, Bergan KDV.

### C.2. School Bus Purchase

Matt Moore

Tonight, the administration will ask the Board to approve the purchase of three new Thomas school buses from Truck Center Companies in the amount of \$181,770.00 per bus.

### C.3. \*Board Policy Review

Jeff Rippe

The following polices were presented for proposal or revision by the Board at the November meeting and presented tonight for approval by consent:

202.02	Conflicts of Interest	-	Revised
606.02	Projection Maps	-	Proposed
706.01	Purchasing Procedures	-	Revised
1003	Public Examination of School District Records	-	Revised

## D. Commendations

### D.1. \*Veterans' Day Student Essay

Congrats to Veterans' Day Student Essay award winner Evalynn Kinchler, 5th grader at Bertha Barber Elementary! Evalynn was given the honor of reading her essay & sharing what Veterans' Day means to her. Joining Evalynn was her family, teacher, and the school lead teacher and principal. Way to go Evalynn! And, Thank You

Veterans.

#### D.2. \*DECA Fall Invitational

Bellevue East DECA competed in the Fall Invitational hosted by Omaha Central. Congratulations to the following award winners: Mary Ziegerer, 1st Place Principles of Finance; Mackenzie Smock, 1st Place Quick Serve Restaurant Management; and Adrian Davis, 2nd Place Accounting Series Top 8: Jaidyn Gaddis, Hotel and Lodging Management and Taylana Tolbert, Marketing Communications Series

#### D.3. \*Forensics

Congratulations to the Bellevue West Forensics Team as they competed at the Millard West GOLD and the Omaha Buena Vista tournament. Millard West GOLD results: Andrew Nikolaus placed 6th in Humorous Interpretation. Omaha Buena Vista tournament results: the team placed 5th overall; and Individual Medalists were: Arianna Miranda, 6th in Novice Dramatic Interpretation; Dean Compton, 6th in Novice Extemporaneous; Aarj Patel, 3rd in Informative; Mason Bird, 6th in Original Oratory; and Isaiah Perry, 4th in Original Oratory. Aarj, Mason, and Isaiah earned their first bids to compete at NIETOC Nationals in Liberty, Missouri this Spring.

Congratulations to the Bellevue West Forensics team on their great finish at Millard South in November. The team finished in 2nd place. Individual medalists were: Shaylee Hobbs, Program Oral Interpretation Champion, 4th in Impromptu, Aarj Patel, 3rd in extemp and impromptu, Elizabeth Stratton 3rd in Entertainment, Isaiah Perry, 7th in Oratory, Mason Bird Impromptu Champion and 3rd in Oratory, Kalyssa Williams 4th in Dramatic Interpretation. Aarj, Shaylee, Mason, and Isaiah are qualified for the NIETOC National competition in Kansas City in May.

#### D.4. \*Unified Metro Bowling

Congratulations to Bellevue West Unified Bowling team on winning the Metro Championship in November Team members include: Chris Pedersen, Trevor Boyer, Malakai Lewis, Marcus Linder, and Hailey Reineke

#### D.5. \*Bennington Bowling Invite

Congratulations to the Bellevue West & Bellevue East Unified Bowling teams at the Bennington Invite! Bellevue West placed 1st and Bellevue East placed 2nd.

D.6. \*Omaha Symphony Choral Collaborative

Congratulations to the West High Singers for their involvement in the Choral Collaborative in November at the Holland Performing Arts Center. The Bellevue West Choir was one of 6 choirs selected to sing with the Omaha Symphony and 4 great opera singers in Mendelssohn's Elijah for 90-minutes of challenging music. Bellevue West is the only choir that has been selected to participate in this every year that this event has been going on.

E. Information Items

E.1. BPS Foundation Update

Jeff Rippe

Jon Costello, Executive Director of the Bellevue Public Schools Foundation will give the Board an update on the Foundation.

E.2. Assessment and Accountability Update

Fran Pokorski

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

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. There were no items submitted for Public Comment for this meeting.

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

MABE - Maureen McNamara

Other Meetings Attended

H. Future Business  
Board President

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

I. Special Recognition

I.1. Kristy Kiviniemi  
Jeff Rippe

Tonight, the Bellevue Public Schools would like to recognize Vice President Kristy Kiviniemi for serving on the Board of Education for the last four years.

J. Executive Session  
Board President

Adjourn to Executive Session to consider matters relating to strategy sessions for potential litigation regarding payment in lieu of taxes, 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 4, 2024**

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:30 p.m. on Monday, November 4, 2024, 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 Sarpy County Times 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.

Attendance Taken at 6:30 PM.

**A. Routine Business**

**A.1. Call to Order**

**A.2. Roll Call**

Attendance Taken at 6:30 p.m.

**Board Members in Attendance:**

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

**Also, in Attendance:**

Jeff Rippe, Superintendent  
Col. Aaron Gray, Military Advisor  
Staff Members

**Absent Board Members:**

Scott Eby: Absent

**A.3. Open Meetings Law**

President Maureen McNamara noted a copy of the Open Meetings Act is posted on the wall of the board room.

**A.4. Pledge of Allegiance**

President Maureen McNamara led those in attendance in the Pledge of Allegiance.

**B. Special Recognition**

**B.1. State Marching Band Champions**

President Maureen McNamara and Dr. Rippe offered congratulations to the Bellevue West Thunderbirds who placed 1<sup>st</sup> in Class 4A and are the overall 2024 Nebraska State Marching Band Champions. Each member of the band will receive a certificate on behalf of the Bellevue Public School District.

**B.2. State Marching Band Runner-Up**

President Maureen McNamara and Dr. Rippe offered congratulations to the Bellevue East Chieftains who placed 2<sup>nd</sup> in Class 4A at the 2024 Nebraska State Marching Band Championship. Each member of the band will receive a certificate on behalf of the Bellevue Public School District.

**B.3. Military Family 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 matters 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 received the information and proposals in sections E and F identified with an asterisk. Passed with a motion by Sarah Centineo and a second by Kristy Kiviniemi.

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

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

Approved the Minutes of the October 7, 2024, Board of Education meeting.

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

Acknowledged receipt of the Treasurer's Report for October.

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

Approved the payment of claims totaling \$2,459,454.33.

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

(1) Jason Shockey was released from his contract effective May 22, 2025.

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

(1) Brandie Jones was elected to the certified staff for the 2024-25 school year effective October 14, 2024 and (2) Raegan Hughes, (3) Krista Menninga, (4) Megan Mendick and (5) Emily Moore were elected to the certified staff for the 2024-25 school year effective January 6, 2025 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 the resolution to renew the district’s \$5 million line of credit with First Interstate Bank that comes due on December 12, 2024. The line of credit would be available until December, 2025.

**Motion Passed:** I move to approve the resolution to renew the district's \$5 million line of credit with First Interstate Bank. Passed with a motion by Phil Davidson and a second by Nina Wolford.

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

**E. Commendations**

**E.1. \*Nebraska High School Press Association**

**E.2. \*Ozark Mountain Marching Festival**

**E.3. \*2024 NSBA State Marching Band Competition**

**F. Information Items**

**F.1. Heart Safe Schools**

Sue Fjelstad, Coordinator of EL Programs and Public Health shared Bellevue Public Schools has partnered with Children’s Nebraska and the Bellevue Fire Department to take part in the Heart Safe School that is a nation-wide program. Tonight, Matt Carper the Community Health Outreach Coordinator for Children’s Nebraska recognized Bellevue East and Bellevue West as Heart Safe Schools. As part of the program, each building completed specific training, created a Cardiac Emergency Response Plan, conducted drills, and ensured AED’s were accessible and functional.

All other schools in the district will complete the training during the 2024-25 school year to receive the designation.

**F.2. School Climate Transformation Grant Update**

Dr. Fran Pokorski, Director of Assessment and Accreditation presented the final report for the School Climate Transformation Grant. In October 2019, the District was awarded \$2,790,918 by the U.S. Department of Education for a district wide PBIS tiered support for social and behavior skills for students and improve school climate. The grant also provided professional development for staff, along with support for students and family success. Dr. Pokorski reviewed the Multi-tiered System of Support, the BPS System and Practices, the Boys Town Education Model that teachers use, along with the different comprehensive support that is available for students and families.

**F.3. Board Policy Review**

Tonight, Dr. Rippe presented the following board policies for the Board to review with approval to take place at the December board meeting.

202.02 Conflict of Interest – Revised to be compliant with new legislation.

606.02 Projection Maps – Proposed to be compliant new legislation.

706.01 Purchasing Procedures – Revised to be compliant with new legislation.

1003 Public Examination of School District Records – Revised to be compliant with new legislation.

**F.4. \*Project IMPACT-WL and Project Operation Take Flight Update**

Accepted the Project IMPACT-WL and Project Operation Take Flight Update by consent.

**G. Public Comment Period**

None

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

BPS Foundation – Maureen McNamara reported the BPS Foundation Gala was a success with raising \$101,090 to be used for classroom grants, scholarships, playgrounds, and more.

MABE – Maureen McNamara reported during the October meetings, districts are beginning the process of teacher negotiations.

**I. Future Business**

November 12-14, Cognia Accreditation Visit

November 20-22, NASB/NASA State Education Conference (CHI Health Center – Downtown Omaha)

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

**J. Adjourn**

**Motion Passed:** I move to adjourn the November 4, 2024, meeting of the Board of Education. Passed with a motion at 7:08 p.m. by Kristy Kiviniemi and a second by Phil Davidson.

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

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Secretary

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

**November, 2024**

**BELLEVUE PUBLIC SCHOOLS  
Bellevue, Nebraska**

**BELLEVUE PUBLIC SCHOOLS**  
**Financial Summary**  
**November 29, 2024**

Accounts	Book Balance 10-29-24	Receipts	Expenditures	Book Balance 11-29-24	Funds Invested 11-29-24	Adjusted Balance 11-29-24
General Fund*	5,767,837.88	10,399,000.58	10,343,597.76	5,823,240.70	267,677.81	5,555,562.89
District Revolving Account*	69,039.56	40,056.55	32,210.00	76,886.11	-	76,886.11
Special Building Fund*	3,283,630.13	17,439.86	627,602.18	2,673,467.81	2,195,061.87	478,405.94
Social Security & Retirement Fund*	3,708.50	100.37	1,330.87	2,478.00	-	2,478.00
Bond Debt Fund *	4,409,145.65	25,428.42	-	4,434,574.07	-	4,434,574.07
Bond Projects Sweep Fund**	12,436,066.95	43,510.54	3,649,775.97	8,829,801.52	8,829,801.52	(0.00)
School Lunch Fund*	(497,420.99)	1,138,589.28	579,227.82	61,940.47	256,241.70	(194,301.23)
General Severance*	203,719.97	585.63	12,083.14	192,222.46	147,481.93	44,740.53
Student Fees Fund*	35,505.64	-	11,500.00	24,005.64	-	24,005.64
Lewis & Clark Activity Fund*	64,372.72	7,998.72	1,490.66	70,880.78	-	70,880.78
Logan Activity Fund****	18,787.10	6,978.16	2,169.95	23,595.31	-	23,595.31
Mission Activity Fund*	23,632.61	8,739.25	3,495.53	28,876.33	-	28,876.33
Bellevue East Activity Fund*	409,858.78	51,950.38	49,823.23	411,985.93	-	411,985.93
Bellevue West Activity Fund*	410,508.05	61,521.43	53,818.49	418,210.99	-	418,210.99
District Activity Fund****	1,885,717.05	88,278.92	32,051.34	1,941,944.63	930,064.74	1,011,879.89
<b>Totals</b>	<b>28,525,487.81</b>	<b>11,890,178.09</b>	<b>15,400,176.94</b>	<b>25,015,488.96</b>	<b>12,626,329.57</b>	<b>12,389,159.39</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, 2024**

**Percent of Year**

**25%**

**RECEIPTS**

ACCOUNT	ANTICIPATED	Y-T-D RECEIVED 2024-25	Y-T-D RECEIVED 2023-24	Year To Date % Received 2024-25
Cash Reserve	\$ -	\$ -	\$ -	0.00%
Taxes	\$ 50,850,299	\$ 1,710,383	\$ 1,463,979	3.36%
Public Power Sales Tax	\$ 330,000	\$ -	\$ -	0.00%
Motor Vehicle Tax	\$ 4,000,000	\$ 1,131,683	\$ 999,497	28.29%
Interest	\$ 100,000	\$ 25,493	\$ 16,369	25.49%
Other Local Receipts	\$ 500,000	\$ 123,477	\$ 369,386	24.70%
County Fines & Licenses	\$ 250,000	\$ 80,972	\$ 69,019	32.39%
State Aid	\$ 50,478,429	\$ 15,143,529	\$ 15,695,855	30.00%
Special Ed. Programs	\$ 13,200,000	\$ -	\$ -	0.00%
Special Ed. Transportation	\$ 1,375,000	\$ -	\$ -	0.00%
High Ability Learners	\$ 60,000	\$ 59,414	\$ 63,465	99.02%
ProRata Motor Vehicle	\$ 90,000	\$ 12,258	\$ 11,722	13.62%
State Apportionment	\$ 1,500,000	\$ -	\$ -	0.00%
PEAK Grant	\$ 73,508	\$ -	\$ -	0.00%
Other State Receipts	\$ 132,293	\$ 49,908	\$ 17,064	37.73%
Title I	\$ 1,300,000	\$ 407,952	\$ -	31.38%
Title IIA	\$ 225,000	\$ 90,639	\$ -	40.28%
Title III	\$ 63,000	\$ 36,329	\$ -	57.67%
IDEA	\$ 2,075,000	\$ 643,886	\$ 140,329	31.03%
SPED Region 20 Grant	\$ 22,500	\$ 14,272	\$ 5,274	63.43%
MIPS	\$ 300,000	\$ 162,495	\$ 80,276	54.16%
Med Admin NASB	\$ 115,000	\$ 31,418	\$ 28,582	27.32%
Impact Aid	\$ 4,500,000	\$ 2,280,068	\$ 3,178,114	50.67%
Federal Vocational Ed	\$ 75,000	\$ -	\$ -	0.00%
Other Federal Source	\$ 1,330,000	\$ 908,968	\$ 869,190	68.34%
ROTC	\$ 140,000	\$ 43,987	\$ 40,097	31.42%
Services Coordination	\$ 440,000	\$ 104,262	\$ 103,021	23.70%
Loans	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 133,525,029</b>	<b>\$ 23,061,391</b>	<b>\$ 23,151,239</b>	<b>17.27%</b>

**DISBURSEMENTS**

CATEGORY	BUDGET	CURRENT DISBURSED 2024-25	PRIOR YEAR DISBURSED 2023-24	Year To Date % Disbursed 2024-25
Instructional Services	\$ 65,928,040	\$ 18,059,035	\$ 17,582,908	27.39%
<b>Support Services</b>				
Special Education	\$ 22,786,777	\$ 5,988,569	\$ 5,700,194	26.28%
Pupil Services	\$ 6,442,418	\$ 1,668,688	\$ 1,575,905	25.90%
Staff Services	\$ 8,420,511	\$ 2,049,713	\$ 1,955,007	24.34%
General Administration	\$ 2,224,124	\$ 497,403	\$ 596,821	22.36%
School Administration	\$ 6,522,044	\$ 1,587,444	\$ 1,649,391	24.34%
Business	\$ 1,272,886	\$ 330,713	\$ 303,041	25.98%
Operation of Plant	\$ 8,983,035	\$ 2,252,393	\$ 2,184,151	25.07%
Maintenance of Plant	\$ 3,645,834	\$ 2,155,958	\$ 1,969,682	59.13%
Pupil Transportation	\$ 5,764,363	\$ 1,917,480	\$ 1,804,279	33.26%
Debt Services	\$ 25,000	\$ -	\$ -	0.00%
Summer School	\$ 1,510,000	\$ 3,419	\$ -	0.23%
<b>TOTAL</b>	<b>\$ 133,525,029</b>	<b>\$ 36,510,817</b>	<b>\$ 35,321,379</b>	<b>27.34%</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$ (0)</b>	<b>\$ (13,449,427)</b>	<b>\$ (12,170,140)</b>	<b>-10.07%</b>

## State of Nebraska Disbursement Categories

### Instructional Services

Carl Perkins Vocational Innovation Grant  
DoDEA Health Sciences Grant  
DoDEA Operation Take Flight Grant  
DoDEA World Language Grant  
Dept of Education Project Shape Up  
Early Childhood Instruction  
ELL Plan  
Flex Funding  
High Ability Learners Program  
Instructional Substitutes  
CTE grant  
Poverty Plan  
Regular K-12 Instruction  
Summer School  
Textbook Loan Program  
Title I  
Title III - Immigrant/Limited English Proficiency

### 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-24

<b>FUND NAME</b>	<b>BALANCE OCT</b>	<b>RECEIPTS NOV</b>	<b>DISBURSEMENTS NOV</b>	<b>BALANCE NOV</b>
SPECIAL BUILDING FUND	\$ 3,283,630.13	\$ 17,439.86	\$ (627,602.18)	\$ 2,673,467.81
BANK BALANCE	\$ 2,673,467.81			
PLUS O/S DEPOSITS	\$ -			
LESS O/S CHECKS	\$ -			
<b>TOTAL CASH</b>	<b>\$ 2,673,467.81</b>			

**Bellevue Public Schools Bond Fund**  
Nov-24

<b>FUND NAME</b>	<b>BALANCE OCT</b>	<b>RECEIPTS NOV</b>	<b>DISBURSEMENTS NOV</b>	<b>BALANCE NOV</b>
BOND FUND (Debt)	\$ 4,409,145.65	\$ 25,428.42	\$ -	\$ 4,434,574.07
BOND PROJECT FUND	\$ 12,436,066.95	\$ 43,510.54	\$ (3,649,775.97)	\$ 8,829,801.52

**Lunch Program Income Statement**  
Nov-24

Revenues:	
Lunch Program	\$185,477.75
State & Federal Funding	\$897,492.07
Catering	\$9,201.36
Vending	\$240.14
<b>Total Revenues</b>	<b>\$1,092,411.32</b>
Expenses:	
Salaries	\$274,853.82
Supplies	\$278,184.35
Repairs	\$9,618.89
Miscellaneous	\$16,570.76
<b>Total Expenses</b>	<b>\$579,227.82</b>
<b>Net Income (Loss)</b>	<b>\$ 513,183.50</b>

<b>FUND NAME</b>	<b>BALANCE 9/1/24</b>	<b>RECEIPTS YTD</b>	<b>DISBURSEMENTS YTD</b>	<b>BALANCE 11/30/24</b>
Lunch Fund	\$ 306,367.43	\$ 1,624,257.88	\$ (1,868,684.84)	\$ 61,940.47

**Bellevue Public Schools Employee Benefit Fund**  
Nov-24

<b>FUND NAME</b>	<b>BALANCE OCT</b>	<b>RECEIPTS NOV</b>	<b>DISBURSEMENTS NOV</b>	<b>BALANCE NOV</b>
Social Security & Retirement	\$ 3,708.50	\$ 100.37	\$ (1,330.87)	\$ 2,478.00
General Severance	\$ 203,719.97	\$ 585.63	\$ (12,083.14)	\$ 192,222.46
<b>TOTAL</b>	<b>\$ 207,428.47</b>	<b>\$ 686.00</b>	<b>\$ (13,414.01)</b>	<b>\$ 194,700.46</b>

**Bellevue Public Schools Student Fees Fund**  
Nov-24

<b>FUND NAME</b>	<b>BALANCE OCT</b>	<b>RECEIPTS NOV</b>	<b>DISBURSEMENTS NOV</b>	<b>BALANCE NOV</b>
BELLEVUE EAST HS	\$ 843.44	\$ -	\$ -	\$ 843.44
BELLEVUE WEST HS	\$ 34,662.20	\$ -	\$ (11,500.00)	\$ 23,162.20
<b>TOTAL</b>	<b>\$ 35,505.64</b>	<b>\$ -</b>	<b>\$ (11,500.00)</b>	<b>\$ 24,005.64</b>

**LEWIS & CLARK MIDDLE SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 10/29/2024  
**To Date:** 11/29/2024

**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	\$107.79	\$3.00	\$0.00	\$0.00	\$110.79	\$0.00	\$110.79
110	STAFF AFFAIRS	\$888.32	\$150.00	\$0.00	\$0.00	\$1,038.32	\$0.00	\$1,038.32
120	FINES	\$556.16	\$0.00	\$0.00	\$0.00	\$556.16	\$0.00	\$556.16
130	FACILITY USE FEES	\$1,067.47	\$400.00	\$0.00	\$0.00	\$1,467.47	\$0.00	\$1,467.47
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	\$100.01	\$0.00	\$0.00	\$0.00	\$100.01	\$0.00	\$100.01
170	SCOUT SNACK	\$434.81	\$0.00	\$0.00	\$0.00	\$434.81	\$0.00	\$434.81
180	ROBOTICS	\$514.31	\$0.00	\$0.00	\$0.00	\$514.31	\$0.00	\$514.31
190	DISCOVERY SHOW CHOIR	\$504.25	\$114.30	\$0.00	\$0.00	\$618.55	\$0.00	\$618.55
200	H.A.L.	\$3,204.12	\$0.00	\$0.00	\$0.00	\$3,204.12	\$0.00	\$3,204.12
210	BPS FOUNDATION GRANTS	\$723.57	\$4,558.00	\$0.00	\$0.00	\$5,281.57	\$0.00	\$5,281.57
220	GRANTS	\$2,618.20	\$0.00	\$(41.95)	\$0.00	\$2,576.25	\$0.00	\$2,576.25
230	NATIONAL HISTORY DAY	\$16.30	\$0.00	\$0.00	\$0.00	\$16.30	\$0.00	\$16.30
240	BPS VOCAL MUSIC	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00
250	BPS BANDS	\$3,723.23	\$0.00	\$0.00	\$0.00	\$3,723.23	\$0.00	\$3,723.23
260	ACADEMIC TEAMS	\$40.65	\$0.00	\$0.00	\$0.00	\$40.65	\$0.00	\$40.65
270	ATHLETIC TEAMS	\$4,926.44	\$0.00	\$0.00	\$0.00	\$4,926.44	\$0.00	\$4,926.44
300	PBIS	\$1,393.68	\$0.00	\$0.00	\$0.00	\$1,393.68	\$0.00	\$1,393.68
350	GSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
360	SPIRIT CLUB	\$13.42	\$314.00	\$(314.00)	\$0.00	\$13.42	\$0.00	\$13.42
380	ATHLETICS	\$20,186.50	\$1,036.00	\$0.00	\$0.00	\$21,222.50	\$0.00	\$21,222.50
400	TEAMMATES	\$279.20	\$0.00	\$0.00	\$0.00	\$279.20	\$0.00	\$279.20
402	NATIONAL JR HONOR SOCIETY	\$6,057.00	\$0.00	\$0.00	\$0.00	\$6,057.00	\$0.00	\$6,057.00
404	STUDENT COUNCIL	\$7,236.01	\$774.03	\$(726.71)	\$0.00	\$7,283.33	\$0.00	\$7,283.33
406	LEWIS & CLARK MUSIC DEPT	\$(222.84)	\$0.00	\$0.00	\$0.00	\$(222.84)	\$0.00	\$(222.84)
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	\$592.21	\$0.00	\$0.00	\$0.00	\$592.21	\$0.00	\$592.21
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	\$550.36	\$0.00	\$0.00	\$0.00	\$550.36	\$0.00	\$550.36
424	YEARBOOK	\$5,370.20	\$0.00	\$0.00	\$0.00	\$5,370.20	\$0.00	\$5,370.20
426	BUILDERS CLUB	\$452.05	\$0.00	\$0.00	\$0.00	\$452.05	\$0.00	\$452.05
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	\$744.70	\$649.39	\$(408.00)	\$0.00	\$986.09	\$0.00	\$986.09
<b>Activity Accounts Grand Total</b>		<b>\$64,372.72</b>	<b>\$7,998.72</b>	<b>\$(1,490.66)</b>	<b>\$0.00</b>	<b>\$70,880.78</b>	<b>\$0.00</b>	<b>\$70,880.78</b>

**LOGAN FONTENELLE MID SCH**

**General Ledger Report**

**Financial Report**

<b>From Date:</b>	10/29/2024
<b>To Date:</b>	11/29/2024

<b>From Acct:</b>	100
<b>To Acct:</b>	479

**Activity Accounts**

Acct	Account Name	Beg. Bal.	Recpt / JV	Dish / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$16,177.14)	\$0.00	\$(556.09)	\$0.00	(\$16,733.23)	\$0.00	\$(16,733.23)
110	STAFF AFFAIRS	(\$16,122.24)	\$388.36	\$(50.82)	\$0.00	(\$15,784.70)	\$0.00	\$(15,784.70)
120	FINES	\$23,510.47	\$0.00	\$0.00	(\$15.00)	\$23,495.47	\$0.00	\$23,495.47
130	FACILITY USE FEES	(\$623.92)	\$200.00	\$0.00	\$0.00	(\$423.92)	\$0.00	\$(423.92)
140	INTEREST	\$5.85	\$0.20	\$0.00	\$0.00	\$6.05	\$0.00	\$6.05
200	H.A.L.	\$255.94	\$0.00	\$0.00	\$0.00	\$255.94	\$0.00	\$255.94
220	NORTHROP GRUMMAN GRANTS	\$2,550.00	\$0.00	\$0.00	\$0.00	\$2,550.00	\$0.00	\$2,550.00
260	ACADEMIC TEAMS	\$619.63	\$29.50	\$0.00	\$0.00	\$649.13	\$0.00	\$649.13
360	SPIRIT CLUB	\$512.65	\$0.00	\$0.00	\$0.00	\$512.65	\$0.00	\$512.65
400	TEAMMATES	\$2.86	\$0.00	\$0.00	\$0.00	\$2.86	\$0.00	\$2.86
402	NATIONAL JR HONOR SO	(\$2,063.40)	\$0.00	\$0.00	\$0.00	(\$2,063.40)	\$0.00	(\$2,063.40)
404	STUDENT COUNCIL	(\$717.88)	\$0.00	\$0.00	\$0.00	(\$717.88)	\$0.00	(\$717.88)
406	CHESS CLUB	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
408	ART CLUB	\$116.62	\$0.00	\$0.00	\$0.00	\$116.62	\$0.00	\$116.62
410	SERVICE CLUB	\$348.04	\$0.00	\$0.00	\$0.00	\$348.04	\$0.00	\$348.04
412	DRUG FREE CLUB	(\$472.13)	\$0.00	\$(97.02)	\$0.00	(\$569.15)	\$0.00	(\$569.15)
414	INSTRUMENTAL MUSIC	\$1,322.96	\$0.00	\$0.00	\$0.00	\$1,322.96	\$0.00	\$1,322.96
416	VOCAL MUSIC	\$1,725.73	\$59.00	\$(200.00)	\$0.00	\$1,584.73	\$0.00	\$1,584.73
418	DRAMA CLUB	\$334.25	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00	\$334.25
420	DIVERSITY CLUB	\$725.47	\$110.00	\$(225.00)	\$0.00	\$610.47	\$0.00	\$610.47
424	YEARBOOK	(\$18,554.70)	\$0.00	\$0.00	\$0.00	(\$18,554.70)	\$0.00	(\$18,554.70)
450	WORLD LANGUAGE CLU	\$94.51	\$0.00	\$0.00	\$0.00	\$94.51	\$0.00	\$94.51
460	SCIENCE CLUB	\$381.90	\$0.00	\$(65.44)	\$0.00	\$316.46	\$0.00	\$316.46
462	SCIENCE OLYMPIAD	\$2,851.35	\$0.00	\$0.00	\$0.00	\$2,851.35	\$0.00	\$2,851.35
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	\$32,304.57	\$1,554.10	\$(385.00)	\$15.00	\$33,488.67	\$0.00	\$33,488.67
471	BPS FOUNDATION GRANT	\$2,558.57	\$4,637.00	\$(564.62)	\$0.00	\$6,630.95	\$0.00	\$6,630.95
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	\$281.23	\$0.00	\$0.00	\$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	(\$4,553.60)	\$0.00	\$(25.96)	\$0.00	(\$4,579.56)	\$0.00	(\$4,579.56)
478	UNIFIED ATHLETICS	\$1,397.34	\$0.00	\$0.00	\$0.00	\$1,397.34	\$0.00	\$1,397.34
479	HOPE SQUAD	(\$181.99)	\$0.00	\$0.00	\$0.00	(\$181.99)	\$0.00	(\$181.99)
<b>Activity Accounts Grand Total</b>		<b>\$18,787.10</b>	<b>\$6,978.16</b>	<b>\$(2,169.95)</b>	<b>\$0.00</b>	<b>\$23,595.31</b>	<b>\$0.00</b>	<b>\$23,595.31</b>

MISSION MIDDLE SCHOOL

General Ledger Report

Financial Report

From Date: 10/29/2024  
To Date: 11/29/2024

From Acct: 100  
To Acct: 500

Activity Accounts

Acct	Account Name	Beg. Bal.	Recept / JV	Dish / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$3,289.61	\$2,380.53	\$(1,567.50)	\$0.00	\$4,102.64	\$0.00	\$4,102.64
105	STAFF SOCIAL FUNDS	\$73.16	\$0.00	\$0.00	\$0.00	\$73.16	\$0.00	\$73.16
110	STAFF AFFAIRS	(\$42.18)	\$150.00	\$0.00	\$0.00	\$107.82	\$0.00	\$107.82
120	LIBRARY USE	\$670.92	\$0.00	\$(227.50)	\$0.00	\$443.42	\$0.00	\$443.42
130	FACILITY USE FEES	\$7,017.22	\$1,416.96	\$(1,343.83)	\$0.00	\$7,090.35	\$0.00	\$7,090.35
140	INTEREST	\$145.92	\$2.14	\$0.00	\$0.00	\$148.06	\$0.00	\$148.06
200	H.A.L.	\$697.84	\$0.00	\$0.00	\$0.00	\$697.84	\$0.00	\$697.84
210	MISSION 150	\$3,251.59	\$0.00	\$0.00	\$0.00	\$3,251.59	\$0.00	\$3,251.59
220	ATHLETICS/GATE	\$480.61	\$174.25	\$(356.70)	\$0.00	\$298.16	\$0.00	\$298.16
260	ACADEMIC TEAMS	\$87.73	\$0.00	\$0.00	\$0.00	\$87.73	\$0.00	\$87.73
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	(\$449.86)	\$65.37	\$0.00	\$0.00	(\$384.49)	\$0.00	(\$384.49)
414	INSTRUMENTAL MUSIC	\$78.14	\$0.00	\$0.00	\$0.00	\$78.14	\$0.00	\$78.14
416	VOCAL MUSIC	\$424.48	\$0.00	\$0.00	\$0.00	\$424.48	\$0.00	\$424.48
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	(\$14,981.70)	\$0.00	\$0.00	\$0.00	(\$14,981.70)	\$0.00	(\$14,981.70)
450	WORLD LANGUAGE CLUB	\$1,531.87	\$0.00	\$0.00	\$0.00	\$1,531.87	\$0.00	\$1,531.87
460	SCIENCE CLUB	\$0.15	\$0.00	\$0.00	\$0.00	\$0.15	\$0.00	\$0.15
462	SCIENCE OLYMPIAD	(\$131.66)	\$0.00	\$0.00	\$0.00	(\$131.66)	\$0.00	(\$131.66)
468	MATH CLUB	\$781.38	\$0.00	\$0.00	\$0.00	\$781.38	\$0.00	\$781.38
470	CIRCLE OF FRIENDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
472	BFS Foundation Grants	\$9,397.87	\$4,550.00	\$0.00	\$0.00	\$13,947.87	\$0.00	\$13,947.87
474	COUNSELING	\$2,136.58	\$0.00	\$0.00	\$0.00	\$2,136.58	\$0.00	\$2,136.58
476	ROBOTICS CLUB	\$3,769.91	\$0.00	\$0.00	\$0.00	\$3,769.91	\$0.00	\$3,769.91
478	MISSION PARENT GROUP	\$2,384.13	\$0.00	\$0.00	\$0.00	\$2,384.13	\$0.00	\$2,384.13
480	DICKS SPORTING FOUNDATION	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
500	Unified Soccer	\$1,316.25	\$0.00	\$0.00	\$0.00	\$1,316.25	\$0.00	\$1,316.25
<b>Activity Accounts Grand Total</b>		<b>\$23,632.61</b>	<b>\$8,739.25</b>	<b>\$(3,495.53)</b>	<b>\$0.00</b>	<b>\$28,876.33</b>	<b>\$0.00</b>	<b>\$28,876.33</b>

**BELLEVUE EAST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 10/29/2024  
**To Date:** 11/29/2024

**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	\$8,137.14	\$123.11	\$(802.58)	\$0.00	\$7,457.67	\$0.00	\$7,457.67
110	STAFF AFFAIRS	\$4,399.89	\$660.90	\$(406.06)	\$905.00	\$5,559.73	\$0.00	\$5,559.73
120	FINES	\$4,641.04	\$0.00	\$(118.25)	\$0.00	\$4,522.79	\$0.00	\$4,522.79
130	FACILITY USE FEES	\$623.43	\$7,840.00	\$(4,377.85)	\$(1,015.00)	\$3,070.58	\$0.00	\$3,070.58
140	INTEREST	\$1,121.28	\$72.68	\$0.00	\$0.00	\$1,193.96	\$0.00	\$1,193.96
150	School Store/Trading Post	\$13,966.19	\$4,749.95	\$(1,775.98)	\$120.00	\$17,060.16	\$0.00	\$17,060.16
160	Activity Fees	\$10,207.79	\$960.00	\$0.00	\$0.00	\$11,167.79	\$0.00	\$11,167.79
170	Grants	\$11,845.59	\$13,772.00	\$(1,454.80)	\$0.00	\$24,162.79	\$0.00	\$24,162.79
180	Facebook Grant	\$11,375.67	\$0.00	\$0.00	\$0.00	\$11,375.67	\$0.00	\$11,375.67
210	Freshman Class	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220	Sophomore Class	\$303.29	\$0.00	\$0.00	\$0.00	\$303.29	\$0.00	\$303.29
230	Junior Class	\$712.15	\$0.00	\$0.00	\$0.00	\$712.15	\$0.00	\$712.15
240	Senior Class	\$464.29	\$0.00	\$0.00	\$0.00	\$464.29	\$0.00	\$464.29
250	Alumni Class	\$856.02	\$0.00	\$0.00	\$0.00	\$856.02	\$0.00	\$856.02
260	Senior Sendoff	\$2,205.63	\$0.00	\$0.00	\$0.00	\$2,205.63	\$0.00	\$2,205.63
300	Athletics	\$40,505.18	\$2,010.16	\$(11,151.40)	\$(400.00)	\$30,963.94	\$0.00	\$30,963.94
320	Athletic Team Sub Accts	\$85,283.87	\$5,649.49	\$(15,233.47)	\$0.00	\$75,699.89	\$0.00	\$75,699.89
340	Cheerleaders	\$(30,838.86)	\$3,612.75	\$(237.86)	\$400.00	\$(27,063.97)	\$0.00	\$(27,063.97)
400	Hope Squad	\$102.96	\$0.00	\$0.00	\$0.00	\$102.96	\$0.00	\$102.96
402	National Honor Society	\$2,088.20	\$0.00	\$0.00	\$0.00	\$2,088.20	\$0.00	\$2,088.20
404	Student Leadership Council	\$17,052.06	\$0.00	\$1,506.73	\$0.00	\$18,558.79	\$0.00	\$18,558.79
406	Strategic Games Club	\$149.02	\$0.00	\$0.00	\$0.00	\$149.02	\$0.00	\$149.02
408	Art Club	\$108.26	\$0.00	\$0.00	\$0.00	\$108.26	\$0.00	\$108.26
410	Key Club	\$295.37	\$0.00	\$0.00	\$0.00	\$295.37	\$0.00	\$295.37
412	HOSA	\$2,814.93	\$0.00	\$0.00	\$0.00	\$2,814.93	\$0.00	\$2,814.93
414	Instrumental Music	\$(148.84)	\$0.00	\$0.00	\$0.00	\$(148.84)	\$0.00	\$(148.84)
416	Vocal Music	\$6,368.09	\$0.00	\$0.00	\$0.00	\$6,368.09	\$0.00	\$6,368.09
418	Drama Club/Thespians	\$642.79	\$0.00	\$(199.76)	\$0.00	\$443.03	\$0.00	\$443.03
420	GSA	\$109.30	\$0.00	\$0.00	\$0.00	\$109.30	\$0.00	\$109.30
424	Yearbook-Chieftain	\$68,527.16	\$1,895.00	\$(213.83)	\$0.00	\$70,208.33	\$0.00	\$70,208.33
426	Publications-Image	\$653.53	\$0.00	\$0.00	\$0.00	\$653.53	\$0.00	\$653.53
428	Newspaper-Tom Tom	\$20,487.78	\$200.00	\$0.00	\$(1,025.00)	\$19,662.78	\$0.00	\$19,662.78
430	Play/Musical Productions	\$(580.60)	\$3,282.00	\$(107.90)	\$0.00	\$2,593.50	\$0.00	\$2,593.50
432	Dance Team/Bellevedettes	\$(6,843.00)	\$2,941.00	\$(8,560.00)	\$1,015.00	\$(11,447.00)	\$0.00	\$(11,447.00)
440	ROTC	\$32,271.69	\$169.00	\$(139.27)	\$0.00	\$32,301.42	\$0.00	\$32,301.42
445	Maxwell/ROTC	\$27,844.94	\$0.00	\$0.00	\$0.00	\$27,844.94	\$0.00	\$27,844.94
452	German Club	\$416.15	\$0.00	\$(1,120.78)	\$0.00	\$(704.63)	\$0.00	\$(704.63)
454	French Club	\$293.76	\$0.00	\$0.00	\$0.00	\$293.76	\$0.00	\$293.76
456	Spanish Club	\$958.45	\$1,640.50	\$(1,970.00)	\$0.00	\$628.95	\$0.00	\$628.95
457	Latina Leaders	\$353.23	\$0.00	\$0.00	\$0.00	\$353.23	\$0.00	\$353.23
458	Latin Club	\$(140.99)	\$0.00	\$0.00	\$0.00	\$(140.99)	\$0.00	\$(140.99)
460	Aca Deca	\$(147.59)	\$0.00	\$0.00	\$0.00	\$(147.59)	\$0.00	\$(147.59)
470	FBLA	\$3,554.91	\$1,069.90	\$(2,947.97)	\$0.00	\$1,676.84	\$0.00	\$1,676.84
474	FEA	\$132.16	\$0.00	\$0.00	\$0.00	\$132.16	\$0.00	\$132.16
476	Forensics	\$2,475.86	\$0.00	\$0.00	\$0.00	\$2,475.86	\$0.00	\$2,475.86
480	Family Consumer Science	\$106.72	\$300.00	\$0.00	\$0.00	\$406.72	\$0.00	\$406.72
482	Culinary Arts	\$965.40	\$0.00	\$0.00	\$0.00	\$965.40	\$0.00	\$965.40
484	Skills USA	\$7,475.70	\$0.00	\$(512.20)	\$0.00	\$6,963.50	\$0.00	\$6,963.50
487	Science	\$2,572.17	\$121.94	\$0.00	\$0.00	\$2,694.11	\$0.00	\$2,694.11
488	Leadership Academy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	POST PROM	\$4,754.07	\$0.00	\$0.00	\$0.00	\$4,754.07	\$0.00	\$4,754.07

**BELLEVUE EAST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

<b>From Date:</b>	10/29/2024
<b>To Date:</b>	11/29/2024

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

**Activity Accounts**

<b>Acct</b>	<b>Account Name</b>	<b>Beg. Bal.</b>	<b>Recpt / JV</b>	<b>Disb / JV</b>	<b>Transfers</b>	<b>End. Bal.</b>	<b>YTD Payables</b>	<b>Work Bal</b>
495	Special Education	\$2,501.25	\$0.00	\$0.00	\$0.00	\$2,501.25	\$0.00	\$2,501.25
497	Circle of Friends	\$188.67	\$0.00	\$0.00	\$0.00	\$188.67	\$0.00	\$188.67
500	Activity Clearing	(\$4,000.00)	\$0.00	\$0.00	\$0.00	(\$4,000.00)	\$0.00	\$(4,000.00)
505	Counseling	\$49,645.63	\$880.00	\$0.00	\$0.00	\$50,525.63	\$0.00	\$50,525.63
<b>Activity Accounts Grand Total</b>		<b>\$409,858.78</b>	<b>\$51,950.38</b>	<b>\$(49,823.23)</b>	<b>\$0.00</b>	<b>\$411,985.93</b>	<b>\$0.00</b>	<b>\$411,985.93</b>

**BELLEVUE WEST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 10/29/2024  
**To Date:** 11/29/2024

**From Acct:** 100  
**To Acct:** 523

**Activity Accounts**

Acct	Account Name	Beg. Bal.	Recpt / JV	Dish / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	Student Affairs	\$2,444.01	\$0.00	\$(19.00)	\$0.00	\$2,425.01	\$0.00	\$2,425.01
102	T-Bird Café	\$10.37	\$0.00	\$0.00	\$0.00	\$10.37	\$0.00	\$10.37
110	Staff Affairs	\$1,844.14	\$550.00	\$(493.49)	\$0.00	\$1,900.65	\$0.00	\$1,900.65
120	Fines	\$5,533.19	\$0.00	\$0.00	\$0.00	\$5,533.19	\$0.00	\$5,533.19
122	Library Fines	\$537.90	\$0.00	\$0.00	\$0.00	\$537.90	\$0.00	\$537.90
125	Student fees	\$525.00	\$0.00	\$0.00	\$0.00	\$525.00	\$0.00	\$525.00
130	Facility Use Fees	\$9,729.97	\$2,325.00	\$(800.83)	\$0.00	\$11,254.14	\$0.00	\$11,254.14
140	INTEREST	\$1,958.34	\$36.48	\$0.00	\$0.00	\$1,994.82	\$0.00	\$1,994.82
150	The Bird House	\$(4,219.82)	\$4,006.67	\$(6,127.64)	\$0.00	\$(6,340.79)	\$0.00	\$(6,340.79)
160	NEA Grant	\$4,241.22	\$0.00	\$0.00	\$0.00	\$4,241.22	\$0.00	\$4,241.22
161	West Welcomers Grant	\$339.72	\$0.00	\$0.00	\$0.00	\$339.72	\$0.00	\$339.72
162	Art Display Panel Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
163	Classroom Grant	\$87.19	\$0.00	\$0.00	\$0.00	\$87.19	\$0.00	\$87.19
164	Ritonya Grant	\$49.97	\$0.00	\$0.00	\$0.00	\$49.97	\$0.00	\$49.97
165	Facebook Community Action	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
170	BPS Foundation Grants	\$2,175.36	\$12,303.00	\$0.00	\$0.00	\$14,478.36	\$0.00	\$14,478.36
171	Foundation Giving Grant	\$(0.50)	\$0.00	\$0.00	\$0.00	\$(0.50)	\$0.00	\$(0.50)
172	EducationQuest Foundation	\$711.14	\$7,500.00	\$(658.21)	\$0.00	\$7,552.93	\$0.00	\$7,552.93
173	PSAT	\$1,521.36	\$0.00	\$(1,020.96)	\$0.00	\$500.40	\$0.00	\$500.40
174	MTSS	\$810.00	\$0.00	\$(180.00)	\$0.00	\$630.00	\$0.00	\$630.00
175	AFCEA Grant	\$16.05	\$0.00	\$0.00	\$0.00	\$16.05	\$0.00	\$16.05
176	College and Career Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
177	AP Test Funds	\$6,595.62	\$250.00	\$0.00	\$0.00	\$6,845.62	\$0.00	\$6,845.62
180	Courtesy Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
185	Hope Squad	\$2,239.69	\$0.00	\$0.00	\$0.00	\$2,239.69	\$0.00	\$2,239.69
210	Freshman Class	\$132.51	\$0.00	\$(29.98)	\$0.00	\$102.53	\$0.00	\$102.53
220	Sophomore Class	\$298.84	\$0.00	\$0.00	\$0.00	\$298.84	\$0.00	\$298.84
230	Junior Class	\$3,278.65	\$0.00	\$0.00	\$0.00	\$3,278.65	\$0.00	\$3,278.65
240	Senior Class	\$450.73	\$0.00	\$0.00	\$0.00	\$450.73	\$0.00	\$450.73
250	Alumni Class	\$2,557.58	\$0.00	\$0.00	\$0.00	\$2,557.58	\$0.00	\$2,557.58
260	Circle of Friends	\$2,807.49	\$0.00	\$(120.00)	\$0.00	\$2,687.49	\$0.00	\$2,687.49
300	Athletics	\$70,455.28	\$9,505.94	\$(15,012.67)	\$0.00	\$64,948.55	\$0.00	\$64,948.55
310	Athletic Training	\$(452.97)	\$0.00	\$0.00	\$0.00	\$(452.97)	\$0.00	\$(452.97)
320	Athletic Team Sub-Accts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330	Athletic Booster Club	\$32,316.85	\$0.00	\$0.00	\$0.00	\$32,316.85	\$0.00	\$32,316.85
340	Cheerleaders	\$5,331.11	\$1,245.99	\$(786.00)	\$0.00	\$5,791.10	\$0.00	\$5,791.10
350	Strategic Games Club	\$2,426.34	\$0.00	\$0.00	\$0.00	\$2,426.34	\$0.00	\$2,426.34
360	T-Bird Sprit	\$286.67	\$0.00	\$0.00	\$0.00	\$286.67	\$0.00	\$286.67
400	Teammates	\$58.85	\$0.00	\$0.00	\$0.00	\$58.85	\$0.00	\$58.85
402	National Honor Society	\$1,592.36	\$560.00	\$0.00	\$0.00	\$2,152.36	\$0.00	\$2,152.36
403	Science National Honor S	\$266.59	\$10.00	\$0.00	\$0.00	\$276.59	\$0.00	\$276.59
404	Student Council	\$11,586.46	\$0.00	\$(549.69)	\$0.00	\$11,036.77	\$0.00	\$11,036.77
405	Mu Alpha Theta	\$958.29	\$380.00	\$0.00	\$0.00	\$1,338.29	\$0.00	\$1,338.29
406	BW Food Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	Congressional Awards C	\$322.68	\$0.00	\$0.00	\$0.00	\$322.68	\$0.00	\$322.68
410	Key Club	\$642.77	\$130.00	\$0.00	\$0.00	\$772.77	\$0.00	\$772.77
412	Sustainability Ecology	\$580.27	\$0.00	\$0.00	\$0.00	\$580.27	\$0.00	\$580.27
414	Instrumental Music	\$2,297.32	\$165.60	\$0.00	\$0.00	\$2,462.92	\$0.00	\$2,462.92
416	Vocal Music	\$27,190.44	\$7,835.80	\$(17,072.74)	\$0.00	\$17,953.50	\$0.00	\$17,953.50
418	W.A.S.T. Thespians	\$7,543.03	\$5,300.59	\$(5,245.35)	\$0.00	\$7,598.27	\$0.00	\$7,598.27
420	Diversity Club	\$1,330.48	\$0.00	\$0.00	\$0.00	\$1,330.48	\$0.00	\$1,330.48

## BELLEVUE WEST HIGH SCHOOL

## General Ledger Report

## Financial Report

<b>From Date:</b>	10/29/2024
<b>To Date:</b>	11/29/2024

<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
421	GSA	\$42.84	\$0.00	\$0.00	\$0.00	\$42.84	\$0.00	\$42.84
422	Latino Leaders	\$185.36	\$55.80	\$0.00	\$0.00	\$241.16	\$0.00	\$241.16
423	AASLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
424	Yearbook-Thunderbird	\$3,967.70	\$635.00	\$0.00	\$0.00	\$4,602.70	\$0.00	\$4,602.70
426	Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
427	Poetry Foundation	\$0.17	\$0.00	\$0.00	\$0.00	\$0.17	\$0.00	\$0.17
428	Newspaper-Westwind	\$290.23	\$0.00	\$0.00	\$0.00	\$290.23	\$0.00	\$290.23
430	Play/Musical Productions	\$28,240.75	\$506.00	\$0.00	\$0.00	\$28,746.75	\$0.00	\$28,746.75
431	Bellevue West Art	\$1,302.47	\$0.00	\$0.00	\$0.00	\$1,302.47	\$0.00	\$1,302.47
432	Dance Team/Thunderettes	\$3,590.17	\$300.00	\$(1,453.17)	\$0.00	\$2,437.00	\$0.00	\$2,437.00
434	Envirothon Grant	\$475.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00
440	ROTC	\$57,930.90	\$2,630.00	\$(1,794.49)	\$0.00	\$58,766.41	\$0.00	\$58,766.41
445	Maxwell/ROTC	\$14.58	\$219.00	\$0.00	\$0.00	\$233.58	\$0.00	\$233.58
452	German Club	\$4.65	\$0.00	\$0.00	\$0.00	\$4.65	\$0.00	\$4.65
454	French Club	\$277.95	\$0.00	\$0.00	\$0.00	\$277.95	\$0.00	\$277.95
456	Spanish Club	\$82.90	\$25.00	\$0.00	\$0.00	\$107.90	\$0.00	\$107.90
458	Latin Club	\$(4.12)	\$0.00	\$0.00	\$0.00	\$(4.12)	\$0.00	\$(4.12)
460	The Bird Box	\$2,091.36	\$351.00	\$0.00	\$0.00	\$2,442.36	\$0.00	\$2,442.36
461	FBLA-Thunder Brew	\$1,175.17	\$285.50	\$0.00	\$(100.00)	\$1,360.67	\$0.00	\$1,360.67
464	Science Olympiad Acct.	\$88.79	\$0.00	\$0.00	\$0.00	\$88.79	\$0.00	\$88.79
470	FBLA	\$(4,830.48)	\$1,299.00	\$(195.00)	\$0.00	\$(3,726.48)	\$0.00	\$(3,726.48)
472	DECA	\$2,710.88	\$708.00	\$0.00	\$0.00	\$3,418.88	\$0.00	\$3,418.88
474	Educator's Rising (FEA)	\$91.48	\$0.00	\$0.00	\$0.00	\$91.48	\$0.00	\$91.48
476	Forensics	\$6.77	\$0.00	\$(94.00)	\$100.00	\$12.77	\$0.00	\$12.77
478	Debate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
479	HOSA	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
480	Family Consumer Science	\$1,988.31	\$80.00	\$(218.57)	\$0.00	\$1,849.74	\$0.00	\$1,849.74
482	Culinary Arts	\$632.55	\$0.00	\$0.00	\$0.00	\$632.55	\$0.00	\$632.55
484	Skills USA	\$6,501.72	\$0.00	\$(590.00)	\$0.00	\$5,911.72	\$0.00	\$5,911.72
486	History Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	After Prom (Post Prom)	\$9,800.83	\$0.00	\$0.00	\$0.00	\$9,800.83	\$0.00	\$9,800.83
500	Activity Clearing	\$(3,550.00)	\$0.00	\$0.00	\$0.00	\$(3,550.00)	\$0.00	\$(3,550.00)
501	Mascots	\$2,001.78	\$173.70	\$0.00	\$0.00	\$2,175.48	\$0.00	\$2,175.48
503	Unified Bowling	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
504	Bowling	\$5,475.69	\$0.00	\$(148.36)	\$0.00	\$5,327.33	\$0.00	\$5,327.33
505	Counseling	\$39,767.56	\$0.00	\$(6.99)	\$0.00	\$39,760.57	\$0.00	\$39,760.57
506	Baseball	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
507	Boys Basketball	\$1,181.69	\$0.00	\$0.00	\$0.00	\$1,181.69	\$0.00	\$1,181.69
508	Girl's Basketball	\$4,007.39	\$331.00	\$0.00	\$0.00	\$4,338.39	\$0.00	\$4,338.39
509	Football	\$5,220.42	\$465.52	\$(606.36)	\$0.00	\$5,079.58	\$0.00	\$5,079.58
510	Boy's Golf	\$1,701.59	\$0.00	\$0.00	\$0.00	\$1,701.59	\$0.00	\$1,701.59
511	Boy's Tennis	\$105.15	\$126.00	\$0.00	\$0.00	\$231.15	\$0.00	\$231.15
512	Girl's Tennis	\$(87.12)	\$0.00	\$0.00	\$0.00	\$(87.12)	\$0.00	\$(87.12)
513	Track	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
514	Swimming	\$697.35	\$0.00	\$0.00	\$0.00	\$697.35	\$0.00	\$697.35
515	Volleyball	\$2,596.29	\$196.86	\$0.00	\$0.00	\$2,793.15	\$0.00	\$2,793.15
516	Softball	\$10,237.07	\$1,000.00	\$0.00	\$0.00	\$11,237.07	\$0.00	\$11,237.07
517	Boy's Wrestling	\$1,016.42	\$28.98	\$(214.99)	\$0.00	\$830.41	\$0.00	\$830.41
518	Boys Soccer	\$4,813.49	\$0.00	\$0.00	\$0.00	\$4,813.49	\$0.00	\$4,813.49
519	Girl's Soccer	\$2,664.26	\$0.00	\$0.00	\$0.00	\$2,664.26	\$0.00	\$2,664.26
520	Girl's Golf	\$3,363.59	\$0.00	\$0.00	\$0.00	\$3,363.59	\$0.00	\$3,363.59

**BELLEVUE WEST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

<b>From Date:</b>	10/29/2024
<b>To Date:</b>	11/29/2024

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

**Activity Accounts**

Acct	Account Name	Beg. Bal.	Recept / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
521	T-bird Customs	\$98.51	\$0.00	\$0.00	\$0.00	\$98.51	\$0.00	\$98.51
522	Cross Country	\$569.45	\$0.00	\$(380.00)	\$0.00	\$189.45	\$0.00	\$189.45
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>\$410,508.05</b>	<b>\$61,521.43</b>	<b>\$(53,818.49)</b>	<b>\$0.00</b>	<b>\$418,210.99</b>	<b>\$0.00</b>	<b>\$418,210.99</b>

BELLEVUE PUBLIC SCHOOLS

General Ledger Report

Financial Report

From Date: 10/29/2024  
To Date: 11/29/2024

From Acct: 1001  
To Acct: 9960

Acct	Account Name	Begin. Bal.	Receipt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1001	AVERY	\$33,864.55	\$5,031.00	\$(2,657.74)	\$2,340.00	\$38,577.81	\$0.00	\$38,577.81
1002	BELLAIRE	\$4,250.23	\$3,944.81	\$(604.07)	\$0.00	\$7,590.97	\$0.00	\$7,590.97
1004	BERTHA BARBER	\$10,884.56	\$3,392.00	\$(640.62)	\$0.00	\$13,635.94	\$0.00	\$13,635.94
1005	BETZ	\$18,306.54	\$2,689.86	\$(1,693.33)	\$0.00	\$19,303.07	\$0.00	\$19,303.07
1006	BIRCHCREST	\$69,945.28	\$3,325.00	\$(2,578.34)	\$0.00	\$70,691.94	\$0.00	\$70,691.94
1007	CENTRAL	\$14,290.46	\$4,002.00	\$(570.46)	\$0.00	\$17,722.00	\$0.00	\$17,722.00
1008	FORT CROOK	\$13,897.80	\$3,485.00	\$(52.32)	\$0.00	\$17,330.48	\$0.00	\$17,330.48
1009	LEMAVY	\$18,979.42	\$2,124.66	\$(1,120.84)	\$0.00	\$19,983.24	\$0.00	\$19,983.24
1010	PETER SARPY	\$5,308.75	\$4,005.75	\$(204.82)	\$0.00	\$9,109.68	\$0.00	\$9,109.68
1011	TWIN RIDGE	\$11,974.05	\$3,329.00	\$(330.51)	\$0.00	\$14,972.54	\$0.00	\$14,972.54
1014	WAKE ROBIN	\$22,113.54	\$5,286.84	\$(831.88)	\$0.00	\$26,568.50	\$0.00	\$26,568.50
1015	LEONARD LAWRENCE	\$5,977.84	\$3,300.00	\$(7.90)	\$0.00	\$9,269.94	\$0.00	\$9,269.94
1016	TWO SPRINGS	\$7,088.44	\$3,583.00	\$(604.45)	\$0.00	\$10,066.99	\$0.00	\$10,066.99
1017	FAIRVIEW	\$11,830.17	\$5,602.00	\$(304.06)	\$(2,340.00)	\$14,788.11	\$0.00	\$14,788.11
1018	BELLEVUE ELEMENTARY	\$7,578.42	\$4,248.23	\$(968.15)	\$0.00	\$10,858.50	\$0.00	\$10,858.50
1101	CHAP CENTER	\$1,771.92	\$3,800.00	\$0.00	\$0.00	\$5,571.92	\$0.00	\$5,571.92
9910	BEST PROGRAM	\$1,175.78	\$1,550.00	\$(266.40)	\$0.00	\$2,459.38	\$0.00	\$2,459.38
9911	ACE PROGRAM	\$2,683.88	\$2,205.00	\$0.00	\$0.00	\$4,888.88	\$0.00	\$4,888.88
9912	FRANK KUMOR CAREER CTR	\$84,677.66	\$2,800.00	\$(9,533.51)	\$0.00	\$77,944.15	\$0.00	\$77,944.15
9913	GOVERNMENT FEES	(\$13,633.47)	\$0.00	\$(320.00)	\$0.00	(\$13,953.47)	\$0.00	(\$13,953.47)
9920	GIVESMART PROC FEES	(\$35.43)	\$0.00	\$(1.81)	\$0.00	(\$37.24)	\$0.00	(\$37.24)
9921	STEM CAMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9922	ANB INTEREST	\$338.03	\$311.87	\$0.00	\$0.00	\$649.90	\$0.00	\$649.90
9923	WELCOME CENTER	\$1,901.36	\$100.00	\$(45.00)	\$0.00	\$1,956.36	\$0.00	\$1,956.36
9924	MISSION ANNEX	\$3,228.76	\$60.00	\$(36.92)	\$0.00	\$3,251.84	\$0.00	\$3,251.84
9926	EARLY CHILDHOOD CENTER	\$3,539.31	\$3,331.00	\$(255.39)	\$0.00	\$6,614.92	\$0.00	\$6,614.92
9927	SOCIAL WORK TEAM	\$8,488.71	\$1,500.00	\$(612.01)	\$0.00	\$9,376.70	\$0.00	\$9,376.70
9928	DISTRICT APPRECIATION	\$18,011.04	\$0.00	\$(469.06)	\$0.00	\$17,541.98	\$0.00	\$17,541.98
9929	SEL GRANT	\$8,737.00	\$0.00	\$0.00	\$0.00	\$8,737.00	\$0.00	\$8,737.00
9930	STEM - FACEBOOK GRANT	\$1.19	\$0.00	\$0.00	\$0.00	\$1.19	\$0.00	\$1.19
9931	STAFF DEVELOPMENT	\$8,722.09	\$0.00	\$0.00	\$0.00	\$8,722.09	\$0.00	\$8,722.09
9932	ELEM. PRINCIPAL SUNSHINE	\$867.85	\$0.00	\$0.00	\$0.00	\$867.85	\$0.00	\$867.85
9934	TRANSPORTATION	\$16,138.25	\$2,171.58	\$(651.60)	\$0.00	\$17,658.23	\$0.00	\$17,658.23
9935	SENSORY ROOM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9936	GENERAL USE - ACTIVITY	\$91,031.99	\$6,107.58	\$(2,877.29)	\$0.00	\$94,262.28	\$0.00	\$94,262.28
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.	\$63,310.09	\$0.00	\$(1,950.00)	\$0.00	\$61,360.09	\$0.00	\$61,360.09
9940	SECONDARY BLDG.	\$43,073.64	\$2,000.00	\$(1,802.90)	\$0.00	\$43,270.74	\$0.00	\$43,270.74
9941	UNIFIED SPORTS	\$12,205.96	\$0.00	\$0.00	\$0.00	\$12,205.96	\$0.00	\$12,205.96
9942	ECC PLAYGROUND	\$15,467.14	\$3,818.00	\$0.00	\$0.00	\$19,285.14	\$0.00	\$19,285.14
9943	HALL	\$284.26	\$0.00	\$0.00	\$0.00	\$284.26	\$0.00	\$284.26
9944	COMMUNICATIONS	\$47,537.22	\$529.74	\$0.00	\$0.00	\$48,066.96	\$0.00	\$48,066.96
9945	TECHNOLOGY	\$1,166,937.95	\$645.00	\$(59.96)	\$0.00	\$1,167,522.99	\$0.00	\$1,167,522.99
9946	AFTER PROM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9947	EL PARENT GROUP (PADRE)	\$152.79	\$0.00	\$0.00	\$0.00	\$152.79	\$0.00	\$152.79
9948	WEST BASEBALL FIELD PROJ.	\$1,189.56	\$0.00	\$0.00	\$0.00	\$1,189.56	\$0.00	\$1,189.56
9949	LAC FIELD PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9950	OPERATION READ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$37,717.34	\$0.00	\$0.00	\$0.00	\$37,717.34	\$0.00	\$37,717.34

**BELLEVUE PUBLIC SCHOOLS**

**General Ledger Report**

**Financial Report**

<b>From Date:</b>	10/29/2024
<b>To Date:</b>	11/29/2024

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

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<b>Activity Accounts Grand Total</b>	<b>\$1,885,717.05</b>	<b>\$88,278.92</b>	<b>\$(32,051.34)</b>	<b>\$0.00</b>	<b>\$1,941,944.63</b>	<b>\$0.00</b>	<b>\$1,941,944.63</b>
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**Bellevue Public Schools**  
**Quarterly General Fund Budget Summary**  
**September 1, 2023 through November 30, 2024**

<b>Regular Instruction</b>		<b>2023-24 Actual</b>		<b>2024-25 Budget</b>	<b>Percent Used</b>	<b>2024-25 Actual</b>
<u>1100 - District Subs</u>						
	Salary	\$ 1,269,417	\$	1,385,000	31.46%	\$ 435,709
	Benefits	\$ 99,482	\$	110,000	32.71%	\$ 35,979
	All Other	\$ -	\$	-	0.00%	
<b>Total 1100 - District Subs</b>		<b>\$ 1,368,899</b>	<b>\$</b>	<b>1,495,000</b>	<b>31.55%</b>	<b>\$ 471,687</b>
<u>1101 - Elementary Instruction</u>						
	Salary	\$ 16,763,783	\$	17,727,000	24.84%	\$ 4,403,887
	Benefits	\$ 5,846,406	\$	6,077,250	39.55%	\$ 2,403,320
	All Other	\$ 3,223,199	\$	1,000,000	13.36%	\$ 133,611
<b>Total 1101 - Elementary Instruction</b>		<b>\$ 25,833,388</b>	<b>\$</b>	<b>24,804,250</b>	<b>27.98%</b>	<b>\$ 6,940,817</b>
<u>1102 - Secondary Instruction</u>						
	Salary	\$ 18,836,327	\$	20,280,000	23.95%	\$ 4,856,684
	Benefits	\$ 6,439,173	\$	6,833,500	36.76%	\$ 2,511,990
	All Other	\$ 1,470,215	\$	1,404,763	54.26%	\$ 762,255
<b>Total 1102 - Secondary Instruction</b>		<b>\$ 26,745,714</b>	<b>\$</b>	<b>28,518,263</b>	<b>28.51%</b>	<b>\$ 8,130,929</b>
<u>1125 - Flex Funding</u>						
	Salary	\$ 1,152,968	\$	1,201,000	24.98%	\$ 300,014
	Benefits	\$ 264,623	\$	273,378	25.10%	\$ 68,608
	All Other	\$ -	\$	-	0.00%	\$ -
<b>Total 1125 - Flex Funding</b>		<b>\$ 1,417,590</b>	<b>\$</b>	<b>1,474,378</b>	<b>25.00%</b>	<b>\$ 368,622</b>
<u>1150 - LEP Program</u>						
	Salary	\$ 916,119	\$	955,500	32.56%	\$ 311,131
	Benefits	\$ 242,733	\$	259,743	30.09%	\$ 78,152
	All Other	\$ 13,900	\$	32,000	12.10%	\$ 3,870
<b>Total 1150 - LEP Program</b>		<b>\$ 1,172,753</b>	<b>\$</b>	<b>1,247,243</b>	<b>31.52%</b>	<b>\$ 393,154</b>
<u>1160 - Poverty Plan</u>						
	Salary	\$ 2,834,615	\$	2,968,500	24.23%	\$ 719,234
	Benefits	\$ 715,798	\$	776,000	21.96%	\$ 170,395
	All Other	\$ 50,531	\$	68,000	26.74%	\$ 18,184
<b>Total 1160 - Poverty Plan</b>		<b>\$ 3,600,945</b>	<b>\$</b>	<b>3,812,500</b>	<b>23.81%</b>	<b>\$ 907,813</b>
<u>1190 - Early Childhood Instruction</u>						
	Salary	\$ 201,231	\$	318,000	28.09%	\$ 89,327
	Benefits	\$ 60,455	\$	68,880	35.84%	\$ 24,685
	All Other	\$ 10,989	\$	50,000	29.90%	\$ 14,952
<b>Total 1190 - Early Childhood Instruction</b>		<b>\$ 272,675</b>	<b>\$</b>	<b>436,880</b>	<b>29.52%</b>	<b>\$ 128,964</b>
<u>3535 - High Ability Learners</u>						
	Salary	\$ 230,623	\$	241,000	17.91%	\$ 43,153
	Benefits	\$ 57,909	\$	60,150	19.25%	\$ 11,581
	All Other	\$ 7,146	\$	33,320	4.31%	\$ 1,435
<b>Total 3535 - High Ability Learners</b>		<b>\$ 295,677</b>	<b>\$</b>	<b>334,470</b>	<b>16.79%</b>	<b>\$ 56,168</b>
<u>3500 - Textbook Loan &amp; PBiS</u>						
	Salary	\$ 30,998	\$	-	0.00%	
	Benefits	\$ 2,884	\$	-	0.00%	
	All Other	\$ 44,897	\$	20,000	12.38%	\$ 2,477
<b>Total 3500 - Textbook Loan Grant</b>		<b>\$ 78,779</b>	<b>\$</b>	<b>20,000</b>	<b>0.00%</b>	<b>\$ -</b>

			Percent	
<u>6200 - Title I Instruction</u>	<u>2023-24 Actual</u>	<u>2023-24 Budget</u>	<u>Used</u>	<u>2024-25 Actual</u>
Salary	\$ 719,129	\$ 1,000,000	24.30%	\$ 242,996
Benefits	\$ 188,864	\$ 248,020	25.00%	\$ 62,005
All Other	\$ 3,295	\$ 5,000	0.00%	\$ 2,296
<b>Total 6200 - Title I Instruction</b>	<b>\$ 911,287</b>	<b>\$ 1,253,020</b>	<b>24.52%</b>	<b>\$ 307,296</b>
<u>6212 - Title I Accountability</u>				
Salary	\$ 6,844	\$ 67,268	5.63%	\$ 3,788
Benefits	\$ 1,177	\$ 5,000	0.00%	\$ 644
All Other	\$ 13,108	\$ 15,000	27.21%	\$ 4,082
<b>Total 6210 - Title I Accountability</b>	<b>\$ 21,129</b>	<b>\$ 87,268</b>	<b>9.76%</b>	<b>\$ 8,513</b>
<u>6700 - Carl Perkins Grant</u>				
Salary	\$ 30,030	\$ -	0.00%	
Benefits	\$ 2,299	\$ -	0.00%	
All Other	\$ 56,976	\$ 86,405	80.05%	\$ 69,166
<b>Total 6700 - Carl Perkins Grant</b>	<b>\$ 89,304</b>	<b>\$ 86,405</b>	<b>80.05%</b>	<b>\$ 69,166</b>
<u>6988/6989/6998- ARP/ESSERS Funding</u>				
Salary	\$ 1,349,129	\$ -	0.00%	
Benefits	\$ 295,914	\$ -	0.00%	
All Other	\$ 468,936	\$ -	0.00%	
<b>Total 6997/6998 - ESSERS</b>	<b>\$ 2,113,979</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<u>6925/6926 - Title III Grants</u>				
Salary	\$ 600	\$ 7,000	0.00%	\$ 700
Benefits	\$ 103	\$ 1,500	0.00%	\$ 121
All Other	\$ 94,272	\$ 55,199	0.00%	\$ 13,604
<b>Total 6925 - Title III LEP Grant</b>	<b>\$ 94,975</b>	<b>\$ 63,699</b>	<b>22.65%</b>	<b>\$ 14,425</b>
<u>6991-6995- DoDEA/DOE</u>				
Salary	\$ 436,300	\$ 430,745	23.18%	\$ 99,842
Benefits	\$ 104,762	\$ 100,000	26.08%	\$ 26,077
All Other	\$ 790,492	\$ 1,763,919	7.69%	\$ 135,560
<b>Total 6990/6991/6993 - DoDEA/DOE</b>	<b>\$ 1,331,554</b>	<b>\$ 2,294,664</b>	<b>11.40%</b>	<b>\$ 261,480</b>
<b>Total Regular Instruction</b>	<b>\$ 65,348,651</b>	<b>\$ 65,928,040</b>	<b>27.39%</b>	<b>\$ 18,059,035</b>

### Special Education Instruction

<u>1220 - Diagnostic Services</u>				
Salary	\$ 1,234,286	\$ 1,327,500	26.29%	\$ 349,029
Benefits	\$ 300,408	\$ 310,824	27.56%	\$ 85,663
All Other	\$ 60,507	\$ 54,500	2.79%	\$ 1,523
<b>Total 1220 - Diagnostic Services</b>	<b>\$ 1,595,201</b>	<b>\$ 1,692,824</b>	<b>25.77%</b>	<b>\$ 436,215</b>
<u>1221 - School Age Program</u>				
Salary	\$ 11,757,177	\$ 12,430,000	28.19%	\$ 3,504,045
Benefits	\$ 3,358,668	\$ 3,486,784	29.32%	\$ 1,022,229
All Other	\$ 149,313	\$ 146,369	31.99%	\$ 46,825
<b>Total 1221 - School Age Program</b>	<b>\$ 15,265,158</b>	<b>\$ 16,063,153</b>	<b>28.47%</b>	<b>\$ 4,573,099</b>
<u>1222 - Contracted Services</u>				
All Other	\$ 1,679,238	\$ 1,658,533	27.04%	\$ 448,530
<b>Total 1222 - Contracted Services</b>	<b>\$ 1,679,238</b>	<b>\$ 1,658,533</b>	<b>27.04%</b>	<b>\$ 448,530</b>

			Percent	
<u>1291 - Preschool Program</u>	<u>2023-24 Actual</u>	<u>2023-24 Budget</u>	<u>Used</u>	<u>2024-25 Actual</u>
Salary	\$ 811,514	\$ 865,500	30.48%	\$ 263,824
Benefits	\$ 209,627	\$ 231,582	29.08%	\$ 67,355
All Other	\$ 30,583	\$ 30,500	7.95%	\$ 2,426
<b>Total 1291 - Preschool Program</b>	<b>\$ 1,051,725</b>	<b>\$ 1,127,582</b>	<b>29.59%</b>	<b>\$ 333,605</b>
<u>1292 - Homebased Services</u>				
Salary	\$ 25,782	\$ 28,000	25.52%	\$ 7,144
Benefits	\$ 8,967	\$ 10,122	22.90%	\$ 2,318
All Other	\$ 5,215	\$ 5,500	14.45%	\$ 795
<b>Total 1292 - Homebased Services</b>	<b>\$ 39,964</b>	<b>\$ 43,622</b>	<b>23.51%</b>	<b>\$ 10,256</b>
<u>6416 - Region 20 Grant</u>				
Salary	\$ 3,050	\$ 1,500	0.00%	\$ 205
Benefits	\$ 520	\$ 500	0.00%	\$ 16
All Other	\$ 17,754	\$ 20,500	24.26%	\$ 4,973
<b>Total 6416 - Region 20 Grant</b>	<b>\$ 21,324</b>	<b>\$ 22,500</b>	<b>23.08%</b>	<b>\$ 5,194</b>
<u>6415 - PEaK Grant</u>				
Salary	\$ 80,468	\$ 51,508	36.23%	\$ 18,662
Benefits	\$ 23,605	\$ 22,000	25.02%	\$ 5,504
All Other	\$ -	\$ -	0.00%	\$ -
<b>Total 6415 - PEaK Grant</b>	<b>\$ 104,073</b>	<b>\$ 73,508</b>	<b>32.88%</b>	<b>\$ 24,166</b>
<u>6406 - IDEA Part B Preschool</u>				
Salary	\$ 56,325	\$ 69,958	21.11%	\$ 14,769
Benefits	\$ 13,731	\$ 15,000	24.50%	\$ 3,675
All Other	\$ -	\$ -	0.00%	\$ -
<b>Total 6406 - IDEA Part B Preschool</b>	<b>\$ 70,056</b>	<b>\$ 84,958</b>	<b>21.71%</b>	<b>\$ 18,444</b>
<u>6408 - IDEA Enrollment/Poverty</u>				
Salary	\$ 1,580,041	\$ 1,555,610	6.13%	\$ 95,417
Benefits	\$ 338,629	\$ 388,902	6.09%	\$ 23,682
All Other	\$ 6,718	\$ 4,000	0.00%	\$ -
<b>Total 6408 - IDEA Enrollment/Poverty</b>	<b>\$ 1,925,388</b>	<b>\$ 1,948,512</b>	<b>6.11%</b>	<b>\$ 119,099</b>
<u>6412 - IDEA Proportionate Share</u>				
Salary	\$ 57,090	\$ 59,118	26.63%	\$ 15,741
Benefits	\$ 10,570	\$ 12,467	33.85%	\$ 4,220
All Other	\$ -	\$ -	0.00%	\$ -
<b>Total 6412 - IDEA Proportionate Share</b>	<b>\$ 67,660</b>	<b>\$ 71,585</b>	<b>27.88%</b>	<b>\$ 19,961</b>
<b>Total Special Education Instruction</b>	<b>\$ 21,819,787</b>	<b>\$ 22,786,777</b>	<b>26.28%</b>	<b>\$ 5,988,569</b>

## Pupil Support

<u>2120 - Guidance</u>				
Salary	\$ 1,772,458	\$ 1,908,000	23.74%	\$ 453,051
Benefits	\$ 429,929	\$ 500,510	20.97%	\$ 104,977
All Other	\$ 12,993	\$ 41,600	12.67%	\$ 5,272
<b>Total 2120 - Guidance</b>	<b>\$ 2,215,381</b>	<b>\$ 2,450,110</b>	<b>22.99%</b>	<b>\$ 563,299</b>

			Percent	
<u>2130 - Health Services</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>	<u>Used</u>	<u>2024-25 Actual</u>
Salary	\$ 1,104,683	\$ 1,174,000	29.38%	\$ 344,908
Benefits	\$ 293,966	\$ 307,000	25.51%	\$ 78,323
All Other	\$ 43,334	\$ 46,350	14.97%	\$ 6,937
<b>Total 2130 - Health Services</b>	<b>\$ 1,441,983</b>	<b>\$ 1,527,350</b>	<b>28.16%</b>	<b>\$ 430,169</b>
<u>2110 - Attendance Services</u>				
Salary	\$ 222,251	\$ 235,000	24.59%	\$ 57,783
Benefits	\$ 48,036	\$ 50,530	21.79%	\$ 11,011
All Other	\$ 1,037	\$ 5,000	0.23%	\$ 11
<b>Total 2110 - Attendance Services</b>	<b>\$ 271,324</b>	<b>\$ 290,530</b>	<b>23.68%</b>	<b>\$ 68,805</b>
<u>2670 - School Safety</u>				
All Other	\$ 2,512	\$ 68,000	76.28%	\$ 51,871
<b>Total 2670 - School Safety</b>	<b>\$ 2,512</b>	<b>\$ 68,000</b>	<b>76.28%</b>	<b>\$ 51,871</b>
<u>2190 - Extra Curricular Programs</u>				
Salary	\$ 1,457,511	\$ 1,587,000	28.60%	\$ 453,932
Benefits	\$ 210,409	\$ 291,000	20.13%	\$ 58,577
All Other	\$ 219,114	\$ 228,428	18.40%	\$ 42,036
<b>Total 2190 - Extra Curricular Programs</b>	<b>\$ 1,887,034</b>	<b>\$ 2,106,428</b>	<b>26.33%</b>	<b>\$ 554,544</b>
<b>Total Pupil Services</b>	<b>\$ 5,818,234</b>	<b>\$ 6,442,418</b>	<b>25.90%</b>	<b>\$ 1,668,688</b>

#### Staff Support

<u>2213 - Instructional Coaching</u>				
Salary	\$ 269,426	\$ 1,660,000	22.23%	\$ 369,032
Benefits	\$ 64,648	\$ 367,780	23.32%	\$ 85,759
All Other	\$ 2,309	\$ 26,000	0.00%	\$ -
<b>Total 2213 - Instructional Coaching</b>	<b>\$ 336,383</b>	<b>\$ 2,053,780</b>	<b>22.14%</b>	<b>\$ 454,791</b>
<u>2212 - Curriculum &amp; Instruction</u>				
Salary	\$ 614,319	\$ 625,000	14.20%	\$ 88,761
Benefits	\$ 115,453	\$ 120,270	14.66%	\$ 17,627
All Other	\$ 39,468	\$ 81,000	72.43%	\$ 58,672
<b>Total 2212 - Curriculum &amp; Instruction</b>	<b>\$ 769,240</b>	<b>\$ 826,270</b>	<b>19.98%</b>	<b>\$ 165,060</b>
<u>2220 - Library Services</u>				
Salary	\$ 1,453,233	\$ 1,525,596	26.14%	\$ 398,785
Benefits	\$ 352,862	\$ 370,185	25.22%	\$ 93,361
All Other	\$ 89,856	\$ 101,395	18.88%	\$ 19,141
<b>Total 2220 - Library Services</b>	<b>\$ 1,895,951</b>	<b>\$ 1,997,176</b>	<b>25.60%</b>	<b>\$ 511,288</b>
<u>2240 - Assessment Services</u>				
Salary	\$ 71,074	\$ 150,000	19.81%	\$ 29,722
Benefits	\$ 23,400	\$ 49,386	17.26%	\$ 8,524
All Other	\$ 55,073	\$ 90,000	31.11%	\$ 28,002
<b>Total 2240 - Assessment Services</b>	<b>\$ 149,548</b>	<b>\$ 289,386</b>	<b>22.89%</b>	<b>\$ 66,248</b>
<u>2230 - Technology</u>				
Salary	\$ 861,694	\$ 902,500	24.72%	\$ 223,118
Benefits	\$ 201,372	\$ 213,086	22.61%	\$ 48,178
All Other	\$ 1,749,854	\$ 1,919,500	29.31%	\$ 562,536
<b>Total 2230 - Technology</b>	<b>\$ 2,812,920</b>	<b>\$ 3,035,086</b>	<b>27.47%</b>	<b>\$ 833,832</b>

			Percent	
<u>6310 - Title IIA Staff Development</u>	<u>2023-24 Actual</u>	<u>2023-24 Budget</u>	<u>Used</u>	<u>2024-25 Actual</u>
Salary	\$ 155,320	\$ 198,813	7.01%	\$ 13,939
Benefits	\$ 43,617	\$ 20,000	22.78%	\$ 4,556
All Other	\$ 4,430	\$ -	0.00%	
<b>Total 6310 - Title IIA Staff Development</b>	<b>\$ 203,367</b>	<b>\$ 218,813</b>	<b>8.45%</b>	<b>\$ 18,495</b>

**Total Staff Support** \$ 6,167,409 \$ 8,420,511 24.34% \$ 2,049,713

### General Administration

#### 2310 - Board of Education

Board Secretary Salary	\$ 39,998	\$ 42,000	24.91%	\$ 10,463
Board Secretary Benefits	\$ 8,361	\$ 13,000	22.34%	\$ 2,904
All Other	\$ 103,786	\$ 142,500	0.98%	\$ 1,395
<b>Total 2310 - Board of Education</b>	<b>\$ 152,145</b>	<b>\$ 197,500</b>	<b>7.47%</b>	<b>\$ 14,762</b>

#### 2320 - Executive Administration

Salary	\$ 603,685	\$ 628,806	24.40%	\$ 153,454
Benefits	\$ 154,115	\$ 162,870	17.83%	\$ 29,041
All Other	\$ 204,931	\$ 222,200	23.19%	\$ 51,530
<b>Total 2320 - Executive Administration</b>	<b>\$ 962,731</b>	<b>\$ 1,013,876</b>	<b>23.08%</b>	<b>\$ 234,024</b>

#### 2570 - Personnel Services

Salary	\$ 363,969	\$ 380,500	24.83%	\$ 94,466
Benefits	\$ 100,927	\$ 96,710	22.30%	\$ 21,564
All Other	\$ 69,441	\$ 105,822	36.58%	\$ 38,710
<b>Total 2570 - Personnel Services</b>	<b>\$ 534,337</b>	<b>\$ 583,032</b>	<b>26.54%</b>	<b>\$ 154,740</b>

#### 2560 - Communications

Salary	\$ 279,415	\$ 295,000	24.76%	\$ 73,041
Benefits	\$ 87,994	\$ 94,716	22.41%	\$ 21,224
All Other	\$ (6,216)	\$ 40,000	-21.37%	\$ (8,549)
<b>Total 2560 - Communications</b>	<b>\$ 361,193</b>	<b>\$ 429,716</b>	<b>19.95%</b>	<b>\$ 85,716</b>

**Total General Administration** \$ 2,010,406 \$ 2,224,124 22.36% \$ 497,403

### 2410 - School Administration

Salary	\$ 4,988,310	\$ 5,150,000	24.71%	\$ 1,272,412
Benefits	\$ 1,301,207	\$ 1,332,044	23.04%	\$ 306,871
All Other	\$ 31,040	\$ 40,000	20.40%	\$ 8,161
<b>Total 2410 - School Administration</b>	<b>\$ 6,320,557</b>	<b>\$ 6,522,044</b>	<b>24.34%</b>	<b>\$ 1,587,444</b>

#### 2510 - Fiscal Affairs

Salary	\$ 483,367	\$ 471,400	23.68%	\$ 111,635
Benefits	\$ 131,462	\$ 137,986	20.36%	\$ 28,088
All Other	\$ 331,415	\$ 383,500	45.51%	\$ 174,536
<b>Total 2510 - Fiscal Affairs</b>	<b>\$ 946,244</b>	<b>\$ 992,886</b>	<b>31.65%</b>	<b>\$ 314,260</b>

#### 2650 - Vehicle Maintenance & Acquisition

All Other	\$ 82,411	\$ 280,000	5.88%	\$ 16,454
<b>Total 2650 - Vehicle Maint. &amp; Acq.</b>	<b>\$ 82,411</b>	<b>\$ 280,000</b>	<b>5.88%</b>	<b>\$ 16,454</b>

**Total Business Services** \$ 1,028,656 \$ 1,272,886 25.98% \$ 330,713

			Percent	
	<b>2023-24 Actual</b>	<b>2023-24 Budget</b>	<b>Used</b>	
<b>2610 - Operation of the Plant</b>				
Salary	\$ 3,928,185	\$ 4,100,000	25.17%	\$ 1,032,020
Benefits	\$ 1,314,016	\$ 1,394,500	26.78%	\$ 373,434
All Other	\$ 3,329,679	\$ 3,488,535	24.28%	\$ 846,939
<b>Total 2610 - Operation of the Plant</b>	<b>\$ 8,571,879</b>	<b>\$ 8,983,035</b>	<b>25.07%</b>	<b>\$ 2,252,393</b>
<b>2620 - Maintenance of the Plant</b>				
Salary	\$ 826,059	\$ 860,600	24.43%	\$ 210,202
Benefits	\$ 218,554	\$ 228,718	22.05%	\$ 50,431
All Other	\$ 2,368,004	\$ 2,556,516	74.14%	\$ 1,895,325
<b>Total 2620 - Maintenance of the Plant</b>	<b>\$ 3,412,617</b>	<b>\$ 3,645,834</b>	<b>59.13%</b>	<b>\$ 2,155,958</b>
<b>Pupil Transportation</b>				
<u>2710 - Student Transportation</u>				
Salary	\$ 1,636,148	\$ 1,765,000	26.81%	\$ 473,165
Benefits	\$ 736,797	\$ 759,120	35.85%	\$ 272,174
All Other	\$ 732,788	\$ 801,799	51.41%	\$ 412,232
<b>Total 2710 - Student Transportation</b>	<b>\$ 3,105,733</b>	<b>\$ 3,325,919</b>	<b>34.80%</b>	<b>\$ 1,157,571</b>
<u>2711 - Learning Community Transportation</u>				
All Other	\$ 427,555	\$ 450,000	25.56%	\$ 115,001
<b>Total 2711 - LC Transportation</b>	<b>\$ 427,555</b>	<b>\$ 450,000</b>	<b>25.56%</b>	<b>\$ 115,001</b>
<u>2712 - SPED School Age Transportation</u>				
Salary	\$ 1,072,771	\$ 1,161,500	27.57%	\$ 320,271
Benefits	\$ 221,460	\$ 236,669	26.60%	\$ 62,950
All Other	\$ 487,701	\$ 515,275	47.40%	\$ 244,262
<b>Total 2712 - SPED School Age Transp.</b>	<b>\$ 1,781,932</b>	<b>\$ 1,913,444</b>	<b>32.79%</b>	<b>\$ 627,483</b>
<u>2713 - SPED Preschool Transportation</u>				
All Other	\$ 64,150	\$ 75,000	23.23%	\$ 17,426
<b>Total 2713 - SPED Preschool Transp.</b>	<b>\$ 64,150</b>	<b>\$ 75,000</b>	<b>23.23%</b>	<b>\$ 17,426</b>
<b>Total Pupil Transportation</b>	<b>\$ 5,379,369</b>	<b>\$ 5,764,363</b>	<b>33.26%</b>	<b>\$ 1,917,480</b>
<b>5000 - Debt Services</b>	<b>\$ 500</b>	<b>\$ 25,000</b>	<b>0.00%</b>	<b>\$ -</b>
<b>1300 - Summer School Program</b>				
Salary	\$ 1,192,022	\$ 1,323,000	0.23%	\$ 2,995
Benefits	\$ 178,503	\$ 185,500	0.23%	\$ 424
All Other	\$ 1,500	\$ 1,500	0.00%	\$ -
<b>Total 1300 - Summer School Program</b>	<b>\$ 1,372,025</b>	<b>\$ 1,510,000</b>	<b>0.23%</b>	<b>\$ 3,419</b>
<b>Total General Fund</b>	<b>\$ 127,250,091</b>	<b>\$ 133,525,029</b>	<b>27.34%</b>	<b>\$ 36,510,817</b>
<b>Total - Salary</b>	<b>\$ 83,802,148</b>	<b>\$ 89,113,422</b>	<b>24.65%</b>	<b>\$ 21,962,454</b>
<b>Total - Benefits</b>	<b>\$ 24,824,399</b>	<b>\$ 26,223,181</b>	<b>31.61%</b>	<b>\$ 8,288,217</b>
<b>Total - All Other</b>	<b>\$ 18,623,545</b>	<b>\$ 18,188,427</b>	<b>34.42%</b>	<b>\$ 6,260,147</b>

**Bellevue Public Schools General Obligation Bonds  
Summary as of 11/30/2024**

<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>FY24 Activity:</b>	
<b>Beginning Cash Balance as of November 1, 2024</b>	12,436,066.95
Income through November 30, 2024	43,510.54
Expenditures through November 30, 2024	(3,649,775.97)
<b>Ending cash balance on November 30, 2024</b>	<b>8,829,801.52</b>

BELLEVUE PUBLIC SCHOOLS  
BOARD OF EDUCATION

12-01-2024

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS  
BE APPROVED FOR PAYMENT

GENERAL FUND	1,039,857.80
SPECIAL BUILDING FUND	142,524.42
FOOD SERVICE FUND	262,413.67
BOND PROJECT	1,052,536.78
BOND DEBT FUND	4,089,072.18
<b>TOTAL</b>	<b>6,586,404.85</b>

12-01-2024

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00261067	12/01/24	A PARTS WAREHOUSE	514.96	TIRES & PARTS
	00261068	12/01/24	A-1 CONTAINERS	250.00	SITE IMPROVEMENTS
	00261069	12/01/24	A-1 FLAGS POLES & REPAIR LLC	240.00	REPAIRS
	00261070	12/01/24	A-UNITED AUTOMATIC DOORS & GLASS, IN	608.00	BUILDING IMPROVEMENT
	00261071	12/01/24	ADVANCED OFFICE AUTOMATION INC	77.40	SUPPLIES
	00261072	12/01/24	AE SUPPLY	51,665.00	REPAIRS
	00261073	12/01/24	AMERICAN RED CROSS HEALTH & SAFETY	85.00	EMPLOYEE TRAINING & DEVELOPMNT
	00261074	12/01/24	AMP SPEECH THERAPY, LLC	16,726.50	TUITION-OTHER AGENCIES
	00261075	12/01/24	APPLE, INC.	1,499.00	COMPUTER HARDWARE
	00261076	12/01/24	AQUA-CHEM, INC.	652.25	REPAIRS
	00261077	12/01/24	AUTO VALUE	20.69	SUPPLIES
	00261077	12/01/24	AUTO VALUE	82.78	TIRES & PARTS
	00261078	12/01/24	BADGER BODY & TRUCK EQUIPMENT CO.	289.95	REPAIRS
	00261079	12/01/24	BAKER'S SUPERMARKET	1,156.51	SUPPLIES
	00261080	12/01/24	BALLS OUT MOTORS, LLC	58.99	SUPPLIES
	00261081	12/01/24	BATTERIES PLUS BULBS	289.92	SUPPLIES
	00261082	12/01/24	BAUER BUILT TIRE	625.28	SUPPLIES
	00261082	12/01/24	BAUER BUILT TIRE	3,568.74	TIRES & PARTS
	00261083	12/01/24	BAXTER FORD OF PAPILLION	44.25	SUPPLIES
	00261083	12/01/24	BAXTER FORD OF PAPILLION	150.03	TIRES & PARTS
	00261084	12/01/24	BEARCOM	310.00	BUILDING IMPROVEMENT
	00261084	12/01/24	BEARCOM	548.96	SUPPLIES
	00261085	12/01/24	BEARDMORE CHEVROLET, INC	353.61	TIRES & PARTS
	00261086	12/01/24	BELLEVUE LEADER	47.25	SUPPLIES
	00261087	12/01/24	BELLEVUE UNIVERSITY	40.00	PROFESSIONAL SERVICES
	00261088	12/01/24	BIG RED LOCKSMITHS, INC.	82.50	BUILDING IMPROVEMENT
	00261089	12/01/24	BISHOP BUSINESS EQUIPMENT	472.00	SUPPLIES
	00261090	12/01/24	BLICK ART MATERIALS, LLC.	603.23	SUPPLIES
	00261091	12/01/24	BOILER CHILLER SYSTEMS LLC	14,020.25	BUILDING IMPROVEMENT
	00261091	12/01/24	BOILER CHILLER SYSTEMS LLC	5,670.00	REPAIRS
	00261092	12/01/24	BOUND TO STAY BOUND	1,621.44	SUPPLIES
	00261093	12/01/24	BRIGGS, INC.	286.93	BUILDING IMPROVEMENT
	00261094	12/01/24	BUILDERS SUPPLY CO., INC.	474.12	BUILDING IMPROVEMENT
	00261095	12/01/24	CAPITAL SANITARY SUPPLY, INC	886.53	SUPPLIES
	00261096	12/01/24	CARPENTER PAPER COMPANY	4,875.33	SUPPLIES
	00261097	12/01/24	CERRIS SYSTEMS	442.50	BUILDING IMPROVEMENT
	00261098	12/01/24	CINTAS CORPORATION	1,465.96	PROFESSIONAL SERVICES
	00261099	12/01/24	COLUMN SOFTWARE PBC	14.18	ADVERTISING/PUBLICATION
	00261100	12/01/24	CONTROL DEPOT	341.56	BUILDING IMPROVEMENT

12-01-2024

00261101	12/01/24	CORNHUSKER INTERNATIONAL TRUCKS, IN	1,753.89	REPAIRS
00261101	12/01/24	CORNHUSKER INTERNATIONAL TRUCKS, IN	128.74	TIRES & PARTS
00261102	12/01/24	COX BUSINESS SERVICES	33,607.88	TELECOMMUNICATIONS
00261103	12/01/24	COX BUSINESS SERVICES	7,732.19	TELECOMMUNICATIONS
00261104	12/01/24	DIANE ELLIS	1,023.00	PROFESSIONAL SERVICES
00261105	12/01/24	DIETZE MUSIC	2,842.00	REPAIRS
00261105	12/01/24	DIETZE MUSIC	686.80	SUPPLIES
00261106	12/01/24	E.S.U. #3	535.00	EMPLOYEE TRAINING & DEVELOPMNT
00261106	12/01/24	E.S.U. #3	120.00	SUPPLIES
00261106	12/01/24	E.S.U. #3	3,770.00	TUITION-OTHER AGENCIES
00261107	12/01/24	ECHO ELECTRIC SUPPLY	45.74	BUILDING IMPROVEMENT
00261108	12/01/24	EGAN SUPPLY	40,533.41	SUPPLIES
00261109	12/01/24	ELECTRONIC CONTRACTING COMPANY	822.04	BUILDING IMPROVEMENT
00261110	12/01/24	EPS OPERATIONS, LLC	3,250.00	EMPLOYEE TRAINING & DEVELOPMNT
00261110	12/01/24	EPS OPERATIONS, LLC	7,540.80	SUPPLIES
00261111	12/01/24	ESU COORDINATING COUNCIL	357.66	EMPLOYEE TRAINING & DEVELOPMNT
00261112	12/01/24	EYMAN PLUMBING, INC.	3,342.60	BUILDING IMPROVEMENT
00261113	12/01/24	FAMILY FARE SUPERMARKET	277.48	SUPPLIES
00261114	12/01/24	FATHER FLANAGAN'S BOYS' HOME	107.14	PROFESSIONAL SERVICES
00261115	12/01/24	FERRELLGAS	9,522.44	GAS, DIESEL, OIL
00261116	12/01/24	FIELD PAPER COMPANY	1,484.01	SUPPLIES
00261117	12/01/24	FIRST WIRELESS, INC.	1,110.00	SUPPLIES
00261118	12/01/24	FLEETPRIDE	168.15	SUPPLIES
00261118	12/01/24	FLEETPRIDE	1,413.64	TIRES & PARTS
00261119	12/01/24	FOLLETT CONTENT SOLUTIONS, LLC	8,410.87	SUPPLIES
00261120	12/01/24	GALVIN GLASS	3,411.79	BUILDING IMPROVEMENT
00261121	12/01/24	GENERAL FIRE AND SAFETY EQUIPMENT C	2,235.00	BUILDING IMPROVEMENT
00261122	12/01/24	GLENNA FISHER	3,720.00	TUITION-OTHER AGENCIES
00261123	12/01/24	GOODWIN TUCKER GROUP	810.52	BUILDING IMPROVEMENT
00261124	12/01/24	GRAINGER, INC.	454.11	BUILDING IMPROVEMENT
00261124	12/01/24	GRAINGER, INC.	554.04	REPAIRS
00261125	12/01/24	GRAPHITE PUBLISHING	82.55	SUPPLIES
00261126	12/01/24	GREENLIFE GARDENS, INC.	1,550.00	BUILDING IMPROVEMENT
00261127	12/01/24	HARTMAN PUBLISHING	1,509.56	SUPPLIES
00261128	12/01/24	HASSE AND LOVIN ASSOCIATES, LLC	2,916.66	PROFESSIONAL SERVICES
00261129	12/01/24	HD SUPPLY	200.16	SUPPLIES
00261130	12/01/24	HENRY DOORLY ZOO & AQUARIUM	18,600.00	PROFESSIONAL SERVICES
00261131	12/01/24	HOLDAHL, INC.	362.58	BUILDING IMPROVEMENT
00261132	12/01/24	HOLIDAY INN KEARNEY	134.95	EMPLOYEE TRAINING & DEVELOPMNT
00261133	12/01/24	HORWATH LAUNDRY EQUIPMENT	365.40	BUILDING IMPROVEMENT

12-01-2024

00261134	12/01/24	HOTSY EQUIPMENT CO.	529.78	SUPPLIES
00261135	12/01/24	INSTRU-MED, INC.	270.00	SUPPLIES
00261136	12/01/24	J & J SMALL ENGINE SERVICE, INC.	36.59	SUPPLIES
00261137	12/01/24	J.W. PEPPER & SON, INC.	964.87	SUPPLIES
00261138	12/01/24	JEFF RIPPE	30.00	EMPLOYEE TRAINING & DEVELOPMNT
00261139	12/01/24	JLK EDUCATIONAL RESOURCES, LLC	1,643.00	TUITION-OTHER AGENCIES
00261140	12/01/24	JOHN DEERE FINANCIAL	1,800.26	REPAIRS
00261141	12/01/24	JOHNSON HARDWARE CO	29.44	BUILDING IMPROVEMENT
00261142	12/01/24	JOHNSTONE SUPPLY	1,507.55	BUILDING IMPROVEMENT
00261143	12/01/24	JOSH TEDDER CONSTRUCTION, INC.	1,425.00	SITE IMPROVEMENTS
00261144	12/01/24	KIMBALL MIDWEST	983.85	SUPPLIES
00261144	12/01/24	KIMBALL MIDWEST	10.89	TIRES & PARTS
00261145	12/01/24	LAKESHORE LEARNING MATERIALS	458.67	SUPPLIES
00261146	12/01/24	LAMINATOR.COM	145.66	SUPPLIES
00261147	12/01/24	LANGUAGE LINE SERVICES	122.76	SUPPLIES
00261148	12/01/24	LEADING EDGE LAMINATING	231.30	SUPPLIES
00261149	12/01/24	LEAH B STEWART	673.94	TUITION-OTHER AGENCIES
00261150	12/01/24	LEARNING A-Z	248.00	SUPPLIES
00261151	12/01/24	LIFE DRIVEN SPEECH THERAPY LLC	10,979.89	TUITION-OTHER AGENCIES
00261152	12/01/24	LOWE'S	3,447.35	SUPPLIES
00261153	12/01/24	LYNETTE LEDBETTER	22.48	SUPPLIES
00261154	12/01/24	MACGILL	3,266.98	SUPPLIES
00261155	12/01/24	MATHESON TRI-GAS, INC.	126.45	REPAIRS
00261155	12/01/24	MATHESON TRI-GAS, INC.	1,112.57	SUPPLIES
00261156	12/01/24	MAUREEN L SIMS RAVEN	496.00	TUITION-OTHER AGENCIES
00261157	12/01/24	MAX I WALKER	811.88	PROFESSIONAL SERVICES
00261158	12/01/24	MAXABILITY THERAPY SERVICES, P.C.	4,823.75	TUITION-OTHER AGENCIES
00261159	12/01/24	MCC BOOKSTORE SOUTH OMAHA STORE	302.50	PROFESSIONAL SERVICES
00261160	12/01/24	MCGRAW-HILL COMPANIES	15,966.72	SUPPLIES
00261161	12/01/24	MCKESSON	15.11	SUPPLIES
00261162	12/01/24	MECHANICAL SALES, INC.	2,794.92	BUILDING IMPROVEMENT
00261163	12/01/24	MEJIA ROOFING & CONTRACTORS	2,887.50	BUILDING IMPROVEMENT
00261164	12/01/24	MENARDS, INC.	1,508.83	BUILDING IMPROVEMENT
00261164	12/01/24	MENARDS, INC.	1,022.57	REPAIRS
00261164	12/01/24	MENARDS, INC.	3,239.29	SUPPLIES
00261165	12/01/24	MEREDITH MOHANTY	124.08	SUPPLIES
00261166	12/01/24	METAL DOORS & HARDWARE COMPANY	1,213.00	BUILDING IMPROVEMENT
00261167	12/01/24	METROPOLITAN UTILITIES DIST.	4,685.96	FUEL
00261167	12/01/24	METROPOLITAN UTILITIES DIST.	24,697.80	WATER & SEWER
00261168	12/01/24	MID-PLAINS INSULATION	2,420.00	BUILDING IMPROVEMENT

12-01-2024

00261169	12/01/24	MIDWEST PETROLEUM EQUIPMENT	905.88	GAS, DIESEL, OIL
00261170	12/01/24	NAPA AUTO PARTS	1,700.01	SUPPLIES
00261170	12/01/24	NAPA AUTO PARTS	69.83	TIRES & PARTS
00261171	12/01/24	NCECBVI	100.00	EMPLOYEE TRAINING & DEVELOPMNT
00261172	12/01/24	NCS PEARSON INCORPORATED	3,236.99	SUPPLIES
00261173	12/01/24	NE ASSOC OF SCHOOL BOARDS	1,769.00	EMPLOYEE TRAINING & DEVELOPMNT
00261174	12/01/24	NE DEPARTMENT OF LABOR OFFICE	360.00	BUILDING IMPROVEMENT
00261175	12/01/24	NEBRASKA - IOWA SUPPLY CO. INC.	29,495.75	GAS, DIESEL, OIL
00261176	12/01/24	NEBRASKA MACHINERY CO	94.17	TIRES & PARTS
00261177	12/01/24	NEBRASKA SAFETY CENTER	225.00	DUES AND FEES
00261178	12/01/24	NEBRASKA/CENTRAL EQUIPMENT	87.41	TIRES & PARTS
00261179	12/01/24	NEXUS THERAPY	12,528.00	TUITION-OTHER AGENCIES
00261180	12/01/24	NOREDINK CORP	4,400.00	EMPLOYEE TRAINING & DEVELOPMNT
00261181	12/01/24	OCCUPATIONAL HEALTH CENTERS OF NE	469.00	PROFESSIONAL SERVICES
00261182	12/01/24	OFFICE DEPOT, INC	2,954.16	SUPPLIES
00261183	12/01/24	OHARCO	380.08	BUILDING IMPROVEMENT
00261184	12/01/24	OMAHA PUBLIC POWER DISTRICT	145,740.33	ELECTRICITY
00261185	12/01/24	ONE SOURCE, INC.	1,416.80	PROFESSIONAL SERVICES
00261186	12/01/24	OPC DIRECT	2,538.61	SUPPLIES
00261187	12/01/24	OUTDOOR RECREATION PRODUCTS	134.79	SUPPLIES
00261188	12/01/24	OVERHEAD DOOR CO. OF OMAHA	433.00	BUILDING IMPROVEMENT
00261189	12/01/24	PAPILLION SANITATION	3,571.80	TRASH REMOVAL
00261190	12/01/24	PLANK ROAD PUBLISHING INC	185.45	SUPPLIES
00261191	12/01/24	POSITIVE PROMOTIONS, INC.	157.65	SUPPLIES
00261192	12/01/24	POWERSCHOOL GROUP, LLC.	5,400.00	EMPLOYEE TRAINING & DEVELOPMNT
00261193	12/01/24	PRESTO-X	5,177.23	SITE IMPROVEMENTS
00261194	12/01/24	PRO-ED, INC.	1,413.50	SUPPLIES
00261195	12/01/24	QUADIANT	31.35	SUPPLIES
00261196	12/01/24	QUADIANT	4,040.00	POSTAGE
00261197	12/01/24	RADCLIFFE, GILBERTSON & BRADY	4,500.00	LOBBYIST
00261198	12/01/24	RAPIDSCALE INC	2,810.00	SOFTWARE
00261199	12/01/24	RIVERSIDE LAWN & SNOW LLC	450.00	BUILDING IMPROVEMENT
00261200	12/01/24	RIVERSIDE TECHNOLOGIES, INC.	245.00	SUPPLIES
00261201	12/01/24	SCHOOL SPECIALTY, LLC	783.53	SUPPLIES
00261202	12/01/24	SHARRA SMITH	20.00	EMPLOYEE TRAINING & DEVELOPMNT
00261203	12/01/24	SHEILA HOLLANDER-BRODERSEN	275.00	PROFESSIONAL SERVICES
00261204	12/01/24	SHERWIN-WILLIAMS	570.13	SUPPLIES
00261205	12/01/24	SHIP ENTERPRISES, INC.	259.00	BUILDING IMPROVEMENT
00261206	12/01/24	SITE ONE LANDSCAPE SUPPLY	1,720.32	SITE IMPROVEMENTS
00261207	12/01/24	SOLIANT CONSULTING, INC.	88,992.76	TUITION-OTHER AGENCIES

12-01-2024

00261208	12/01/24	SOLVEPATH LLC DBA TSCO	7,708.50	TUITION-OTHER AGENCIES
00261209	12/01/24	SORENSEN COMMUNICATIONS	260.00	PROFESSIONAL SERVICES
00261210	12/01/24	SPECKMANN CONSTRUCTION	4,415.00	BUILDING IMPROVEMENT
00261211	12/01/24	SPEECH SQUAD, LLC	4,819.50	TUITION-OTHER AGENCIES
00261212	12/01/24	SPORTS FACILITY MAINTENANCE, LLC	1,742.65	BUILDING IMPROVEMENT
00261213	12/01/24	STAPLES ADVANTAGE	5,199.57	SUPPLIES
00261214	12/01/24	STEPHANIE WINTER	220.00	PROFESSIONAL SERVICES
00261215	12/01/24	STEVE DENNIS	2,310.00	BUILDING IMPROVEMENT
00261216	12/01/24	STEVE'S FLOOR COVERINGS, INC.	5,120.00	BUILDING IMPROVEMENT
00261217	12/01/24	SUBURBAN NEWSPAPERS, INC.	132.08	ADVERTISING/PUBLICATION
00261218	12/01/24	TERRY HUGHES TREE SERVICE	450.00	BUILDING IMPROVEMENT
00261219	12/01/24	THE FILTER SHOP	1,733.50	SUPPLIES
00261220	12/01/24	THE SPEECH GROUP LLC	11,299.50	TUITION-OTHER AGENCIES
00261221	12/01/24	TOM BROCK FORMS	137.17	SUPPLIES
00261222	12/01/24	TREES, SHRUBS & MORE	117.60	BUILDING IMPROVEMENT
00261223	12/01/24	TRUCK CENTER COMPANIES	6,343.22	TIRES & PARTS
00261224	12/01/24	TURNITIN, LLC.	18,173.00	SOFTWARE
00261225	12/01/24	TY'S OUTDOOR POWER INC.	51.50	REPAIRS
00261226	12/01/24	TYLER HOTTOVY	32.83	MILEAGE REIMBURSEMENT (STAFF)
00261227	12/01/24	U.S. BANK CORPORATE PAYMENT SYSTEM	1,722.59	BUILDING IMPROVEMENT
00261227	12/01/24	U.S. BANK CORPORATE PAYMENT SYSTEM	6,455.62	EMPLOYEE TRAINING & DEVELOPMNT
00261227	12/01/24	U.S. BANK CORPORATE PAYMENT SYSTEM	702.00	PROFESSIONAL SERVICES
00261227	12/01/24	U.S. BANK CORPORATE PAYMENT SYSTEM	1,756.93	SOFTWARE
00261227	12/01/24	U.S. BANK CORPORATE PAYMENT SYSTEM	17,881.40	SUPPLIES
00261227	12/01/24	U.S. BANK CORPORATE PAYMENT SYSTEM	109.98	TEXTBOOKS & PERIODICALS
00261228	12/01/24	U.S. BANK EQUIPMENT FINANCE	10,024.16	RENTALS/LEASE PURCHASE
00261228	12/01/24	U.S. BANK EQUIPMENT FINANCE	9,149.78	SUPPLIES
00261229	12/01/24	UNIVERSITY OF NEB MEDICAL CENTER	26,893.38	TUITION-OTHER AGENCIES
00261230	12/01/24	UNO COLLEGE OF EDUCATION	9,250.00	PROFESSIONAL SERVICES
00261231	12/01/24	VOSS LIGHTING	758.70	SUPPLIES
00261232	12/01/24	WESTLAKE HARDWARE	14.47	BUILDING IMPROVEMENT
00261232	12/01/24	WESTLAKE HARDWARE	62.26	REPAIRS
00261232	12/01/24	WESTLAKE HARDWARE	79.96	SUPPLIES
00261232	12/01/24	WESTLAKE HARDWARE	59.97	TIRES & PARTS
00261233	12/01/24	WESTSIDE COMMUNITY SCHOOLS	1,457.00	TUITION - OTHER DISTRICTS
00261234	12/01/24	WHITE WOLF WEB OFFSET PRINTERS	636.61	SUPPLIES
00261235	12/01/24	WOODRIVER ENERGY	2,784.86	FUEL
00261236	12/01/24	WORLD OF WONDER	29.97	SUPPLIES
		<b>General Fund Total:</b>	<b>865,488.38</b>	

12-01-2024

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00260916	11/01/24	AARON DIETERICH	2,200.00	SUPPLIES
	00260917	11/01/24	GREAT PLAINS PIANO COMPANY	120.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260918	11/01/24	NEBRASKA DEPT. OF EDUCATION	1,756.62	DIST WIDE
	00260919	11/04/24	BEARDMORE CHEVROLET, INC	29,999.00	FURNITURE & EQUIPMENT
	00260920	11/04/24	BP BUSINESS SOLUTIONS	39.46	CONTRACTED TRANSPORTATION
	00260920	11/04/24	BP BUSINESS SOLUTIONS	1,761.32	GAS, DIESEL, OIL
	00260921	11/04/24	C.L. IMPACT LOGISTICS LLC	4,200.00	CONTRACTED TRANSPORTATION
	00260922	11/04/24	CARLY FOX	160.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260923	11/04/24	COURTNEY NIEDERT	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260924	11/04/24	DANIELLE LOVE	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260925	11/04/24	DAVID GROTH	160.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260926	11/04/24	DE LAGE LANDEN FINANCIAL SERVICES	426.79	FURNITURE & EQUIPMENT
	00260927	11/04/24	JEFF CHUNKA	14.22	CONTRACTED TRANSPORTATION
	00260928	11/04/24	JEREMY KRUG	160.00	SUPPLIES
	00260929	11/04/24	KAITLYN KECK	160.00	SUPPLIES
	00260930	11/04/24	KALLIE LAWRENCE	23.41	CONTRACTED TRANSPORTATION
	00260931	11/04/24	LARISSA KNUDSON	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260932	11/04/24	LESLIE HOOPER	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260933	11/04/24	LORENA GATES	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260934	11/04/24	PIPER PORRAS	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260935	11/04/24	RAMONA PRICE	31.01	SUPPLIES
	00260936	11/04/24	RAMONA PRICE	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260937	11/04/24	ROBERT CONDREY	160.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260938	11/04/24	STEPHANIE MILLER	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260939	11/04/24	SUE FJELSTAD	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260998	11/08/24	AMANDA MESSERSCHMITT	224.00	EMPLOYEE TRAINING & DEVELOPMNT
	00260999	11/08/24	AT&T MOBILITY	742.44	SUPPLIES
	00260999	11/08/24	AT&T MOBILITY	32.50	TELECOMMUNICATIONS
	00261000	11/08/24	DIANE ELLIS	63.04	SUPPLIES
	00261001	11/08/24	DISTRICT REVOLVING ACCOUNT	5,983.23	PROFESSIONAL SERVICES
	00261001	11/08/24	DISTRICT REVOLVING ACCOUNT	96.90	REPAIRS
	00261001	11/08/24	DISTRICT REVOLVING ACCOUNT	33,968.59	SUPPLIES
	00261002	11/08/24	ELAN FINANCIAL SERVICES	7,450.19	CONTRACTED TRANSPORTATION
	00261002	11/08/24	ELAN FINANCIAL SERVICES	1,841.21	SUPPLIES
	00261003	11/08/24	JENNY BURTON	75.00	SUPPLIES
	00261004	11/08/24	MCKESSON	44.95	SUPPLIES
	00261005	11/08/24	SARPY COUNTY TREASURER	28.00	DUES AND FEES
	00261006	11/08/24	STUDENT TRANSPORATION OF AMERICA	60,526.80	CONTRACTED TRANSPORTATION
	00261007	11/08/24	SYNTECH	61.00	GAS, DIESEL, OIL

12-01-2024

00261008	11/08/24	WE ROCK OMAHA	168.00	SUPPLIES
00261009	11/18/24	ANGELA OSBORN	41.43	SUPPLIES
00261010	11/18/24	ARROW STAGE LINES	2,795.00	CONTRACTED TRANSPORTATION
00261011	11/18/24	BAKER'S SUPERMARKET	2.47	SUPPLIES
00261012	11/18/24	COMMERCE BANK	925.12	CONTRACTED TRANSPORTATION
00261013	11/18/24	EASY WAY SAFETY SERVICES, INC.	100.00	SUPPLIES
00261014	11/18/24	GINA MENDICK	24.52	SUPPLIES
00261015	11/18/24	INTEGRATED CARE	810.00	PROFESSIONAL SERVICES
00261016	11/18/24	JOHNSON HARDWARE CO	475.00	BUILDING IMPROVEMENT
00261017	11/18/24	KRISTAN BURLINGAME	690.64	EMPLOYEE TRAINING & DEVELOPMNT
00261018	11/18/24	LEARNING WITHOUT TEARS	1,747.63	SUPPLIES
00261019	11/18/24	MARY HANSEN	216.56	SUPPLIES
00261020	11/18/24	MORGAN BROWN	25.00	SUPPLIES
00261021	11/18/24	PHILLIP LOOMIS	83.62	EMPLOYEE TRAINING & DEVELOPMNT
00261022	11/18/24	SAMANTHA KRAFT	139.00	SUPPLIES
00261023	11/18/24	STUDENT TRANSPORATION OF AMERICA	3,026.34	CONTRACTED TRANSPORTATION
00261024	11/18/24	VERIZON WIRELESS	135.18	TELECOMMUNICATIONS
00261025	11/18/24	WESTLAKE HARDWARE	19.99	SUPPLIES
00261026	11/18/24	WORLD OF WONDER	1,353.20	SUPPLIES
00261027	11/20/24	CORNHUSKER INTERNATIONAL TRUCKS	4,423.20	REPAIRS
00261027	11/20/24	CORNHUSKER INTERNATIONAL TRUCKS	-608.38	TIRES & PARTS
00261028	11/20/24	KERI KLUSMIRE	76.00	SUPPLIES
00261029	11/20/24	KNUDSEN, BERKHEIMER, RICHARSON	2,500.00	LEGAL SERVICES
00261030	11/20/24	MICHELLE HERRIN	119.99	SUPPLIES
00261031	11/20/24	OMAHA SYMPHONY	360.00	SUPPLIES
00261032	11/20/24	THREE B'S SAW & TOOL INC	104.28	SUPPLIES
00261033	11/20/24	WORLD OF WONDER	89.95	SUPPLIES
<b>General Fund Immediate Pays Released Prior to Board Meeting:</b>			<b>174,369.42</b>	

12-01-2024

Special Bldg	Check No	Check Date	Vendor Name	Amount	Description
	00261072	12/01/24	AE SUPPLY	16,515.00	BUILDING PROJECTS
	00261091	12/01/24	BOILER CHILLER SYSTEMS LLC	61,923.25	BUILDING PROJECTS
	00261108	12/01/24	EGAN SUPPLY	61,931.17	BUILDING PROJECTS
	00261210	12/01/24	SPECKMANN CONSTRUCTION	2,155.00	BUILDING PROJECTS
			<b>Special Building Fund Total:</b>	<b>142,524.42</b>	

12-01-2024

Bond Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030694	12/01/24	BOILER CHILLER SYSTEMS LLC	94,842.88	BUILDING PROJECTS
	00030695	12/01/24	MECO-HENNE CONSTRUCTION, INC	220,964.00	BUILDING PROJECTS
	00030696	12/01/24	OMAHA DOOR & WINDOW CO, INC	6,734.00	BUILDING PROJECTS
	00030697	12/01/24	SCHEELE-KAYTON CONSTRUCTION, LLC	725,760.90	BUILDING PROJECTS
	00030698	12/01/24	THIELE GEOTECH, INC.	4,235.00	BUILDING PROJECTS
			<b>Bond Project Fund Total:</b>	<b>1,052,536.78</b>	

12-01-2024

Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00261237	12/01/24	AMERICAN BOTTLING COMPANY	2,771.24	FOOD
	00261238	12/01/24	BPS FOUNDATION - LAC	100.00	SUPPLIES
	00261239	12/01/24	C-S BEVERAGE REPAIR, LLC.	173.50	REPAIRS
	00261240	12/01/24	CARPENTER PAPER COMPANY	11,475.20	SUPPLIES
	00261241	12/01/24	CERRIS SYSTEMS	3,962.35	REPAIRS
	00261242	12/01/24	COCA-COLA OF OMAHA	4,963.28	FOOD
	00261243	12/01/24	DENISE SEXTON	22.50	FOOD SERVICE REFUNDS
	00261244	12/01/24	DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
	00261245	12/01/24	EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
	00261246	12/01/24	FARNER-BOCKEN COMPANY	2,503.54	FOOD
	00261247	12/01/24	GENERAL PARTS, LLC.	1,319.85	REPAIRS
	00261248	12/01/24	GREATER AMERICA DISTRIBUTING INC.	208.00	REPAIRS
	00261249	12/01/24	GREENBERG FRUIT COMPANY	2,452.21	FOOD
	00261250	12/01/24	HILAND DAIRY	49,234.99	FOOD
	00261251	12/01/24	LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
	00261252	12/01/24	LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
	00261253	12/01/24	MARY HANSEN	197.10	SUPPLIES
	00261254	12/01/24	MENARDS, INC.	20.35	SUPPLIES
	00261255	12/01/24	MISSION ACTIVITY FUND	150.00	SUPPLIES
	00261256	12/01/24	MONEY HANDLING MACHINES INC	1,270.00	REPAIRS
	00261257	12/01/24	NEBRASKA - IOWA SUPPLY CO. INC.	655.09	GAS, DIESEL, OIL
	00261258	12/01/24	OFFICE DEPOT, INC	176.05	SUPPLIES
	00261259	12/01/24	PAPILLION SANITATION	2,567.07	TRASH REMOVAL
	00261260	12/01/24	PEPSI COLA COMPANY	303.56	FOOD
	00261261	12/01/24	ROTELLA'S ITALIAN BAKERY, INC.	17,640.12	FOOD
	00261262	12/01/24	STACIE MATTEO	79.01	FOOD SERVICE REFUNDS
	00261263	12/01/24	SYSCO LINCOLN	155,819.32	FOOD
	00261264	12/01/24	WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
	00261265	12/01/24	WOODHOUSE FORD SOUTH INC.	187.98	SUPPLIES
			<b>Food Service Fund Total:</b>	<b>261,342.31</b>	

12-01-2024

Bond Debt Fund	Check No	Check Date	Vendor Name	Amount	Description
	00000316	12/01/24	BOK FINANCIAL	1,000.00	BOND ISSUANCE AND RELATED COST
	00000316	12/01/24	BOK FINANCIAL	1,441,447.18	INTEREST ON LONGTERM DEBT
	00000316	12/01/24	BOK FINANCIAL	2,646,625.00	REDEMPTION OF PRINCIPAL
			<b>Bond Debt Fund Total:</b>	<b>4,089,072.18</b>	

12-01-2024

Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00261002	11/08/24	ELAN FINANCIAL SERVICES	1,071.36	SUPPLIES
<b>Food Service Immediate Pays Released Prior to Board Meeting:</b>				<b>1,071.36</b>	

**Bellevue Public Schools - Publication Of Checks**

Vendor Name	Check No	Amount	Description
A PARTS WAREHOUSE	00261067	514.96	TIRES & PARTS
A-1 CONTAINERS	00261068	250.00	SITE IMPROVEMENTS
A-1 FLAGS POLES & REPAIR LLC	00261069	240.00	REPAIRS
AARON DIETERICH	00260916	2,200.00	SUPPLIES
ADVANCED OFFICE AUTOMATION INC	00261071	77.40	SUPPLIES
AE SUPPLY	00261072	16,515.00	BUILDING PROJECTS
AE SUPPLY	00261072	51,665.00	REPAIRS
AMANDA MESSERSCHMITT	00260998	224.00	EMPLOYEE TRAINING & DEVELOPMNT
AMERICAN BOTTLING COMPANY	00261237	2,771.24	FOOD
AMERICAN RED CROSS HEALTH & SAFETY	00261073	85.00	EMPLOYEE TRAINING & DEVELOPMNT
AMP SPEECH THERAPY, LLC	00261074	16,726.50	TUITION-OTHER AGENCIES
ANGELA OSBORN	00261009	41.43	SUPPLIES
APPLE, INC.	00261075	1,499.00	COMPUTER HARDWARE
AQUA-CHEM, INC.	00261076	652.25	REPAIRS
ARROW STAGE LINES	00261010	2,795.00	CONTRACTED TRANSPORTATION
AT&T MOBILITY	00260999	742.44	SUPPLIES
AT&T MOBILITY	00260999	32.50	TELECOMMUNICATIONS
A-UNITED AUTOMATIC DOORS & GLASS, INC	00261070	608.00	BUILDING IMPROVEMENT
AUTO VALUE	00261077	20.69	SUPPLIES
AUTO VALUE	00261077	82.78	TIRES & PARTS
BADGER BODY & TRUCK EQUIPMENT CO.	00261078	289.95	REPAIRS
BAKER'S SUPERMARKET	00261079	1,156.51	SUPPLIES
BAKER'S SUPERMARKET	00261011	2.47	SUPPLIES
BALLS OUT MOTORS, LLC	00261080	58.99	SUPPLIES
BATTERIES PLUS BULBS	00261081	289.92	SUPPLIES
BAUER BUILT TIRE	00261082	625.28	SUPPLIES
BAUER BUILT TIRE	00261082	3,568.74	TIRES & PARTS
BAXTER FORD OF PAPILLION	00261083	44.25	SUPPLIES
BAXTER FORD OF PAPILLION	00261083	150.03	TIRES & PARTS
BEARCOM	00261084	310.00	BUILDING IMPROVEMENT
BEARCOM	00261084	548.96	SUPPLIES
BEARDMORE CHEVROLET, INC	00261085	353.61	TIRES & PARTS
BEARDMORE CHEVROLET, INC	00260919	29,999.00	FURNITURE & EQUIPMENT
BELLEVUE LEADER	00261086	47.25	SUPPLIES
BELLEVUE UNIVERSITY	00261087	40.00	PROFESSIONAL SERVICES
BIG RED LOCKSMITHS, INC.	00261088	82.50	BUILDING IMPROVEMENT

12-01-2024

BISHOP BUSINESS EQUIPMENT	00261089	472.00	SUPPLIES
BLICK ART MATERIALS, LLC.	00261090	603.23	SUPPLIES
BOILER CHILLER SYSTEMS LLC	00030694	94,842.88	BUILDING PROJECTS
BOILER CHILLER SYSTEMS LLC	00261091	14,020.25	BUILDING IMPROVEMENT
BOILER CHILLER SYSTEMS LLC	00261091	61,923.25	BUILDING PROJECTS
BOILER CHILLER SYSTEMS LLC	00261091	5,670.00	REPAIRS
BOK FINANCIAL	00000316	1,000.00	BOND ISSUANCE AND RELATED COSTS
BOK FINANCIAL	00000316	1,441,447.18	INTEREST ON LONGTERM DEBT
BOK FINANCIAL	00000316	2,646,625.00	REDEMPTION OF PRINCIPAL
BOUND TO STAY BOUND	00261092	1,621.44	SUPPLIES
BP BUSINESS SOLUTIONS	00260920	39.46	CONTRACTED TRANSPORTATION
BP BUSINESS SOLUTIONS	00260920	1,761.32	GAS, DIESEL, OIL
BPS FOUNDATION - LAC	00261238	100.00	SUPPLIES
BRIGGS, INC.	00261093	286.93	BUILDING IMPROVEMENT
BUILDERS SUPPLY CO., INC.	00261094	474.12	BUILDING IMPROVEMENT
C.L. IMPACT LOGISTICS LLC	00260921	4,200.00	CONTRACTED TRANSPORTATION
CAPITAL SANITARY SUPPLY, INC	00261095	886.53	SUPPLIES
CARLY FOX	00260922	160.00	EMPLOYEE TRAINING & DEVELOPMNT
CARPENTER PAPER COMPANY	00261096	4,875.33	SUPPLIES
CARPENTER PAPER COMPANY	00261240	11,475.20	SUPPLIES
CERRIS SYSTEMS	00261097	442.50	BUILDING IMPROVEMENT
CERRIS SYSTEMS	00261241	3,962.35	REPAIRS
CINTAS CORPORATION	00261098	1,485.96	PROFESSIONAL SERVICES
COCA-COLA OF OMAHA	00261242	4,963.28	FOOD
COLUMN SOFTWARE PBC	00261099	14.18	ADVERTISING/PUBLICATION
COMMERCE BANK	00261012	925.12	CONTRACTED TRANSPORTATION
CONTROL DEPOT	00261100	341.56	BUILDING IMPROVEMENT
CORNHUSKER INTERNATIONAL TRUCKS, INC.	00261101	1,753.89	REPAIRS
CORNHUSKER INTERNATIONAL TRUCKS, INC.	00261101	128.74	TIRES & PARTS
CORNHUSKER INTERNATIONAL TRUCKS, INC.	00261027	4,423.20	REPAIRS
CORNHUSKER INTERNATIONAL TRUCKS, INC.	00261027	-608.38	TIRES & PARTS
COURTNEY NIEDERT	00260923	224.00	EMPLOYEE TRAINING & DEVELOPMNT
COX BUSINESS SERVICES	00261102	33,607.88	TELECOMMUNICATIONS
COX BUSINESS SERVICES	00261103	7,732.19	TELECOMMUNICATIONS
C-S BEVERAGE REPAIR, LLC.	00261239	173.50	REPAIRS
DANIELLE LOVE	00260924	224.00	EMPLOYEE TRAINING & DEVELOPMNT
DAVID GROTH	00260925	160.00	EMPLOYEE TRAINING & DEVELOPMNT
DE LAGE LANDEN FINANCIAL SERVICES, INC	00260926	426.79	FURNITURE & EQUIPMENT
DENISE SEXTON	00261243	22.50	FOOD SERVICE REFUNDS
DIANE ELLIS	00261104	1,023.00	PROFESSIONAL SERVICES

12-01-2024

DIANE ELLIS	00261000	63.04	SUPPLIES
DIETZE MUSIC	00261105	2,842.00	REPAIRS
DIETZE MUSIC	00261105	686.80	SUPPLIES
DISTRICT ACTIVITY FUND	00261244	1,690.00	SUPPLIES
DISTRICT REVOLVING ACCOUNT	00261001	5,983.23	PROFESSIONAL SERVICES
DISTRICT REVOLVING ACCOUNT	00261001	96.90	REPAIRS
DISTRICT REVOLVING ACCOUNT	00261001	33,968.59	SUPPLIES
E.S.U. #3	00261106	535.00	EMPLOYEE TRAINING & DEVELOPMNT
E.S.U. #3	00261106	120.00	SUPPLIES
E.S.U. #3	00261106	3,770.00	TUITION-OTHER AGENCIES
EAST HIGH ACTIVITY ACCOUNT	00261245	550.00	SUPPLIES
EASY WAY SAFETY SERVICES, INC.	00261013	100.00	SUPPLIES
ECHO ELECTRIC SUPPLY	00261107	45.74	BUILDING IMPROVEMENT
EGAN SUPPLY	00261108	61,931.17	BUILDING PROJECTS
EGAN SUPPLY	00261108	40,533.41	SUPPLIES
ELAN FINANCIAL SERVICES	00261002	7,450.19	CONTRACTED TRANSPORTATION
ELAN FINANCIAL SERVICES	00261002	2,912.57	SUPPLIES
ELECTRONIC CONTRACTING COMPANY	00261109	822.04	BUILDING IMPROVEMENT
EPS OPERATIONS, LLC	00261110	3,250.00	EMPLOYEE TRAINING & DEVELOPMNT
EPS OPERATIONS, LLC	00261110	7,540.80	SUPPLIES
ESU COORDINATING COUNCIL	00261111	357.66	EMPLOYEE TRAINING & DEVELOPMNT
EYMAN PLUMBING, INC.	00261112	3,342.60	BUILDING IMPROVEMENT
FAMILY FARE SUPERMARKET	00261113	277.48	SUPPLIES
FARNER-BOCKEN COMPANY	00261246	2,503.54	FOOD
FATHER FLANAGAN'S BOYS' HOME	00261114	107.14	PROFESSIONAL SERVICES
FERRELLGAS	00261115	9,522.44	GAS, DIESEL, OIL
FIELD PAPER COMPANY	00261116	1,484.01	SUPPLIES
FIRST WIRELESS, INC.	00261117	1,110.00	SUPPLIES
FLEETPRIDE	00261118	168.15	SUPPLIES
FLEETPRIDE	00261118	1,413.64	TIRES & PARTS
FOLLETT CONTENT SOLUTIONS, LLC	00261119	8,410.87	SUPPLIES
GALVIN GLASS	00261120	3,411.79	BUILDING IMPROVEMENT
GENERAL FIRE AND SAFETY EQUIPMENT CO.	00261121	2,235.00	BUILDING IMPROVEMENT
GENERAL PARTS, LLC.	00261247	1,319.85	REPAIRS
GINA MENDICK	00261014	24.52	SUPPLIES
GLENNA FISHER	00261122	3,720.00	TUITION-OTHER AGENCIES
GOODWIN TUCKER GROUP	00261123	810.52	BUILDING IMPROVEMENT
GRAINGER, INC.	00261124	454.11	BUILDING IMPROVEMENT
GRAINGER, INC.	00261124	554.04	REPAIRS
GRAPHITE PUBLISHING	00261125	82.55	SUPPLIES

12-01-2024

GREAT PLAINS PIANO COMPANY	00260917	120.00	EMPLOYEE TRAINING & DEVELOPMNT
GREATER AMERICA DISTRIBUTING INC.	00261248	208.00	REPAIRS
GREENBERG FRUIT COMPANY	00261249	2,452.21	FOOD
GREENLIFE GARDENS, INC.	00261126	1,550.00	BUILDING IMPROVEMENT
HARTMAN PUBLISHING	00261127	1,509.56	SUPPLIES
HASSE AND LOVIN ASSOCIATES, LLC	00261128	2,916.66	PROFESSIONAL SERVICES
HD SUPPLY	00261129	200.16	SUPPLIES
HENRY DOORLY ZOO & AQUARIUM	00261130	18,600.00	PROFESSIONAL SERVICES
HILAND DAIRY	00261250	49,234.99	FOOD
HOLDAHL, INC.	00261131	362.58	BUILDING IMPROVEMENT
HOLIDAY INN KEARNEY	00261132	134.95	EMPLOYEE TRAINING & DEVELOPMNT
HORWATH LAUNDRY EQUIPMENT	00261133	365.40	BUILDING IMPROVEMENT
HOTSY EQUIPMENT CO.	00261134	529.78	SUPPLIES
INSTRU-MED, INC.	00261135	270.00	SUPPLIES
INTEGRATED CARE	00261015	810.00	PROFESSIONAL SERVICES
J & J SMALL ENGINE SERVICE, INC.	00261136	36.59	SUPPLIES
J.W. PEPPER & SON, INC.	00261137	964.87	SUPPLIES
JEFF CHUNKA	00260927	14.22	CONTRACTED TRANSPORTATION
JEFF RIPPE	00261138	30.00	EMPLOYEE TRAINING & DEVELOPMNT
JENNY BURTON	00261003	75.00	SUPPLIES
JEREMY KRUG	00260928	160.00	SUPPLIES
JLK EDUCATIONAL RESOURCES, LLC	00261139	1,643.00	TUITION-OTHER AGENCIES
JOHN DEERE FINANCIAL	00261140	1,800.26	REPAIRS
JOHNSON HARDWARE CO	00261141	29.44	BUILDING IMPROVEMENT
JOHNSON HARDWARE CO	00261016	475.00	BUILDING IMPROVEMENT
JOHNSTONE SUPPLY	00261142	1,507.55	BUILDING IMPROVEMENT
JOSH TEDDER CONSTRUCTION, INC.	00261143	1,425.00	SITE IMPROVEMENTS
KAITLYN KECK	00260929	160.00	SUPPLIES
KALLIE LAWRENCE	00260930	23.41	CONTRACTED TRANSPORTATION
KERI KLUSMIRE	00261028	76.00	SUPPLIES
KIMBALL MIDWEST	00261144	983.85	SUPPLIES
KIMBALL MIDWEST	00261144	10.89	TIRES & PARTS
KNUDSEN, BERKHEIMER, RICHARSON	00261029	2,500.00	LEGAL SERVICES
KRISTAN BURLINGAME	00261017	690.64	EMPLOYEE TRAINING & DEVELOPMNT
LAKESHORE LEARNING MATERIALS	00261145	458.67	SUPPLIES
LAMINATOR.COM	00261146	145.66	SUPPLIES
LANGUAGE LINE SERVICES	00261147	122.76	SUPPLIES
LARISSA KNUDSON	00260931	224.00	EMPLOYEE TRAINING & DEVELOPMNT
LEADING EDGE LAMINATING	00261148	231.30	SUPPLIES
LEAH B STEWART	00261149	673.94	TUITION-OTHER AGENCIES

12-01-2024

LEARNING A-Z	00261150	248.00	SUPPLIES
LEARNING WITHOUT TEARS	00261018	1,747.63	SUPPLIES
LESLIE HOOPER	00260932	224.00	EMPLOYEE TRAINING & DEVELOPMNT
LEWIS & CLARK ACTIVITY FUND	00261251	150.00	SUPPLIES
LIFE DRIVEN SPEECH THERAPY LLC	00261151	10,979.89	TUITION-OTHER AGENCIES
LOGAN FONTENELLE ACTIVITY FUND	00261252	150.00	SUPPLIES
LORENA GATES	00260933	224.00	EMPLOYEE TRAINING & DEVELOPMNT
LOWE'S	00261152	3,447.35	SUPPLIES
LYNETTE LEDBETTER	00261153	22.48	SUPPLIES
MACGILL	00261154	3,266.98	SUPPLIES
MARY HANSEN	00261253	197.10	SUPPLIES
MARY HANSEN	00261019	216.56	SUPPLIES
MATHESON TRI-GAS, INC.	00261155	126.45	REPAIRS
MATHESON TRI-GAS, INC.	00261155	1,112.57	SUPPLIES
MAUREEN L SIMS RAVEN	00261156	496.00	TUITION-OTHER AGENCIES
MAX I WALKER	00261157	811.88	PROFESSIONAL SERVICES
MAXABILITY THERAPY SERVICES, P.C.	00261158	4,823.75	TUITION-OTHER AGENCIES
MCC BOOKSTORE SOUTH OMAHA STORE NO. 141	00261159	302.50	PROFESSIONAL SERVICES
MCGRAW-HILL COMPANIES	00261160	15,966.72	SUPPLIES
MCKESSON	00261161	15.11	SUPPLIES
MCKESSON	00261004	44.95	SUPPLIES
MECHANICAL SALES, INC.	00261162	2,794.92	BUILDING IMPROVEMENT
MECO-HENNE CONSTRUCTION, INC	00030695	220,964.00	BUILDING PROJECTS
MEJIA ROOFING & CONTRACTORS	00261163	2,887.50	BUILDING IMPROVEMENT
MENARDS, INC.	00261164	1,508.83	BUILDING IMPROVEMENT
MENARDS, INC.	00261164	1,022.57	REPAIRS
MENARDS, INC.	00261164	3,239.29	SUPPLIES
MENARDS, INC.	00261254	20.35	SUPPLIES
MEREDITH MOHANTY	00261165	124.08	SUPPLIES
METAL DOORS & HARDWARE COMPANY	00261166	1,213.00	BUILDING IMPROVEMENT
METROPOLITAN UTILITIES DIST.	00261167	4,685.96	FUEL
METROPOLITAN UTILITIES DIST.	00261167	24,697.80	WATER & SEWER
MICHELLE HERRIN	00261030	119.99	SUPPLIES
MID-PLAINS INSULATION	00261168	2,420.00	BUILDING IMPROVEMENT
MIDWEST PETROLEUM EQUIPMENT	00261169	905.88	GAS, DIESEL, OIL
MISSION ACTIVITY FUND	00261255	150.00	SUPPLIES
MONEY HANDLING MACHINES INC	00261256	1,270.00	REPAIRS
MORGAN BROWN	00261020	25.00	SUPPLIES
NAPA AUTO PARTS	00261170	1,700.01	SUPPLIES
NAPA AUTO PARTS	00261170	69.83	TIRES & PARTS

12-01-2024

NCECBVI	00261171	100.00	EMPLOYEE TRAINING & DEVELOPMNT
NCS PEARSON INCORPORATED	00261172	3,236.99	SUPPLIES
NE ASSOC OF SCHOOL BOARDS	00261173	1,769.00	EMPLOYEE TRAINING & DEVELOPMNT
NE DEPARTMENT OF LABOR OFFICE OF ELEVATO	00261174	360.00	BUILDING IMPROVEMENT
NEBRASKA - IOWA SUPPLY CO. INC.	00261175	29,495.75	GAS, DIESEL, OIL
NEBRASKA - IOWA SUPPLY CO. INC.	00261257	655.09	GAS, DIESEL, OIL
NEBRASKA DEPT. OF EDUCATION	00260918	1,756.62	DIST WIDE
NEBRASKA MACHINERY CO	00261176	94.17	TIRES & PARTS
NEBRASKA SAFETY CENTER	00261177	225.00	DUES AND FEES
NEBRASKA/CENTRAL EQUIPMENT	00261178	87.41	TIRES & PARTS
NEXUS THERAPY	00261179	12,528.00	TUITION-OTHER AGENCIES
NOREDINK CORP	00261180	4,400.00	EMPLOYEE TRAINING & DEVELOPMNT
OCCUPATIONAL HEALTH CENTERS OF NEBRASKA	00261181	469.00	PROFESSIONAL SERVICES
OFFICE DEPOT, INC	00261182	2,954.16	SUPPLIES
OFFICE DEPOT, INC	00261258	176.05	SUPPLIES
OHARCO	00261183	380.08	BUILDING IMPROVEMENT
OMAHA DOOR & WINDOW CO, INC	00030696	6,734.00	BUILDING PROJECTS
OMAHA PUBLIC POWER DISTRICT	00261184	145,740.33	ELECTRICITY
OMAHA SYMPHONY	00261031	360.00	SUPPLIES
ONE SOURCE, INC.	00261185	1,416.80	PROFESSIONAL SERVICES
OPC DIRECT	00261186	2,538.61	SUPPLIES
OUTDOOR RECREATION PRODUCTS	00261187	134.79	SUPPLIES
OVERHEAD DOOR CO. OF OMAHA	00261188	433.00	BUILDING IMPROVEMENT
PAPILLION SANITATION	00261189	3,571.80	TRASH REMOVAL
PAPILLION SANITATION	00261259	2,567.07	TRASH REMOVAL
PEPSI COLA COMPANY	00261260	303.56	FOOD
PHILLIP LOOMIS	00261021	83.62	EMPLOYEE TRAINING & DEVELOPMNT
PIPER PORRAS	00260934	224.00	EMPLOYEE TRAINING & DEVELOPMNT
PLANK ROAD PUBLISHING INC	00261190	185.45	SUPPLIES
POSITIVE PROMOTIONS, INC.	00261191	157.65	SUPPLIES
POWERSCHOOL GROUP, LLC.	00261192	5,400.00	EMPLOYEE TRAINING & DEVELOPMNT
PRESTO-X	00261193	5,177.23	SITE IMPROVEMENTS
PRO-ED, INC.	00261194	1,413.50	SUPPLIES
QUADIENT	00261195	31.35	SUPPLIES
QUADIENT	00261196	4,040.00	POSTAGE
RADCLIFFE, GILBERTSON & BRADY	00261197	4,500.00	LOBBYIST
RAMONA PRICE	00260935	31.01	SUPPLIES
RAMONA PRICE	00260936	224.00	EMPLOYEE TRAINING & DEVELOPMNT
RAPIDSCALE INC	00261198	2,810.00	SOFTWARE
RIVERSIDE LAWN & SNOW LLC	00261199	450.00	BUILDING IMPROVEMENT

12-01-2024

RIVERSIDE TECHNOLOGIES, INC.	00261200	245.00	SUPPLIES
ROBERT CONDREY	00260937	160.00	EMPLOYEE TRAINING & DEVELOPMNT
ROTELLA'S ITALIAN BAKERY, INC.	00261261	17,640.12	FOOD
SAMANTHA KRAFT	00261022	139.00	SUPPLIES
SARPY COUNTY TREASURER	00261005	28.00	DUES AND FEES
SCHEELE-KAYTON CONSTRUCTION, LLC	00030697	725,760.90	BUILDING PROJECTS
SCHOOL SPECIALTY, LLC	00261201	783.53	SUPPLIES
SHARRA SMITH	00261202	20.00	EMPLOYEE TRAINING & DEVELOPMNT
SHEILA HOLLANDER-BRODERSEN	00261203	275.00	PROFESSIONAL SERVICES
SHERWIN-WILLIAMS	00261204	570.13	SUPPLIES
SHIP ENTERPRISES, INC. DBA CRITTER CONTR	00261205	259.00	BUILDING IMPROVEMENT
SITE ONE LANDSCAPE SUPPLY	00261206	1,720.32	SITE IMPROVEMENTS
SOLIANT CONSULTING, INC.	00261207	88,992.76	TUITION-OTHER AGENCIES
SOLVEPATH LLC DBA TSCO	00261208	7,708.50	TUITION-OTHER AGENCIES
SORENSEN COMMUNICATIONS	00261209	260.00	PROFESSIONAL SERVICES
SPECKMANN CONSTRUCTION	00261210	4,415.00	BUILDING IMPROVEMENT
SPECKMANN CONSTRUCTION	00261210	2,155.00	BUILDING PROJECTS
SPEECH SQUAD, LLC	00261211	4,819.50	TUITION-OTHER AGENCIES
SPORTS FACILITY MAINTENANCE, LLC	00261212	1,742.65	BUILDING IMPROVEMENT
STACIE MATTEO	00261262	79.01	FOOD SERVICE REFUNDS
STAPLES ADVANTAGE	00261213	5,199.57	SUPPLIES
STEPHANIE MILLER	00260938	224.00	EMPLOYEE TRAINING & DEVELOPMNT
STEPHANIE WINTER	00261214	220.00	PROFESSIONAL SERVICES
STEVE DENNIS	00261215	2,310.00	BUILDING IMPROVEMENT
STEVE'S FLOOR COVERINGS, INC.	00261216	5,120.00	BUILDING IMPROVEMENT
STUDENT TRANSPORATION OF AMERICA	00261006	60,526.80	CONTRACTED TRANSPORTATION
STUDENT TRANSPORATION OF AMERICA	00261023	3,026.34	CONTRACTED TRANSPORTATION
SUBURBAN NEWSPAPERS, INC.	00261217	132.08	ADVERTISING/PUBLICATION
SUE FJELSTAD	00260939	224.00	EMPLOYEE TRAINING & DEVELOPMNT
SYNTECH	00261007	61.00	GAS, DIESEL, OIL
SYSCO LINCOLN	00261263	155,819.32	FOOD
TERRY HUGHES TREE SERVICE	00261218	450.00	BUILDING IMPROVEMENT
THE FILTER SHOP	00261219	1,733.50	SUPPLIES
THE SPEECH GROUP LLC	00261220	11,299.50	TUITION-OTHER AGENCIES
THIELE GEOTECH, INC.	00030698	4,235.00	BUILDING PROJECTS
THREE B'S SAW & TOOL INC	00261032	104.28	SUPPLIES
TOM BROCK FORMS	00261221	137.17	SUPPLIES
TREES, SHRUBS & MORE	00261222	117.60	BUILDING IMPROVEMENT
TRUCK CENTER COMPANIES	00261223	6,343.22	TIRES & PARTS
TURNITIN, LLC.	00261224	18,173.00	SOFTWARE

12-01-2024

TYLER HOTTOVY	00261226	32.83	MILEAGE REIMBURSEMENT (STAFF)
TY'S OUTDOOR POWER INC.	00261225	51.50	REPAIRS
U.S. BANK CORPORATE PAYMENT SYSTEMS	00261227	1,722.59	BUILDING IMPROVEMENT
U.S. BANK CORPORATE PAYMENT SYSTEMS	00261227	6,455.62	EMPLOYEE TRAINING & DEVELOPMNT
U.S. BANK CORPORATE PAYMENT SYSTEMS	00261227	702.00	PROFESSIONAL SERVICES
U.S. BANK CORPORATE PAYMENT SYSTEMS	00261227	1,756.93	SOFTWARE
U.S. BANK CORPORATE PAYMENT SYSTEMS	00261227	17,881.40	SUPPLIES
U.S. BANK CORPORATE PAYMENT SYSTEMS	00261227	109.98	TEXTBOOKS & PERIODICALS
U.S. BANK EQUIPMENT FINANCE	00261228	10,024.16	RENTALS/LEASE PURCHASE
U.S. BANK EQUIPMENT FINANCE	00261228	9,149.78	SUPPLIES
UNIVERSITY OF NEB MEDICAL CENTER	00261229	26,893.38	TUITION-OTHER AGENCIES
UNO COLLEGE OF EDUCATION	00261230	9,250.00	PROFESSIONAL SERVICES
VERIZON WIRELESS	00261024	135.18	TELECOMMUNICATIONS
VOSS LIGHTING	00261231	758.70	SUPPLIES
WE ROCK OMAHA	00261008	168.00	SUPPLIES
WEST HIGH ACTIVITY FUND	00261264	550.00	SUPPLIES
WESTLAKE HARDWARE	00261232	14.47	BUILDING IMPROVEMENT
WESTLAKE HARDWARE	00261232	62.26	REPAIRS
WESTLAKE HARDWARE	00261232	79.96	SUPPLIES
WESTLAKE HARDWARE	00261232	59.97	TIRES & PARTS
WESTLAKE HARDWARE	00261025	19.99	SUPPLIES
WESTSIDE COMMUNITY SCHOOLS	00261233	1,457.00	TUITION - OTHER DISTRICTS
WHITE WOLF WEB OFFSET PRINTERS	00261234	636.61	SUPPLIES
WOODHOUSE FORD SOUTH INC.	00261265	187.98	SUPPLIES
WOODRIVER ENERGY	00261235	2,784.86	FUEL
WORLD OF WONDER	00261236	29.97	SUPPLIES
WORLD OF WONDER	00261026	1,353.20	SUPPLIES
WORLD OF WONDER	00261033	89.95	SUPPLIES
EMPLOYEES		9,398,890.94	SALARIES AND BENEFITS

(a) Election of New Teachers

Recommended action: "that (1) Taylor Wolfe be elected to the certified staff for the 2024-25 school year effective January 6, 2025 subject to her release from any contractual agreements with other school districts."

Summary

<u>Name</u>	<u>College</u>	<u>Degree/ Experience</u>	<u>Assignment</u>
1. Taylor Wolfe	Univ. of Missouri-St. Louis	EdS/4 years	School Psychologist



**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska**

**Communications Letter**

**August 31, 2024**

**School District No. 1 - Bellevue Public Schools  
Sarpy County Nebraska  
Table of Contents**

Required Communication	1
Adjusting Journal Entries Posted - Schedule 1	6



## Required Communication

Board of Education  
School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 1 - Bellevue Public Schools, Sarpy County, Nebraska (the "District") for the year ended August 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance).

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 10, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the basic financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Our Responsibility in Relation to *Government Auditing Standards***

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**School District No. 1 - Bellevue Public Schools  
Required Communication**

**Our Responsibility in Relation to *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)***

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

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

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm firms have complied with relevant ethical requirements regarding independence.

**Significant Risks Identified**

We have considered the following significant risks when developing our audit approach:

- ◆ Management Override of Control - Oversight of the District results in errors or fraud that may occur through journal entries or access to underlying data.
- ◆ Revenue Recognition Risk - Risk that receipts will not be recorded in the correct period.
- ◆ Pension Valuation - Net pension liability is generally material to the notes to the financial statements and involves significant estimates.

**Qualitative Aspects of the District's Significant Accounting Policies**

*Significant Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended August 31, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

**School District No. 1 - Bellevue Public Schools  
Required Communication**

**Qualitative Aspects of the District's Significant Accounting Policies (Continued)**

*Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. However, there are no significant estimates required under the basis of accounting described in Note 1 to the basic financial statements.

*Financial Statement Disclosures*

Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the basic financial statements relate to risks associated with deposits and commitments and contingencies of the District and are particularly sensitive because of their significance to the basic financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

**Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

**Significant Difficulties Encountered During our Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements as a whole. Our audit for the year ended August 31, 2024, did not detect any uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole. See the attached schedule of Adjusting Journal Entries Posted for adjustments that we identified as a result of our audit procedures and which were brought to the attention of, and corrected by, management.

**School District No. 1 - Bellevue Public Schools  
Required Communication**

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's basic financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated October 31, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

**Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We were engaged to report on Schedule of Expenditures of Federal Awards, which accompany the basic financial statements but is not Required Supplementary Information. With respect to this Supplementary Information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting described in Note 1 of the basic financial statements, the method of preparing this schedule has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the Supplementary Information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the other supplementary information accompanying the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**School District No. 1 - Bellevue Public Schools  
Required Communication**

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Restriction on Use**

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Beyan KBV, LLC*

Omaha, Nebraska  
October 31, 2024

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Adjusting Journal Entries Posted**  
**Schedule 1**

Account	Description	Debit	Credit
<b>General Fund</b>			
1) Entry to adjust cash at County Treasurer at August 31, 2024.			
	Local taxes	\$ 118,877	\$ -
	Cash at County Treasurer	-	118,877
	Total	<u>\$ 118,877</u>	<u>\$ 118,877</u>
<b>Bond Fund</b>			
2) Entry to adjust cash at County Treasurer at August 31, 2024.			
	Local taxes	\$ 37,622	\$ -
	Cash at County Treasurer	-	37,622
	Total	<u>\$ 37,622</u>	<u>\$ 37,622</u>

# **Creative Planning Services**

# A Wealth of Services

## ALL IN-HOUSE

With expertise across a variety of financial disciplines, you can be confident every element of your plan is working harder, together.

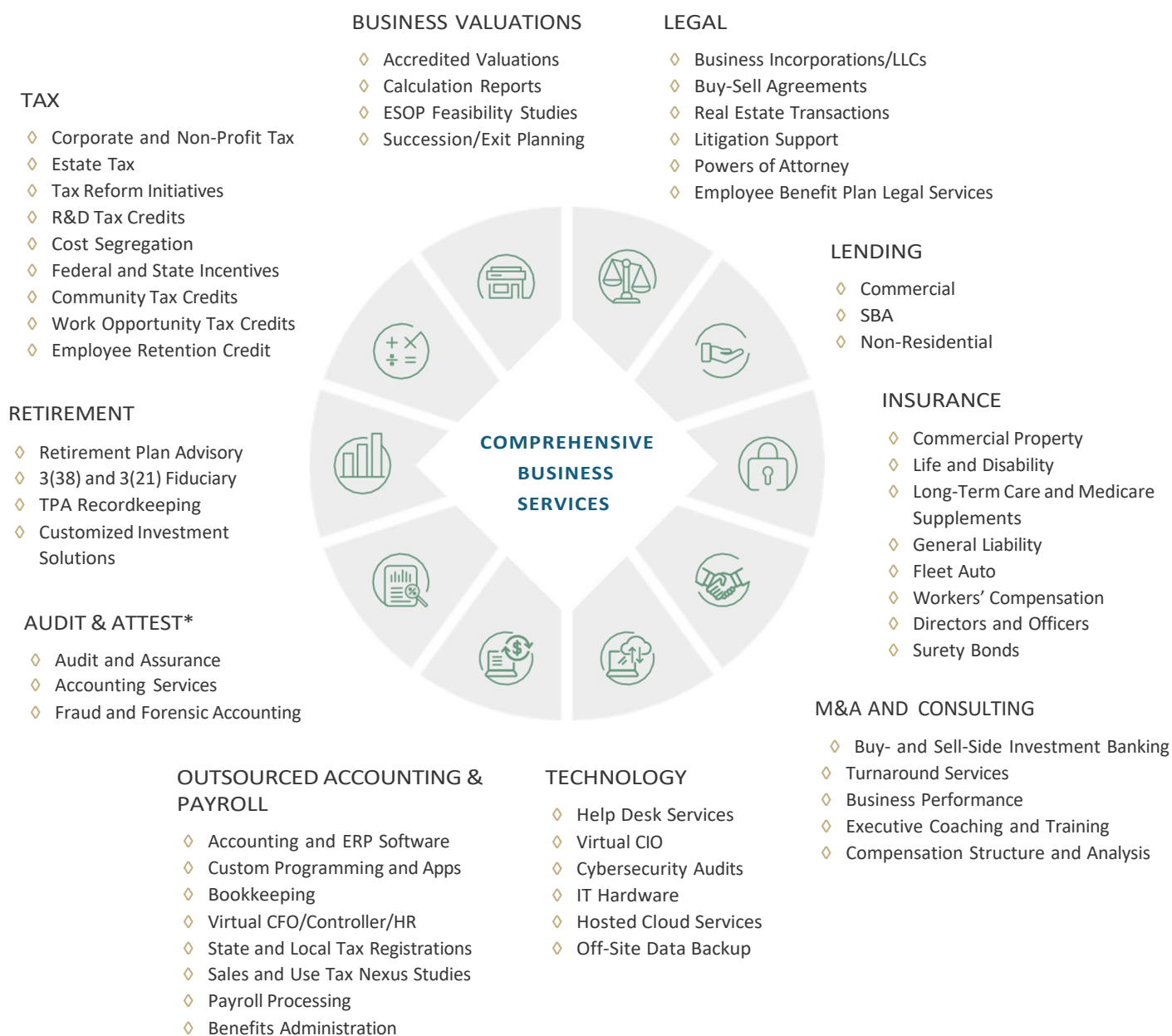


*\*Creative Planning is an independent wealth management firm also providing business consulting, tax and financial services to clients. Creative Planning works closely with BerganKDV, an independent and separately governed licensed CPA firm that provides audit and assurance services to its clients.*

# Business Services

## DELIVERING BUSINESS SERVICES THAT INNOVATE AND INSPIRE

At Creative Planning, our business services offering provides customized, high-quality expertise to support every phase of your business journey.



**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska**

**Basic Financial Statements**

**August 31, 2024**

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Table of Contents**

<b>Independent Auditor’s Report</b>	1
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position - Cash Basis	6
Statement of Activities - Cash Basis	7
Fund Financial Statements	
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds	9
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis - Governmental Funds	11
Notes to Basic Financial Statements	13
<b>Supplementary Information</b>	
Budgetary Comparison Schedule - Cash Basis - General Fund	30
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund	32
Budgetary Comparison Schedule - Cash Basis - Special Building Fund	33
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund	34
Budgetary Comparison Schedule - Cash Basis - Activities Fund	35
Budgetary Comparison Schedule - Cash Basis - Student Fees Fund	36
Budgetary Comparison Schedule - Cash Basis - Bond Fund	37
Notes to Supplementary Information - Budgetary Comparison Schedules	39
Schedule of Expenditures of Federal Awards	40
Notes to Schedule of Expenditures of Federal Awards	41
<b>Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	43
<b>Report on Compliance for each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance</b>	45
<b>Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance</b>	48
<b>Summary Schedule of Prior Audit Findings</b>	50



## Independent Auditor's Report

Board of Education  
School District No. 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 No. 1 - Bellevue Public Schools, Sarpy County, Nebraska (the "District") as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic 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, 2024, 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 basic financial statements, which describes the basis of accounting. The basic 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 of the District is responsible for the preparation and fair presentation of the basic 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 basic 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 the basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

### **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 and *Governmental Auditing Standards* 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 and *Governmental Auditing Standards*, 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 basic 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 40 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 30-39 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, 2024, 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.

*Bryan KBV, LLC*

Omaha, Nebraska  
October 31, 2024

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## **BASIC FINANCIAL STATEMENTS**

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Statement of Net Position - Cash Basis**  
**August 31, 2024**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash on deposit	\$ 34,262,242
Funds held by County Treasurers	1,708,082
Nebraska liquid asset fund plus	<u>7,617,926</u>
Total assets	<u><u>\$ 43,588,250</u></u>
<b>Net Position</b>	
Restricted	
Special building	\$ 20,779,464
School nutrition	306,368
Debt service	4,363,526
Unrestricted	
Board designated	
Employee benefit	384,130
Undesignated	<u>17,754,762</u>
Total net position	<u><u>\$ 43,588,250</u></u>

School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Statement of Activities - Cash Basis  
Year Ended August 31, 2024

	Program Cash Receipts			Net
Cash	Charges for	Operating	(Disbursements)	Receipts and
Disbursements	Services	Grants and	Changes in	Net Position
		Contributions		
Governmental activities				
Instructional services	\$ (89,768,474)	\$ -	\$ 77,484,134	\$ (12,284,340)
Support services	(25,933,834)	-	1,271,653	(24,662,181)
Food services	(5,833,167)	2,176,482	3,109,302	(547,383)
Building maintenance and improvements	(17,578,971)	-	-	(17,578,971)
Interest on indebtedness	(2,105,143)	-	-	(2,105,143)
Redemption of bond principal	(3,145,000)	-	-	(3,145,000)
Other costs	(2,396,193)	-	-	(2,396,193)
Bond related costs	(2,400)	-	-	(2,400)
Total governmental activities	\$ (146,763,182)	\$ 2,176,482	\$ 81,865,089	(62,721,611)
General receipts				
Taxes collected				53,986,653
County receipts				262,360
State receipts				4,059,847
Interest				634,301
Other				3,489,180
Total general receipts				62,432,341
Decrease in net position				(289,270)
Net position - beginning of year				43,877,520
Net position - end of year				\$ 43,588,250

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**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2024**

	Special Revenue Funds		
	General Fund	Special Building	School Nutrition
<b>Assets</b>			
Cash and cash equivalents	\$ 13,582,604	\$ 14,259,474	\$ 306,368
Funds held by County Treasurer	1,571,532	-	-
Nebraska liquid asset fund plus	178,614	6,519,990	-
Total assets	\$ 15,332,750	\$ 20,779,464	\$ 306,368
<b>Fund Balances</b>			
Restricted for			
Capital projects	\$ -	\$ 20,779,464	\$ -
School nutrition	-	-	306,368
Debt service	-	-	-
Committed to			
Activities	-	-	-
Assigned to			
Employee benefit	384,130	-	-
Unassigned	14,948,620	-	-
Total fund balance	\$ 15,332,750	\$ 20,779,464	\$ 306,368

Bond Fund	Other Governmental Funds	Total Governmental Funds
\$ 4,226,976	\$ 1,886,820	\$ 34,262,242
136,550	-	1,708,082
-	919,322	7,617,926
<u>\$ 4,363,526</u>	<u>\$ 2,806,142</u>	<u>\$ 43,588,250</u>
\$ -	\$ -	\$ 20,779,464
-	-	306,368
4,363,526	-	4,363,526
-	2,806,142	2,806,142
-	-	384,130
-	-	14,948,620
<u>\$ 4,363,526</u>	<u>\$ 2,806,142</u>	<u>\$ 43,588,250</u>

School District No. 1 - Bellevue Public Schools  
Sary County, Nebraska  
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis - Governmental Funds  
Year Ended August 31, 2024

	General Fund	Special Building	School Nutrition
<b>Receipts</b>			
Local receipts	\$ 49,300,762	\$ 144,703	\$ -
County receipts	262,360	-	-
State receipts	71,598,836	-	23,634
Federal receipts	11,216,798	-	3,085,668
Sales of lunches	-	-	2,176,482
Interest	134,012	430,050	11,128
Other receipts	37,347	-	-
Total receipts	<u>132,550,115</u>	<u>574,753</u>	<u>5,296,912</u>
<b>Disbursements</b>			
Instructional services	87,016,474	-	-
Support services - pupils	5,815,725	-	5,833,167
Support services - instructional staff	5,966,129	-	-
Support services - general administration	1,114,876	-	-
Support services - building administration	5,793,843	-	-
Support services - business services	4,615,893	-	-
Support services - maintenance and operation of plant	11,571,404	6,007,567	-
Support services - pupil transportation	5,379,368	-	-
Redemption of bond principal	-	-	-
Debt service interest	500	-	-
Bond related costs	-	-	-
Other disbursements	-	-	-
Total disbursements	<u>127,274,212</u>	<u>6,007,567</u>	<u>5,833,167</u>
Excess (deficiency) of receipts over disbursements	5,275,903	(5,432,814)	(536,255)
Fund balance - beginning of year	<u>10,056,847</u>	<u>26,212,278</u>	<u>842,623</u>
Fund balance - end of year	<u>\$ 15,332,750</u>	<u>\$ 20,779,464</u>	<u>\$ 306,368</u>

Bond Fund	Other Governmental Funds	Total Governmental Funds
\$ 5,526,015	\$ -	\$ 54,971,480
-	-	262,360
-	-	71,622,470
-	-	14,302,466
-	-	2,176,482
8,020	51,091	634,301
-	2,467,006	2,504,353
<u>5,534,035</u>	<u>2,518,097</u>	<u>146,473,912</u>
-	-	87,016,474
-	-	11,648,892
-	-	5,966,129
-	-	1,114,876
-	-	5,793,843
-	-	4,615,893
-	-	17,578,971
-	-	5,379,368
3,145,000	-	3,145,000
2,104,643	-	2,105,143
2,400	-	2,400
-	2,396,193	2,396,193
<u>5,252,043</u>	<u>2,396,193</u>	<u>146,763,182</u>
281,992	121,904	(289,270)
<u>4,081,534</u>	<u>2,684,238</u>	<u>43,877,520</u>
<u>\$ 4,363,526</u>	<u>\$ 2,806,142</u>	<u>\$ 43,588,250</u>

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

School District No. 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.

**B. Reporting Entity**

The District's basic 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 basic financial statements.

**C. 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 basic 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. 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.

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**C. Basis of Presentation (Continued)**

Governmental Fund Activities: (Continued)

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

- ◆ Special Building Fund - This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.
- ◆ School Nutrition Fund - This fund accounts for the operations of the District's child nutrition programs.
- ◆ 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.

**D. Measurement Focus and Basis of Accounting**

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

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

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**D. Measurement Focus and Basis of Accounting (Continued)**

Basis of Accounting - In the government-wide and the fund financial statements, the District prepares its financial statements using the cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. This basis 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.

**E. Equity Classification**

**Government-Wide Statements**

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

- ◆ 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.
- ◆ Unrestricted Net Position - All other net positions that do not meet the definition of “restricted.” However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

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

**Fund Financial Statements**

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

- ◆ 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. As of August 31, 2024, the District did not have any nonspendable funds.

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**E. Equity Classification (Continued)**

**Fund Financial Statements (Continued)**

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

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

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**F. 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	\$ 2,752,000

**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.

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 30.
- ◆ Total fund expenditures may not legally exceed total appropriations at the fund level or for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The District had no budget amendments for the 2023 through 2024 fiscal year.

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)**

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

The 2024 property tax valuation was \$4,535,847,241. The combined tax rate of the District for the year ended August 31, 2024, was \$1.18 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.

**A. Deposits**

As of August 31, 2024, the carrying amount of the District's deposits was \$34,262,242 and the bank balance was \$36,186,394.

**B. Investments**

Investments of \$7,617,926 consist of the Nebraska School District Liquid Asset Fund Plus and are recorded at cost. 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.

**C. 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. As of August 31, 2024, the entire balance was covered.

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**C. Risks (Continued)**

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

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

The following balances were held by the Douglas and Sarpy County Treasurers for the District as of August 31, 2024. The monies were transferred to the District subsequent to August 31, 2024; however, in accordance with state guidance, have been included as receipts in the financial statements:

	<u>Douglas County</u>	<u>Sarpy County</u>	<u>Totals</u>
General fund	\$ 28	\$ 1,571,504	\$ 1,571,532
Bond fund	-	136,550	136,550
	<u>\$ 28</u>	<u>\$ 1,708,054</u>	<u>\$ 1,708,082</u>
Total	<u>\$ 28</u>	<u>\$ 1,708,054</u>	<u>\$ 1,708,082</u>

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

**A. 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, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Notes to Basic Financial Statements**

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

**A. Plan Description (Continued)**

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At aged 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

For 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% of the purchasing power of the initial benefit.

For 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 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$86,873,694. Total covered payroll was \$82,507,529. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**B. Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2% 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% from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$8,149,924.

**C. Pension Liability**

As of June 30, 2023, the District had a liability of \$12,596,113 for its proportionate share of the net pension liability (This liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2023, the District's proportion was 3.036430% which was a decrease of 0.005934% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$2,380,401.

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	July 1, 2023
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll, Closed
Single equivalent amortization period	5 Years
Asset valuation method	5 Year Smoothed Market
Inflation	2.45%
Investment rate of return, net of investment expense and including inflation	7.10%
Projected salary increases, including inflation	2.95% - 12.95%
Cost-of-living adjustment (COLA)	2.05% 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 for retirees 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.

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 School Plan's 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, 2023, valuations for the School plan 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.

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Notes to Basic Financial Statements**

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

**D. Actuarial Assumptions (Continued)**

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 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 were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
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
	<hr/>	
Total	<u>100.00 %</u>	

\* *Arithmetic mean, net of investment expenses.*

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability as of June 30, 2023, was seven-and-one-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.

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 2122.

School District No. 1 - Bellevue Public Schools  
Sарy County, Nebraska  
Notes to Basic Financial Statements

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

**F. Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net pension liability/(asset) calculated using the discount rate of seven-and-one-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-one-tenths percent) or one percentage point higher (eight-and-one-tenths percent) than the current rate:

	1% Decrease in Discount Rate (6.10%)	Current Discount Rate (7.10%)	1% Increase in Discount Rate (8.10%)
District's proportionate share of net pension liability	\$ 78,923,061	\$ 12,596,113	\$ (41,814,988)

**G. Plan Fiduciary Net Position**

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

**NOTE 6 - COMMITMENTS AND CONTINGENCIES**

**A. Bonds Payable**

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2024:

Balance, August 31, 2023	\$ 73,760,000
Principal payments	<u>(3,145,000)</u>
Balance, August 31, 2024	<u><u>\$ 70,615,000</u></u>

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**A. Bonds Payable (Continued)**

The following is the bonded indebtedness of the District as of August 31, 2024:

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
July 12, 2017	December 15, 2028	5.00%	\$ 7,770,000
June 15, 2020	December 15, 2040	4.00% - 5.00%	16,630,000
September 1, 2020	December 15, 2037	0.839% - 2.145%	7,120,000
September 1, 2021	December 15, 2039	0.287% - 2.604%	35,895,000
July 31, 2023	December 15, 2030	3.70% - 5.00%	3,200,000
Total			<u><u>\$ 70,615,000</u></u>

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2024, are as follows:

<u>Year Ending August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 3,050,000	\$ 2,028,834	\$ 5,078,834
2026	3,305,000	1,926,372	5,231,372
2027	3,525,000	1,809,009	5,334,009
2028	3,875,000	1,675,808	5,550,808
2029	4,275,000	1,524,499	5,799,499
2030-2034	22,250,000	5,727,005	27,977,005
2035-2039	21,275,000	3,070,280	24,345,280
2040-2041	9,060,000	398,647	9,458,647
Total	<u><u>\$ 70,615,000</u></u>	<u><u>\$ 18,160,454</u></u>	<u><u>\$ 88,775,454</u></u>

**B. Note Payable to Bank**

The District has a promissory note with credit up to \$5 million with a local bank. This note is in place to assist the District with meeting short-term cash flow requirements. This note expires December 15, 2024, and is unsecured. The note 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, 2024, the interest rate was 7.25%. As of August 31, 2024, no amounts were outstanding and the District did not make any draws on the note during the year ended August 31, 2024.

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Basic Financial Statements**

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

**C. 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 lease expires January 2026.
- ◆ Several copiers used throughout the District. The District pays \$118,512 annually for these copiers. The lease expires June 2028.
- ◆ Caterpillar loader lease which requires one payment of \$6,600. The lease expires March 2025.

Future minimum lease payments for all leases are as follows:

Year Ended August 31,	Amount
2025	\$ 142,449
2026	142,449
2027	126,491
2028	98,760
Total	\$ 510,149

The total paid for lease commitments for the year ended August 31, 2024, was \$149,049. All the lease commitments were paid out of the General Fund.

**D. Interlocal Agreements**

The District has entered into an interlocal agreement with Springfield Platteview Community Schools on May 6, 2019, for a transfer of property located East of Highway 75. This agreement would adjust boundaries and transfer property from Springfield Platteview Community Schools to the District. The District shall pay the total amount of \$682,253 for the transfer of the property over a ten-year period of time. Payments shall be made in ten annual installments of \$68,225 starting on June 1, 2020, and continuing on each subsequent June 1 through June 1, 2029. As of August 31, 2024 five installments have been made.

**E. 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.

**F. Compensated Absences**

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

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Notes to Basic Financial Statements**

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

**F. Compensated Absences (Continued)**

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

Eligible employees are allowed to accumulate unused vacation up to 35 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.

**G. 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 \$16,049,479 at August 31, 2024, has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

**H. Separation Pay - Years of Service**

The policy for severance pay was changed during the year ended August 31, 2023. Members of the administrative staff will no longer receive severance pay upon leaving employment with the District.

There is a small number of employees who were grandfathered into the new policy and their outstanding balance at the time of the policy change is to be paid out to them over a period of 4 years. The liability associated with this benefit has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

**I. 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.

**J. 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 as of August 31, 2024, was \$17,723,979.

**K. 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.

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Notes to Basic Financial Statements**

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

**L. Risk Management**

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

**NOTE 7 - SUBSEQUENT EVENT**

Management has evaluated subsequent events through October 31, 2024, the date which these financial statements were available to be issued.

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**SUPPLEMENTARY INFORMATION**

School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - General Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
<b>Local receipts</b>			
1100 Local district taxes	\$ 46,701,081	\$ 44,094,538	\$ (2,606,543)
1120 Public power district sales taxes	310,000	344,401	34,401
1125 Motor vehicle tax	3,800,000	4,021,696	221,696
1510 Interest income	100,000	129,681	29,681
1990 Other local receipts	500,000	840,127	340,127
Total local receipts	<u>51,411,081</u>	<u>49,430,443</u>	<u>(1,980,638)</u>
<b>County receipts</b>			
2110 County fines and license fees	<u>240,000</u>	<u>262,360</u>	<u>22,360</u>
<b>State receipts</b>			
3110 State aid	52,246,395	52,246,395	-
3120 Special education programs	12,773,973	13,146,464	372,491
3125 Special education transportation	740,000	1,271,653	531,653
3131 Property tax credit	-	2,184,824	2,184,824
3155 Textbook loan	-	37,645	37,645
3166 Flex funding: school age support services	-	773,367	773,367
3180 Pro-rata motor vehicle	88,000	91,170	3,170
3400 State apportionment	1,550,000	1,533,728	(16,272)
3535 Hi-ability learners	82,570	63,465	(19,105)
3551 Career Education	50,000	33,061	(16,939)
3599 State categorical programs	140,319	217,064	76,745
Total state receipts	<u>67,671,257</u>	<u>71,598,836</u>	<u>3,927,579</u>
<b>Federal receipts</b>			
4212 NCLB, Title I, Support for improvement	69,611	23,142	(46,469)
4305 Impact Aid	2,500,000	4,554,384	2,054,384
4416 IDEA, Part C, PRT Grant	20,000	10,033	(9,967)
4418 IDEA, Part B, peak projects	73,508	73,508	-
4505 NCLB, Title I, Part A	650,000	535,548	(114,452)
4509 NCLB, Title II	225,000	114,195	(110,805)
4516 IDEA Preschool (619) base allocation	50,000	44,353	(5,647)
4518 IDEA Part B (611) base and enrollment poverty allocation	2,050,000	1,476,674	(573,326)
4521 IDEA Part B proportionate share	40,000	38,520	(1,480)
4525 Vocational education	80,000	76,947	(3,053)
4527 Title III, Part A	75,000	50,974	(24,026)
4528 Title III: Immigrant Education	25,000	14,605	(10,395)
4530 Other Federal Categorical Receipts	1,900,000	1,853,352	(46,648)
4531 NCLB, Title IV, Part B	140,000	141,270	1,270
4708 Medicaid	385,000	310,246	(74,754)
4709 Medicaid administrative activities	200,000	116,234	(83,766)
4969 NCLB, Title IV, Part A	75,000	71,770	(3,230)
4988 ARP ESSER III Afterschool	35,000	16,524	(18,476)
4998 ESSER III	1,994,357	1,694,519	(299,838)
Total federal receipts	<u>10,587,476</u>	<u>11,216,798</u>	<u>629,322</u>
Total receipts	<u>\$ 129,909,814</u>	<u>\$ 132,508,437</u>	<u>\$ 2,598,623</u>

School District No. 1 - Bellevue Public Schools  
 Sarpy County Nebraska  
 Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)  
 Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Disbursements</b>			
<b>Program</b>			
1100 Regular instruction	\$ 55,056,665	\$ 53,713,799	\$ (1,342,866)
1125 Regular instructional programs school age	1,403,200	1,417,590	14,390
1150 Limited English proficiency programs	1,273,250	1,172,623	(100,627)
1160 Poverty programs	3,812,500	3,600,939	(211,561)
1190 Early childhood educational programs	306,686	272,675	(34,011)
1200 Special education instructional programs	18,581,117	18,539,605	(41,512)
1291 Special education instructional programs - ages 3-5	1,110,252	1,051,724	(58,528)
1292 Special education instructional programs - ages 0-2	41,347	39,965	(1,382)
1300 Summer school	1,510,358	2,398,739	888,381
2100 Support services - students	6,094,866	5,815,725	(279,141)
2200 Support services - instruction	6,162,346	5,966,129	(196,217)
2300 Support services - general administration	1,178,328	1,114,876	(63,452)
2400 Office of the principal	6,411,871	5,793,843	(618,028)
2500 Central services	1,943,755	1,841,772	(101,983)
2600 Operating & maintenance of plant	12,532,839	11,571,404	(961,435)
2700 Student transportation	5,225,706	5,379,368	153,662
3500 State categorical programs	365,515	608,661	243,146
5000 Debt services	25,000	500	(24,500)
6000 Federal programs	6,874,213	6,952,154	77,941
	<u>129,909,814</u>	<u>127,252,091</u>	<u>(2,657,723)</u>
Total disbursements by all programs			
	<u>\$ -</u>	<u>\$ 5,256,346</u>	<u>\$ 5,256,346</u>
Fund balance, September 1, 2023		9,692,274	
Fund balance, August 31, 2024		<u>\$ 14,948,620</u>	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 13,198,474	
Investment		178,614	
Total		<u>\$ 13,377,088</u>	
County Treasurer's			
Douglas County		\$ 28	
Sarpy County		1,571,504	
Total		<u>\$ 1,571,532</u>	

School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget	
<b>Receipts</b>				
Interest	\$ -	\$ 4,331	\$ 4,331	
Operational transfer from the General fund	2,800,000	2,752,000	(48,000)	
Other non-revenue receipts	-	37,347	37,347	
Total receipts	2,800,000	2,793,678	(6,322)	
<b>Disbursements</b>				
Other support services	2,800,000	2,774,121	(25,879)	
Total disbursements	2,800,000	2,774,121	(25,879)	
Excess (deficiency) of receipts over disbursements	\$ -	\$ 19,557	\$ 19,557	
Fund balance, September 1, 2023		364,573		
Fund balance, August 31, 2024		\$ 384,130		
<b>Analysis of Fund Balance</b>				
Cash in bank				
Checking account		\$ 384,130		
Total		\$ 384,130		
	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
General severance	\$ 363,379	\$ 2,754,331	\$ 2,738,507	\$ 379,203
Social security and retirement	1,194	39,347	35,614	4,927
Total	\$ 364,573	\$ 2,793,678	\$ 2,774,121	\$ 384,130

School District No. 1 - Bellevue Public Schools  
 Sarpy County, Nebraska  
 Budgetary Comparison Schedule - Cash Basis - Special Building Fund  
 Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
Local district property taxes	\$ -	\$ 3	\$ 3
Interest	800,000	430,050	(369,950)
Other local receipts	-	144,700	144,700
Total receipts	800,000	574,753	(225,247)
<b>Disbursements</b>			
Site acquisition and improvements	26,834,328	6,007,567	(20,826,761)
Total disbursements	26,834,328	6,007,567	(20,826,761)
Excess (deficiency) of receipts over disbursements	\$ (26,034,328)	\$ (5,432,814)	\$ 20,601,514
Fund balance, September 1, 2023		26,212,278	
Fund balance, August 31, 2024		\$ 20,779,464	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking account		\$ 14,259,474	
Investment		6,519,990	
Total		\$ 20,779,464	

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund**  
**Year Ended August 31, 2024**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>Receipts</b>			
Interest	\$ -	\$ 11,128	\$ 11,128
Food sales	2,750,000	2,176,482	(573,518)
Federal reimbursements	3,450,000	3,085,668	(364,332)
State reimbursements	50,000	23,634	(26,366)
Total receipts	6,250,000	5,296,912	(953,088)
<b>Disbursements</b>			
Salaries and payroll costs	6,250,000	2,959,594	(3,290,406)
Service and repair	-	95,514	95,514
Food and milk	-	2,597,460	2,597,460
Supplies	-	158,067	158,067
Other expenses	-	22,532	22,532
Total disbursements	6,250,000	5,833,167	(416,833)
Excess (deficiency) of receipts over disbursements	\$ -	\$ (536,255)	\$ (536,255)
Fund balance, September 1, 2023		842,623	
Fund balance, August 31, 2024		\$ 306,368	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking account		\$ 306,368	
Total		\$ 306,368	

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Activities Fund**  
**Year Ended August 31, 2024**

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
Interest income	\$ -	\$ 51,091	\$ 51,091
Activities receipts	3,868,208	2,416,574	(1,451,634)
Total receipts	3,868,208	2,467,665	(1,400,543)
<b>Disbursements</b>			
Supplies and materials	3,500,000	2,316,875	(1,183,125)
Total disbursements	3,500,000	2,316,875	(1,183,125)
Excess (deficiency) of receipts over disbursements	\$ 368,208	\$ 150,790	\$ (217,418)
Fund balance, September 1, 2023		2,654,387	
Fund balance, August 31, 2024		\$ 2,805,177	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking account		\$ 1,885,855	
Investment		919,322	
Total		\$ 2,805,177	

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
Activities Fund				
Bellevue East	\$ 433,770	\$ 660,482	\$ 690,362	\$ 403,890
Bellevue West	407,214	872,316	857,409	422,121
Logan Fontanelle	20,788	30,232	30,691	20,329
Mission	23,519	33,926	35,408	22,037
Lewis and Clark	53,124	40,913	38,966	55,071
District	1,715,972	829,796	664,039	1,881,729
Total activities fund	\$ 2,654,387	\$ 2,467,665	\$ 2,316,875	\$ 2,805,177

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Student Fees Fund**  
**Year Ended August 31, 2024**

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
Extracurricular activity fees	\$ 60,000	\$ 50,432	\$ (9,568)
Total receipts	60,000	50,432	(9,568)
<b>Disbursements</b>			
Extracurricular activity fees	60,000	79,318	19,318
Total disbursements	60,000	79,318	19,318
Excess (deficiency) of receipts over disbursements	\$ -	\$ (28,886)	\$ (28,886)
Budgetary fund balance, September 1, 2023		29,851	
Budgetary fund balance, August 31, 2024		\$ 965	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking account		\$ 965	
Total		\$ 965	
<b>Student Fund Fees</b>			
All schools	\$ 29,851	\$ 50,432	\$ 79,318
		\$ 965	

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Bond Fund**  
**Year Ended August 31, 2024**

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
Local district property taxes	\$ 5,487,721	\$ 5,458,962	\$ (28,759)
Public power district sales taxes	-	67,053	67,053
Interest	282,013	8,020	(273,993)
Total receipts	5,769,734	5,534,035	(235,699)
<b>Disbursements</b>			
Redemption of bond principal	3,869,648	3,145,000	(724,648)
Debt service interest	2,250,000	2,104,643	(145,357)
Bond related fees	-	2,400	2,400
Total disbursements	6,119,648	5,252,043	(867,605)
Excess (deficiency) of receipts over disbursements	\$ (349,914)	\$ 281,992	\$ 631,906
Fund balance, September 1, 2023		4,081,534	
Fund balance, August 31, 2024		\$ 4,363,526	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 4,226,976	
Total		\$ 4,226,976	
County Treasurer's			
Sarpy County		\$ 136,550	
Total		\$ 136,550	

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**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Supplementary Information -  
Budgetary Comparison Schedules**

**NOTE 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 term “Fund Balance - Cash Basis” used in the basic financial statements.

**NOTE 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, the 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.

**NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The District complied with its overall budget appropriations, however the District’s expenditures for the Student Fees Fund exceeded the fund’s budget by \$19,318.

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2024**

Federal Grantor/Pass Through Entity/Program Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Expenditures
<b>U.S. Department of Agriculture - Child Nutrition Cluster</b>			
Passed through Nebraska Department of Education			
National School Breakfast Program	77-0001-000	10.553	\$ 492,599
National School Lunch Program	77-0001-000	10.555	2,523,882
Summer Food Service Program for Children	77-0001-000	10.559	69,187
Passed through the Nebraska Department of Health and Human Services			
Food Distribution Program	77-0001-000	10.555	<u>467,185</u>
Total U.S. Department of Agriculture - Child Nutrition Cluster			<u>3,552,853</u>
<b>U.S. Department of Education</b>			
Direct Award			
Impact Aid (Title VIII of ESEA)		84.041	4,554,384
School Climate Transformation Grant		84.184	224,041
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	77-0001-000	84.027	2,283,846
Special Education - Preschool Grants (IDEA Preschool)	77-0001-000	84.173	<u>72,676</u>
Total Special Education Cluster (IDEA)			<u>2,356,522</u>
Promotion of the Arts Partnership Agreements	77-0001-000	45.025	20,709
Title I Grants to Local Education Agencies (Title, I Part A of the ESEA)	77-0001-000	84.010	861,124
Special Education - Part C Projects	77-0001-000	84.181	20,691
Career and Technical Education - Basic Grants to States (Perkins IV)	77-0001-000	84.048	89,304
State Personnel Development Grant	77-0001-000	84.323	42,891
English Language Acquisition Grant - Title III, Part A	77-0001-000	84.365	92,647
Improving Teacher Quality State Grants - Title II, Part A	77-0001-000	84.367	187,298
Student Support and Academic Enrichment Program - Title IV	77-0001-000	84.424	2,034
Education Stabilization Funds			
Elementary & Secondary School Emergency Relief (ESSER I & II)	77-0001-000	84.425D	1,778,408
Elementary & Secondary School Emergency Relief (ESSER III)	77-0001-000	84.425U	<u>34,211</u>
Total U.S. Department of Education			<u>10,264,264</u>
<b>U.S. Department of Defense</b>			
Direct Award			
Education Activity Grant		12.556	1,037,549
ROTC		84.000	<u>141,270</u>
Total U.S. Department of Defense			<u>1,178,819</u>
<b>U.S. Department of Health and Human Services</b>			
Passed through Nebraska Department of Health and Human Services			
System			
Medicaid Cluster			
Medical Assistance Program (Medicaid; Title XIX)	47-6005158	93.778	<u>863,989</u>
Total			<u>\$ 15,859,925</u>

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Notes to Schedule of Expenditures of Federal Awards**

**NOTE 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 \$467,185. 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.

**NOTE 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.

**NOTE 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.

**NOTE 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.

**NOTE 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.

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Notes to Schedule of Expenditures of Federal Awards**

**NOTE 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.



**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***

**Independent Auditor's Report**

Board of Education  
School District No. 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 1 - Bellevue Public Schools, Sarpy County, Nebraska (the "District"), as of and for the year ended August 31, 2024, 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, 2024.

**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 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bryan KBV, LLC*

Omaha, Nebraska  
October 31, 2024



**Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance in Accordance  
with the Uniform Guidance**

**Independent Auditor's Report**

Board of Education  
School District No. 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 No. 1 - Bellevue Public Schools, Sarpy County, Nebraska's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget, (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, 2024. 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, 2024.

**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.

**Report on Internal Control Over Compliance (Continued)**

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.

*Bergan KDV, LLC*

Omaha, Nebraska  
October 31, 2024

**School District No. 1 - Bellevue Public Schools**  
**Sarpy County, Nebraska**  
**Schedule of Findings and Questioned Costs**  
**in Accordance with the Uniform Guidance**  
**Year Ended August 31, 2024**

**SECTION I - SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with the cash basis of accounting.

Internal control over financial reporting:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiency(ies) identified? None reported

Noncompliance material to financial statement noted? No

**Federal Awards**

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

Internal control over major programs:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

**Identification of Major Programs**

Assistance Listing No: 84.010  
 Name of Federal Program or Cluster: Title I Grants to Local Education Agencies

Assistance Listing No: 84.041  
 Name of Federal Program or Cluster: Impact Aid (Title VII of ESEA)

Assistance Listing No: 84.425  
 Name of Federal Program or Cluster: Education Stabilization Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Schedule of Findings and Questioned Costs  
Year Ended August 31, 2024**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**School District No. 1 - Bellevue Public Schools  
Sarpy County, Nebraska  
Summary Schedule of Prior Audit Findings  
Year Ended August 31, 2024**

There were no prior year audit findings. There were no questioned costs in the prior year audit.

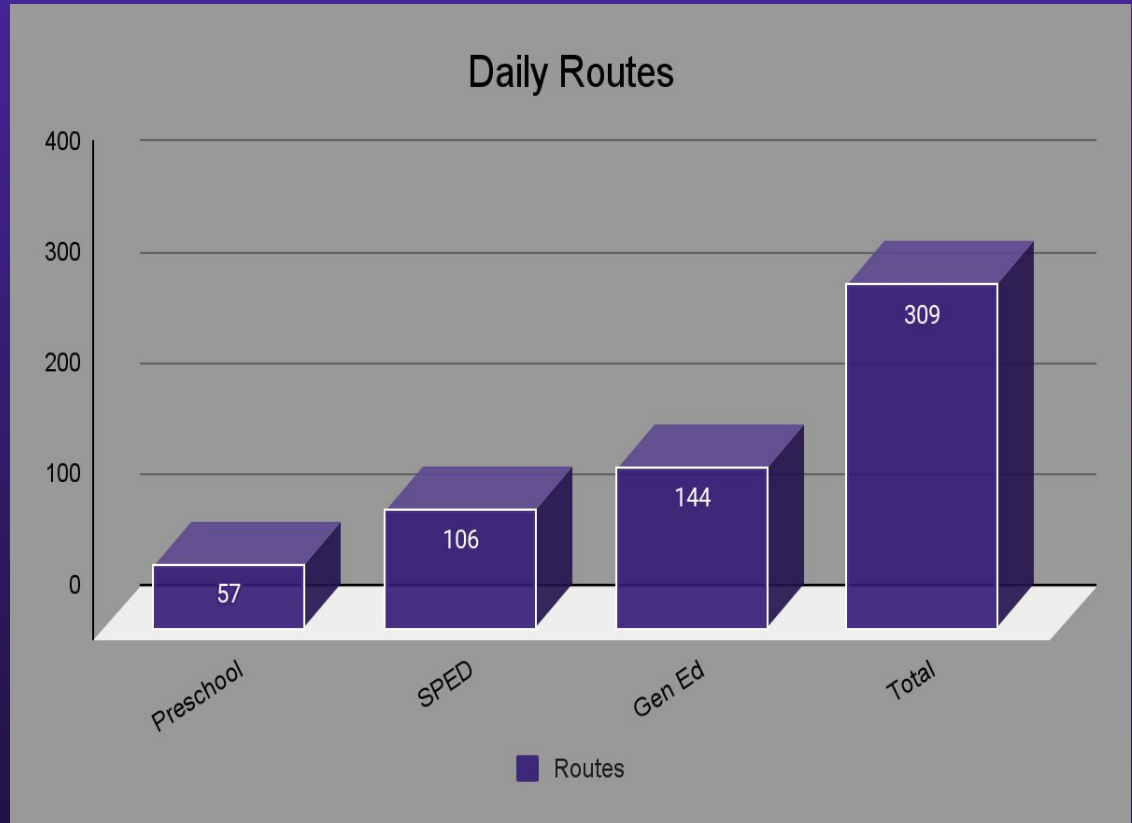
# Bellevue Public Schools Transportation



# Day to Day Operations

## Daily Bus Routes

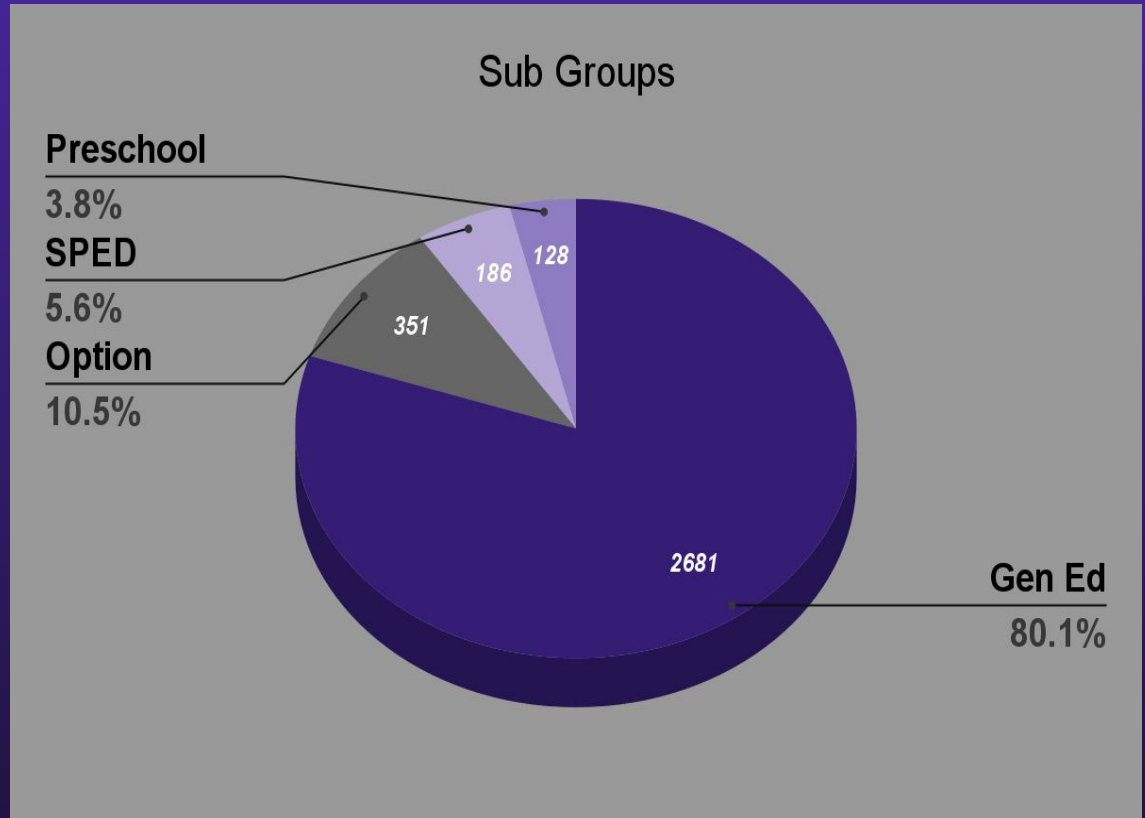
- **Preschool**     **57**
- **SPED**        **106**
- **Gen Ed**        **144**
  
- **Daily Total**     **309**
- **Yearly Total**   **54,384**



# Day to Day Operations

## Students

- **Preschool 128**
- **SPED 186**
- **Option 351**
- **Gen Ed 2,681**
  
- **Total 3,346**



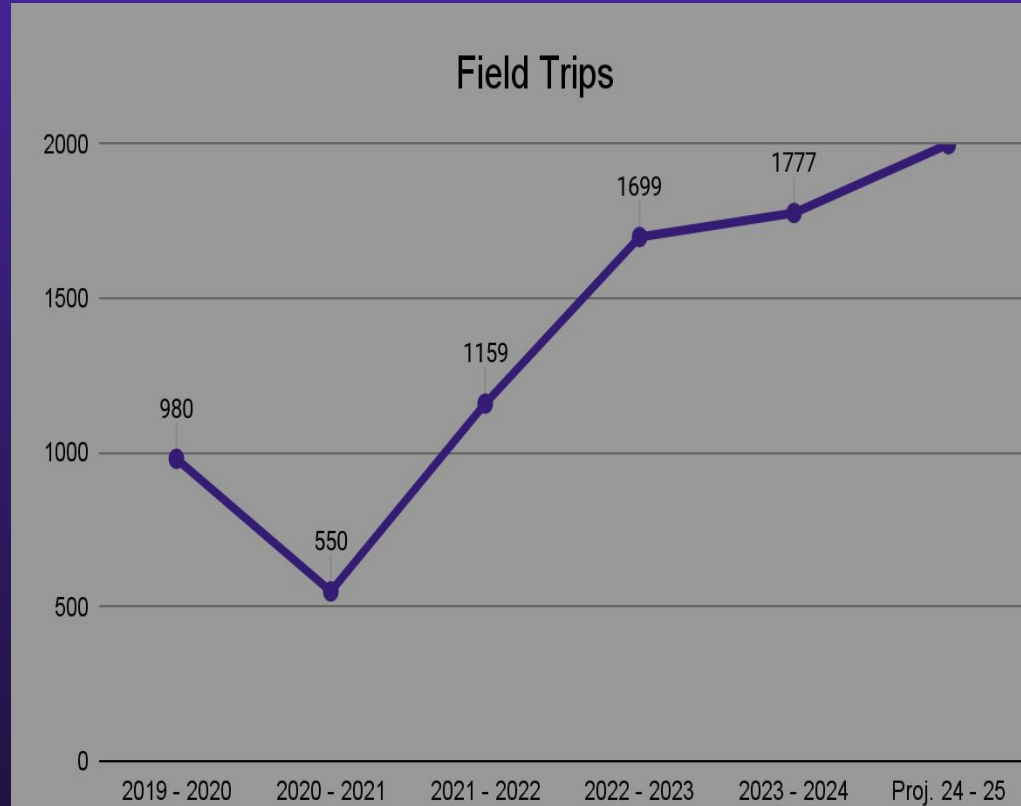
# Day to Day Operations

## Field Trips

- Implemented new program
- Number of trips continue to increase
- 927 trips through 12/31
- Estimated 2,000 trips for '24 - '25
- Kearney, Orange City, Branson

## Benefits

- Learning Outside of the Classroom
- Career Choice Experiences
- Increased Athletic Opportunities
- Support for all programs
- Able to avoid contracted services



# 2 Important Factors

Reliable Employees

Reliable Fleet



# BPS Transportation Personnel

## The Numbers #'s

Full Time Staff: 11

Drivers: 63 (Room for 3 more )

## The Good News

39 Interviews since June 1

11 Drivers hired

## The Reality

Continue to find ways to improve efficiency while still providing the best possible experience!



# BPS Transportation Fleet

## General Education: 40

- Conventional/RE
- 65 - 84 Passenger
- 6 Propane

## Special Education: 41

- Conventional
- Wheelchair(21)/Non-Wheelchair(20)
- A/C
- 7 Propane

## Makes: 3

- BlueBird
- International
- Thomas

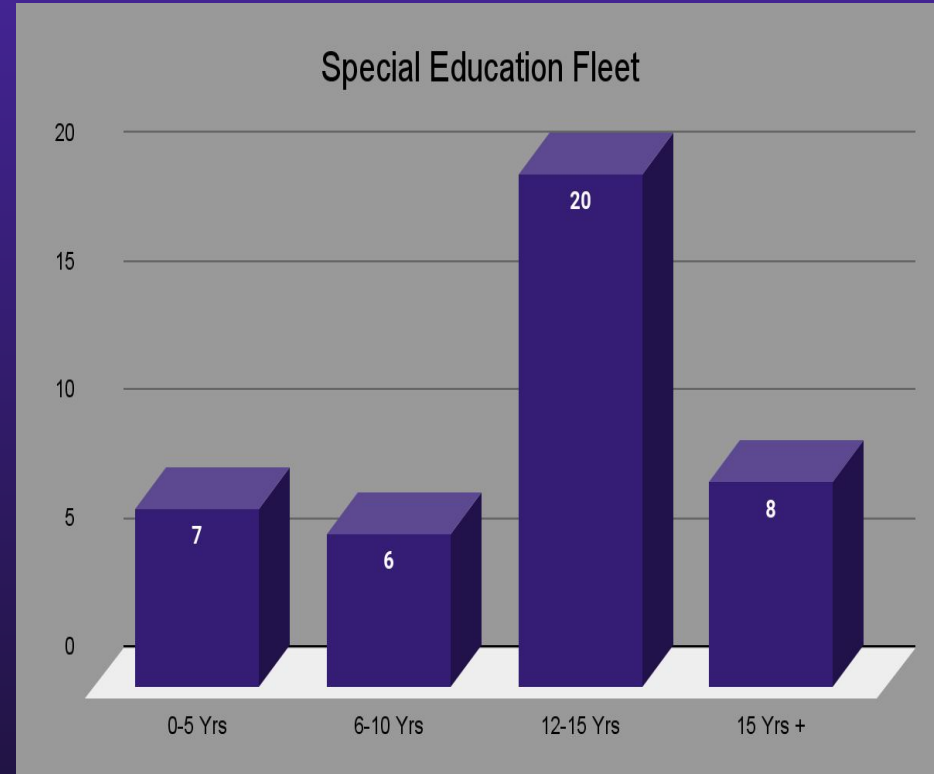


# Special Education Fleet

## Age of the Fleet

Industry Standard on Replacement: 12-15 yrs.

- 13 of 41 below Industry Standard
- 20 at Industry Standard  
(19 of 20 Purchased in 2010 with IDEA Money)
- 8 past Industry Standard

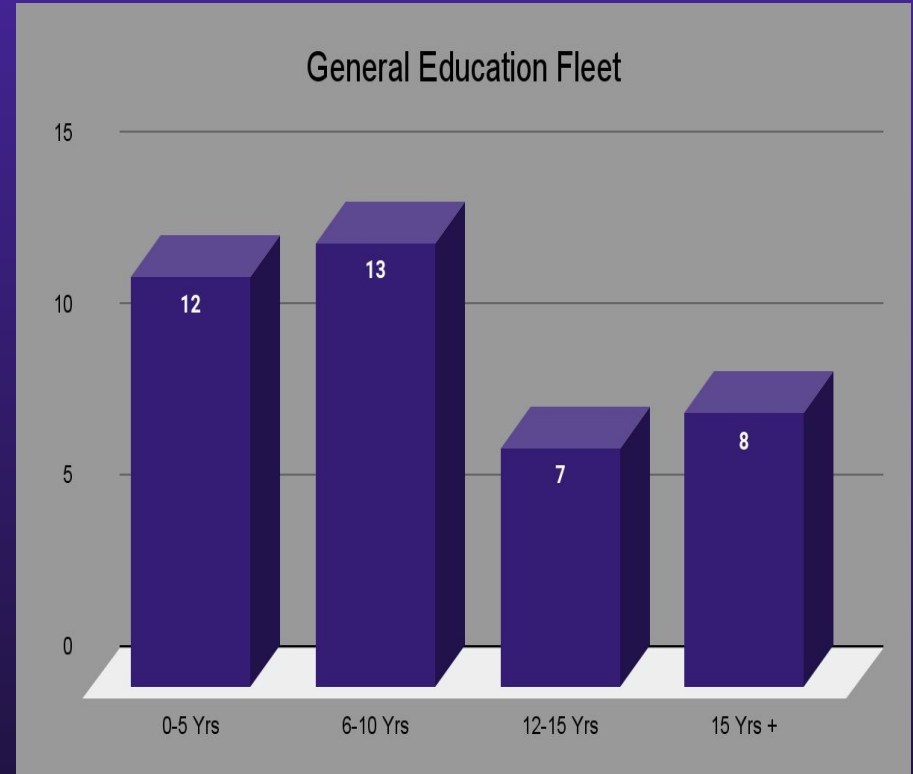


# General Education Fleet

## Age of the Fleet

Industry Standard on Replacement: 12-15 yrs.

- 25 of 40 below Industry Standard
- 7 at Industry Standard
- 8 past Industry Standard



# Assigned & Spare Buses

## Availability of Fleet

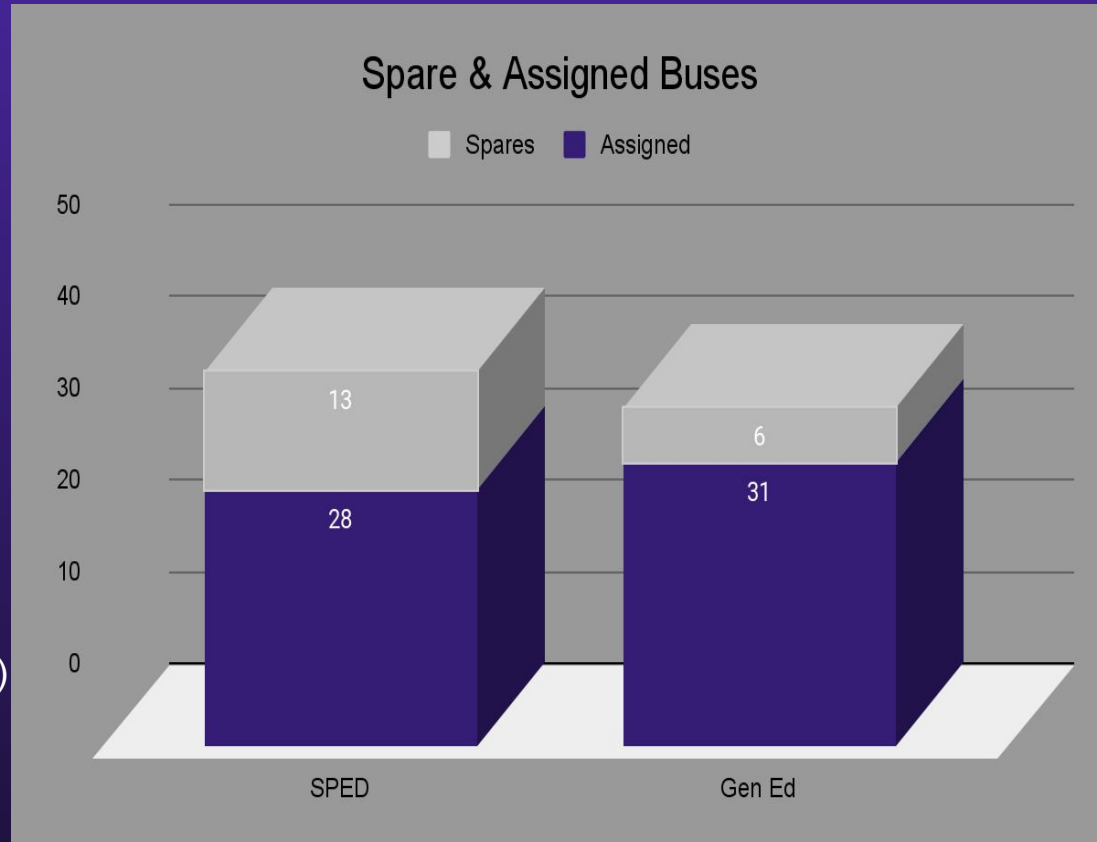
Industry Standard on Spare Fleet: 15-20%

### SPED

- 28 buses used daily
- 13 designated as spares
- 6 - 7 needed as spares

### Gen ED

- 31 buses used daily
- 9 available (3 can not supply all routes)
- 6 - 7 buses needed for spares
- 6 true spares



## SPED Fleet

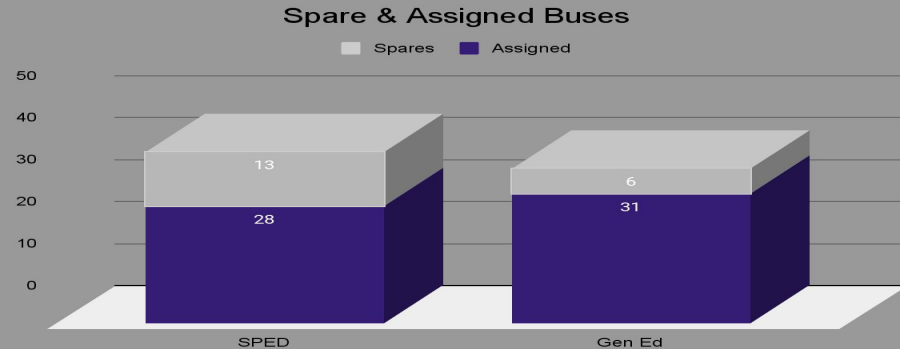
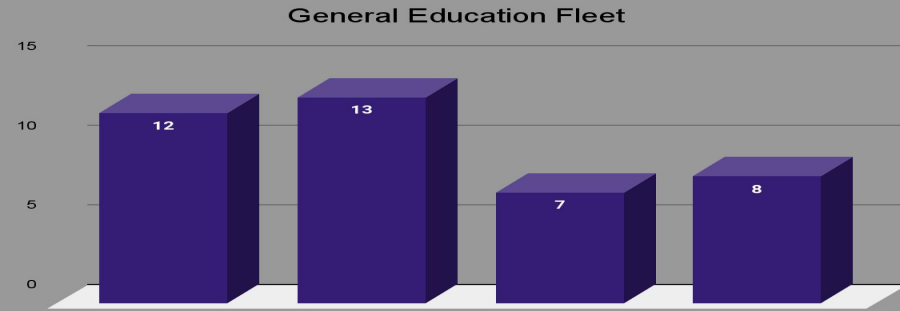
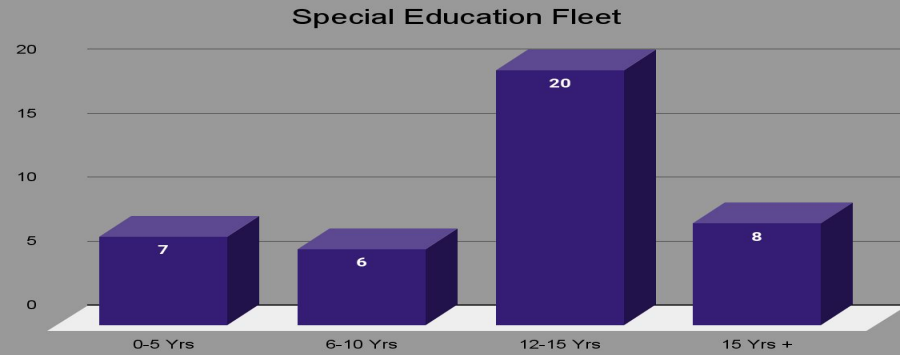
- Overall fleet is older than Gen Ed fleet
- 19 of the 20 (12-15 yr. sister buses)
- Generally serve 1 role during the day

## Gen Ed Fleet

- 4 Buses 22+ yrs. old / 1 is 33 yrs. old
- Serve multiple roles during each day
- 6 true spares

## Spares

- SPED = 13 dependable spares
- Gen Ed = 6 dependable spares
- We need to add more Gen Ed buses to our fleet



# Proposal

Purchase: 3 - 2026 84 Passenger RE Thomas Buses from Truck Center Companies

- \$181,187/Bus

Trade in: 4-2004 FS65 SPED Buses

- \$1,750/piece

Breakdown:

- \$179,437/Bus
- 3 Year Finance Option @ 7.9%  
(Lock in 30 days from delivery)
- 3 Annual Payments \$193,240
- Projected Arrival - October 2025



# Rationale

- 1) Increase number in fleet to satisfy recommended number of spares.
- 2) Increase dependable fleet to run long distance trips.
- 3) Allow decisions to be made to sell buses that do not make fiscal sense to keep running.
- 4) Looking to future goals to eliminate outsourcing routes to save funds.



**Conflicts of Interest**

**A. Use of Bellevue Public Schools District Office, Information, or Resources**

This policy applies to all members of the Board of Education, the Superintendent and all employees of the Bellevue Public School District. No such individual shall use or authorize the use of BPS public office, confidential information received through BPS public office or employment, or BPS personnel, resources, or funds for personal financial gain, financial gain of an immediate family member (parent, spouse, child, sibling), or financial gain of a business with which the individual is associated, other than compensation as provided by law.

**Notwithstanding anything to the contrary, no employee may enter into any agreement or understanding on behalf of the District that may financially benefit the employee, member of the employee's immediate family, or a business with which the employee is associated, unless the Board of Education approves such contract or arrangement in advance.**

Nor shall a person's position be used for purposes of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot issue under that individual's care or control other than in accordance with prescribed constitutional, statutory, and regulatory procedures.

**B. Interest in Contracts**

Any contract whether oral or written, formal or informal, including open accounts, is voidable if a member of the Board of Education is directly or indirectly interested in the contract, and legal reporting and disclosure and abstention requirements are not met. Board members with such an interest shall therefore:

1. Make a declaration on the record regarding the nature of the interest prior to official consideration of the contract (Defined in Section E).
2. Not participate in consideration or discussion of the contract.
3. Not vote on the granting of the contract. If the number of members of the Board of Education declaring an interest in the contract would prevent the Board from securing a quorum in the issue, then all members may vote on the matter.
4. Not in any way participate in the inspection, operation, administration or performance under the contract on behalf of the Bellevue Public School District.

**C. Hiring of an Immediate Family Member**

1. A Board member may recommend or supervise the employment of an immediate family member if he or she does not abuse his or her official position and he or she makes a full disclosure on the record to the Board of Education and a written disclosure to the Secretary of the Board of Education, and the Board of Education approves the employment or supervisory position. Abuse of an official position includes, but is not limited to, employing an immediate family member who is not qualified for nor able to perform the

duties of the position, who is hired for an unreasonably high salary, or who is not required to perform the duties of the position.

2. A Board member's immediate family member shall not be employed without the school district first having made a reasonable solicitation and consideration of other applications for such employment.
3. If a Board member's immediate family member is an employee of the school district the board member may vote on all issues of the contract which are generally applicable to all employees or all employees within a classification and do not single out his or her immediate family member for special action.
4. The school district shall not terminate the employment of another employee so as to make funds or a position available for the purpose of hiring a Board member's immediate family member.
5. If a Board member's immediate family member was employed by the school district prior to the election or appointment of the board member, then as soon as reasonably possible after the official date of taking office a newly elected or appointed board member shall make a full disclosure to the Board of Education of any immediate family member employed by the school district.

#### D. Nebraska Accountability and Disclosure Commission

A Board member may apply to the Nebraska Accountability and Disclosure Commission for an advisory opinion as to whether he or she has a conflict of interest and take such action as the Commission advises to remove him or herself from influence over the decision.

#### E. Reporting Procedures

Any Board member who has a direct or indirect interest in a contract entered into with the Bellevue Public School District, or an open account, shall provide the Secretary of the Board with the following to be kept on file:

1. Names of the contracting parties.
2. Nature of the interest of the Board member.
3. Date that the contract was approved by the Board.
4. Amount of the contract.
5. Basic terms of the contract.

Legal References: Neb. Rev. Stat. §49-14,101; § 49-14,101.01; § 49-1425; § 49-1499; §49-1499.03; § 49-14,102; § 49-14,103; § 49-103.01; § 49-14,103.02; § 49-14,103.03; § 49-14,103.04; § 49-14,103.05; § 49-14,103.06; § 49-14,103.02; §79-818; and §79-544.

Cross References: Nebraska Political Accountability and Disclosure Act, Neb. Rev. Stat. §49--1401 et. seq.

Adopted: July 2, 1984  
Reviewed: January 11, 1988  
Revised: February 10, 2003  
Reviewed: December, 2004  
Revised: July 7, 2014  
Reviewed: May, 2017  
Reviewed: April 10, 2023  
Revised: December 9, 2024

**PROPOSED – Projection Maps**

The Bellevue Public School District will only use the Gall-Peters projection map or a similar cylindrical equal-area projection map or the AuthaGraph projection map for display or use in the classroom. Use of the Mercator projection map is prohibited unless:

1. The Mercator projection map is used in conjunction with other projection maps in a teaching exercise to demonstrate that all maps are flawed in some way and different map projections serve different functions and may affect how individuals view the world; or
2. The Mercator projection map is part of any:
  - a. A book or material obtained prior to July 19, 2024; or geographic information system; or computer program that renders a three-dimensional representation of Earth based primarily on satellite imagery, such as Google Earth or similar software; and
  - b. A Gall-Peters projection map or similar cylindrical equal-area projection map or an AuthGraph projection map is displayed in the classroom or shown to students during the lesson in which a Mercator projection map is used.

Adopted: December 9, 2024

**REVISED - Purchasing Procedures**

The procurement of goods and services for the school district shall be secured in an efficient and economical manner. All legal requirements must be followed and each purchase shall be within the educational objectives and financial resources of the school district. Wholesome competition between suppliers is considered to be desirable for the purpose of securing maximum value at a minimum cost. The best interest of the school district will be maintained at all times.

Authorization

The budget as approved by the Board of Education authorizes the Superintendent of Schools or delegated representative to order needed goods and services up to the limit of the appropriate budget category.

Requisition and Specifications

Requisitions for supplies, materials, equipment and services shall originate from the key personnel directly responsible for their use. The Superintendent's designee will examine requisitions and approve, or disapprove, for purchasing.

Bids, Quotations and Proposals

Purchases of equipment and services of \$100,000 or more for the school district shall be made through competitive bidding which may include advertised bids, written quotations and written and proposals.

The number of competitive quotes to be obtained will depend upon the peculiarities of the product or services to be secured and the availability of interested and able suppliers. Generally, a minimum of three competitive quotes shall be obtained.

Competitive bids shall be developed, obtained and processed as follows:

1. Bid instructions shall be clear and complete setting forth all considerations necessary to bid.
2. Bid specifications shall be clear, complete and conducive to competitive bidding.
3. Sufficient notice shall be given to allow for competition.
4. Sealed bids (if specified) shall be opened at a specific time and place and bidders invited.
5. After the bids have been opened and tabulated, they shall be available for those interested to copy or study. They shall not, however, be removed from the purchasing office.

Award of Contracts

All orders or contracts shall be awarded to the lowest responsible qualified bidders, consideration being given to the qualities of the articles to be supplied, their conformity with the specifications, their suitability to the requirements of the educational system, the delivery terms, the general reputation of the business firm, the services to be provided to the school district by

the supplier, established relationships between supplier and school, ability of each supplier to provide the goods or services under question, ability of each company to provide replacement parts for the goods to be purchased, warranties offered on products by each company, adhesive to state law and federal regulations, and the stipulations set forth in board policy with regard to local purchasing.

The successful bidder on equipment and services shall be selected by the Superintendent's designee who shall be guided by the consuming personnel.

Official action by the Board of Education shall be requested where it is required by state law or federal regulation and in those instances where it appears to be in the best interest of the school district.

The school district reserves the right to reject any and all bids, waive formalities and to contract as the best interests of the District may require.

#### Local Purchasing

Local purchases will be preferred whenever the following factors are considered to be equal:

1. Quality of product
2. Suitability of product
3. Equality of price (or fairness of price)
4. Conformance to specifications
5. Convenience of delivery
6. General reputation of business firm
7. Services to be provided to the school district by supplier
8. Established relationship between supplier and school
9. Ability of each supplier to provide the goods or services under question
10. Ability of each company to provide replacement parts for the goods to be purchased
11. Warranties offered on products by each company

#### Sole Source Purchasing

While it is the policy of the District to seek as much competition as possible in the purchasing of equipment and supplies, competitive bidding procedures may be waived or modified in the following instances:

1. In a case of an emergency when delay of a purchase could adversely affect the health, welfare or safety of employees, students or the general public; or when building security or unrepaired damage could lead to extensive further repair.
2. Purchases of perishable goods by the Food Service.
3. Items or services available from only one supplier, such as copyrighted materials, textbooks and specific instructional program supplies.

### Contracting Services

Contractual services which by their nature are not adapted to award by competitive bidding such as contracts for the services of individuals possessing a high degree of professional skill, where the ability or fitness of the individual plays an important part, are not subject to bid but are subject to approval by the Board of Education.

For any company that submits a bid or proposal for any technology-related product or service, and before entering into any contract with any company for any technology-related product or service, the company must certify that : (1) the company is not a scrutinized company (as defined by law); (2) the company will not subcontract with any scrutinized company for any aspect of performance of the contemplated contract; and (3) any product or services to be provided do not originate with a scrutinized company. The District will not knowingly enter into any contract with any scrutinized company.

Notwithstanding anything to the contrary, no employee may enter into any agreement or understanding on behalf of the District that my financially benefit the employee, member of the employee's immediate family, or a business with which the employee is associated, unless the Board of Education approves such contract or arrangement in advance.

### Federal Immigration Verification System

Every contract for services to be provided to the school district shall require the contractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. Such requirements shall be deemed to be included and a part of the terms of every contract for services within the school district, including but not limited to oral contracts.

### Purchases Using Federal Funds

The District follows guidelines set forth in the Fiscal Management for Purchasing and Procurement Using Federal Funds document, which applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs.

All other non-construction purchases will be governed by the Board's general purchasing policy. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

These guidelines shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

Legal References:

Cross References:

Adopted: November 7, 1966  
Reviewed: January 11, 1988  
Reviewed: November, 2004  
Revised: May 2, 2011  
Revised: October 10, 2011  
Revised: June 4, 2018  
Revised: November 6, 2023  
Revised: December 9, 2024

**REVISED - Public Examination of School District Records**

The School District, through the Superintendent of Schools, shall provide interested persons access to the records of the School District as required by law. Such access shall include the opportunity to examine School District records, when permitted by law. The School District shall not make records of individual students, personnel, or other confidential material available, except as allowed by law or compelled by court order.

Public Records of the school district may be viewed by the public examined at the school district during the regular business hours of the administration offices of the school district. School district offices will be open for the ordinary transaction of business Monday through Friday, except legal holidays or other days the District is closed.

Records may be obtained in the form in which the record is maintained including, but not limited to, printouts, electronic data, and photocopies. The School District will not be required to produce or generate any record in a new or different form or format modified from that of the original School District record. Copies of records may be made as follows:

- a. Copies may be made by persons using their own copying or photocopying equipment, provided that such copies shall be made on the premises of the School District offices or at a location mutually agreed to by the requester and the School District.
- b. Copies may be obtained from the School District if the School District has copying equipment reasonably available, and upon payment of a fee for providing copies. The Superintendent shall determine a fee for the copying of school district records, provided that such fee is not to exceed the actual cost of making the copies available. Actual costs of making copies available include: (i) for photocopies, a reasonably apportioned cost of the supplies, such as paper, toner and equipment, used in preparing the copies, as well as any additional payment obligation of the custodian of records time incurred to comply with the request for copies, (ii) for printouts of computerized data on paper, the cost of computer run time and the cost of materials for making the copy, and (iii) for electronic data, the actual cost of the computer run time, any necessary analysis and programming, and the production of the report in the form furnished to the requester. If the copies requested are estimated by the School District to be more than fifty dollars (\$50.00), the School District may require the requester to furnish a deposit prior to fulfilling such request.

For residents of Nebraska and news media desiring to submit a public records request to the school district, a requester must submit a written request to the school district. Upon written request for access to records, the School District will provide to the requester as soon as is practicable and without delay, but not more than four (4) business days after actual receipt of the request:

- a. Access to or, if copying equipment is reasonably available, copies of the school district records requested;
- b. A written denial of the request, or portion thereof, if there is a legal basis for such denial of access to school district records on a written form from the school district.;  
or
- c. If the entire request cannot with reasonable good faith efforts be fulfilled within four (4) business days after actual receipt of the request due to the significant difficulty or extensiveness of the request, the school district shall provide a written explanation, including the earliest practicable date for fulfilling the request, and estimate of the expected cost of any copies, and an opportunity to modify or prioritize the items within the request. If the response to the request is expected to require more than eight (8) cumulative hours of staff time spent searching, identifying, physically redacting, or copying, the district may require the requester to furnish a deposit, as permitted under the Public Records Request Laws.

For nonresidents of Nebraska, a requester must submit a written request to the school district. The School District may then require the requester to submit a deposit, as permitted under the Public Records Request Laws.

~~Records defined by law as confidential records shall be viewed or copied upon receipt of written permission by the administration office from the person or entity whose confidential records are being requested. Lacking such permission, the Superintendent of Schools/designee will issue a written denial of the request.~~

~~—Persons wishing to view the school district's public records shall contact the district office and make arrangements for the viewing. Arrangements for viewing the records as soon as practicable, and within 4 business days if possible shall be made by the administrator in charge of the requested records.~~

~~—Persons wanting copies may be assessed a fee for the copies not to exceed the actual costs. If the estimated cost of the records exceeds \$50.00, the administrator will obtain an advance deposit equal to the estimated cost. Records will not be made available in any form in which that record is not already maintained or produced. Persons making requests to use their own copying equipment must make arrangements satisfactory to the administrator in charge of the requested records.~~

It shall be the responsibility of the Superintendent of Schools **or designee** to ensure that accurate and current records of the school district are maintained. ~~It shall be the responsibility of the administrator in charge of the requested records to respond in a timely manner to requests for viewing and receiving public information of the school district. If the administrator is unable to provide the requested records within 4 business days, the administrator will issue a written~~

~~explanation with a revised date for completion, an estimate of cost, and allow the requester to modify or prioritize the information request.~~

Legal References: **Neb. Rev. Stat. Sec.** 84-712-~~0~~ et seq.

Cross References: 507.01

Adopted: June 2, 2008  
Reviewed: May, 2017  
Revised: March 4, 2024  
Revised: December 9, 2024

# BPS Assessment and Accountability Update

December 2024



## **NSCAS Growth and NSCAS Alt. Assessment**

Grades 3-8: English Language Arts and Math

Grades 5 and 8: Science

## **ACT as part of NSCAS**

Cohort Year 3: English, Math, Reading, Science  
and Writing.

**BELLEVUE PUBLIC SCHOOLS**

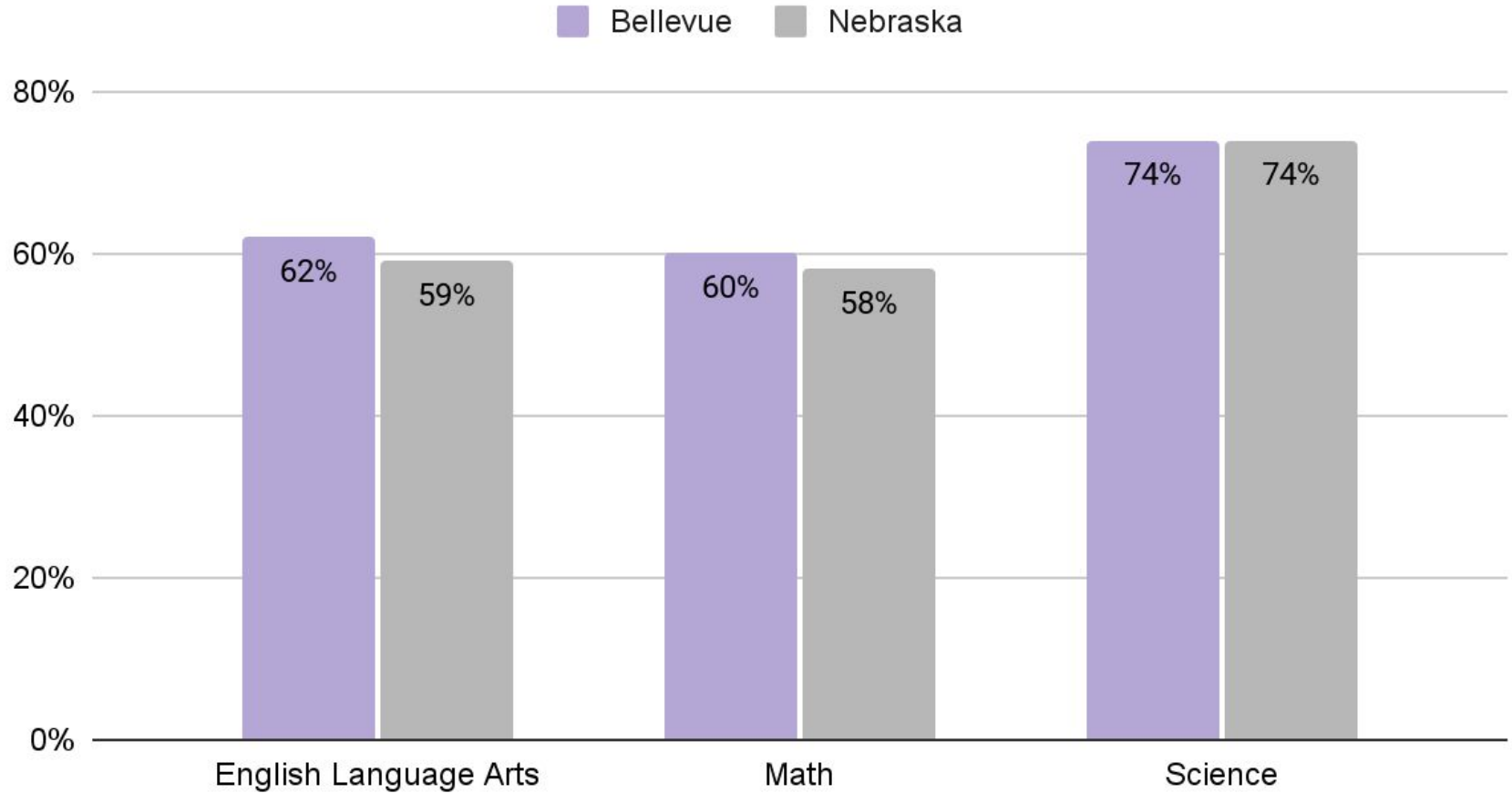


**CHAMPIONS**  
— FOR —  
**CHILDREN**



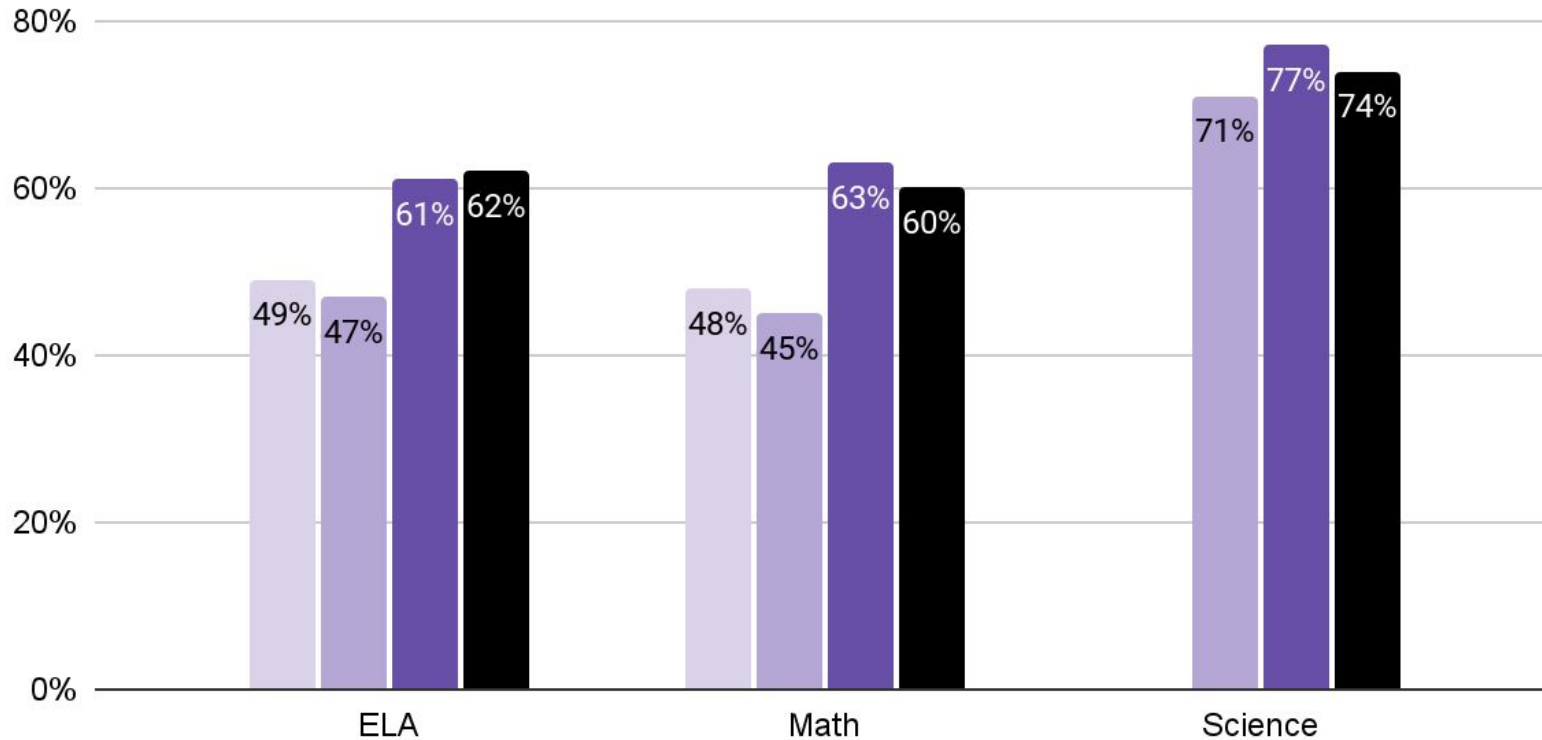
**2024 NSCAS Percent Proficient  
Grades 3-8**

# 2024 NSCAS Growth/Alt. Assessment Percent Proficient



# ELA, Math and Science Percent Proficient

2020-2021 2021-2022 2022-2023 2023-2024



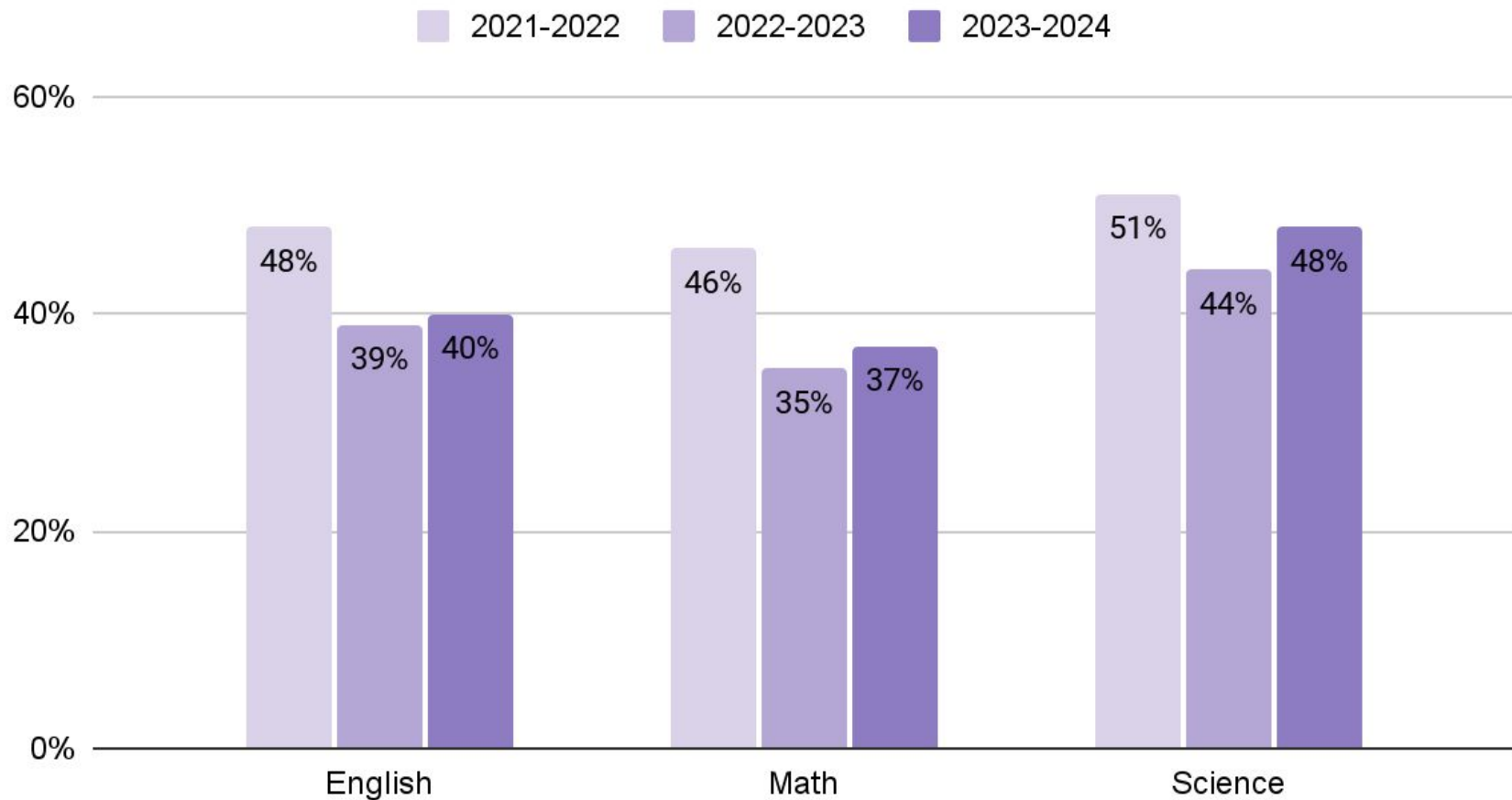


**2024 ACT as part of NSCAS**

# ACT

	<b>ELA</b> *English, Reading and Writing	<b>Math</b>	<b>Science</b>
<b>2024 Bellevue Average Score</b>	17	18	18
<b>2023 Bellevue Average Score</b>	16	17	18
<b>Benchmark Scores</b> *considered on-track	18	18	19
<b>Bellevue % Proficient</b>	40%	37%	48%
<b>Nebraska % Proficient</b>	45%	42%	49%

# BPS Percent Meeting Expectations: Spring ACT



# Working Towards Improvement

## Professional Development:

- ACT Instructional Mastery Program
  - Math, English, Writing
- Connections to curriculum/assessments
  - ELA, Math & Science

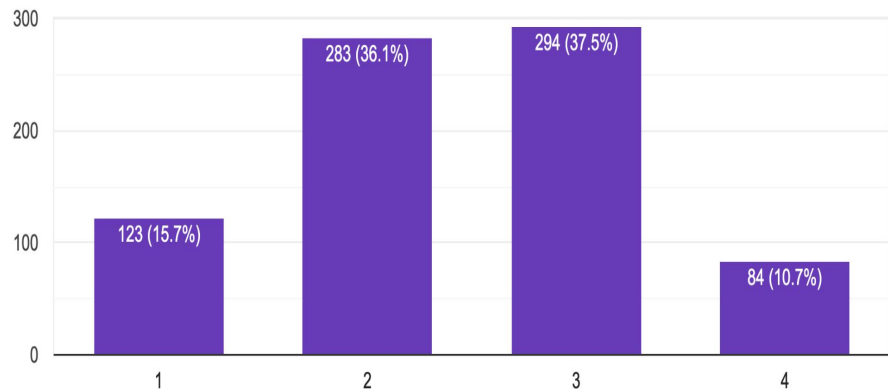
## Continuous Improvement Plans:

- Practice ACT
- ACT online prep
- Emphasis on reviews

# Input from students

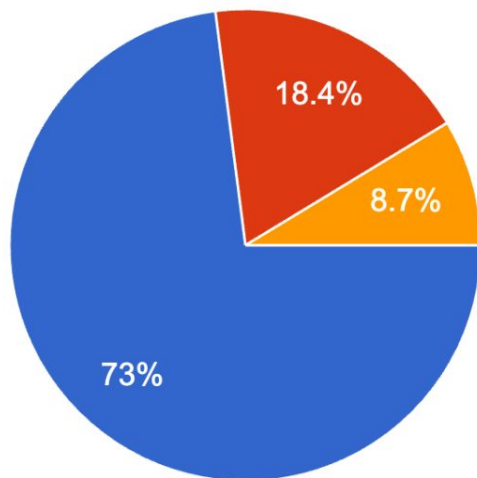
I feel comfortable taking a timed, standardized test?

784 responses



All 11th graders are required to take the ACT as part of the state assessment system. Knowing this, how would you suggest we provide students an opportunity to practice this assessment?

784 responses



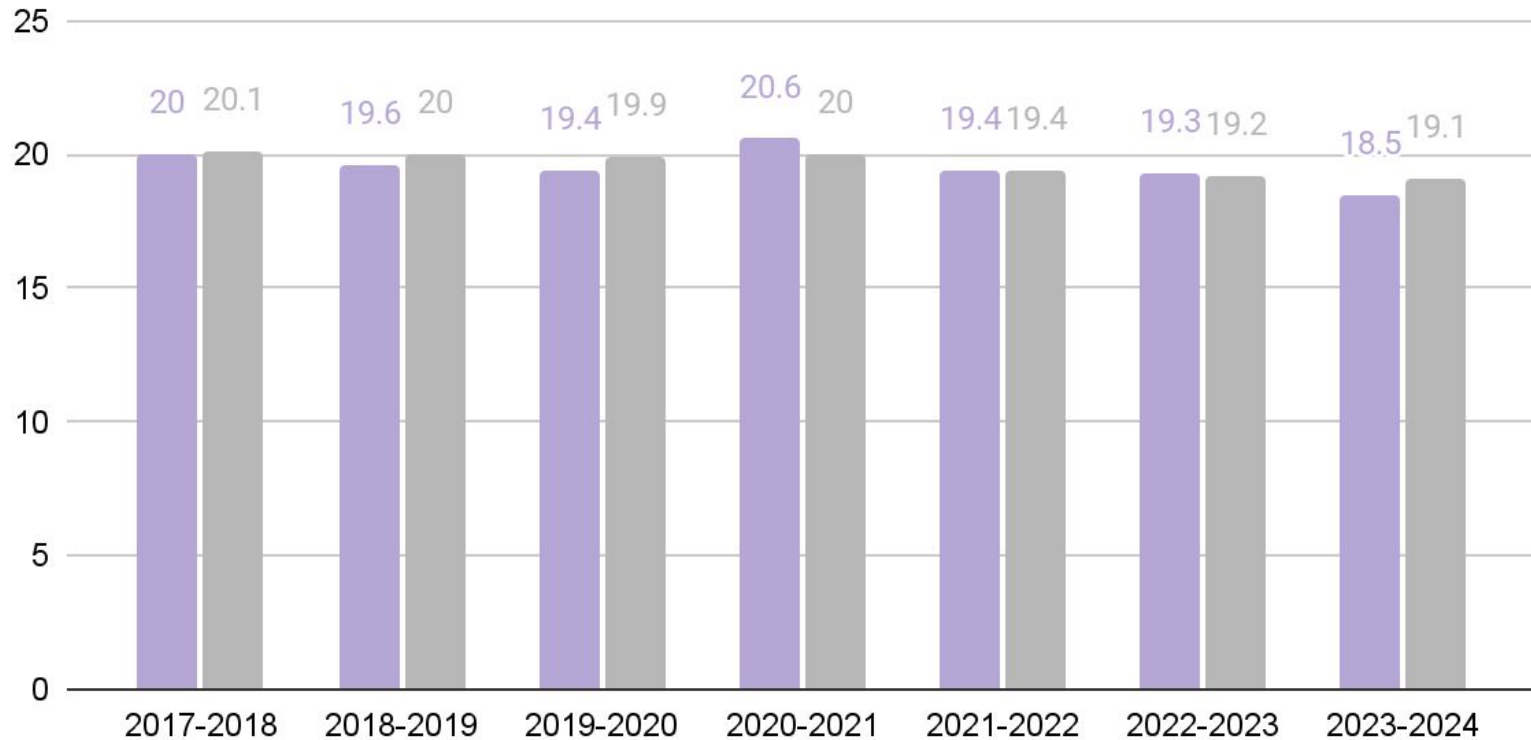
- Offer the full-length practice ACT to all 9th, 10th, and 11th graders each year like we did in September.
- Offer the full-length practice ACT to 11th graders only.
- Do not provide the full-length practice test but instead have students take individual subtests during class.

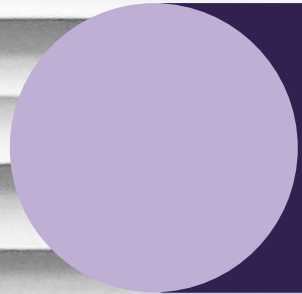


# 2024 ACT Graduate Report

# BPS and NE Average Composite

■ Bellevue ■ Nebraska





# 2024 Accountability

# Classifications and Designations

Every school and district receives a classification

- Excellent
- Great
- Good
- Needs Support to Improve

Only schools receive a designation

- Targeted Supports and Improvement
- Additional Targeted Support and Improvement
- Comprehensive Supports for Improvement

# AQuESTT Tenets

Classification–**Status Indicator** (NSCAS Performance)  
& Participation Indicator (95%)

Transitions Tenet (high schools only)

- 4 year graduation; 7 year

Educational Opportunities Tenet

- Chronic Absenteeism & Progress Towards English Language Proficiency

Student Achievement and Growth Tenet

- Growth, Non-Proficiency & Science

Positive Partnerships, Relationships, and Success

- % of students not suspended out of school

# AQuESTT Classification for Bellevue Public Schools

2024 Status	2024 Classification	2023 Status	2023 Classification
58.53%	Good	58.63%	Great
<b>2024 District Status Thresholds</b>	$\geq 45\% < 60\%$ Good $\geq 60\% < 70\%$ Great	<b>2023 District Status Thresholds</b>	$> 35\% \leq 54\%$ Good $> 54\% \leq 70\%$ Great

## 2024 School AQuESTT Classifications

Needs Support to Improve	Good	Great	Excellent
	<ul style="list-style-type: none"><li>● Avery</li><li>● Belleaire</li><li>● Betz</li><li>● Birchcrest</li><li>● Central</li><li>● Mission</li><li>● Bellevue East</li></ul>	<ul style="list-style-type: none"><li>● Bertha Barber</li><li>● Fairview</li><li>● Fort Crook</li><li>● LeMay</li><li>● Leonard Lawrence</li><li>● Peter Sarpy</li><li>● Twin Ridge</li><li>● Two Springs</li><li>● Wake Robin</li><li>● Lewis &amp; Clark</li><li>● Logan</li><li>● Bellevue West</li></ul>	<ul style="list-style-type: none"><li>● Bellevue Elementary</li></ul>

# Areas to Celebrate

## Classification Increases (bumps up)

- 3 schools for attendance improvements
- 1 school for growth and reduction of non-proficiency

## Subgroup performance

- 1 school closed an achievement gap in 1 year

## Chronic Absenteeism

- 15 schools exceeded the attendance goal set by NDE

# Areas for Growth

## NSCAS Performance

- Status
- Attention to sub-group performances
- Growth from one year to the next
- Attendance

## Progress Towards English Language Proficiency

- On-track, partial progress
  - SIOP & Plus Model Professional Development
  - EL Endorsements

## Graduation Rate

- On-track graduation

# Alignment to Strategic Plan

## Objective

To implement effective curriculum and instructional practices that support student learning, increase achievement, and promote innovative evidence-based practices throughout the district.

## Strategy

Support the continued implementation of the district's multi-tiered system of support (MTSS) to address the academic needs of our diverse student population.

## Performance Indicators

**1.1** Improve core instruction and provide targeted group and individual interventions to address the academic needs of our diverse student population.

### Actions

- Provide support to fully implement the district instructional model.
- Engage all teachers with building instructional coaches to provide job-embedded support.
- Develop a balanced assessment system and increase capacity to use data to inform decisions and monitor progress.
- Expand process for identifying and providing students with appropriate and timely tiered interventions.

**1.2** Revise and develop district curriculum aligned with Nebraska state standards to support academic, career, and multicultural education.

### Actions

- Align, revise, and update curriculum and resources to state standards in alignment with state revision cycles.
- Provide curriculum development teams access to training and research to identify best practices and select high-quality resources for integration into the district curriculum.
- Utilize curriculum development teams that reflect the diversity of our school district with representation for special populations.
- Implement curriculum development tools, processes, and selection guidelines to ensure the inclusion of resources to support the integration of Nebraska's multicultural expectations.

**1.3** Align continuous improvement efforts to enhance professional practice that ensures equitable educational opportunities and student success.

### Actions

- Survey staff to identify professional learning needs.
- Align district-level and building professional learning plans.
- Provide support to continuous improvement teams to increase capacity to address quality learning, equity, and accountability to support the needs of our diverse student population.

## Success Indicators

1. All schools will earn an AQuESTT classification of great or excellent.
2. Increase performance on state assessments for targeted populations.
3. Increase on-time graduation rates.

Questions?

