

Board of Education Meeting Agenda
Monday, December 8, 2025 6:30 PM
Bellevue Public Schools Welcome Center
2600 Arboretum Dr
Bellevue, NE 68005

A. Routine Business

A.1. Call to Order
Board President

A.2. Roll Call
Board Secretary

A.3. Open Meetings Law
Board President

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

A.4. Pledge of Allegiance
Board President

B. Consent Agenda
Board President

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

B.1. *Approval of Minutes
Board Secretary

Administrative Recommendation: Approve the Minutes of the November 3, 2025,
Board of Education meeting.

B.2. *Treasurer's Report
Susan Brooks

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for
November 2025.

B.3. *Payment of Claims
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling
\$6,604,912.26.

B.4. *Release from Contract
Sharra Smith

Administrative Recommendation: (1) Peter Campbell be released from his contract
effective May 21, 2026, and that (2) Jeffrey Wagner be released from his contract
effective June 30, 2026.

B.5. *Election of New Teachers
Sharra Smith

Administrative Recommendation:(1) Emily Beam and (2) Joseph Tripp be elected to
the certified staff for the 2025-26 school year effective January 5, 2026 subject to their
release from any contractual agreements with other school districts.

B.6. *Request for Leave of Absence
Sharra Smith

Administrative Recommendation: (1) Margaret Zitek be granted a leave of absence
without pay effective December 5, 2025, through May 27, 2027.

C. Action Items

C.1. Audit Report (Susan Brooks)

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 2024-2025 fiscal year Audit Report will be presented by the District's external auditors, Bergan KDV.

Tim Lens, CPA from Bergan KDV, will be present to comment on the report.

Attached is a copy of the Audit Report.

Administrative Recommendation: Accept the Audit Report for the 2024-2025 fiscal year as presented by the District's external auditors, Bergan KDV.

C.2. Technology Refresh

Greg Boettger

Tonight, the administration will ask the Board to approve a technology refresh of laptops, iPads, and Apple TVs for students and staff for the 2026-27 school year. This refresh included an iPad for every student, a computer and iPad for every certified staff member and a new Apple TV for each classroom that currently has one. The district's general fund will be used to purchase the technology.

D. Commendations

D.1. *Mock Trial

Congratulations to the Bellevue West Mock Trial team on qualifying for State. Team members are: Hope Hibler (Coach), Jessica West (lawyer/coach), Jacob Mercer, Katharine Braxton, Anna Karl, Isaiah Perry, Todd West (lawyer/coach) Zoey Knebel, Gavin Myers, and Savina Poutre.

D.2. *SkillsUSA

Congratulations to Cayden Muller from Bellevue West, he will be representing Metro Community College at SkillsUSA as the officer representing Diesel Mechanics. This opportunity allows him to gain experience, leadership skills, and compete at SkillsUSA, all while developing and expanding their personal and professional network and relationships. He will also be competing in Leadership Contests as well as industry competitions at SkillsUSA.

D.3. *Bellevue West - West High Singers

Congratulations to the West High Singers as they joined 5 other choirs, the Omaha Symphony and four internationally renowned soloists, and performed Haydn's Lord Nelson Mass and Elaine Hagenberg's Illuminare at the Holland Center on Sunday, November 9th.

D.4. *Bellevue West Forensics

Congratulations to the Bellevue West Forensics team on a great season opening tournament. Their first-year students competed at Millard North Novice at the beginning of November.

The novice team placed 4th. Individual medalists were Connor McCary, 3rd in impromptu; Jada Downs, 5th in impromptu; Gavin Moreno, 10th in informative; and Anyieth Bior, 6th in poetry.

The varsity team competed at Buena Vista November 8th. The team placed 4th. Individual medalists were: Isaiah Perry, extemporaneous champion and Mason Bird, 6th in oratory.

The novice team competed at Millard West on November 14th. Individual medalists were Anyieth Bior, 2nd in poetry.

The varsity team competed at Papillion South on November 15th. Individual medalists were Isaiah Perry, 5th in Impromptu; Carson Mitchell, 6th in poetry; and Anyieth Bior, 5th in novice poetry.

D.5. *Bellevue West Art

Congratulations to the Bellevue West artists from Purple Palette AP art class. Their work was on display in the **Old Market Artists Cooperative Gallery** for the month of November. Students included are: Miriam Romo, Olivia Stone, Malia Dudoit, Aarya Caudill, Alexis Beaudry, Janiyah Willis, Taylor Morton, Logan Strack,

Landen Gaines, Rylie Brouhard, Kaleigh Sullivan, Callista Owens and Ollie Faltin.

E. Information Items

E.1. Assessment and Accountability Update

Fran Pokorski

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

E.2. BPS Foundation Update

Jeff Rippe

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

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

I. Executive Session
Board President

Adjourn to Executive Session to consider matters relating to strategy sessions for negotiations 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 3, 2025

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:30 p.m. on Monday, November 3, 2025, 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.

A. Routine Business

A.1. Call to Order

A.2. Roll Call

Attendance Taken at 6:30 p.m.

Board Members in Attendance:

Patrice Beckham: Present
Phil Davidson: Present
Scott Eby: Present
Matt Goetz: Present
Maureen McNamara: Present
Nina Wolford: Present

Also, in Attendance:

Jeff Rippe, Superintendent
Staff Members

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 Cross Country Meet

President Maureen McNamara and Dr. Rippe offered congratulations to Bellevue West student Tatum Neilson who was the state runner-up at the Class A State Cross Country Meet. Tatum received a certificate on behalf of the Bellevue Public Schools.

B.2. State Bandmasters Runner-Up

President Maureen McNamara and Dr. Rippe offered congratulations to the Bellevue East Chieftains who placed 2nd in the Class 4A 2025 Nebraska State Bandmaster Championship. Each member of the band will receive a certificate on behalf of the Bellevue Public Schools.

B.3. State Bandmasters Champions

President Maureen McNamara and Dr. Rippe offered congratulations to the Bellevue West Thunderbirds who placed 1st in Class 4A and 2nd overall at the 2025 Nebraska State Bandmaster Championship. Each member of the band will receive a certificate on behalf of the Bellevue Public Schools.

B.4. 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 matter what rank or branch, or where life has taken them, our nation’s military families share the common threads of service and sacrifice.

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

C. Consent Agenda

Motion Passed: Approved by consent items in section C of the Agenda identified with an asterisk and receive the information and proposals in sections D and E identified with an asterisk. Passed with a motion by Matt Goetz and a second by Maureen McNamara.

- Patrice Beckham: Yea
- Phil Davidson: Yea
- Scott Eby: Yea
- Matt Goetz: Yea
- Maureen McNamara: Yea
- Nina Wolford: Yea

C.1. *Approval of Minutes

Approved the Minutes of the October 6, 2025, Board of Education meeting.

C.2. *Treasurer's Report

Acknowledged receipt of the Treasurer’s Report for October 2025.

C.3. *Payment of Claims

Approved the payment of claims totaling \$2,471,590.57.

C.4. *Release from Contract

(1) David Wallace was released from his contract effective May 21, 2026.

C.5. *Election of New Teachers

(1) Jennifer Hartmann was elected to the certified staff for the 2025-26 school year effective October 27, 2025, subject to her 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 15, 2025. The line of credit would be available until December 2026.

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 Scott Eby.

Patrice Beckham: Yea
Phil Davidson: Yea
Scott Eby: Yea
Matt Goetz: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

D.2. *Board Policy Review

Accepted the Board Policy Review by consent.

718.01 Travel Costs Related to Federal Grants (Proposed) – A new policy that addresses employees or board members when traveling on business when the travel is associated with federal grant funds.

E. Commendations

E.1. *2025 NSBA State Marching Band Competition

E.2. *Bands of America Super Regional St. Louis

E.3. *NSAA State Cross Country Meet

E.4. *Nebraska High School Press Association Fall Convention

E.5. *All-State Music Honors

F. Information Items

F.1. Strategic Plan Update

Dr. Robert Moore, Assistant Superintendent gave an overview of the Strategic Plan Priority 5 Allocation of Resources. Tonight, it was shared as part of Performance Indicator 5.1 Dr. Sharra Smith, Executive Director of Personnel has been conducting on-campus recruiting visits at several colleges and universities to increase the candidate pool. Dr. Moore proceeded to share Performance Indicator 5.2 that Bellevue Public Schools currently has 9456 registered students from birth to 21-years in the district. Information was provided on the enrollment in each building or program, demographics of students that included free/reduced students which is currently at 43% with an increase in applications, English language learners, special education, option enrollment students, military affiliated students, the historical enrollment over the last 10-years and the number of students per grade level. Mary Hansen, Director of Food Services gave an overview of the process for families to apply for free/reduced meals. Also, families that qualify for the program are eligible for the remainder of the 2025-26 school year. As part of Performance Indicator 5.3 Dr. Rippe continues to lobby for federal impact aid and state aid to help support our military-connected students by attending the Military Impacted Schools Association Conference and the National Association of Federally Impacted Schools Conference. It was shared that all federal grants at this time are on hold by the government. Dr. Rippe proceeded to give an update on Impact Aid. Finally, Dr. Moore provided an update on the goals, key strategies and project outcomes of the final year of the DoDEA Impact World Language Grant the district received 5-years ago.

G. Public Comment Period

None

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

BPS Foundation – Scott Eby reported the BPS Foundation Gala took place in October and was a success. Also, the BPS Alumni Association will be accepting nominations for the Alumni Hall of Fame until November 5th. Dr. Rippe went on to share the BPS Foundation awarded \$150,000 in classroom grants to 150 teachers/groups throughout the district.

MABE – Maureen McNamara did not have a MABE report.

I. Future Business

November 19-21, NASB/NASA State Education Conference (CHI Health Center-Downtown Omaha)

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

J. Adjourn

Motion Passed: I move to adjourn the November 3, 2025, meeting of the Board of Education. Passed with a motion at 7:15 p.m. by Patrice Beckham and a second by Maureen McNamara.

Patrice Beckham: Yea
Phil Davidson: Yea
Scott Eby: Yea
Matt Goetz: Yea
Maureen McNamara: Yea
Nina Wolford: Yea

Secretary

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

November, 2025

**BELLEVUE PUBLIC SCHOOLS
Bellevue, Nebraska**

BELLEVUE PUBLIC SCHOOLS

Financial Summary

November 30, 2025

| Accounts | Book Balance 10-28-25 | Receipts | Expenditures | Book Balance 11-30-25 | Funds Invested 11-30-25 | Adjusted Balance 11-30-25 |
|------------------------------------|--------------------------|----------------------|----------------------|--------------------------|----------------------------|------------------------------|
| General Fund* | 7,136,139.08 | 12,266,784.97 | 11,301,243.24 | 8,101,680.81 | 1,657,084.92 | 6,444,595.89 |
| District Revolving Account* | 65,978.57 | 39,554.84 | 31,180.65 | 74,352.76 | - | 74,352.76 |
| Special Building Fund* | 3,629,158.43 | 20,396.70 | 29,922.76 | 3,619,632.37 | 3,561,068.82 | 58,563.55 |
| Social Security & Retirement Fund* | 3,464.19 | 108.66 | 1,387.47 | 2,185.38 | - | 2,185.38 |
| Bond Debt Fund * | 4,907,706.98 | 19,738.63 | - | 4,927,445.61 | - | 4,927,445.61 |
| Bond Projects Sweep Fund** | 1,926,970.82 | 5,001.28 | 458,274.40 | 1,473,697.70 | 1,473,697.70 | (0.00) |
| School Lunch Fund* | 215,173.10 | 558,540.32 | 627,642.26 | 146,071.16 | 79,643.37 | 66,427.79 |
| General Severance* | 798,170.10 | 2,866.70 | 37,181.97 | 763,854.83 | 564,415.17 | 199,439.66 |
| Student Fees Fund* | 23,708.98 | - | 13,000.00 | 10,708.98 | - | 10,708.98 |
| Lewis & Clark Activity Fund* | 68,945.87 | 9,497.86 | 5,806.28 | 72,637.45 | - | 72,637.45 |
| Logan Activity Fund**** | 14,796.12 | 16,258.19 | 4,447.60 | 26,606.71 | - | 26,606.71 |
| Mission Activity Fund* | 18,523.77 | 14,093.07 | 3,250.75 | 29,366.09 | - | 29,366.09 |
| Bellevue East Activity Fund* | 451,397.06 | 71,974.56 | 68,342.50 | 455,029.12 | - | 455,029.12 |
| Bellevue West Activity Fund* | 370,502.61 | 107,078.65 | 68,115.47 | 409,465.79 | - | 409,465.79 |
| District Activity Fund**** | 1,403,882.76 | 147,249.85 | 88,042.66 | 1,463,089.95 | 269,490.70 | 1,193,599.25 |
| Totals | 21,035,896.65 | 13,279,144.28 | 12,737,838.01 | 21,577,202.92 | 7,605,400.68 | 13,971,802.24 |

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, 2025

Percent of Year

25%

RECEIPTS

| ACCOUNT | ANTICIPATED | Y-T-D RECEIVED 2025-26 | Y-T-D RECEIVED 2024-25 | Year To Date % Received 2025-26 |
|----------------------------|-----------------------|---------------------------|---------------------------|---------------------------------------|
| Cash Reserve | \$ - | \$ - | \$ - | 0.00% |
| Taxes | \$ 53,851,260 | \$ 1,180,826 | \$ 1,710,383 | 2.19% |
| Public Power Sales Tax | \$ 376,000 | \$ - | \$ - | 0.00% |
| Motor Vehicle Tax | \$ 4,400,000 | \$ 1,160,171 | \$ 1,131,683 | 26.37% |
| Interest | \$ 200,000 | \$ 43,371 | \$ 25,493 | 21.69% |
| Other Local Receipts | \$ 650,000 | \$ 32,483 | \$ 123,477 | 5.00% |
| County Fines & Licenses | \$ 322,000 | \$ 102,503 | \$ 80,972 | 31.83% |
| State Aid | \$ 50,124,722 | \$ 15,037,416 | \$ 15,143,529 | 30.00% |
| Special Ed. Programs | \$ 14,200,000 | \$ - | \$ - | 0.00% |
| Special Ed. Transportation | \$ 1,500,000 | \$ - | \$ - | 0.00% |
| High Ability Learners | \$ 60,000 | \$ 60,954 | \$ 59,414 | 101.59% |
| ProRata Motor Vehicle | \$ 92,000 | \$ 7,724 | \$ 12,258 | 8.40% |
| State Apportionment | \$ 2,325,315 | \$ - | \$ - | 0.00% |
| PEAK Grant | \$ 66,108 | \$ - | \$ - | 0.00% |
| Other State Receipts | \$ 90,000 | \$ 18,819 | \$ 49,908 | 20.91% |
| Title I | \$ 1,180,000 | \$ 229,029 | \$ 407,952 | 19.41% |
| Title IIA | \$ 201,954 | \$ 90,073 | \$ 90,639 | 44.60% |
| Title III | \$ 50,000 | \$ 21,995 | \$ 36,329 | 43.99% |
| IDEA | \$ 1,900,000 | \$ 238,230 | \$ 643,886 | 12.54% |
| SPED Region 20 Grant | \$ 25,000 | \$ 6,079 | \$ 14,272 | 24.32% |
| MIPS | \$ 400,000 | \$ 114,482 | \$ 162,495 | 28.62% |
| Med Admin NASB | \$ 115,000 | \$ 18,548 | \$ 31,418 | 16.13% |
| Impact Aid | \$ 3,000,882 | \$ 3,453,208 | \$ 2,280,068 | 115.07% |
| Federal Vocational Ed | \$ 70,000 | \$ - | \$ - | 0.00% |
| Other Federal Source | \$ 1,523,601 | \$ 98,460 | \$ 908,968 | 6.46% |
| ROTC | \$ 141,270 | \$ 15,439 | \$ 43,987 | 10.93% |
| Services Coordination | \$ 400,000 | \$ 100,622 | \$ 104,262 | 25.16% |
| Loans | \$ - | \$ 5,000,000 | \$ - | 0.00% |
| TOTAL | \$ 137,265,112 | \$ 27,030,430 | \$ 23,061,393 | 19.69% |

DISBURSEMENTS

| CATEGORY | BUDGET | CURRENT DISBURSED 2025-26 | PRIOR YEAR DISBURSED 2024-25 | Year To Date % Disbursed 2025-26 |
|-----------------------------|-----------------------|------------------------------|---------------------------------|--|
| Instructional Services | \$ 66,529,917 | \$ 19,424,272 | \$ 18,059,035 | 29.20% |
| Support Services | | | | |
| Special Education | \$ 24,001,086 | \$ 6,551,928 | \$ 5,988,569 | 27.30% |
| Pupil Services | \$ 6,551,166 | \$ 1,767,592 | \$ 1,668,688 | 26.98% |
| Staff Services | \$ 8,604,445 | \$ 1,713,203 | \$ 2,049,713 | 19.91% |
| General Administration | \$ 2,275,309 | \$ 498,146 | \$ 497,403 | 21.89% |
| School Administration | \$ 6,808,100 | \$ 1,700,364 | \$ 1,587,444 | 24.98% |
| Business | \$ 1,308,464 | \$ 278,745 | \$ 330,713 | 21.30% |
| Operation of Plant | \$ 9,330,435 | \$ 2,307,601 | \$ 2,252,393 | 24.73% |
| Maintenance of Plant | \$ 3,985,643 | \$ 2,229,659 | \$ 2,155,958 | 55.94% |
| Pupil Transportation | \$ 6,158,321 | \$ 1,947,408 | \$ 1,917,482 | 31.62% |
| Debt Services | \$ 125,000 | \$ - | \$ - | 0.00% |
| Summer School | \$ 1,587,226 | \$ 12,741 | \$ 3,419 | 0.80% |
| TOTAL | \$ 137,265,112 | \$ 38,431,658 | \$ 36,510,817 | 28.00% |
| REVENUE OVER EXPENSE | \$ - | \$ (11,401,227) | \$ (13,449,424) | -8.31% |

State of Nebraska Disbursement Categories

Instructional Services

Carl Perkins Vocational Innovation Grant
DoDEA Operation Take Flight Grant
DoDEA World Language Grant
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 I - Support For Improvement grants
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-25**

| FUND NAME | BALANCE OCT | RECEIPTS NOV | DISBURSEMENTS NOV | BALANCE NOV |
|-----------------------|------------------------|-------------------------|------------------------------|------------------------|
| SPECIAL BUILDING FUND | \$ 3,629,158.43 | \$ 20,396.70 | \$ (29,922.76) | \$ 3,619,632.37 |
| BANK BALANCE | \$ 3,619,632.37 | | | |
| PLUS O/S DEPOSITS | \$ - | | | |
| LESS O/S CHECKS | \$ - | | | |
| TOTAL CASH | \$ 3,619,632.37 | | | |

**Bellevue Public Schools Bond Fund
Nov-25**

| FUND NAME | BALANCE OCT | RECEIPTS NOV | DISBURSEMENTS NOV | BALANCE NOV |
|-------------------|------------------------|-------------------------|------------------------------|------------------------|
| BOND FUND (Debt) | \$ 4,907,706.98 | \$ 19,738.63 | \$ - | \$ 4,927,445.61 |
| BOND PROJECT FUND | \$ 1,926,970.82 | \$ 5,001.28 | \$ (458,274.40) | \$ 1,473,697.70 |

**Lunch Program Income Statement
Nov-25**

| | |
|-------------------------|------------------------|
| Revenues: | |
| Lunch Program | \$178,401.08 |
| State & Federal Funding | \$332,759.71 |
| Catering | \$3,603.16 |
| Vending | \$457.41 |
| Total Revenues | <u>\$515,221.36</u> |
| Expenses: | |
| Salaries | \$338,035.38 |
| Supplies | \$270,293.18 |
| Repairs | \$16,530.86 |
| Miscellaneous | \$2,782.84 |
| Total Expenses | <u>\$627,642.26</u> |
| Net Income (Loss) | <u>\$ (112,420.90)</u> |

| FUND NAME | BALANCE 9/1/25 | RECEIPTS YTD | DISBURSEMENTS YTD | BALANCE 11/30/25 |
|------------------|---------------------------|-------------------------|------------------------------|-----------------------------|
| Lunch Fund | \$ 326,670.76 | \$ 1,626,274.42 | \$ (1,806,874.02) | \$ 146,071.16 |

Bellevue Public Schools Employee Benefit Fund
Nov-25

| FUND NAME | BALANCE OCT | RECEIPTS NOV | DISBURSEMENTS NOV | BALANCE NOV |
|------------------------------|----------------------|--------------------|-----------------------|----------------------|
| Social Security & Retirement | \$ 3,464.19 | \$ 108.66 | \$ (1,387.47) | \$ 2,185.38 |
| General Severance | \$ 798,170.10 | \$ 2,866.70 | \$ (37,181.97) | \$ 763,854.83 |
| TOTAL | \$ 801,634.29 | \$ 2,975.36 | \$ (38,569.44) | \$ 766,040.21 |

Bellevue Public Schools Student Fees Fund
Nov-25

| FUND NAME | BALANCE OCT | RECEIPTS NOV | DISBURSEMENTS NOV | BALANCE NOV |
|------------------|---------------------|-----------------|-----------------------|---------------------|
| BELLEVUE EAST HS | \$ 708.70 | \$ - | \$ - | \$ 708.70 |
| BELLEVUE WEST HS | \$ 23,000.28 | \$ - | \$ (13,000.00) | \$ 10,000.28 |
| TOTAL | \$ 23,708.98 | \$ - | \$ (13,000.00) | \$ 10,708.98 |

LEWIS & CLARK MIDDLE SCHOOL

General Ledger Report

Financial Report

From Date: 10/28/2025
To Date: 11/30/2025

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 | \$787.11 | \$0.00 | \$0.00 | \$0.00 | \$787.11 | \$0.00 | \$787.11 |
| 110 | STAFF AFFAIRS | \$2,315.16 | \$150.00 | \$(218.46) | \$0.00 | \$2,246.70 | \$0.00 | \$2,246.70 |
| 120 | FINES | \$316.92 | \$0.00 | \$0.00 | \$0.00 | \$316.92 | \$0.00 | \$316.92 |
| 130 | FACILITY USE FEES | \$1,017.47 | \$0.00 | \$0.00 | \$0.00 | \$1,017.47 | \$0.00 | \$1,017.47 |
| 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 | \$1,659.74 | \$0.00 | \$0.00 | \$0.00 | \$1,659.74 | \$0.00 | \$1,659.74 |
| 170 | SCOUT SNACK | \$590.05 | \$0.00 | \$0.00 | \$0.00 | \$590.05 | \$0.00 | \$590.05 |
| 180 | ROBOTICS | \$514.31 | \$0.00 | \$0.00 | \$0.00 | \$514.31 | \$0.00 | \$514.31 |
| 190 | DISCOVERY SHOW CHOIR | \$768.55 | \$49.80 | \$0.00 | \$0.00 | \$818.35 | \$0.00 | \$818.35 |
| 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 | \$405.48 | \$4,830.00 | \$0.00 | \$(405.48) | \$4,830.00 | \$0.00 | \$4,830.00 |
| 220 | GRANTS | \$1,732.81 | \$0.00 | \$0.00 | \$405.48 | \$2,138.29 | \$0.00 | \$2,138.29 |
| 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 | \$3,500.39 | \$0.00 | \$0.00 | \$0.00 | \$3,500.39 | \$0.00 | \$3,500.39 |
| 260 | ACADEMIC TEAMS | \$40.65 | \$0.00 | \$0.00 | \$0.00 | \$40.65 | \$0.00 | \$40.65 |
| 270 | ATHLETIC TEAMS | \$5,959.95 | \$0.00 | \$0.00 | \$0.00 | \$5,959.95 | \$0.00 | \$5,959.95 |
| 300 | PBIS | \$1,838.26 | \$0.00 | \$0.00 | \$0.00 | \$1,838.26 | \$0.00 | \$1,838.26 |
| 350 | GSA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 360 | SPIRIT CLUB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 380 | ATHLETICS | \$22,157.92 | \$1,379.01 | \$(5,073.70) | \$0.00 | \$18,463.23 | \$0.00 | \$18,463.23 |
| 400 | TEAMMATES | \$279.20 | \$0.00 | \$0.00 | \$0.00 | \$279.20 | \$0.00 | \$279.20 |
| 402 | NATIONAL JR HONOR SOCIETY | \$3,939.53 | \$2,742.00 | \$0.00 | \$0.00 | \$6,681.53 | \$0.00 | \$6,681.53 |
| 404 | STUDENT COUNCIL | \$6,994.80 | \$347.05 | \$(262.48) | \$0.00 | \$7,079.37 | \$0.00 | \$7,079.37 |
| 406 | LEWIS & CLARK MUSIC DEPT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 408 | ART CLUB | \$68.09 | \$0.00 | \$0.00 | \$0.00 | \$68.09 | \$0.00 | \$68.09 |
| 410 | SERVICE CLUB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 412 | DRUG FREE CLUB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 414 | INSTRUMENTAL MUSIC | \$612.97 | \$0.00 | \$0.00 | \$0.00 | \$612.97 | \$0.00 | \$612.97 |
| 416 | VOCAL MUSIC | \$683.31 | \$0.00 | \$0.00 | \$0.00 | \$683.31 | \$0.00 | \$683.31 |
| 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 | \$6,658.56 | \$0.00 | \$0.00 | \$0.00 | \$6,658.56 | \$0.00 | \$6,658.56 |
| 426 | BUILDERS CLUB | \$375.73 | \$0.00 | \$0.00 | \$0.00 | \$375.73 | \$0.00 | \$375.73 |
| 428 | HOPE SQUAD | \$166.05 | \$0.00 | \$0.00 | \$0.00 | \$166.05 | \$0.00 | \$166.05 |
| 430 | SCOUT SHOUT | \$509.00 | \$0.00 | \$0.00 | \$0.00 | \$509.00 | \$0.00 | \$509.00 |
| 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 | \$331.59 | \$0.00 | \$(251.64) | \$0.00 | \$79.95 | \$0.00 | \$79.95 |
| Activity Accounts Grand Total | | \$68,945.87 | \$9,497.86 | \$(5,806.28) | \$0.00 | \$72,637.45 | \$0.00 | \$72,637.45 |

LOGAN FONTENELLE MID SCH

General Ledger Report

Financial Report

From Date: 10/28/2025
To Date: 12/31/2025

From Acct: 100
To Acct: 479

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recept / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|--------------------------------------|-------------------------|--------------------|--------------------|---------------------|---------------|--------------------|---------------|--------------------|
| 100 | STUDENT AFFAIRS | (\$1,498.93) | \$0.00 | \$73.02 | \$0.00 | (\$1,425.91) | \$0.00 | \$(1,425.91) |
| 110 | STAFF AFFAIRS | (\$16,713.43) | \$150.00 | \$(1,945.85) | \$0.00 | (\$18,509.28) | \$0.00 | \$(18,509.28) |
| 120 | FINES | (\$375.81) | \$70.00 | \$(278.57) | \$0.00 | (\$584.38) | \$0.00 | (\$584.38) |
| 130 | FACILITY USE FEES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 140 | INTEREST | \$7.03 | \$0.16 | \$0.00 | \$0.00 | \$7.19 | \$0.00 | \$7.19 |
| 150 | Library Funds | \$148.56 | \$5.17 | \$0.00 | \$0.00 | \$153.73 | \$0.00 | \$153.73 |
| 200 | H.A.L. | \$755.94 | \$0.00 | \$0.00 | \$0.00 | \$755.94 | \$0.00 | \$755.94 |
| 210 | Cox Business Grant | \$616.81 | \$0.00 | \$(407.85) | \$0.00 | \$208.96 | \$0.00 | \$208.96 |
| 220 | NORTHROP GRUMMAN GRANTS | \$2,550.00 | \$0.00 | \$0.00 | \$0.00 | \$2,550.00 | \$0.00 | \$2,550.00 |
| 260 | ACADEMIC TEAMS | \$208.63 | \$361.00 | \$0.00 | \$0.00 | \$569.63 | \$0.00 | \$569.63 |
| 360 | SPIRIT CLUB | \$445.62 | \$0.00 | \$53.45 | \$0.00 | \$499.07 | \$0.00 | \$499.07 |
| 400 | TEAMMATES | \$2.86 | \$0.00 | \$0.00 | \$0.00 | \$2.86 | \$0.00 | \$2.86 |
| 402 | NATIONAL JR HONOR SO | (\$480.00) | \$0.00 | \$0.00 | \$0.00 | (\$480.00) | \$0.00 | \$(480.00) |
| 404 | STUDENT COUNCIL | (\$95.00) | \$0.00 | \$0.00 | \$0.00 | (\$95.00) | \$0.00 | (\$95.00) |
| 406 | CHESS CLUB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 408 | ART CLUB | \$116.62 | \$0.00 | \$0.00 | \$0.00 | \$116.62 | \$0.00 | \$116.62 |
| 410 | SERVICE CLUB | \$461.52 | \$0.00 | \$(17.01) | \$0.00 | \$444.51 | \$0.00 | \$444.51 |
| 412 | DRUG FREE CLUB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 414 | INSTRUMENTAL MUSIC | \$1,332.96 | \$0.00 | \$0.00 | \$0.00 | \$1,332.96 | \$0.00 | \$1,332.96 |
| 416 | VOCAL MUSIC | \$1,578.48 | \$482.00 | \$(478.00) | \$0.00 | \$1,582.48 | \$0.00 | \$1,582.48 |
| 418 | DRAMA CLUB | \$334.25 | \$0.00 | \$0.00 | \$0.00 | \$334.25 | \$0.00 | \$334.25 |
| 420 | DIVERSITY CLUB | \$439.71 | \$0.00 | \$0.00 | \$0.00 | \$439.71 | \$0.00 | \$439.71 |
| 424 | YEARBOOK | (\$20,245.50) | \$150.00 | \$0.00 | \$0.00 | (\$20,095.50) | \$0.00 | (\$20,095.50) |
| 450 | WORLD LANGUAGE CLU | \$51.75 | \$0.00 | \$0.00 | \$0.00 | \$51.75 | \$0.00 | \$51.75 |
| 460 | SCIENCE CLUB | \$444.48 | \$0.00 | \$(83.98) | \$0.00 | \$360.50 | \$0.00 | \$360.50 |
| 462 | SCIENCE OLYMPIAD | \$2,851.35 | \$0.00 | \$0.00 | \$0.00 | \$2,851.35 | \$0.00 | \$2,851.35 |
| 468 | MATH CLUB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 469 | SKILLS USA | \$480.00 | \$0.00 | \$0.00 | \$0.00 | \$480.00 | \$0.00 | \$480.00 |
| 470 | ATHLETIC | \$34,992.60 | \$815.00 | \$(313.38) | \$0.00 | \$35,494.22 | \$0.00 | \$35,494.22 |
| 471 | BPS FOUNDATION GRANT | \$4,569.02 | \$14,224.86 | \$0.00 | \$0.00 | \$18,793.88 | \$0.00 | \$18,793.88 |
| 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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 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 | (\$769.47) | \$0.00 | \$(1,049.43) | \$0.00 | (\$1,818.90) | \$0.00 | (\$1,818.90) |
| 478 | UNIFIED ATHLETICS | \$1,896.95 | \$0.00 | \$0.00 | \$0.00 | \$1,896.95 | \$0.00 | \$1,896.95 |
| 479 | HOPE SQUAD | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Activity Accounts Grand Total | | \$14,796.12 | \$16,258.19 | \$(4,447.60) | \$0.00 | \$26,606.71 | \$0.00 | \$26,606.71 |

MISSION MIDDLE SCHOOL

General Ledger Report

Financial Report

From Date: 10/28/2025
To Date: 11/30/2025

From Acct: 100
To Acct: 500

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|--------------------------------------|---------------------------|--------------------|--------------------|---------------------|---------------|--------------------|---------------|--------------------|
| 100 | STUDENT AFFAIRS | \$4,278.33 | \$28.19 | \$(1,854.50) | \$0.00 | \$2,452.02 | \$0.00 | \$2,452.02 |
| 105 | STAFF SOCIAL FUNDS | \$4.60 | \$0.00 | \$0.00 | \$0.00 | \$4.60 | \$0.00 | \$4.60 |
| 110 | STAFF AFFAIRS | \$169.86 | \$150.00 | \$0.00 | \$0.00 | \$319.86 | \$0.00 | \$319.86 |
| 120 | LIBRARY USE | \$443.42 | \$0.00 | \$0.00 | \$0.00 | \$443.42 | \$0.00 | \$443.42 |
| 130 | FACILITY USE FEES | \$5,181.95 | \$1,250.00 | \$(447.60) | \$0.00 | \$5,984.35 | \$0.00 | \$5,984.35 |
| 140 | INTEREST | \$157.17 | \$1.88 | \$0.00 | \$0.00 | \$159.05 | \$0.00 | \$159.05 |
| 200 | H.A.L. | \$1,007.84 | \$0.00 | \$(80.95) | \$0.00 | \$926.89 | \$0.00 | \$926.89 |
| 210 | MISSION 150 | \$2,236.59 | \$0.00 | \$0.00 | \$0.00 | \$2,236.59 | \$0.00 | \$2,236.59 |
| 220 | ATHLETICS/GATE | \$1,440.96 | \$0.00 | \$(156.00) | \$0.00 | \$1,284.96 | \$0.00 | \$1,284.96 |
| 260 | ACADEMIC TEAMS | \$72.73 | \$0.00 | \$0.00 | \$0.00 | \$72.73 | \$0.00 | \$72.73 |
| 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 | \$(384.49) | \$30.00 | \$0.00 | \$0.00 | \$(354.49) | \$0.00 | \$(354.49) |
| 414 | INSTRUMENTAL MUSIC | \$78.14 | \$0.00 | \$0.00 | \$0.00 | \$78.14 | \$0.00 | \$78.14 |
| 416 | VOCAL MUSIC | \$329.98 | \$0.00 | \$0.00 | \$0.00 | \$329.98 | \$0.00 | \$329.98 |
| 418 | DRAMA CLUB | \$0.02 | \$0.00 | \$0.00 | \$0.00 | \$0.02 | \$0.00 | \$0.02 |
| 420 | DIVERSITY CLUB | \$92.96 | \$0.00 | \$0.00 | \$0.00 | \$92.96 | \$0.00 | \$92.96 |
| 424 | YEARBOOK | \$(14,324.70) | \$0.00 | \$0.00 | \$0.00 | \$(14,324.70) | \$0.00 | \$(14,324.70) |
| 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 | \$120.20 | \$0.00 | \$0.00 | \$0.00 | \$120.20 | \$0.00 | \$120.20 |
| 470 | CIRCLE OF FRIENDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 472 | BPS Foundation Grants | \$6,208.98 | \$12,633.00 | \$(684.98) | \$0.00 | \$18,157.00 | \$0.00 | \$18,157.00 |
| 474 | COUNSELING | \$2,057.72 | \$0.00 | \$(26.72) | \$0.00 | \$2,031.00 | \$0.00 | \$2,031.00 |
| 476 | ROBOTICS CLUB | \$3,769.91 | \$0.00 | \$0.00 | \$0.00 | \$3,769.91 | \$0.00 | \$3,769.91 |
| 478 | MISSION PARENT GROUP | \$914.13 | \$0.00 | \$0.00 | \$0.00 | \$914.13 | \$0.00 | \$914.13 |
| 480 | DICKS SPORTING FOUNDATION | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 |
| 500 | Unified Sports | \$1,700.65 | \$0.00 | \$0.00 | \$0.00 | \$1,700.65 | \$0.00 | \$1,700.65 |
| Activity Accounts Grand Total | | \$18,523.77 | \$14,093.07 | \$(3,250.75) | \$0.00 | \$29,366.09 | \$0.00 | \$29,366.09 |

BELLEVUE EAST HIGH SCHOOL

General Ledger Report

Financial Report

| | |
|-------------------|------------|
| From Date: | 10/28/2025 |
| To Date: | 11/30/2025 |

| | |
|-------------------|-----|
| From Acct: | 100 |
| To Acct: | 505 |

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recept / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|--------------------------------------|---------------------|---------------------|--------------------|----------------------|------------------|---------------------|---------------------|---------------------|
| 490 | POST PROM | \$4,494.62 | \$0.00 | \$0.00 | \$0.00 | \$4,494.62 | \$0.00 | \$4,494.62 |
| 495 | Special Education | \$2,163.74 | \$0.00 | \$0.00 | \$0.00 | \$2,163.74 | \$0.00 | \$2,163.74 |
| 497 | Circle of Friends | \$188.67 | \$0.00 | \$0.00 | \$0.00 | \$188.67 | \$0.00 | \$188.67 |
| 500 | Activity Clearing | (\$4,500.00) | \$0.00 | \$0.00 | \$0.00 | (\$4,500.00) | \$0.00 | \$(4,500.00) |
| 505 | Counseling | \$55,880.44 | \$0.00 | \$0.00 | \$0.00 | \$55,880.44 | \$0.00 | \$55,880.44 |
| Activity Accounts Grand Total | | \$451,397.06 | \$71,974.56 | \$(68,342.50) | \$0.00 | \$455,029.12 | \$0.00 | \$455,029.12 |

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

Financial Report

| | |
|------------|------------|
| From Date: | 10/28/2025 |
| To Date: | 11/30/2025 |

| | |
|------------|-----|
| From Acct: | 100 |
| To Acct: | 523 |

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|------|--------------------------|--------------|-------------|---------------|------------|--------------|--------------|--------------|
| 416 | Vocal Music | \$32,374.71 | \$13,368.70 | \$(10,000.42) | \$0.00 | \$35,742.99 | \$0.00 | \$35,742.99 |
| 418 | W.A.S.T. Thespians | \$8,708.22 | \$3,505.27 | \$(5,209.00) | \$0.00 | \$7,004.49 | \$0.00 | \$7,004.49 |
| 420 | Diversity Club | \$1,330.48 | \$0.00 | \$0.00 | \$0.00 | \$1,330.48 | \$0.00 | \$1,330.48 |
| 421 | GSA | \$42.84 | \$0.00 | \$0.00 | \$0.00 | \$42.84 | \$0.00 | \$42.84 |
| 422 | Latino Leaders | \$386.33 | \$0.00 | \$0.00 | \$0.00 | \$386.33 | \$0.00 | \$386.33 |
| 423 | AASLC | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 424 | Yearbook-Thunderbird | \$13,363.42 | \$1,930.00 | \$(47.25) | \$0.00 | \$15,246.17 | \$0.00 | \$15,246.17 |
| 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 | \$285.23 | \$0.00 | \$0.00 | \$0.00 | \$285.23 | \$0.00 | \$285.23 |
| 430 | Play/Musical Productions | \$29,928.02 | \$2,116.00 | \$(57.45) | \$0.00 | \$31,986.57 | \$0.00 | \$31,986.57 |
| 431 | Bellevue West Art | \$2,433.38 | \$175.00 | \$(85.98) | \$0.00 | \$2,522.40 | \$0.00 | \$2,522.40 |
| 432 | Dance Team/Thunderettes | \$11,241.61 | \$18,344.25 | \$(3,090.00) | \$41.00 | \$26,536.86 | \$0.00 | \$26,536.86 |
| 434 | Envirothon Grant | \$475.00 | \$0.00 | \$0.00 | \$0.00 | \$475.00 | \$0.00 | \$475.00 |
| 440 | ROTC | \$51,209.72 | \$1,986.00 | \$(143.41) | \$1,000.00 | \$54,052.31 | \$0.00 | \$54,052.31 |
| 445 | Maxwell/ROTC | \$507.32 | \$0.00 | \$0.00 | \$0.00 | \$507.32 | \$0.00 | \$507.32 |
| 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 | \$589.80 | \$1,420.00 | \$(1,946.98) | \$0.00 | \$62.82 | \$0.00 | \$62.82 |
| 458 | Latin Club | \$51.22 | \$0.00 | \$0.00 | \$0.00 | \$51.22 | \$0.00 | \$51.22 |
| 460 | The Bird Box | \$327.38 | \$737.00 | \$(423.99) | \$0.00 | \$640.39 | \$0.00 | \$640.39 |
| 461 | FBLA-Thunder Brew | \$437.16 | \$249.00 | \$0.00 | \$0.00 | \$686.16 | \$0.00 | \$686.16 |
| 464 | Science Olympiad Acct. | \$88.79 | \$0.00 | \$0.00 | \$0.00 | \$88.79 | \$0.00 | \$88.79 |
| 470 | FBLA | \$837.88 | \$0.00 | \$(277.68) | \$0.00 | \$560.20 | \$0.00 | \$560.20 |
| 472 | DECA | \$8,412.96 | \$6,761.69 | \$(6,288.10) | \$0.00 | \$8,886.55 | \$0.00 | \$8,886.55 |
| 474 | Educator's Rising (FEA) | \$91.48 | \$0.00 | \$0.00 | \$0.00 | \$91.48 | \$0.00 | \$91.48 |
| 476 | Forensics | \$12.77 | \$0.00 | \$0.00 | \$0.00 | \$12.77 | \$0.00 | \$12.77 |
| 478 | Debate | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 479 | HOSA | \$497.65 | \$0.00 | \$0.00 | \$0.00 | \$497.65 | \$0.00 | \$497.65 |
| 480 | Family Consumer Science | \$3,169.05 | \$150.00 | \$(99.19) | \$0.00 | \$3,219.86 | \$0.00 | \$3,219.86 |
| 482 | Culinary Arts | \$375.57 | \$0.00 | \$0.00 | \$0.00 | \$375.57 | \$0.00 | \$375.57 |
| 484 | Skills USA | \$2,592.37 | \$0.00 | \$(600.00) | \$0.00 | \$1,992.37 | \$0.00 | \$1,992.37 |
| 486 | History Club | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 490 | After Prom (Post Prom) | \$8,325.89 | \$0.00 | \$0.00 | \$0.00 | \$8,325.89 | \$0.00 | \$8,325.89 |
| 500 | Activity Clearing | \$(3,550.00) | \$0.00 | \$0.00 | \$0.00 | \$(3,550.00) | \$0.00 | \$(3,550.00) |
| 501 | Mascots | \$1,991.98 | \$0.00 | \$0.00 | \$0.00 | \$1,991.98 | \$0.00 | \$1,991.98 |
| 503 | Unified Bowling | \$300.00 | \$1,113.75 | \$(232.73) | \$0.00 | \$1,181.02 | \$0.00 | \$1,181.02 |
| 504 | Bowling | \$686.39 | \$0.00 | \$0.00 | \$0.00 | \$686.39 | \$0.00 | \$686.39 |
| 505 | Counseling | \$18,997.22 | \$0.00 | \$(1,622.85) | \$0.00 | \$17,374.37 | \$0.00 | \$17,374.37 |
| 506 | Baseball | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 507 | Boys Basketball | \$1,057.79 | \$0.00 | \$0.00 | \$0.00 | \$1,057.79 | \$0.00 | \$1,057.79 |
| 508 | Girl's Basketball | \$2,397.18 | \$0.00 | \$(298.00) | \$0.00 | \$2,099.18 | \$0.00 | \$2,099.18 |
| 509 | Football | \$12,512.85 | \$2,407.73 | \$(420.00) | \$1,000.00 | \$15,500.58 | \$0.00 | \$15,500.58 |
| 510 | Boy's Golf | \$3,331.84 | \$0.00 | \$0.00 | \$0.00 | \$3,331.84 | \$0.00 | \$3,331.84 |
| 511 | Boy's Tennis | \$1,451.75 | \$0.00 | \$(366.43) | \$0.00 | \$1,085.32 | \$0.00 | \$1,085.32 |
| 512 | Girl's Tennis | \$0.00 | \$0.00 | \$(417.15) | \$0.00 | \$(417.15) | \$0.00 | \$(417.15) |
| 513 | Track | \$112.08 | \$0.00 | \$0.00 | \$0.00 | \$112.08 | \$0.00 | \$112.08 |
| 514 | Swimming | \$572.00 | \$0.00 | \$0.00 | \$0.00 | \$572.00 | \$0.00 | \$572.00 |
| 515 | Volleyball | \$3,066.32 | \$0.00 | \$(3,475.15) | \$0.00 | \$(408.83) | \$0.00 | \$(408.83) |
| 516 | Softball | \$7,451.85 | \$0.00 | \$(28.64) | \$0.00 | \$7,423.21 | \$0.00 | \$7,423.21 |
| 517 | Boy's Wrestling | \$2,838.79 | \$38.69 | \$(445.00) | \$0.00 | \$2,432.48 | \$0.00 | \$2,432.48 |

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

Financial Report

| | |
|-------------------|------------|
| From Date: | 10/28/2025 |
| To Date: | 11/30/2025 |

| | |
|-------------------|-----|
| From Acct: | 100 |
| To Acct: | 523 |

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|--------------------------------------|------------------|---------------------|---------------------|----------------------|---------------|---------------------|---------------|---------------------|
| 518 | Boys Soccer | \$2,763.32 | \$0.00 | \$0.00 | \$0.00 | \$2,763.32 | \$0.00 | \$2,763.32 |
| 519 | Girl's Soccer | (\$614.96) | \$0.00 | \$0.00 | \$0.00 | (\$614.96) | \$0.00 | \$(614.96) |
| 520 | Girl's Golf | \$1,560.57 | \$0.00 | \$(462.60) | \$0.00 | \$1,097.97 | \$0.00 | \$1,097.97 |
| 521 | T-bird Customs | \$98.51 | \$0.00 | \$0.00 | \$0.00 | \$98.51 | \$0.00 | \$98.51 |
| 522 | Cross Country | \$2,376.02 | \$450.00 | \$(2,786.76) | \$0.00 | \$39.26 | \$0.00 | \$39.26 |
| 523 | Girl's Wrestling | \$2,034.00 | \$0.00 | \$(780.00) | \$0.00 | \$1,254.00 | \$0.00 | \$1,254.00 |
| Activity Accounts Grand Total | | \$370,502.61 | \$107,078.65 | \$(68,115.47) | \$0.00 | \$409,465.79 | \$0.00 | \$409,465.79 |

BELLEVUE PUBLIC SCHOOLS

General Ledger Report

Financial Report

From Date: 10/28/2025
To Date: 11/30/2025

From Acct: 1001
To Acct: 9960

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|------|---------------------------|---------------|-------------|---------------|------------|---------------|--------------|---------------|
| 1001 | AVERY | \$102,210.52 | \$14,405.57 | \$(1,190.46) | \$0.00 | \$115,425.63 | \$0.00 | \$115,425.63 |
| 1002 | BELLEAIRE | \$3,493.76 | \$3,127.00 | \$(69.00) | \$0.00 | \$6,551.76 | \$0.00 | \$6,551.76 |
| 1004 | BERTHA BARBER | \$13,008.78 | \$10,883.86 | \$(469.06) | (\$750.00) | \$22,673.58 | \$0.00 | \$22,673.58 |
| 1005 | BETZ | \$12,109.47 | \$7,356.54 | \$(813.15) | \$0.00 | \$18,652.86 | \$0.00 | \$18,652.86 |
| 1006 | BIRCHCREST | \$15,567.57 | \$14,475.53 | \$(4,187.07) | \$0.00 | \$25,856.03 | \$0.00 | \$25,856.03 |
| 1007 | CENTRAL | \$18,567.70 | \$1,120.00 | \$(246.05) | \$750.00 | \$20,191.65 | \$0.00 | \$20,191.65 |
| 1008 | FORT CROOK | \$12,475.79 | \$4,350.00 | \$0.00 | \$0.00 | \$16,825.79 | \$0.00 | \$16,825.79 |
| 1009 | LEMAY | \$23,078.13 | \$3,642.60 | \$(432.12) | \$0.00 | \$26,288.61 | \$0.00 | \$26,288.61 |
| 1010 | PETER SARPY | \$9,492.27 | \$16,424.94 | \$(90.87) | \$0.00 | \$25,826.34 | \$0.00 | \$25,826.34 |
| 1011 | TWIN RIDGE | \$14,698.82 | \$6,091.98 | \$(1,118.12) | \$0.00 | \$19,672.68 | \$0.00 | \$19,672.68 |
| 1014 | WAKE ROBIN | \$26,602.59 | \$8,388.62 | \$(519.69) | \$0.00 | \$34,471.52 | \$0.00 | \$34,471.52 |
| 1015 | LEONARD LAWRENCE | \$5,610.98 | \$7,172.25 | \$(244.48) | \$0.00 | \$12,538.75 | \$0.00 | \$12,538.75 |
| 1016 | TWO SPRINGS | \$6,089.32 | \$4,941.00 | \$(565.27) | \$0.00 | \$10,465.05 | \$0.00 | \$10,465.05 |
| 1017 | FAIRVIEW | \$17,791.78 | \$2,825.00 | \$(495.71) | \$0.00 | \$20,121.07 | \$0.00 | \$20,121.07 |
| 1018 | BELLEVUE ELEMENTARY | \$8,579.50 | \$3,968.00 | \$(821.68) | \$0.00 | \$11,725.82 | \$0.00 | \$11,725.82 |
| 1101 | CHAP CENTER | \$4,714.50 | \$500.00 | \$0.00 | \$0.00 | \$5,214.50 | \$0.00 | \$5,214.50 |
| 9910 | BEST PROGRAM | \$2,432.33 | \$0.00 | \$0.00 | \$0.00 | \$2,432.33 | \$0.00 | \$2,432.33 |
| 9911 | ACE PROGRAM | \$5,127.38 | \$3,565.00 | \$0.00 | \$0.00 | \$8,692.38 | \$0.00 | \$8,692.38 |
| 9912 | FRANK KUMOR CAREER CTR | \$36,278.03 | \$2,615.00 | \$(538.18) | \$0.00 | \$38,354.85 | \$0.00 | \$38,354.85 |
| 9913 | GOVERNMENT FEES | (\$17,837.55) | \$0.00 | \$0.00 | \$0.00 | (\$17,837.55) | \$0.00 | (\$17,837.55) |
| 9920 | GIVESMART PROC FEES | (\$74.31) | \$0.00 | \$0.00 | \$0.00 | (\$74.31) | \$0.00 | (\$74.31) |
| 9921 | STEM CAMP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9922 | ANB INTEREST | \$68.07 | \$134.61 | \$0.00 | \$0.00 | \$202.68 | \$0.00 | \$202.68 |
| 9923 | WELCOME CENTER | \$914.69 | \$0.00 | \$(45.00) | \$0.00 | \$869.69 | \$0.00 | \$869.69 |
| 9924 | MISSION ANNEX | \$3,369.93 | \$835.00 | \$(24.61) | \$0.00 | \$4,180.32 | \$0.00 | \$4,180.32 |
| 9926 | EARLY CHILDHOOD CENTER | \$4,427.00 | \$1,651.00 | \$(18.17) | \$0.00 | \$6,059.83 | \$0.00 | \$6,059.83 |
| 9927 | SOCIAL WORK TEAM | \$8,993.66 | \$1,200.00 | \$(370.50) | \$0.00 | \$9,823.16 | \$0.00 | \$9,823.16 |
| 9928 | DISTRICT APPRECIATION | \$35,456.43 | \$0.00 | \$(761.79) | \$0.00 | \$34,694.64 | \$0.00 | \$34,694.64 |
| 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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9932 | ELEM. PRINCIPAL SUNSHINE | \$251.90 | \$275.00 | \$(155.00) | \$0.00 | \$371.90 | \$0.00 | \$371.90 |
| 9934 | TRANSPORTATION | \$11,940.02 | \$1,511.86 | \$(5,184.38) | \$0.00 | \$8,267.50 | \$0.00 | \$8,267.50 |
| 9935 | SENSORY ROOM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9936 | GENERAL USE - ACTIVITY | \$149,560.74 | \$1,015.13 | \$(4,891.22) | \$0.00 | \$145,684.65 | \$0.00 | \$145,684.65 |
| 9937 | ELEMENTARY BAND FUND | \$318.13 | \$0.00 | \$0.00 | \$0.00 | \$318.13 | \$0.00 | \$318.13 |
| 9938 | COOPERATING TEACHER | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 |
| 9939 | ELEMENTARY BLDG. | \$95,259.18 | \$0.00 | \$0.00 | \$0.00 | \$95,259.18 | \$0.00 | \$95,259.18 |
| 9940 | SECONDARY BLDG. | \$48,463.11 | \$12,000.00 | \$(31,259.22) | \$0.00 | \$29,203.89 | \$0.00 | \$29,203.89 |
| 9941 | UNIFIED SPORTS | \$12,295.96 | \$0.00 | \$0.00 | \$0.00 | \$12,295.96 | \$0.00 | \$12,295.96 |
| 9942 | ECC PLAYGROUND | \$63,757.36 | \$1,010.00 | \$0.00 | \$0.00 | \$64,767.36 | \$0.00 | \$64,767.36 |
| 9943 | HAL | \$284.26 | \$0.00 | \$0.00 | \$0.00 | \$284.26 | \$0.00 | \$284.26 |
| 9944 | COMMUNICATIONS | \$50,603.23 | \$768.95 | \$0.00 | \$0.00 | \$51,372.18 | \$0.00 | \$51,372.18 |
| 9945 | TECHNOLOGY | \$512,949.58 | \$6,170.41 | \$(32,872.66) | \$0.00 | \$486,247.33 | \$0.00 | \$486,247.33 |
| 9946 | AFTER PROM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9947 | EL PARENT GROUP (PADRE) | \$1,590.25 | \$4,725.00 | \$(159.20) | \$0.00 | \$6,156.05 | \$0.00 | \$6,156.05 |
| 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 | (\$98.97) | \$0.00 | \$0.00 | \$0.00 | (\$98.97) | \$0.00 | (\$98.97) |
| 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 | \$69,946.12 | \$0.00 | \$(500.00) | \$0.00 | \$69,446.12 | \$0.00 | \$69,446.12 |

BELLEVUE PUBLIC SCHOOLS

General Ledger Report

Financial Report

| | |
|------------|------------|
| From Date: | 10/28/2025 |
| To Date: | 11/30/2025 |

| | |
|------------|------|
| From Acct: | 1001 |
| To Acct: | 9960 |

| | | | | | | | |
|-------------------------------|----------------|--------------|---------------|--------|----------------|--------|----------------|
| Activity Accounts Grand Total | \$1,403,882.76 | \$147,249.85 | \$(88,042.66) | \$0.00 | \$1,463,089.95 | \$0.00 | \$1,463,089.95 |
|-------------------------------|----------------|--------------|---------------|--------|----------------|--------|----------------|

**Bellevue Public Schools General Obligation Bonds
Summary as of 11/30/2025**

| | |
|--|---------------------|
| Bonds Approved by Voters | 76,000,000.00 |
| Bonds Sold | 76,000,000.00 |
| Premium Received on Sale of Bonds | 10,181,683.90 |
| Gross Proceeds | 86,181,683.90 |
| Other Activity: | |
| Underwriter's Discount (netted against proceeds) | (708,197.50) |
| Costs of Issuance (expense) | (221,796.00) |
| Interest Income received | - |
| Net Funds Received To Date | 85,251,690.40 |
| Bonds Remaining to be Sold | - |
| FY25 Activity: | |
| Beginning Cash Balance as of November 1, 2025 | 1,926,970.82 |
| Income through November 30, 2025 | 5,001.28 |
| Expenditures through November 30, 2025 | (458,274.40) |
| Ending cash balance on November 30, 2025 | 1,473,697.70 |

Bellevue Public Schools
Quarterly General Fund Budget Summary
September 1, 2025 through November 30, 2025

| Regular Instruction | | 2024-25 Actual | 2025-26 Budget | Percent Used | 2025-26 Actual |
|---|----|-----------------------|-----------------------|---------------------|-----------------------|
| <u>1100 - District Subs</u> | | | | | |
| Salary | \$ | 1,372,074 | \$ 1,450,000 | 36.55% | \$ 530,032 |
| Benefits | \$ | 112,418 | \$ 110,000 | 37.76% | \$ 41,540 |
| All Other | \$ | - | \$ - | 0.00% | \$ - |
| Total 1100 - District Subs | | | | | |
| | \$ | 1,484,492 | \$ 1,560,000 | 36.64% | \$ 571,572 |
| <u>1101 - Elementary Instruction</u> | | | | | |
| Salary | \$ | 17,141,277 | \$ 18,126,300 | 26.21% | \$ 4,750,329 |
| Benefits | \$ | 5,929,101 | \$ 6,972,922 | 28.18% | \$ 1,965,254 |
| All Other | \$ | 602,460 | \$ 1,825,325 | 75.95% | \$ 1,386,255 |
| Total 1101 - Elementary Instruction | | | | | |
| | \$ | 23,672,838 | \$ 26,924,547 | 30.09% | \$ 8,101,838 |
| <u>1102 - Secondary Instruction</u> | | | | | |
| Salary | \$ | 19,212,838 | \$ 20,436,000 | 24.09% | \$ 4,922,313 |
| Benefits | \$ | 6,423,916 | \$ 6,828,500 | 30.24% | \$ 2,065,155 |
| All Other | \$ | 2,216,311 | \$ 1,085,059 | 42.37% | \$ 459,727 |
| Total 1102 - Secondary Instruction | | | | | |
| | \$ | 27,853,065 | \$ 28,349,559 | 26.27% | \$ 7,447,195 |
| <u>1125 - Flex Funding</u> | | | | | |
| Salary | \$ | 1,191,663 | \$ 1,235,300 | 25.10% | \$ 310,097 |
| Benefits | \$ | 263,201 | \$ 278,105 | 23.09% | \$ 64,207 |
| All Other | \$ | - | \$ - | 0.00% | \$ - |
| Total 1125 - Flex Funding | | | | | |
| | \$ | 1,454,864 | \$ 1,513,405 | 24.73% | \$ 374,304 |
| <u>1150 - LEP Program</u> | | | | | |
| Salary | \$ | 1,213,021 | \$ 1,265,500 | 27.50% | \$ 348,006 |
| Benefits | \$ | 316,444 | \$ 342,523 | 25.74% | \$ 88,156 |
| All Other | \$ | 8,359 | \$ 28,500 | 2.19% | \$ 624 |
| Total 1150 - LEP Program | | | | | |
| | \$ | 1,537,824 | \$ 1,636,523 | 26.69% | \$ 436,787 |
| <u>1160 - Poverty Plan</u> | | | | | |
| Salary | \$ | 2,863,591 | \$ 2,987,500 | 23.51% | \$ 702,494 |
| Benefits | \$ | 690,030 | \$ 737,600 | 21.71% | \$ 160,115 |
| All Other | \$ | 45,252 | \$ 56,000 | 44.53% | \$ 24,939 |
| Total 1160 - Poverty Plan | | | | | |
| | \$ | 3,598,873 | \$ 3,781,100 | 23.47% | \$ 887,547 |
| <u>1190 - Early Childhood Instruction</u> | | | | | |
| Salary | \$ | 191,944 | \$ 200,250 | 55.79% | \$ 111,727 |
| Benefits | \$ | 51,614 | \$ 65,069 | 40.88% | \$ 26,598 |
| All Other | \$ | 62,812 | \$ 42,000 | 24.76% | \$ 10,399 |
| Total 1190 - Early Childhood Instruction | | | | | |
| | \$ | 306,370 | \$ 307,319 | 48.39% | \$ 148,724 |
| <u>3535 - High Ability Learners</u> | | | | | |
| Salary | \$ | 171,702 | \$ 206,530 | 21.29% | \$ 43,967 |
| Benefits | \$ | 45,648 | \$ 60,150 | 18.87% | \$ 11,348 |
| All Other | \$ | 7,155 | \$ 33,320 | 13.11% | \$ 4,369 |
| Total 3535 - High Ability Learners | | | | | |
| | \$ | 224,506 | \$ 300,000 | 19.89% | \$ 59,684 |

| | | | Percent | |
|--|-----------------------|-----------------------|----------------|-----------------------|
| <u>3500 - PBiS & Other Categorical</u> | <u>2024-25 Actual</u> | <u>2025-26 Budget</u> | <u>Used</u> | <u>2025-26 Actual</u> |
| Salary | \$ 18,665 | \$ 18,000 | 0.00% | \$ - |
| Benefits | \$ 1,911 | \$ 2,000 | 0.00% | \$ - |
| All Other | \$ 88,663 | \$ 37,008 | 82.43% | \$ 30,507 |
| Total 3500 - Textbook Loan Grant | \$ 109,239 | \$ 57,008 | 0.00% | \$ 30,507 |
| <u>6200 - Title I Instruction</u> | | | | |
| Salary | \$ 982,747 | \$ 980,000 | 32.49% | \$ 318,407 |
| Benefits | \$ 258,304 | \$ 345,212 | 23.21% | \$ 80,122 |
| All Other | \$ 27,611 | \$ 25,000 | 0.00% | \$ - |
| Total 6200 - Title I Instruction | \$ 1,268,662 | \$ 1,350,212 | 29.52% | \$ 398,529 |
| <u>6212 - Title I Accountability</u> | | | | |
| Salary | \$ 13,013 | \$ 53,000 | 4.53% | \$ 2,400 |
| Benefits | \$ 2,140 | \$ 719 | 51.63% | \$ 371 |
| All Other | \$ 50,676 | \$ 5,000 | 47.50% | \$ 2,375 |
| Total 6210 - Title I Accountability | \$ 65,829 | \$ 58,719 | 8.76% | \$ 5,146 |
| <u>6700 - Carl Perkins Grant</u> | | | | |
| Salary | \$ 4,230 | \$ - | 0.00% | \$ - |
| Benefits | \$ 324 | \$ - | 0.00% | \$ - |
| All Other | \$ 78,471 | \$ 82,400 | 28.02% | \$ 23,085 |
| Total 6700 - Carl Perkins Grant | \$ 83,025 | \$ 82,400 | 28.02% | \$ 23,085 |
| <u>6925/6926 - Title III Grants</u> | | | | |
| Salary | \$ 1,450 | \$ 2,000 | 0.00% | \$ - |
| Benefits | \$ 239 | \$ 220 | 0.00% | \$ - |
| All Other | \$ 72,026 | \$ 70,000 | 0.00% | \$ 8,180 |
| Total 6925 - Title III LEP Grant | \$ 73,715 | \$ 72,220 | 11.33% | \$ 8,180 |
| <u>6994/6995- DoDEA/DOE</u> | | | | |
| Salary | \$ 457,347 | \$ 359,842 | 27.98% | \$ 100,694 |
| Benefits | \$ 105,316 | \$ 75,450 | 31.59% | \$ 23,831 |
| All Other | \$ 1,712,488 | \$ 101,613 | 793.84% | \$ 806,649 |
| Total 6990/6991/6993 - DoDEA/DOE | \$ 2,275,152 | \$ 536,905 | 173.43% | \$ 931,174 |
| Total Regular Instruction | \$ 64,008,453 | \$ 66,529,917 | 29.20% | \$ 19,424,272 |

Special Education Instruction

| | | | | |
|---|----------------------|----------------------|---------------|---------------------|
| <u>1220 - Diagnostic Services</u> | | | | |
| Salary | \$ 1,390,989 | \$ 1,446,500 | 24.61% | \$ 356,048 |
| Benefits | \$ 341,418 | \$ 361,961 | 23.07% | \$ 83,517 |
| All Other | \$ 42,078 | \$ 51,000 | 3.59% | \$ 1,833 |
| Total 1220 - Diagnostic Services | \$ 1,774,485 | \$ 1,859,461 | 23.74% | \$ 441,398 |
| <u>1221 - School Age Program</u> | | | | |
| Salary | \$ 12,662,170 | \$ 13,213,000 | 27.22% | \$ 3,596,684 |
| Benefits | \$ 3,433,227 | \$ 3,680,284 | 26.66% | \$ 981,045 |
| All Other | \$ 134,642 | \$ 146,055 | 18.35% | \$ 26,804 |
| Total 1221 - School Age Program | \$ 16,230,039 | \$ 17,039,339 | 27.02% | \$ 4,604,533 |
| <u>1222 - Contracted Services</u> | | | | |
| All Other | \$ 1,986,665 | \$ 2,065,000 | 30.69% | \$ 633,703 |
| Total 1222 - Contracted Services | \$ 1,986,665 | \$ 2,065,000 | 30.69% | \$ 633,703 |

| | | | Percent | |
|--|-----------------------|-----------------------|---------------|-----------------------|
| <u>1291 - Preschool Program</u> | <u>2024-25 Actual</u> | <u>2025-26 Budget</u> | <u>Used</u> | <u>2025-26 Actual</u> |
| Salary | \$ 665,453 | \$ 692,750 | 26.63% | \$ 184,513 |
| Benefits | \$ 165,958 | \$ 189,154 | 22.09% | \$ 41,792 |
| All Other | \$ 14,366 | \$ 24,000 | 4.04% | \$ 970 |
| Total 1291 - Preschool Program | \$ 845,777 | \$ 905,904 | 25.09% | \$ 227,275 |
| <u>1292 - Homebased Services</u> | | | | |
| Salary | \$ 29,104 | \$ 30,000 | 25.18% | \$ 7,554 |
| Benefits | \$ 9,772 | \$ 10,822 | 22.11% | \$ 2,393 |
| All Other | \$ 2,951 | \$ 5,500 | 15.40% | \$ 847 |
| Total 1292 - Homebased Services | \$ 41,827 | \$ 46,322 | 23.30% | \$ 10,794 |
| <u>6416 - Region 20 Grant</u> | | | | |
| Salary | \$ 2,679 | \$ 1,500 | 0.00% | \$ 905 |
| Benefits | \$ 917 | \$ 500 | 0.00% | \$ 260 |
| All Other | \$ 13,812 | \$ 20,500 | 10.16% | \$ 2,084 |
| Total 6416 - Region 20 Grant | \$ 17,408 | \$ 22,500 | 14.44% | \$ 3,249 |
| <u>6418 - PEaK Grant</u> | | | | |
| Salary | \$ 75,071 | \$ 66,108 | 29.19% | \$ 19,296 |
| Benefits | \$ 21,851 | \$ - | 0.00% | \$ 5,495 |
| All Other | \$ - | \$ - | 0.00% | \$ - |
| Total 6415 - PEaK Grant | \$ 96,921 | \$ 66,108 | 37.50% | \$ 24,791 |
| <u>6406 - IDEA Part B Preschool</u> | | | | |
| Salary | \$ 60,181 | \$ 70,057 | 25.37% | \$ 17,772 |
| Benefits | \$ 18,219 | \$ - | 0.00% | \$ 5,414 |
| All Other | \$ - | \$ - | 0.00% | \$ - |
| Total 6406 - IDEA Part B Preschool | \$ 78,400 | \$ 70,057 | 33.10% | \$ 23,186 |
| <u>6408 - IDEA Enrollment/Poverty</u> | | | | |
| Salary | \$ 1,605,952 | \$ 1,400,000 | 32.29% | \$ 452,108 |
| Benefits | \$ 440,982 | \$ 469,723 | 24.18% | \$ 113,601 |
| All Other | \$ - | \$ - | 0.00% | \$ - |
| Total 6408 - IDEA Enrollment/Poverty | \$ 2,046,933 | \$ 1,869,723 | 30.26% | \$ 565,710 |
| <u>6412 - IDEA Proportionate Share</u> | | | | |
| Salary | \$ 56,217 | \$ 56,672 | 24.26% | \$ 13,746 |
| Benefits | \$ 14,906 | \$ - | 0.00% | \$ 3,543 |
| All Other | \$ - | \$ - | 0.00% | \$ - |
| Total 6412 - IDEA Proportionate Share | \$ 71,123 | \$ 56,672 | 30.51% | \$ 17,289 |
| Total Special Education Instruction | \$ 23,189,578 | \$ 24,001,086 | 27.30% | \$ 6,551,928 |

Pupil Support

| | | | | |
|------------------------------|---------------------|---------------------|---------------|-------------------|
| <u>2120 - Guidance</u> | | | | |
| Salary | \$ 1,880,779 | \$ 1,951,000 | 24.89% | \$ 485,614 |
| Benefits | \$ 427,780 | \$ 449,020 | 24.32% | \$ 109,210 |
| All Other | \$ 13,015 | \$ 38,000 | 1.78% | \$ 677 |
| Total 2120 - Guidance | \$ 2,321,575 | \$ 2,438,020 | 24.43% | \$ 595,502 |

| | | | Percent | |
|---|-----------------------|-----------------------|---------------|-----------------------|
| <u>2130 - Health Services</u> | <u>2024-25 Actual</u> | <u>2025-26 Budget</u> | <u>Used</u> | <u>2025-26 Actual</u> |
| Salary | \$ 1,228,865 | \$ 1,278,000 | 27.63% | \$ 353,175 |
| Benefits | \$ 294,384 | \$ 314,750 | 25.07% | \$ 78,898 |
| All Other | \$ 32,682 | \$ 44,350 | 65.39% | \$ 28,999 |
| Total 2130 - Health Services | \$ 1,555,931 | \$ 1,637,100 | 28.16% | \$ 461,072 |
| <u>2110 - Attendance Services</u> | | | | |
| Salary | \$ 210,116 | \$ 235,000 | 18.12% | \$ 42,587 |
| Benefits | \$ 49,359 | \$ 56,230 | 17.03% | \$ 9,574 |
| All Other | \$ 355 | \$ 5,000 | 35.63% | \$ 1,782 |
| Total 2110 - Attendance Services | \$ 259,831 | \$ 296,230 | 18.21% | \$ 53,942 |
| <u>2670 - School Safety</u> | | | | |
| All Other | \$ 53,744 | \$ 73,000 | 87.43% | \$ 63,826 |
| Total 2670 - School Safety | \$ 53,744 | \$ 73,000 | 87.43% | \$ 63,826 |
| <u>2190 - Extra Curricular Programs</u> | | | | |
| Salary | \$ 1,465,106 | \$ 1,587,000 | 27.72% | \$ 439,842 |
| Benefits | \$ 205,173 | \$ 291,000 | 18.57% | \$ 54,030 |
| All Other | \$ 224,564 | \$ 228,816 | 43.43% | \$ 99,379 |
| Total 2190 - Extra Curricular Programs | \$ 1,894,842 | \$ 2,106,816 | 28.16% | \$ 593,250 |
| Total Pupil Services | \$ 6,085,923 | \$ 6,551,166 | 26.98% | \$ 1,767,592 |

Staff Support

| | | | | |
|--|---------------------|---------------------|---------------|-------------------|
| <u>2213 - Instructional Coaching</u> | | | | |
| Salary | \$ 1,449,347 | \$ 1,450,000 | 24.33% | \$ 352,738 |
| Benefits | \$ 334,380 | \$ 348,780 | 22.53% | \$ 78,575 |
| All Other | \$ 4,136 | \$ 26,000 | 0.82% | \$ 212 |
| Total 2213 - Instructional Coaching | \$ 1,787,862 | \$ 1,824,780 | 23.65% | \$ 431,525 |
| <u>2212 - Curriculum & Instruction</u> | | | | |
| Salary | \$ 670,229 | \$ 684,000 | 12.57% | \$ 85,986 |
| Benefits | \$ 121,485 | \$ 100,817 | 15.95% | \$ 16,084 |
| All Other | \$ 100,970 | \$ 80,000 | 39.61% | \$ 31,690 |
| Total 2212 - Curriculum & Instruction | \$ 892,684 | \$ 864,817 | 15.47% | \$ 133,759 |
| <u>2220 - Library Services</u> | | | | |
| Salary | \$ 1,509,858 | \$ 1,570,000 | 24.77% | \$ 388,946 |
| Benefits | \$ 359,134 | \$ 383,292 | 22.83% | \$ 87,506 |
| All Other | \$ 86,360 | \$ 98,168 | 12.29% | \$ 12,064 |
| Total 2220 - Library Services | \$ 1,955,352 | \$ 2,051,460 | 23.81% | \$ 488,516 |
| <u>2240 - Assessment Services</u> | | | | |
| Salary | \$ 137,462 | \$ 145,000 | 25.81% | \$ 37,427 |
| Benefits | \$ 42,021 | \$ 49,383 | 21.45% | \$ 10,594 |
| All Other | \$ 125,688 | \$ 135,000 | 2.49% | \$ 3,363 |
| Total 2240 - Assessment Services | \$ 305,172 | \$ 329,383 | 15.60% | \$ 51,384 |
| <u>2230 - Technology</u> | | | | |
| Salary | \$ 921,138 | \$ 929,500 | 23.83% | \$ 221,517 |
| Benefits | \$ 206,392 | \$ 220,486 | 21.96% | \$ 48,425 |
| All Other | \$ 2,065,241 | \$ 2,140,000 | 13.38% | \$ 286,328 |
| Total 2230 - Technology | \$ 3,192,771 | \$ 3,289,986 | 16.91% | \$ 556,270 |

| | | | Percent | |
|---|-----------------------|-----------------------|---------------|-----------------------|
| <u>6310 - Title IIA Staff Development</u> | <u>2024-25 Actual</u> | <u>2025-26 Budget</u> | <u>Used</u> | <u>2025-26 Actual</u> |
| Salary | \$ 106,199 | \$ 219,019 | 19.43% | \$ 42,564 |
| Benefits | \$ 26,970 | \$ 25,000 | 36.74% | \$ 9,184 |
| All Other | \$ - | \$ - | 0.00% | \$ - |
| Total 6310 - Title IIA Staff Development | \$ 133,169 | \$ 244,019 | 21.21% | \$ 51,749 |

Total Staff Support \$ 8,267,010 \$ 8,604,445 19.91% \$ 1,713,203

General Administration

2310 - Board of Education

| | | | | |
|--|-------------------|-------------------|--------------|------------------|
| Board Secretary Salary | \$ 41,853 | \$ 43,500 | 25.70% | \$ 11,180 |
| Board Secretary Benefits | \$ 12,177 | \$ 13,322 | 22.04% | \$ 2,936 |
| All Other | \$ 59,949 | \$ 182,500 | 3.72% | \$ 6,786 |
| Total 2310 - Board of Education | \$ 113,979 | \$ 239,322 | 8.73% | \$ 20,902 |

2320 - Executive Administration

| | | | | |
|--|-------------------|---------------------|---------------|-------------------|
| Salary | \$ 617,491 | \$ 639,500 | 24.97% | \$ 159,685 |
| Benefits | \$ 157,538 | \$ 172,696 | 17.02% | \$ 29,390 |
| All Other | \$ 151,347 | \$ 221,300 | 23.57% | \$ 52,153 |
| Total 2320 - Executive Administration | \$ 926,377 | \$ 1,033,496 | 23.34% | \$ 241,229 |

2570 - Personnel Services

| | | | | |
|--|-------------------|-------------------|---------------|-------------------|
| Salary | \$ 378,831 | \$ 399,500 | 25.06% | \$ 100,130 |
| Benefits | \$ 96,360 | \$ 103,474 | 21.53% | \$ 22,276 |
| All Other | \$ 61,108 | \$ 75,000 | 52.00% | \$ 38,996 |
| Total 2570 - Personnel Services | \$ 536,299 | \$ 577,974 | 27.93% | \$ 161,403 |

2560 - Communications

| | | | | |
|------------------------------------|-------------------|-------------------|---------------|------------------|
| Salary | \$ 268,631 | \$ 297,700 | 22.81% | \$ 67,902 |
| Benefits | \$ 78,714 | \$ 93,317 | 18.96% | \$ 17,695 |
| All Other | \$ (3,547) | \$ 33,500 | -32.79% | \$ (10,986) |
| Total 2560 - Communications | \$ 343,798 | \$ 424,517 | 17.58% | \$ 74,611 |

Total General Administration \$ 1,920,453 \$ 2,275,309 21.89% \$ 498,146

2410 - School Administration

| | | | | |
|---|---------------------|---------------------|---------------|---------------------|
| Salary | \$ 5,182,587 | \$ 5,369,000 | 25.60% | \$ 1,374,256 |
| Benefits | \$ 1,347,741 | \$ 1,439,100 | 22.66% | \$ 326,108 |
| All Other | \$ - | \$ - | 0.00% | \$ - |
| Total 2410 - School Administration | \$ 6,530,328 | \$ 6,808,100 | 24.98% | \$ 1,700,364 |

2510 - Fiscal Affairs

| | | | | |
|------------------------------------|-------------------|---------------------|---------------|-------------------|
| Salary | \$ 458,221 | \$ 471,400 | 32.69% | \$ 154,088 |
| Benefits | \$ 121,420 | \$ 134,364 | 23.55% | \$ 31,640 |
| All Other | \$ 376,942 | \$ 598,500 | 12.67% | \$ 75,816 |
| Total 2510 - Fiscal Affairs | \$ 956,583 | \$ 1,204,264 | 21.72% | \$ 261,545 |

2650 - Vehicle Maintenance & Acquisition

| | | | | |
|---|------------------|-------------------|---------------|------------------|
| All Other | \$ 76,442 | \$ 104,200 | 16.51% | \$ 17,200 |
| Total 2650 - Vehicle Maint. & Acq. | \$ 76,442 | \$ 104,200 | 16.51% | \$ 17,200 |

Total Business Services \$ 1,033,025 \$ 1,308,464 21.30% \$ 278,745

| | | | Percent | |
|---|-----------------------|-----------------------|---------------|-----------------------|
| | <u>2024-25 Actual</u> | <u>2025-26 Budget</u> | <u>Used</u> | <u>2025-26 Actual</u> |
| 2610 - Operation of the Plant | | | | |
| Salary | \$ 4,169,256 | \$ 4,325,000 | 24.65% | \$ 1,066,051 |
| Benefits | \$ 1,333,769 | \$ 1,451,040 | 25.71% | \$ 373,015 |
| All Other | \$ 3,455,776 | \$ 3,554,395 | 24.44% | \$ 868,535 |
| Total 2610 - Operation of the Plant | \$ 8,958,801 | \$ 9,330,435 | 24.73% | \$ 2,307,601 |
| 2620 - Maintenance of the Plant | | | | |
| Salary | \$ 781,692 | \$ 822,827 | 26.40% | \$ 217,207 |
| Benefits | \$ 194,626 | \$ 219,300 | 22.89% | \$ 50,188 |
| All Other | \$ 2,731,589 | \$ 2,943,516 | 66.66% | \$ 1,962,264 |
| Total 2620 - Maintenance of the Plant | \$ 3,707,907 | \$ 3,985,643 | 55.94% | \$ 2,229,659 |
| Pupil Transportation | | | | |
| <u>2710 - Student Transportation</u> | | | | |
| Salary | \$ 1,710,160 | \$ 1,837,000 | 28.65% | \$ 526,356 |
| Benefits | \$ 744,881 | \$ 793,755 | 34.05% | \$ 270,256 |
| All Other | \$ 797,205 | \$ 916,799 | 39.45% | \$ 361,686 |
| Total 2710 - Student Transportation | \$ 3,252,246 | \$ 3,547,554 | 32.65% | \$ 1,158,298 |
| <u>2711 - Learning Community Transportation</u> | | | | |
| All Other | \$ 485,728 | \$ 450,000 | 30.90% | \$ 139,051 |
| Total 2711 - LC Transportation | \$ 485,728 | \$ 610,000 | 22.80% | \$ 139,051 |
| <u>2712 - SPED School Age Transportation</u> | | | | |
| Salary | \$ 1,085,079 | \$ 1,138,500 | 30.32% | \$ 345,226 |
| Benefits | \$ 218,482 | \$ 235,069 | 26.24% | \$ 61,677 |
| All Other | \$ 469,287 | \$ 552,198 | 41.71% | \$ 230,300 |
| Total 2712 - SPED School Age Transp. | \$ 1,772,848 | \$ 1,925,767 | 33.09% | \$ 637,203 |
| <u>2713 - SPED Preschool Transportation</u> | | | | |
| All Other | \$ 59,805 | \$ 75,000 | 17.14% | \$ 12,855 |
| Total 2713 - SPED Preschool Transp. | \$ 59,805 | \$ 75,000 | 17.14% | \$ 12,855 |
| Total Pupil Transportation | \$ 5,570,627 | \$ 6,158,321 | 31.62% | \$ 1,947,408 |
| 5000 - Debt Services | \$ 750 | \$ 125,000 | 0.00% | \$ - |
| 1300 - Summer School Program | | | | |
| Salary | \$ 1,272,857 | \$ 1,395,726 | 0.79% | \$ 11,030 |
| Benefits | \$ 182,706 | \$ 190,004 | 0.90% | \$ 1,712 |
| All Other | \$ 1,500 | \$ 1,500 | 0.00% | \$ - |
| Total 1300 - Summer School Program | \$ 1,457,063 | \$ 1,587,230 | 0.80% | \$ 12,741 |
| Total General Fund | \$ 130,729,917 | \$ 137,265,112 | 28.00% | \$ 38,431,658 |
| Total - Salary | \$ 86,929,132 | \$ 91,084,981 | 25.55% | \$ 23,272,602 |
| Total - Benefits | \$ 25,203,350 | \$ 27,615,112 | 26.99% | \$ 7,452,731 |
| Total - All Other | \$ 18,616,098 | \$ 18,565,019 | 41.51% | \$ 7,706,325 |

BELLEVUE PUBLIC SCHOOLS
BOARD OF EDUCATION

12/01/2025

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS
BE APPROVED FOR PAYMENT

| | |
|-----------------------|---------------------|
| GENERAL FUND | 1,467,963.97 |
| SPECIAL BUILDING FUND | 56,494.66 |
| FOOD SERVICE FUND | 283,819.47 |
| BOND PROJECT | 486,872.15 |
| BOND DEBT FUND | 4,296,762.01 |
| STUDENT FEES FUND | 13,000.00 |
| TOTAL | 6,604,912.26 |

12-01-2025

| General Fund | Check No | Check Date | Vendor Name | Amount | Description |
|--------------|----------|------------|----------------------------------|-----------|--------------------------------|
| | 00265159 | 12/01/25 | 95 PERCENT GROUP | 23.10 | SUPPLIES |
| | 00265160 | 12/01/25 | A-UNITED AUTOMATIC DOORS & GLASS | 1,958.50 | BUILDING IMPROVEMENT |
| | 00265161 | 12/01/25 | ACT EDUCATION AND WORKFORCE | 6,930.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 00265162 | 12/01/25 | ADAMS & SULLIVAN P.C. | 3,265.00 | LEGAL SERVICES |
| | 00265163 | 12/01/25 | ALBERTSON GLASS | 175.00 | REPAIRS |
| | 00265164 | 12/01/25 | ALL MAKES OFFICE EQUIPMENT CO. | 4,333.64 | FURNITURE & EQUIPMENT |
| | 00265165 | 12/01/25 | AMERGIS HEALTHCARE STAFFING, INC | 13,282.50 | PROFESSIONAL SERVICES |
| | 00265165 | 12/01/25 | AMERGIS HEALTHCARE STAFFING, INC | 59,065.43 | TUITION-OTHER AGENCIES |
| | 00265166 | 12/01/25 | AMERICAN MEDICAL STAFFING INC | 16,763.15 | TUITION-OTHER AGENCIES |
| | 00265167 | 12/01/25 | AMP SPEECH THERAPY, LLC | 9,840.00 | TUITION-OTHER AGENCIES |
| | 00265168 | 12/01/25 | ANDY'S APPLIANCE REPAIR | 139.00 | BUILDING IMPROVEMENT |
| | 00265169 | 12/01/25 | ASL INTERPRETING SERVICES | 150.00 | PROFESSIONAL SERVICES |
| | 00265170 | 12/01/25 | AT&T MOBILITY | 87.10 | TELECOMMUNICATIONS |
| | 00265171 | 12/01/25 | AVERY RENTS | 54.35 | REPAIRS |
| | 00265172 | 12/01/25 | BAKER'S SUPERMARKET | 459.94 | SUPPLIES |
| | 00265173 | 12/01/25 | BATTERIES PLUS BULBS | 800.06 | SUPPLIES |
| | 00265173 | 12/01/25 | BATTERIES PLUS BULBS | 1,319.40 | TIRES & PARTS |
| | 00265174 | 12/01/25 | BAUER BUILT TIRE | 12,129.44 | TIRES & PARTS |
| | 00265175 | 12/01/25 | BEARCOM | 1,755.74 | SUPPLIES |
| | 00265176 | 12/01/25 | BEARDMORE CHEVROLET, INC | 4,628.14 | REPAIRS |
| | 00265177 | 12/01/25 | BELLEVUE LEADER | 47.25 | SUPPLIES |
| | 00265178 | 12/01/25 | BERGANKDV | 30,500.00 | AUDITORS |
| | 00265179 | 12/01/25 | BLICK ART MATERIALS, LLC. | 541.80 | SUPPLIES |
| | 00265180 | 12/01/25 | BOILER CHILLER SYSTEMS LLC | 81,796.45 | BUILDING IMPROVEMENT |
| | 00265181 | 12/01/25 | BPS FOUNDATION - LAC | 57.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 00265182 | 12/01/25 | BUILDERS SUPPLY CO., INC. | 226.40 | BUILDING IMPROVEMENT |
| | 00265183 | 12/01/25 | CARPENTER PAPER COMPANY | 6,982.75 | SUPPLIES |
| | 00265184 | 12/01/25 | CATEGORY ONE CONSULTING | 11,000.00 | PROFESSIONAL SERVICES |
| | 00265186 | 12/01/25 | CERRIS SYSTEMS | 3,125.15 | BUILDING IMPROVEMENT |
| | 00265187 | 12/01/25 | CHILDREN'S HOME HEALTH | 10,741.00 | PROFESSIONAL SERVICES |
| | 00265188 | 12/01/25 | CHURCHICH RESTAURANT EQUIPMENT | 2,201.00 | SUPPLIES |
| | 00265189 | 12/01/25 | CINTAS CORPORATION | 953.32 | PROFESSIONAL SERVICES |
| | 00265190 | 12/01/25 | COLUMN SOFTWARE PBC | 14.73 | ADVERTISING/PUBLICATION |
| | 00265191 | 12/01/25 | COMPUTER HARDWARE INC | 1,463.00 | COMPUTER HARDWARE |
| | 00265191 | 12/01/25 | COMPUTER HARDWARE INC | 459.00 | TECHNOLOGY REPAIRS |
| | 00265192 | 12/01/25 | CONTINENTAL RESEARCH CORP. | 4,212.26 | SUPPLIES |
| | 00265193 | 12/01/25 | CORNHUSKER INTERNATIONAL TRUCK | 3,217.01 | TIRES & PARTS |
| | 00265194 | 12/01/25 | COX BUSINESS SERVICES | 33,085.99 | TELECOMMUNICATIONS |
| | 00265195 | 12/01/25 | CoSNE | 25.00 | PROFESSIONAL SERVICES |

12-01-2025

| | | | | |
|----------|----------|----------------------------------|-----------|--------------------------------|
| 00265196 | 12/01/25 | D.C. ELECTRIC/HEARTLAND LIGHTING | 497.07 | BUILDING IMPROVEMENT |
| 00265197 | 12/01/25 | DELTA FOREMOST CHEMICAL CORP. | 4,095.40 | SUPPLIES |
| 00265198 | 12/01/25 | DIANE ELLIS | 1,006.50 | PROFESSIONAL SERVICES |
| 00265199 | 12/01/25 | DIETZE MUSIC | 313.60 | PROFESSIONAL SERVICES |
| 00265199 | 12/01/25 | DIETZE MUSIC | 330.00 | REPAIRS |
| 00265199 | 12/01/25 | DIETZE MUSIC | 1,052.60 | SUPPLIES |
| 00265200 | 12/01/25 | DONE RIGHT HOME IMPROVEMENTS | 4,430.00 | BUILDING IMPROVEMENT |
| 00265201 | 12/01/25 | E.S.U. #3 | 1,070.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265201 | 12/01/25 | E.S.U. #3 | 684.00 | SUPPLIES |
| 00265202 | 12/01/25 | EGAN SUPPLY | 1,907.02 | REPAIRS |
| 00265202 | 12/01/25 | EGAN SUPPLY | 40,035.21 | SUPPLIES |
| 00265203 | 12/01/25 | ELECTRONIC CONTRACTING COMPANY | 3,378.38 | BUILDING IMPROVEMENT |
| 00265204 | 12/01/25 | EMPIRE NETTING & FENCE | 7,800.00 | BUILDING IMPROVEMENT |
| 00265205 | 12/01/25 | EYMAN PLUMBING, INC. | 7,481.16 | BUILDING IMPROVEMENT |
| 00265205 | 12/01/25 | EYMAN PLUMBING, INC. | 1,380.52 | REPAIRS |
| 00265206 | 12/01/25 | FAMILY FARE SUPERMARKET | 1,901.72 | SUPPLIES |
| 00265207 | 12/01/25 | FIELD PAPER COMPANY | 1,543.78 | SUPPLIES |
| 00265208 | 12/01/25 | FIRST WIRELESS, INC. | 11,732.86 | SUPPLIES |
| 00265209 | 12/01/25 | FLEETPRIDE | 2,372.36 | TIRES & PARTS |
| 00265210 | 12/01/25 | FOLLETT CONTENT SOLUTIONS, LLC | 3,586.70 | SUPPLIES |
| 00265211 | 12/01/25 | GALVIN GLASS | 275.72 | BUILDING IMPROVEMENT |
| 00265212 | 12/01/25 | GARY WOOD | 7,560.00 | TUITION-OTHER AGENCIES |
| 00265213 | 12/01/25 | GINA STUKENHOLTZ | 180.42 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265214 | 12/01/25 | GLENNA FISHER | 5,297.04 | TUITION-OTHER AGENCIES |
| 00265215 | 12/01/25 | GOPHER | 95.17 | SUPPLIES |
| 00265216 | 12/01/25 | GRAINGER, INC. | 244.32 | BUILDING IMPROVEMENT |
| 00265216 | 12/01/25 | GRAINGER, INC. | 256.80 | REPAIRS |
| 00265216 | 12/01/25 | GRAINGER, INC. | 5,164.83 | SUPPLIES |
| 00265217 | 12/01/25 | GREENLIFE GARDENS, INC. | 3,263.50 | BUILDING IMPROVEMENT |
| 00265218 | 12/01/25 | HASSE AND LOVIN ASSOCIATES, LLC | 1,666.66 | PROFESSIONAL SERVICES |
| 00265219 | 12/01/25 | HAUFF SPORTS | 929.35 | SUPPLIES |
| 00265220 | 12/01/25 | HD SUPPLY | 867.92 | SUPPLIES |
| 00265221 | 12/01/25 | INTERMOUNTAIN WOOD PRODUCTS | 344.53 | SUPPLIES |
| 00265222 | 12/01/25 | INTERSTATE POWER SYSTEMS, INC. | 1,739.27 | REPAIRS |
| 00265223 | 12/01/25 | J & J SMALL ENGINE SERVICE, INC. | 24.69 | REPAIRS |
| 00265224 | 12/01/25 | J.W. PEPPER & SON, INC. | 2,025.08 | SUPPLIES |
| 00265225 | 12/01/25 | JASON PENTICO | 150.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265226 | 12/01/25 | JEREMY KRUG | 238.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265227 | 12/01/25 | JESSIE EVANS | 8,631.00 | TUITION-OTHER AGENCIES |
| 00265228 | 12/01/25 | JLK EDUCATIONAL RESOURCES, LLC | 1,323.00 | TUITION-OTHER AGENCIES |

12-01-2025

| | | | | |
|----------|----------|-----------------------------------|-----------|--------------------------------|
| 00265229 | 12/01/25 | JOHN DEERE FINANCIAL | 33.92 | SUPPLIES |
| 00265230 | 12/01/25 | JOHNSON HARDWARE CO | 609.00 | REPAIRS |
| 00265231 | 12/01/25 | JOURNEY SPEECH THERAPY | 19,710.00 | TUITION-OTHER AGENCIES |
| 00265232 | 12/01/25 | KAITLYN KECK | 238.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265233 | 12/01/25 | KIMBALL MIDWEST | 1,015.29 | SUPPLIES |
| 00265234 | 12/01/25 | KONE INC. | 315.45 | BUILDING IMPROVEMENT |
| 00265235 | 12/01/25 | KREBER SPEECH LANGUAGE | 574.00 | TUITION-OTHER AGENCIES |
| 00265236 | 12/01/25 | LANGUAGE LINE SERVICES | 64.29 | SUPPLIES |
| 00265237 | 12/01/25 | LEADING EDGE LAMINATING | 731.50 | SUPPLIES |
| 00265238 | 12/01/25 | LEAH B STEWART | 806.40 | TUITION-OTHER AGENCIES |
| 00265239 | 12/01/25 | LIFE DRIVEN SPEECH THERAPY LLC | 14,490.00 | TUITION-OTHER AGENCIES |
| 00265240 | 12/01/25 | MACGILL | 1,811.73 | SUPPLIES |
| 00265241 | 12/01/25 | MAKERBOT | 9,172.97 | SUPPLIES |
| 00265242 | 12/01/25 | MARQUES ECKHOFF | 150.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265243 | 12/01/25 | MATHESON TRI-GAS, INC. | 81.51 | REPAIRS |
| 00265243 | 12/01/25 | MATHESON TRI-GAS, INC. | 1,718.47 | SUPPLIES |
| 00265244 | 12/01/25 | MATTERHACKERS | 2,449.00 | SUPPLIES |
| 00265245 | 12/01/25 | MAX I WALKER | 873.52 | PROFESSIONAL SERVICES |
| 00265246 | 12/01/25 | MAXABILITY THERAPY SERVICES, P.C. | 17,019.38 | TUITION-OTHER AGENCIES |
| 00265247 | 12/01/25 | MEJIA ROOFING & CONTRACTORS | 998.00 | BUILDING IMPROVEMENT |
| 00265248 | 12/01/25 | MENARDS, INC. | 1,466.29 | BUILDING IMPROVEMENT |
| 00265248 | 12/01/25 | MENARDS, INC. | 547.55 | REPAIRS |
| 00265248 | 12/01/25 | MENARDS, INC. | 2,730.78 | SUPPLIES |
| 00265249 | 12/01/25 | METAL DOORS & HARDWARE | 963.00 | BUILDING IMPROVEMENT |
| 00265250 | 12/01/25 | METROPOLITAN UTILITIES DIST. | 6,884.42 | FUEL |
| 00265250 | 12/01/25 | METROPOLITAN UTILITIES DIST. | 24,629.23 | WATER & SEWER |
| 00265251 | 12/01/25 | MID-PLAINS INSULATION | 1,369.00 | BUILDING IMPROVEMENT |
| 00265252 | 12/01/25 | MILLARD SPRINKLER INC | 3,000.00 | REPAIRS |
| 00265252 | 12/01/25 | MILLARD SPRINKLER INC | 2,000.00 | SUPPLIES |
| 00265253 | 12/01/25 | MINNESOTA CLAY CO., USA | 1,064.92 | SUPPLIES |
| 00265254 | 12/01/25 | NANOPAC, INC | 3,420.00 | SUPPLIES |
| 00265255 | 12/01/25 | NAPA AUTO PARTS | 49.86 | REPAIRS |
| 00265255 | 12/01/25 | NAPA AUTO PARTS | 334.29 | SUPPLIES |
| 00265255 | 12/01/25 | NAPA AUTO PARTS | 58.30 | TIRES & PARTS |
| 00265256 | 12/01/25 | NE ASSOC OF SCHOOL BOARDS | 1,940.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265257 | 12/01/25 | NEBRASKA FURNITURE MART | 5,617.00 | SUPPLIES |
| 00265258 | 12/01/25 | NEBRASKA-IOWA INDUSTRIAL | 4.68 | SUPPLIES |
| 00265259 | 12/01/25 | NEBRASKA/CENTRAL EQUIPMENT | 146.02 | TIRES & PARTS |
| 00265260 | 12/01/25 | NEW HORIZONS LLC | 5,880.00 | SITE IMPROVEMENTS |
| 00265261 | 12/01/25 | OCCUPATIONAL HEALTH CENTERS | 1,680.00 | PROFESSIONAL SERVICES |

12-01-2025

| | | | | |
|----------|----------|---------------------------------|------------|-------------------------|
| 00265262 | 12/01/25 | OFFICE DEPOT, INC | 3,253.01 | SUPPLIES |
| 00265263 | 12/01/25 | OHARCO | 323.40 | BUILDING IMPROVEMENT |
| 00265264 | 12/01/25 | OMAHA NEON SIGN COMPANY | 225.00 | BUILDING IMPROVEMENT |
| 00265265 | 12/01/25 | OMAHA PUBLIC POWER DISTRICT | 155,688.90 | ELECTRICITY |
| 00265266 | 12/01/25 | ONE SOURCE, INC. | 2,531.00 | PROFESSIONAL SERVICES |
| 00265267 | 12/01/25 | OPC DIRECT | 2,032.45 | SUPPLIES |
| 00265268 | 12/01/25 | PAPILLION SANITATION | 4,031.23 | TRASH REMOVAL |
| 00265269 | 12/01/25 | PAUL LUCHT & SONS, INC | 1,649.93 | REPAIRS |
| 00265270 | 12/01/25 | PHONAK/SONOVA | 238.99 | SUPPLIES |
| 00265271 | 12/01/25 | PLATTEVIEW TURF INC. | 9,000.00 | SITE IMPROVEMENTS |
| 00265272 | 12/01/25 | POSITIVE PROMOTIONS, INC. | 71.80 | SUPPLIES |
| 00265273 | 12/01/25 | PRIME SECURED, INC | 1,480.40 | BUILDING IMPROVEMENT |
| 00265274 | 12/01/25 | QUADIENT | 56.05 | SUPPLIES |
| 00265275 | 12/01/25 | QUADIENT | 3,535.00 | POSTAGE |
| 00265276 | 12/01/25 | RADCLIFFE, GILBERTSON & BRADY | 9,000.00 | LOBBYIST |
| 00265277 | 12/01/25 | RAPIDSCALE INC | 5,565.85 | SOFTWARE |
| 00265278 | 12/01/25 | RAY MARTIN COMPANY | 1,735.00 | BUILDING IMPROVEMENT |
| 00265279 | 12/01/25 | RESOUND | 171.95 | SUPPLIES |
| 00265280 | 12/01/25 | RION EQUIPMENT | 467.75 | SUPPLIES |
| 00265281 | 12/01/25 | RIVERSIDE TECHNOLOGIES, INC. | 2,868.00 | COMPUTER HARDWARE |
| 00265282 | 12/01/25 | S5N ACCESS LLC | 330.00 | PROFESSIONAL SERVICES |
| 00265283 | 12/01/25 | SAPP BROS, INC. | 45,094.91 | GAS, DIESEL, OIL |
| 00265284 | 12/01/25 | SCHOLASTIC, INC. | 791.12 | SUPPLIES |
| 00265285 | 12/01/25 | SCHOOL SPECIALTY, LLC | 3,440.80 | SUPPLIES |
| 00265286 | 12/01/25 | SECUR-SERV INC | 1,807.74 | SUPPLIES |
| 00265287 | 12/01/25 | SHEILA HOLLANDER-BRODERSEN | 325.00 | PROFESSIONAL SERVICES |
| 00265288 | 12/01/25 | SKT COMPANY, LLC | 4,365.90 | TUITION-OTHER AGENCIES |
| 00265289 | 12/01/25 | SOLIANT CONSULTING, INC. | 46,004.72 | TUITION-OTHER AGENCIES |
| 00265290 | 12/01/25 | SOLVEPATH LLC DBA TSCO | 10,692.00 | TUITION-OTHER AGENCIES |
| 00265291 | 12/01/25 | SORENSEN COMMUNICATIONS | 415.00 | PROFESSIONAL SERVICES |
| 00265292 | 12/01/25 | SPECIALIST ID, INC. | 1,254.00 | SUPPLIES |
| 00265293 | 12/01/25 | SPORTS CAREER COUNSULTING, LLC. | 13,176.00 | SUPPLIES |
| 00265294 | 12/01/25 | STAPLES ADVANTAGE | 2,007.30 | SUPPLIES |
| 00265295 | 12/01/25 | STEVE DENNIS | 475.00 | BUILDING IMPROVEMENT |
| 00265296 | 12/01/25 | STEVE'S FLOOR COVERINGS, INC. | 1,700.00 | BUILDING IMPROVEMENT |
| 00265297 | 12/01/25 | SUBURBAN NEWSPAPERS, INC. | 185.62 | ADVERTISING/PUBLICATION |
| 00265298 | 12/01/25 | SUMMIT FIRE PROTECTION | 42,086.70 | BUILDING IMPROVEMENT |
| 00265299 | 12/01/25 | TD2 ENGINEERING & SURVEYING | 1,354.10 | BUILDING IMPROVEMENT |
| 00265300 | 12/01/25 | TEAGAN EARHART, CCC-SLP | 21,176.00 | TUITION-OTHER AGENCIES |
| 00265301 | 12/01/25 | TERRY HUGHES TREE SERVICE | 2,250.00 | BUILDING IMPROVEMENT |

12-01-2025

| | | | | |
|----------|----------|----------------------------------|---------------------|--------------------------------|
| 00265302 | 12/01/25 | THE FILTER SHOP | 3,086.00 | SUPPLIES |
| 00265303 | 12/01/25 | THE SPEECH GROUP LLC | 11,521.00 | TUITION-OTHER AGENCIES |
| 00265304 | 12/01/25 | THE TUBA EXCHANGE | 5,275.00 | SUPPLIES |
| 00265305 | 12/01/25 | TRANE U.S., INC. | 11,993.00 | BUILDING IMPROVEMENT |
| 00265306 | 12/01/25 | TREES, SHRUBS & MORE | 40.60 | BUILDING IMPROVEMENT |
| 00265307 | 12/01/25 | TRUCK CENTER COMPANIES | 1,727.34 | REPAIRS |
| 00265307 | 12/01/25 | TRUCK CENTER COMPANIES | 11,918.21 | TIRES & PARTS |
| 00265308 | 12/01/25 | TURNITIN, LLC. | 18,717.00 | SOFTWARE |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 1,426.56 | BUILDING IMPROVEMENT |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 21,208.38 | EMPLOYEE TRAINING & DEVELOPMNT |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 278.39 | REPAIRS |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 1,840.44 | SOFTWARE |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 15,276.37 | SUPPLIES |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 1,743.09 | TEXTBOOKS & PERIODICALS |
| 00265309 | 12/01/25 | U.S. BANK CORPORATE PAYMENT SYS | 3,531.36 | TRAVEL |
| 00265310 | 12/01/25 | U.S. BANK EQUIPMENT FINANCE | 10,060.83 | RENTALS/LEASE PURCHASE |
| 00265310 | 12/01/25 | U.S. BANK EQUIPMENT FINANCE | 10,967.03 | SUPPLIES |
| 00265311 | 12/01/25 | UNIVERSITY OF NEB MEDICAL CENTER | 34,062.45 | TUITION-OTHER AGENCIES |
| 00265312 | 12/01/25 | WATTON INTERPRETING LLC | 120.00 | PROFESSIONAL SERVICES |
| 00265313 | 12/01/25 | WESTLAKE HARDWARE | 64.91 | REPAIRS |
| 00265313 | 12/01/25 | WESTLAKE HARDWARE | 17.97 | SUPPLIES |
| 00265314 | 12/01/25 | WHISPERING ROOTS, INC | 810.00 | SUPPLIES |
| 00265315 | 12/01/25 | WHITE WOLF WEB OFFSET PRINTERS | 718.64 | SUPPLIES |
| 00265316 | 12/01/25 | WILLIAM PENN UNIVERSITY | 6,000.00 | SUPPLIES |
| 00265317 | 12/01/25 | WOODRIVER ENERGY | 4,706.91 | FUEL |
| 00265318 | 12/01/25 | ZUM SERVICES, INC | 195,307.14 | CONTRACTED TRANSPORTATION |
| | | | | |
| | | General Fund Total: | 1,376,608.79 | |

12-01-2025

| General Fund | Check Date | Check No | Vendor Name | Amount | Description |
|---|------------|----------|----------------------------------|------------------|--------------------------------|
| | 11/03/25 | 00265022 | AT&T MOBILITY | 87.10 | TELECOMMUNICATIONS |
| | 11/03/25 | 00265023 | BP BUSINESS SOLUTIONS | 1,916.38 | GAS, DIESEL, OIL |
| | 11/03/25 | 00265024 | BRITTNEY MURRIN | 16.67 | CONTRACTED TRANSPORTATION |
| | 11/03/25 | 00265025 | C.L. IMPACT LOGISTICS LLC | 2,900.00 | CONTRACTED TRANSPORTATION |
| | 11/03/25 | 00265026 | DONALD FINLEY | 12.02 | CONTRACTED TRANSPORTATION |
| | 11/03/25 | 00265027 | JESSICA FRIZZELL | 14.98 | SUPPLIES |
| | 11/03/25 | 00265028 | MALLORY PETERSON | 32.27 | SUPPLIES |
| | 11/03/25 | 00265029 | NEBRASKA COUNCIL OF SCHOOL ADMIN | 190.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/03/25 | 00265030 | OMAHA PUBLIC SCHOOLS | 135.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/03/25 | 00265031 | SECUR-SERV INC | 1,807.00 | SUPPLIES |
| | 11/03/25 | 00265032 | SITZMAN TRUCKING INC | 8,700.00 | CONTRACTED TRANSPORTATION |
| | 11/03/25 | 00265034 | WOODHOUSE FORD SOUTH INC. | 1,236.16 | SUPPLIES |
| | 11/10/25 | 00265095 | BOUND TO STAY BOUND | 173.59 | SUPPLIES |
| | 11/10/25 | 00265096 | CORIANNE HOLMAN | 102.00 | SUPPLIES |
| | 11/10/25 | 00265097 | DISTRICT REVOLVING ACCOUNT | 314.60 | POSTAGE |
| | 11/10/25 | 00265097 | DISTRICT REVOLVING ACCOUNT | 3,625.34 | PROFESSIONAL SERVICES |
| | 11/10/25 | 00265097 | DISTRICT REVOLVING ACCOUNT | 1,705.00 | REPAIRS |
| | 11/10/25 | 00265097 | DISTRICT REVOLVING ACCOUNT | 33,901.50 | SUPPLIES |
| | 11/10/25 | 00265098 | ELAN FINANCIAL SERVICES | 1,897.28 | CONTRACTED TRANSPORTATION |
| | 11/10/25 | 00265098 | ELAN FINANCIAL SERVICES | 299.70 | PROFESSIONAL SERVICES |
| | 11/10/25 | 00265098 | ELAN FINANCIAL SERVICES | 1,812.11 | SUPPLIES |
| | 11/10/25 | 00265099 | INTEGRATED CARE | 1,235.00 | PROFESSIONAL SERVICES |
| | 11/10/25 | 00265100 | JEFF CHUNKA | 25.00 | CONTRACTED TRANSPORTATION |
| | 11/10/25 | 00265101 | JEREMY KRUG | 170.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/10/25 | 00265103 | KAITLYN KECK | 170.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/10/25 | 00265104 | KRISTAN BURLINGAME | 90.90 | TRAVEL |
| | 11/10/25 | 00265105 | LARISSA KNUDSON | 263.20 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/10/25 | 00265106 | MACGILL | 315.28 | SUPPLIES |
| | 11/10/25 | 00265107 | NIKKI SCHUBAUER | 145.62 | SUPPLIES |
| | 11/10/25 | 00265108 | POWERSCHOOL GROUP, LLC. | 5,000.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/10/25 | 00265109 | REBECCA HIER | 36.92 | TRAVEL |
| | 11/10/25 | 00265110 | SHANNON GIER | 90.43 | TRAVEL |
| | 11/10/25 | 00265111 | SHARRA SMITH | 240.00 | SUPPLIES |
| | 11/10/25 | 00265112 | WINDSTAR LINES, INC. | 20,712.00 | CONTRACTED TRANSPORTATION |
| | 11/17/25 | 00265116 | BAKER'S SUPERMARKET | 171.75 | SUPPLIES |
| | 11/17/25 | 00265117 | CARLY FOX | 170.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| | 11/17/25 | 00265119 | VERIZON BUSINESS | 135.18 | TELECOMMUNICATIONS |
| | 11/20/25 | 00265120 | COMMERCE BANK | 1,235.20 | CONTRACTED TRANSPORTATION |
| | 11/20/25 | 00265122 | OMAHA SYMPHONY | 270.00 | SUPPLIES |
| General Fund Immediate Pays Released Prior to Board Meeting: | | | | 91,355.18 | |

12-01-2025

| Special Building | Check No | Check Date | Vendor Name | Amount | Description |
|------------------|----------|------------|--|------------------|-------------------|
| | 00265180 | 12/01/25 | BOILER CHILLER SYSTEMS LLC | 7,780.72 | BUILDING PROJECTS |
| | 00265185 | 12/01/25 | CCS PRESENTATION SYSTEMS, INC. | 48,713.94 | BUILDING PROJECTS |
| | | | Special Building Site Fund Total: | 56,494.66 | |

12-01-2025

| Bond Project Fund | Check No. | Check Date | Vendor Name | Amount | Description |
|---------------------------------|-----------|------------|----------------------------------|-------------------|-------------------|
| | 00030735 | 12/01/25 | SCHEELE-KAYTON CONSTRUCTION, LLC | 486,872.15 | BUILDING PROJECTS |
| Bond Project Fund Total: | | | | 486,872.15 | |

12-01-2025

| Food Service Fund | Check No | Check Date | Vendor Name | Amount | Description |
|-------------------|----------|------------|---------------------------------|-------------------|-----------------------|
| | 00265319 | 12/01/25 | AMERICAN BOTTLING COMPANY | 4,271.22 | FOOD |
| | 00265320 | 12/01/25 | BAKER'S SUPERMARKET | 49.95 | FOOD |
| | 00265321 | 12/01/25 | BPS FOUNDATION - LAC | 100.00 | SUPPLIES |
| | 00265322 | 12/01/25 | CARPENTER PAPER COMPANY | 11,106.50 | SUPPLIES |
| | 00265323 | 12/01/25 | CERRIS SYSTEMS | 11,594.22 | REPAIRS |
| | 00265324 | 12/01/25 | CITY OF BELLEVUE | 135.00 | PROFESSIONAL SERVICES |
| | 00265325 | 12/01/25 | COCA-COLA OF OMAHA | 6,490.90 | FOOD |
| | 00265326 | 12/01/25 | DISTRICT ACTIVITY FUND | 1,590.00 | SUPPLIES |
| | 00265327 | 12/01/25 | EAST HIGH ACTIVITY ACCOUNT | 550.00 | SUPPLIES |
| | 00265328 | 12/01/25 | EGAN SUPPLY | 213.72 | SUPPLIES |
| | 00265329 | 12/01/25 | FAMILY FARE SUPERMARKET | 85.38 | FOOD |
| | 00265330 | 12/01/25 | FARNER-BOCKEN COMPANY | 1,881.59 | FOOD |
| | 00265331 | 12/01/25 | GENERAL PARTS, LLC. | 3,444.08 | REPAIRS |
| | 00265332 | 12/01/25 | GREENBERG FRUIT COMPANY | 2,036.42 | FOOD |
| | 00265333 | 12/01/25 | HILAND DAIRY | 47,820.56 | FOOD |
| | 00265334 | 12/01/25 | KS VENDING, LLC | 775.00 | REPAIRS |
| | 00265335 | 12/01/25 | LEWIS & CLARK ACTIVITY FUND | 150.00 | SUPPLIES |
| | 00265336 | 12/01/25 | LOGAN FONTENELLE ACTIVITY FUND | 150.00 | SUPPLIES |
| | 00265337 | 12/01/25 | MARY HANSEN | 604.48 | SUPPLIES |
| | 00265338 | 12/01/25 | MISSION ACTIVITY FUND | 150.00 | SUPPLIES |
| | 00265339 | 12/01/25 | MONEY HANDLING MACHINES INC | 1,304.00 | REPAIRS |
| | 00265340 | 12/01/25 | OFFICE DEPOT, INC | 776.72 | SUPPLIES |
| | 00265341 | 12/01/25 | PAPILLION SANITATION | 2,976.24 | TRASH REMOVAL |
| | 00265342 | 12/01/25 | ROTELLA'S ITALIAN BAKERY, INC. | 11,043.61 | FOOD |
| | 00265343 | 12/01/25 | SAPP BROS, INC. | 943.76 | GAS, DIESEL, OIL |
| | 00265344 | 12/01/25 | SYSCO LINCOLN | 168,810.77 | FOOD |
| | 00265345 | 12/01/25 | WEST HIGH ACTIVITY FUND | 550.00 | SUPPLIES |
| | | | Food Service Fund Total: | 279,604.12 | |

12-01-2025

| Food Service | Check Date | Check No | Vendor Name | Amount | Description |
|--------------|------------|----------|---|-----------------|----------------------|
| | 11/03/25 | 00265033 | WOODHOUSE FORD PRO ELITE | 219.22 | SUPPLIES |
| | 11/10/25 | 00265094 | AMY ISAACSON | 91.20 | FOOD SERVICE REFUNDS |
| | 11/10/25 | 00265098 | ELAN FINANCIAL SERVICES | 1,004.29 | SUPPLIES |
| | 11/10/25 | 00265102 | JULIE DURAN | 29.15 | FOOD SERVICE REFUNDS |
| | 11/17/25 | 00265118 | FARNER-BOCKEN COMPANY | 2,871.49 | FOOD |
| | | | | | |
| | | | Food Service Immediate Pays Released Prior to Board Meeting: | 4,215.35 | |

12-01-2025

| Bond Debt Fund | Check No | Check Date | Vendor Name | Amount | Description |
|----------------|----------|------------|------------------------------|---------------------|---------------------------------|
| | 00000319 | 12/01/25 | BOK FINANCIAL | 1,000.00 | BOND ISSUANCE AND RELATED COSTS |
| | 00000319 | 12/01/25 | BOK FINANCIAL | 990,762.01 | INTEREST ON LONGTERM DEBT |
| | 00000319 | 12/01/25 | BOK FINANCIAL | 3,305,000.00 | REDEMPTION OF PRINCIPAL |
| | | | Bond Debt Fund Total: | 4,296,762.01 | |

12-01-2025

| Student Fees | Check Date | Check No | Vendor Name | Amount | Description |
|--|------------|----------|-------------|------------------|-------------|
| | 11/20/25 | 00265121 | HUDL | 13,000.00 | SUPPLIES |
| Student Fees Fund Immediate Pays Released Prior to Board Meeting: | | | | 13,000.00 | |

12-01-2025

Bellevue Public Schools - Publication Of Checks

| Vendor Name | Check No | Amount | Description |
|---------------------------------------|----------|--------------|---------------------------------|
| 95 PERCENT GROUP | 00265159 | 23.10 | SUPPLIES |
| ACT EDUCATION AND WORKFORCE | 00265161 | 6,930.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| ADAMS & SULLIVAN P.C. | 00265162 | 3,265.00 | LEGAL SERVICES |
| ALBERTSON GLASS | 00265163 | 175.00 | REPAIRS |
| ALL MAKES OFFICE EQUIPMENT CO. | 00265164 | 4,333.64 | FURNITURE & EQUIPMENT |
| AMERGIS HEALTHCARE STAFFING, INC | 00265165 | 13,282.50 | PROFESSIONAL SERVICES |
| AMERGIS HEALTHCARE STAFFING, INC | 00265165 | 59,065.43 | TUITION-OTHER AGENCIES |
| AMERICAN BOTTLING COMPANY | 00265319 | 4,271.22 | FOOD |
| AMERICAN MEDICAL STAFFING INC | 00265166 | 16,763.15 | TUITION-OTHER AGENCIES |
| AMP SPEECH THERAPY, LLC | 00265167 | 9,840.00 | TUITION-OTHER AGENCIES |
| AMY ISAACSON | 00265094 | 91.20 | FOOD SERVICE REFUNDS |
| ANDY'S APPLIANCE REPAIR | 00265168 | 139.00 | BUILDING IMPROVEMENT |
| ASL INTERPRETING SERVICES | 00265169 | 150.00 | PROFESSIONAL SERVICES |
| AT&T MOBILITY | 00265170 | 87.10 | TELECOMMUNICATIONS |
| AT&T MOBILITY | 00265022 | 87.10 | TELECOMMUNICATIONS |
| A-UNITED AUTOMATIC DOORS & GLASS, INC | 00265160 | 1,958.50 | BUILDING IMPROVEMENT |
| AVERY RENTS | 00265171 | 54.35 | REPAIRS |
| BAKER'S SUPERMARKET | 00265172 | 459.94 | SUPPLIES |
| BAKER'S SUPERMARKET | 00265320 | 49.95 | FOOD |
| BAKER'S SUPERMARKET | 00265116 | 171.75 | SUPPLIES |
| BATTERIES PLUS BULBS | 00265173 | 800.06 | SUPPLIES |
| BATTERIES PLUS BULBS | 00265173 | 1,319.40 | TIRES & PARTS |
| BAUER BUILT TIRE | 00265174 | 12,129.44 | TIRES & PARTS |
| BEARCOM | 00265175 | 1,755.74 | SUPPLIES |
| BEARDMORE CHEVROLET, INC | 00265176 | 4,628.14 | REPAIRS |
| BELLEVUE LEADER | 00265177 | 47.25 | SUPPLIES |
| BERGANKDV | 00265178 | 30,500.00 | AUDITORS |
| BLICK ART MATERIALS, LLC. | 00265179 | 541.80 | SUPPLIES |
| BOILER CHILLER SYSTEMS LLC | 00265180 | 81,796.45 | BUILDING IMPROVEMENT |
| BOILER CHILLER SYSTEMS LLC | 00265180 | 7,780.72 | BUILDING PROJECTS |
| BOK FINANCIAL | 00000319 | 1,000.00 | BOND ISSUANCE AND RELATED COSTS |
| BOK FINANCIAL | 00000319 | 990,762.01 | INTEREST ON LONGTERM DEBT |
| BOK FINANCIAL | 00000319 | 3,305,000.00 | REDEMPTION OF PRINCIPAL |
| BOUND TO STAY BOUND | 00265095 | 173.59 | SUPPLIES |
| BP BUSINESS SOLUTIONS | 00265023 | 1,916.38 | GAS, DIESEL, OIL |
| BPS FOUNDATION - LAC | 00265181 | 57.00 | EMPLOYEE TRAINING & DEVELOPMNT |

12-01-2025

| | | | |
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| BPS FOUNDATION - LAC | 00265321 | 100.00 | SUPPLIES |
| BRITNEY MURRIN | 00265024 | 16.67 | CONTRACTED TRANSPORTATION |
| BUILDERS SUPPLY CO., INC. | 00265182 | 226.40 | BUILDING IMPROVEMENT |
| C.L. IMPACT LOGISTICS LLC | 00265025 | 2,900.00 | CONTRACTED TRANSPORTATION |
| CARLY FOX | 00265117 | 170.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| CARPENTER PAPER COMPANY | 00265183 | 6,982.75 | SUPPLIES |
| CARPENTER PAPER COMPANY | 00265322 | 11,106.50 | SUPPLIES |
| CATEGORY ONE CONSULTING | 00265184 | 11,000.00 | PROFESSIONAL SERVICES |
| CCS PRESENTATION SYSTEMS, INC. | 00265185 | 48,713.94 | BUILDING PROJECTS |
| CERRIS SYSTEMS | 00265186 | 3,125.15 | BUILDING IMPROVEMENT |
| CERRIS SYSTEMS | 00265323 | 11,594.22 | REPAIRS |
| CHILDREN'S HOME HEALTH | 00265187 | 10,741.00 | PROFESSIONAL SERVICES |
| CHURCHICH RESTAURANT EQUIPMENT | 00265188 | 2,201.00 | SUPPLIES |
| CINTAS CORPORATION | 00265189 | 953.32 | PROFESSIONAL SERVICES |
| CITY OF BELLEVUE | 00265324 | 135.00 | PROFESSIONAL SERVICES |
| COCA-COLA OF OMAHA | 00265325 | 6,490.90 | FOOD |
| COLUMN SOFTWARE PBC | 00265190 | 14.73 | ADVERTISING/PUBLICATION |
| COMMERCE BANK | 00265120 | 1,235.20 | CONTRACTED TRANSPORTATION |
| COMPUTER HARDWARE INC | 00265191 | 1,463.00 | COMPUTER HARDWARE |
| COMPUTER HARDWARE INC | 00265191 | 459.00 | TECHNOLOGY REPAIRS |
| CONTINENTAL RESEARCH CORP. | 00265192 | 4,212.26 | SUPPLIES |
| CORIANNE HOLMAN | 00265096 | 102.00 | SUPPLIES |
| CORNHUSKER INTERNATIONAL TRUCKS, INC. | 00265193 | 3,217.01 | TIRES & PARTS |
| CoSNE | 00265195 | 25.00 | PROFESSIONAL SERVICES |
| COX BUSINESS SERVICES | 00265194 | 33,085.99 | TELECOMMUNICATIONS |
| D.C. ELECTRIC/HEARTLAND LIGHTING, INC. | 00265196 | 497.07 | BUILDING IMPROVEMENT |
| DELTA FOREMOST CHEMICAL CORP. | 00265197 | 4,095.40 | SUPPLIES |
| DIANE ELLIS | 00265198 | 1,006.50 | PROFESSIONAL SERVICES |
| DIETZE MUSIC | 00265199 | 313.60 | PROFESSIONAL SERVICES |
| DIETZE MUSIC | 00265199 | 330.00 | REPAIRS |
| DIETZE MUSIC | 00265199 | 1,052.60 | SUPPLIES |
| DISTRICT ACTIVITY FUND | 00265326 | 1,590.00 | SUPPLIES |
| DISTRICT REVOLVING ACCOUNT | 00265097 | 314.60 | POSTAGE |
| DISTRICT REVOLVING ACCOUNT | 00265097 | 3,625.34 | PROFESSIONAL SERVICES |
| DISTRICT REVOLVING ACCOUNT | 00265097 | 1,705.00 | REPAIRS |
| DISTRICT REVOLVING ACCOUNT | 00265097 | 33,901.50 | SUPPLIES |
| DONALD FINLEY | 00265026 | 12.02 | CONTRACTED TRANSPORTATION |
| DONE RIGHT HOME IMPROVEMENTS | 00265200 | 4,430.00 | BUILDING IMPROVEMENT |
| E.S.U. #3 | 00265201 | 1,070.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| E.S.U. #3 | 00265201 | 684.00 | SUPPLIES |

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|----------------------------------|----------|-----------|--------------------------------|
| EAST HIGH ACTIVITY ACCOUNT | 00265327 | 550.00 | SUPPLIES |
| EGAN SUPPLY | 00265202 | 1,907.02 | REPAIRS |
| EGAN SUPPLY | 00265202 | 40,035.21 | SUPPLIES |
| EGAN SUPPLY | 00265328 | 213.72 | SUPPLIES |
| ELAN FINANCIAL SERVICES | 00265098 | 1,897.28 | CONTRACTED TRANSPORTATION |
| ELAN FINANCIAL SERVICES | 00265098 | 299.70 | PROFESSIONAL SERVICES |
| ELAN FINANCIAL SERVICES | 00265098 | 2,816.40 | SUPPLIES |
| ELECTRONIC CONTRACTING COMPANY | 00265203 | 3,378.38 | BUILDING IMPROVEMENT |
| EMPIRE NETTING & FENCE | 00265204 | 7,800.00 | BUILDING IMPROVEMENT |
| EYMAN PLUMBING, INC. | 00265205 | 7,481.16 | BUILDING IMPROVEMENT |
| EYMAN PLUMBING, INC. | 00265205 | 1,380.52 | REPAIRS |
| FAMILY FARE SUPERMARKET | 00265206 | 1,901.72 | SUPPLIES |
| FAMILY FARE SUPERMARKET | 00265329 | 85.38 | FOOD |
| FARNER-BOCKEN COMPANY | 00265330 | 1,881.59 | FOOD |
| FARNER-BOCKEN COMPANY | 00265118 | 2,871.49 | FOOD |
| FIELD PAPER COMPANY | 00265207 | 1,543.78 | SUPPLIES |
| FIRST WIRELESS, INC. | 00265208 | 11,732.86 | SUPPLIES |
| FLEETPRIDE | 00265209 | 2,372.36 | TIRES & PARTS |
| FOLLETT CONTENT SOLUTIONS, LLC | 00265210 | 3,586.70 | SUPPLIES |
| GALVIN GLASS | 00265211 | 275.72 | BUILDING IMPROVEMENT |
| GARY WOOD | 00265212 | 7,560.00 | TUITION-OTHER AGENCIES |
| GENERAL PARTS, LLC. | 00265331 | 3,444.08 | REPAIRS |
| GINA STUKENHOLTZ | 00265213 | 180.42 | EMPLOYEE TRAINING & DEVELOPMNT |
| GLENNA FISHER | 00265214 | 5,297.04 | TUITION-OTHER AGENCIES |
| GOPHER | 00265215 | 95.17 | SUPPLIES |
| GRAINGER, INC. | 00265216 | 244.32 | BUILDING IMPROVEMENT |
| GRAINGER, INC. | 00265216 | 256.80 | REPAIRS |
| GRAINGER, INC. | 00265216 | 5,164.83 | SUPPLIES |
| GREENBERG FRUIT COMPANY | 00265332 | 2,036.42 | FOOD |
| GREENLIFE GARDENS, INC. | 00265217 | 3,263.50 | BUILDING IMPROVEMENT |
| HASSE AND LOVIN ASSOCIATES, LLC | 00265218 | 1,666.66 | PROFESSIONAL SERVICES |
| HAUFF SPORTS | 00265219 | 929.35 | SUPPLIES |
| HD SUPPLY | 00265220 | 867.92 | SUPPLIES |
| HILAND DAIRY | 00265333 | 47,820.56 | FOOD |
| HUDL | 00265121 | 13,000.00 | SUPPLIES |
| INTEGRATED CARE | 00265099 | 1,235.00 | PROFESSIONAL SERVICES |
| INTERMOUNTAIN WOOD PRODUCTS | 00265221 | 344.53 | SUPPLIES |
| INTERSTATE POWER SYSTEMS, INC. | 00265222 | 1,739.27 | REPAIRS |
| J & J SMALL ENGINE SERVICE, INC. | 00265223 | 24.69 | REPAIRS |
| J.W. PEPPER & SON, INC. | 00265224 | 2,025.08 | SUPPLIES |

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| | | | |
|--------------------------------------|----------|-----------|--------------------------------|
| JASON PENTICO | 00265225 | 150.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| JEFF CHUNKA | 00265100 | 25.00 | CONTRACTED TRANSPORTATION |
| JEREMY KRUG | 00265226 | 238.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| JEREMY KRUG | 00265101 | 170.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| JESSICA FRIZZELL | 00265027 | 14.98 | SUPPLIES |
| JESSIE EVANS | 00265227 | 8,631.00 | TUITION-OTHER AGENCIES |
| JLK EDUCATIONAL RESOURCES, LLC | 00265228 | 1,323.00 | TUITION-OTHER AGENCIES |
| JOHN DEERE FINANCIAL | 00265229 | 33.92 | SUPPLIES |
| JOHNSON HARDWARE CO | 00265230 | 609.00 | REPAIRS |
| JOURNEY SPEECH THERAPY | 00265231 | 19,710.00 | TUITION-OTHER AGENCIES |
| JULIE DURAN | 00265102 | 29.15 | FOOD SERVICE REFUNDS |
| KAITLYN KECK | 00265232 | 238.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| KAITLYN KECK | 00265103 | 170.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| KIMBALL MIDWEST | 00265233 | 1,015.29 | SUPPLIES |
| KONE INC. | 00265234 | 315.45 | BUILDING IMPROVEMENT |
| KREBER SPEECH LANGUAGE PATHOLOGY LLC | 00265235 | 574.00 | TUITION-OTHER AGENCIES |
| KRISTAN BURLINGAME | 00265104 | 90.90 | TRAVEL |
| KS VENDING, LLC | 00265334 | 775.00 | REPAIRS |
| LANGUAGE LINE SERVICES | 00265236 | 64.29 | SUPPLIES |
| LARISSA KNUDSON | 00265105 | 263.20 | EMPLOYEE TRAINING & DEVELOPMNT |
| LEADING EDGE LAMINATING | 00265237 | 731.50 | SUPPLIES |
| LEAH B STEWART | 00265238 | 806.40 | TUITION-OTHER AGENCIES |
| LEWIS & CLARK ACTIVITY FUND | 00265335 | 150.00 | SUPPLIES |
| LIFE DRIVEN SPEECH THERAPY LLC | 00265239 | 14,490.00 | TUITION-OTHER AGENCIES |
| LOGAN FONTENELLE ACTIVITY FUND | 00265336 | 150.00 | SUPPLIES |
| MACGILL | 00265240 | 1,811.73 | SUPPLIES |
| MACGILL | 00265106 | 315.28 | SUPPLIES |
| MAKERBOT | 00265241 | 9,172.97 | SUPPLIES |
| MALLORY PETERSON | 00265028 | 32.27 | SUPPLIES |
| MARQUES ECKHOFF | 00265242 | 150.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| MARY HANSEN | 00265337 | 604.48 | SUPPLIES |
| MATHESON TRI-GAS, INC. | 00265243 | 81.51 | REPAIRS |
| MATHESON TRI-GAS, INC. | 00265243 | 1,718.47 | SUPPLIES |
| MATTERHACKERS | 00265244 | 2,449.00 | SUPPLIES |
| MAX I WALKER | 00265245 | 873.52 | PROFESSIONAL SERVICES |
| MAXABILITY THERAPY SERVICES, P.C. | 00265246 | 17,019.38 | TUITION-OTHER AGENCIES |
| MEJIA ROOFING & CONTRACTORS | 00265247 | 998.00 | BUILDING IMPROVEMENT |
| MENARDS, INC. | 00265248 | 1,466.29 | BUILDING IMPROVEMENT |
| MENARDS, INC. | 00265248 | 547.55 | REPAIRS |
| MENARDS, INC. | 00265248 | 2,730.78 | SUPPLIES |

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| | | | |
|--|----------|------------|--------------------------------|
| METAL DOORS & HARDWARE COMPANY | 00265249 | 963.00 | BUILDING IMPROVEMENT |
| METROPOLITAN UTILITIES DIST. | 00265250 | 6,884.42 | FUEL |
| METROPOLITAN UTILITIES DIST. | 00265250 | 24,629.23 | WATER & SEWER |
| MID-PLAINS INSULATION | 00265251 | 1,369.00 | BUILDING IMPROVEMENT |
| MILLARD SPRINKLER INC | 00265252 | 3,000.00 | REPAIRS |
| MILLARD SPRINKLER INC | 00265252 | 2,000.00 | SUPPLIES |
| MINNESOTA CLAY CO., USA | 00265253 | 1,064.92 | SUPPLIES |
| MISSION ACTIVITY FUND | 00265338 | 150.00 | SUPPLIES |
| MONEY HANDLING MACHINES INC | 00265339 | 1,304.00 | REPAIRS |
| NANOPAC, INC | 00265254 | 3,420.00 | SUPPLIES |
| NAPA AUTO PARTS | 00265255 | 49.86 | REPAIRS |
| NAPA AUTO PARTS | 00265255 | 334.29 | SUPPLIES |
| NAPA AUTO PARTS | 00265255 | 58.30 | TIRES & PARTS |
| NE ASSOC OF SCHOOL BOARDS | 00265256 | 1,940.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| NEBRASKA COUNCIL OF SCHOOL ADMINISTRATOR | 00265029 | 190.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| NEBRASKA FURNITURE MART | 00265257 | 5,617.00 | SUPPLIES |
| NEBRASKA/CENTRAL EQUIPMENT | 00265259 | 146.02 | TIRES & PARTS |
| NEBRASKA-IOWA INDUSTRIAL FASTENERS, CORP | 00265258 | 4.68 | SUPPLIES |
| NEW HORIZONS LLC | 00265260 | 5,880.00 | SITE IMPROVEMENTS |
| NIKKI SCHUBAUER | 00265107 | 145.62 | SUPPLIES |
| OCCUPATIONAL HEALTH CENTERS OF NEBRASKA | 00265261 | 1,680.00 | PROFESSIONAL SERVICES |
| OFFICE DEPOT, INC | 00265262 | 3,253.01 | SUPPLIES |
| OFFICE DEPOT, INC | 00265340 | 776.72 | SUPPLIES |
| OHARCO | 00265263 | 323.40 | BUILDING IMPROVEMENT |
| OMAHA NEON SIGN COMPANY | 00265264 | 225.00 | BUILDING IMPROVEMENT |
| OMAHA PUBLIC POWER DISTRICT | 00265265 | 155,688.90 | ELECTRICITY |
| OMAHA PUBLIC SCHOOLS | 00265030 | 135.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| OMAHA SYMPHONY | 00265122 | 270.00 | SUPPLIES |
| ONE SOURCE, INC. | 00265266 | 2,531.00 | PROFESSIONAL SERVICES |
| OPC DIRECT | 00265267 | 2,032.45 | SUPPLIES |
| PAPILLION SANITATION | 00265268 | 4,031.23 | TRASH REMOVAL |
| PAPILLION SANITATION | 00265341 | 2,976.24 | TRASH REMOVAL |
| PAUL LUCHT & SONS, INC | 00265269 | 1,649.93 | REPAIRS |
| PHONAK/SONOVA | 00265270 | 238.99 | SUPPLIES |
| PLATTEVIEW TURF INC. | 00265271 | 9,000.00 | SITE IMPROVEMENTS |
| POSITIVE PROMOTIONS, INC. | 00265272 | 71.80 | SUPPLIES |
| POWERSCHOOL GROUP, LLC. | 00265108 | 5,000.00 | EMPLOYEE TRAINING & DEVELOPMNT |
| PRIME SECURED, INC | 00265273 | 1,480.40 | BUILDING IMPROVEMENT |
| QUADIENT | 00265274 | 56.05 | SUPPLIES |
| QUADIENT | 00265275 | 3,535.00 | POSTAGE |

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| | | | |
|----------------------------------|----------|------------|---------------------------|
| RADCLIFFE, GILBERTSON & BRADY | 00265276 | 9,000.00 | LOBBYIST |
| RAPIDSCALE INC | 00265277 | 5,565.85 | SOFTWARE |
| RAY MARTIN COMPANY | 00265278 | 1,735.00 | BUILDING IMPROVEMENT |
| REBECCA HIER | 00265109 | 36.92 | TRAVEL |
| RESOUND | 00265279 | 171.95 | SUPPLIES |
| RION EQUIPMENT | 00265280 | 467.75 | SUPPLIES |
| RIVERSIDE TECHNOLOGIES, INC. | 00265281 | 2,868.00 | COMPUTER HARDWARE |
| ROTELLA'S ITALIAN BAKERY, INC. | 00265342 | 11,043.61 | FOOD |
| S5N ACCESS LLC | 00265282 | 330.00 | PROFESSIONAL SERVICES |
| SAPP BROS, INC. | 00265283 | 45,094.91 | GAS, DIESEL, OIL |
| SAPP BROS, INC. | 00265343 | 943.76 | GAS, DIESEL, OIL |
| SCHEELE-KAYTON CONSTRUCTION, LLC | 00030735 | 486,872.15 | BUILDING PROJECTS |
| SCHOLASTIC, INC. | 00265284 | 791.12 | SUPPLIES |
| SCHOOL SPECIALTY, LLC | 00265285 | 3,440.80 | SUPPLIES |
| SECUR-SERV INC | 00265286 | 1,807.74 | SUPPLIES |
| SECUR-SERV INC | 00265031 | 1,807.00 | SUPPLIES |
| SHANNON GIER | 00265110 | 90.43 | TRAVEL |
| SHARRA SMITH | 00265111 | 240.00 | SUPPLIES |
| SHEILA HOLLANDER-BRODERSEN | 00265287 | 325.00 | PROFESSIONAL SERVICES |
| SITZMAN TRUCKING INC | 00265032 | 8,700.00 | CONTRACTED TRANSPORTATION |
| SKT COMPANY, LLC | 00265288 | 4,365.90 | TUITION-OTHER AGENCIES |
| SOLIANT CONSULTING, INC. | 00265289 | 46,004.72 | TUITION-OTHER AGENCIES |
| SOLVEPATH LLC DBA TSCO | 00265290 | 10,692.00 | TUITION-OTHER AGENCIES |
| SORENSEN COMMUNICATIONS | 00265291 | 415.00 | PROFESSIONAL SERVICES |
| SPECIALIST ID, INC. | 00265292 | 1,254.00 | SUPPLIES |
| SPORTS CAREER COUNSULTING, LLC. | 00265293 | 13,176.00 | SUPPLIES |
| STAPLES ADVANTAGE | 00265294 | 2,007.30 | SUPPLIES |
| STEVE DENNIS | 00265295 | 475.00 | BUILDING IMPROVEMENT |
| STEVE'S FLOOR COVERINGS, INC. | 00265296 | 1,700.00 | BUILDING IMPROVEMENT |
| SUBURBAN NEWSPAPERS, INC. | 00265297 | 185.62 | ADVERTISING/PUBLICATION |
| SUMMIT FIRE PROTECTION | 00265298 | 42,086.70 | BUILDING IMPROVEMENT |
| SYSCO LINCOLN | 00265344 | 168,810.77 | FOOD |
| TD2 ENGINEERING & SURVEYING | 00265299 | 1,354.10 | BUILDING IMPROVEMENT |
| TEAGAN EARHART, CCC-SLP | 00265300 | 21,176.00 | TUITION-OTHER AGENCIES |
| TERRY HUGHES TREE SERVICE | 00265301 | 2,250.00 | BUILDING IMPROVEMENT |
| THE FILTER SHOP | 00265302 | 3,086.00 | SUPPLIES |
| THE SPEECH GROUP LLC | 00265303 | 11,521.00 | TUITION-OTHER AGENCIES |
| THE TUBA EXCHANGE | 00265304 | 5,275.00 | SUPPLIES |
| TRANE U.S., INC. | 00265305 | 11,993.00 | BUILDING IMPROVEMENT |
| TREES, SHRUBS & MORE | 00265306 | 40.60 | BUILDING IMPROVEMENT |

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| | | | |
|-------------------------------------|----------|--------------|--------------------------------|
| TRUCK CENTER COMPANIES | 00265307 | 1,727.34 | REPAIRS |
| TRUCK CENTER COMPANIES | 00265307 | 11,918.21 | TIRES & PARTS |
| TURNITIN, LLC. | 00265308 | 18,717.00 | SOFTWARE |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 1,426.56 | BUILDING IMPROVEMENT |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 21,208.38 | EMPLOYEE TRAINING & DEVELOPMNT |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 278.39 | REPAIRS |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 1,840.44 | SOFTWARE |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 15,276.37 | SUPPLIES |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 1,743.09 | TEXTBOOKS & PERIODICALS |
| U.S. BANK CORPORATE PAYMENT SYSTEMS | 00265309 | 3,531.36 | TRAVEL |
| U.S. BANK EQUIPMENT FINANCE | 00265310 | 10,060.83 | RENTALS/LEASE PURCHASE |
| U.S. BANK EQUIPMENT FINANCE | 00265310 | 10,967.03 | SUPPLIES |
| UNIVERSITY OF NEB MEDICAL CENTER | 00265311 | 34,062.45 | TUITION-OTHER AGENCIES |
| VERIZON BUSINESS | 00265119 | 135.18 | TELECOMMUNICATIONS |
| WATTON INTERPRETING LLC | 00265312 | 120.00 | PROFESSIONAL SERVICES |
| WEST HIGH ACTIVITY FUND | 00265345 | 550.00 | SUPPLIES |
| WESTLAKE HARDWARE | 00265313 | 64.91 | REPAIRS |
| WESTLAKE HARDWARE | 00265313 | 17.97 | SUPPLIES |
| WHISPERING ROOTS, INC | 00265314 | 810.00 | SUPPLIES |
| WHITE WOLF WEB OFFSET PRINTERS | 00265315 | 718.64 | SUPPLIES |
| WILLIAM PENN UNIVERSITY | 00265316 | 6,000.00 | SUPPLIES |
| WINDSTAR LINES, INC. | 00265112 | 20,712.00 | CONTRACTED TRANSPORTATION |
| WOODHOUSE FORD PRO ELITE | 00265033 | 219.22 | SUPPLIES |
| WOODHOUSE FORD SOUTH INC. | 00265034 | 1,236.16 | SUPPLIES |
| WOODRIVER ENERGY | 00265317 | 4,706.91 | FUEL |
| ZUM SERVICES, INC | 00265318 | 195,307.14 | CONTRACTED TRANSPORTATION |
| EMPLOYEES | | 9,987,818.22 | SALARIES AND BENEFITS |

(a) Election of New Teachers

Recommended action: "that (1) Emily Beam and (2) Joseph Tripp be elected to the certified staff for the 2025-26 school year effective January 5, 2026, subject to their release from any contractual agreements with other school districts."

Summary

| <u>Name</u> | <u>College</u> | <u>Degree/ Experience</u> | <u>Assignment</u> |
|-----------------|---------------------|-------------------------------|-------------------|
| 1. Emily Beam | UNO | BS/none | Special Education |
| 2. Joseph Tripp | Bellevue University | BS/none | Elementary |

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

Basic Financial Statements

August 31, 2025

**School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
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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, 2025, 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, 2025, 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.

Responsibilities of Management for the Financial Statements (Continued)

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 supplementary information presented on pages 27-35 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 29, 2025, 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.

BerganKDV, LLC.

Omaha, Nebraska
October 29, 2025

BASIC FINANCIAL STATEMENTS

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2025

| | Governmental Activities |
|---------------------------------|----------------------------|
| Assets | |
| Cash | \$ 31,173,868 |
| Funds held by County Treasurers | 1,188,369 |
| Investments | 3,636,977 |
| Total assets | \$ 35,999,214 |
| Net Position | |
| Restricted | |
| Capital projects | \$ 7,267,704 |
| School nutrition | 326,671 |
| Debt service | 4,854,925 |
| Unrestricted | |
| Board designated | |
| Employee benefit | 655,618 |
| Undesignated | 22,894,296 |
| Total net position | \$ 35,999,214 |

School District No. 1 - Bellevue Public Schools
Sарy County, Nebraska
Statement of Activities - Cash Basis
Year Ended August 31, 2025

| Functions/Programs | Cash Disbursements | Program Cash Receipts | | Net (Disbursements) |
|---------------------------------------|--------------------------------|----------------------------|--|--|
| | | Charges for Services | Operating Grants and Contributions | Receipts and Changes in Net Position |
| Governmental activities | | | | |
| Instructional services | \$ (90,399,767) | \$ 147,391 | \$ 77,119,592 | \$ (13,132,784) |
| Support services | (27,926,374) | - | 1,446,860 | (26,479,514) |
| Food services | (5,834,724) | 2,271,562 | 2,752,691 | (810,471) |
| Building maintenance and improvements | (27,971,168) | - | - | (27,971,168) |
| Interest on indebtedness | (2,028,834) | - | - | (2,028,834) |
| Redemption of bond principal | (3,050,000) | - | - | (3,050,000) |
| Bond related costs | (5,000) | - | - | (5,000) |
| Other costs | (3,314,061) | - | - | (3,314,061) |
| Total governmental activities | <u>\$ (160,529,928)</u> | <u>\$ 2,418,953</u> | <u>\$ 81,319,143</u> | <u>(76,791,832)</u> |
| General receipts | | | | |
| Taxes collected | | | | 46,839,805 |
| County receipts | | | | 321,514 |
| State receipts | | | | 17,987,576 |
| Interest | | | | 537,480 |
| Other | | | | 3,516,421 |
| Total general receipts | | | | <u>69,202,796</u> |
| Change in net position | | | | (7,589,036) |
| Net position - beginning of year | | | | <u>43,588,250</u> |
| Net position - end of year | | | | <u><u>\$ 35,999,214</u></u> |

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2025

| | Special Revenue Funds | | |
|--------------------------------|-----------------------|---------------------|---------------------|
| | General Fund | Special Building | School Nutrition |
| Assets | | | |
| Cash | \$ 20,070,564 | \$ 4,575,716 | \$ 326,671 |
| Funds held by County Treasurer | 1,086,899 | - | - |
| Investments | 186,319 | 2,691,988 | - |
| | \$ 21,343,782 | \$ 7,267,704 | \$ 326,671 |
| Total assets | | | |
| | \$ 21,343,782 | \$ 7,267,704 | \$ 326,671 |
| Fund Balances | | | |
| Restricted | | | |
| Capital projects | \$ - | \$ 7,267,704 | \$ - |
| School nutrition | - | - | 326,671 |
| Debt service | - | - | - |
| Committed | | | |
| Activities | - | - | - |
| Assigned | | | |
| Employee benefit | 655,618 | - | - |
| Unassigned | 20,688,164 | - | - |
| | \$ 21,343,782 | \$ 7,267,704 | \$ 326,671 |
| Total fund balance | | | |
| | \$ 21,343,782 | \$ 7,267,704 | \$ 326,671 |

| Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---------------------|--------------------------------|--------------------------------|
| \$ 4,753,455 | \$ 1,447,462 | \$ 31,173,868 |
| 101,470 | - | 1,188,369 |
| - | 758,670 | 3,636,977 |
| <u>\$ 4,854,925</u> | <u>\$ 2,206,132</u> | <u>\$ 35,999,214</u> |
| | | |
| \$ - | \$ - | \$ 7,267,704 |
| - | - | 326,671 |
| 4,854,925 | - | 4,854,925 |
| - | 2,206,132 | 2,206,132 |
| - | - | 655,618 |
| - | - | 20,688,164 |
| <u>\$ 4,854,925</u> | <u>\$ 2,206,132</u> | <u>\$ 35,999,214</u> |

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2025

| | General Fund | Special Building | School Nutrition |
|---|----------------------|---------------------|---------------------|
| Receipts | | | |
| Local receipts | \$ 41,953,337 | \$ 268,147 | \$ - |
| County receipts | 321,514 | - | - |
| State receipts | 84,144,802 | - | 23,133 |
| Federal receipts | 12,409,226 | - | 2,729,558 |
| Sales of lunches | - | - | 2,271,562 |
| Interest | 237,910 | 245,109 | 5,774 |
| Other | 42,286 | - | - |
| Total receipts | <u>139,109,075</u> | <u>513,256</u> | <u>5,030,027</u> |
| Disbursements | | | |
| Instructional services | 86,949,767 | - | - |
| Support services - pupils | 6,032,181 | - | 5,834,724 |
| Support services - instructional staff | 8,060,801 | - | - |
| Support services - general administration | 1,040,359 | - | - |
| Support services - building administration | 5,611,264 | - | - |
| Support services - business services | 5,061,139 | - | - |
| Support services - maintenance and operation of plant | 12,696,152 | 15,275,016 | - |
| Support services - pupil transportation | 5,570,630 | - | - |
| Redemption of bond principal | - | - | - |
| Debt service interest | - | - | - |
| Bond related costs | 750 | - | - |
| Other disbursements | - | - | - |
| Total disbursements | <u>131,023,043</u> | <u>15,275,016</u> | <u>5,834,724</u> |
| Excess (deficiency) of receipts over disbursements | 8,086,032 | (14,761,760) | (804,697) |
| Other Financing Sources (Uses) | | | |
| Transfers in | 3,450,000 | 1,250,000 | 825,000 |
| Transfers out | (5,525,000) | - | - |
| Total other financing sources (uses) | <u>(2,075,000)</u> | <u>1,250,000</u> | <u>825,000</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 6,011,032 | (13,511,760) | 20,303 |
| Fund balance - beginning of year | <u>15,332,750</u> | <u>20,779,464</u> | <u>306,368</u> |
| Fund balance - end of year | <u>\$ 21,343,782</u> | <u>\$ 7,267,704</u> | <u>\$ 326,671</u> |

See notes to basic financial statements.

| Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---------------------|--------------------------------|--------------------------------|
| \$ 5,567,824 | \$ - | \$ 47,789,308 |
| - | - | 321,514 |
| - | - | 84,167,935 |
| - | - | 15,138,784 |
| - | - | 2,271,562 |
| 6,659 | 42,028 | 537,480 |
| - | 2,672,023 | 2,714,309 |
| <u>5,574,483</u> | <u>2,714,051</u> | <u>152,940,892</u> |
| - | - | 86,949,767 |
| - | - | 11,866,905 |
| - | - | 8,060,801 |
| - | - | 1,040,359 |
| - | - | 5,611,264 |
| - | - | 5,061,139 |
| - | - | 27,971,168 |
| - | - | 5,570,630 |
| 3,050,000 | - | 3,050,000 |
| 2,028,834 | - | 2,028,834 |
| 4,250 | - | 5,000 |
| - | 3,314,061 | 3,314,061 |
| <u>5,083,084</u> | <u>3,314,061</u> | <u>160,529,928</u> |
| 491,399 | (600,010) | (7,589,036) |
| - | - | 5,525,000 |
| - | - | (5,525,000) |
| - | - | - |
| 491,399 | (600,010) | (7,589,036) |
| <u>4,363,526</u> | <u>2,806,142</u> | <u>43,588,250</u> |
| <u>\$ 4,854,925</u> | <u>\$ 2,206,132</u> | <u>\$ 35,999,214</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. Related Organization

The District is affiliated with the Bellevue Public Schools Foundation, a legally separate, tax-exempt organization established to support and enhance educational opportunities within the district. The Foundation's primary purpose is to raise and distribute funds for scholarships, educational programs, and other initiatives that benefit students and staff of the district.

Although the Foundation's mission aligns closely with that of the district, it is governed by an independent board of directors and is not financially accountable to the district. Accordingly, the Foundation is not included as a component unit in the district's financial statements.

D. 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 fund to be presented as a major funds for financial reporting purposes.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Presentation (Continued)

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.

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.

E. 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)

E. 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.

F. 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, 2025, 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)

F. 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
Sарy County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. 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:

| Purpose | Receivable Fund | Payable Fund | Amount |
|-------------------------------------|-----------------------|--------------|--------------|
| Distribute monies collected for | | | |
| Employee benefit purposes | Employee Benefit Fund | General Fund | \$ 3,450,000 |
| Support Special Building operations | Special Building Fund | General Fund | 1,250,000 |
| Support Food Service operations | Food Service Fund | General Fund | 825,000 |

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 2024-2025 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. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

The 2025 property tax valuation was \$4,950,421,306. The combined tax rate of the District for the year ended August 31, 2025, was \$1.157567 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, 2025, the carrying amount of the District's deposits was \$31,173,868 and the bank balance was \$34,038,533.

B. Investments

Investments of \$3,636,977 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, 2025, the entire balance was covered or collateralized.

**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, 2025. The monies were transferred to the District subsequent to August 31, 2025; 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 | \$ 173 | \$ 1,086,726 | \$ 1,086,899 |
| Bond fund | - | 101,470 | 101,470 |
| | <u>\$ 173</u> | <u>\$ 1,188,196</u> | <u>\$ 1,188,369</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, 2024, 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 2.5%. 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, 2025, the District's total payroll for all employees was \$89,954,763. Total covered payroll was \$85,870,232. 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, 2023, to June 30, 2024, (and from July 1, 2024, through June 30, 2025). As of July 1, 2025 the employee contribution was adjusted to 8%. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025, was \$8,233,353.

C. Pension Asset

As of June 30, 2024, the District had an asset of \$15,987,007 for its proportionate share of the net pension asset (This asset is not recorded in the accompanying cash basis financial statements). The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 103.34% funded as of June 30, 2024, based on actuarial calculations comparing total pension asset to the plan fiduciary net position. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2024, the District's proportion was 2.904386% which was a decrease of 0.132044% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension income was \$3,087,438.

**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 asset in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|---|
| Valuation date | July 1, 2024 |
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level Percent of Payroll, Closed |
| Single equivalent amortization period | 1 Year |
| Asset valuation method | 5 Year Smoothed Market |
| Inflation | 2.35% |
| Investment rate of return, net of investment expense and including inflation | 7.00% |
| Projected salary increases, including inflation | 2.85% - 12.85% |
| Cost-of-living adjustment (COLA) | 2.00% 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, 2024, 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
Sарy 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, 2024, (see the discussion of the pension plan's investment policy) are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return*</u> |
|--------------------|--------------------------|--|
| U.S. Equity | 27.00 % | 4.50 % |
| Global Equity | 19.00 | 5.30 |
| Non-U.S. Equity | 11.50 | 5.80 |
| Fixed Income | 30.00 | 0.70 |
| Private Equity | 5.00 | 7.40 |
| Real Estate | 7.50 | 4.20 |
| 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, 2024, was 7.00 %. 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 2123.

School District No. 1 - Bellevue Public Schools
Sarpy 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 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate:

| | 1% Decrease in Discount Rate (6.00%) | Current Discount Rate (7.00%) | 1% Increase in Discount Rate (8.00%) |
|---|--|-------------------------------------|--|
| District's proportionate share of net pension liability | \$ 50,519,715 | \$ (15,987,007) | \$ (70,516,520) |

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 - LONG-TERM DEBT

A. Bonds Payable

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2025:

| | |
|--------------------------|-----------------------------|
| Balance, August 31, 2024 | \$ 70,615,000 |
| Principal payments | <u>(3,050,000)</u> |
| Balance, August 31, 2025 | <u><u>\$ 67,565,000</u></u> |

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

NOTE 6 - LONG-TERM DEBT (CONTINUED)

A. Bonds Payable (Continued)

The following is the bonded indebtedness of the District as of August 31, 2025:

| <u>Issue Date</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Amount</u> |
|-------------------|----------------------|----------------------|-----------------------------|
| July 12, 2017 | December 15, 2028 | 5.00% | \$ 6,365,000 |
| June 15, 2020 | December 15, 2040 | 4.00% - 5.00% | 16,315,000 |
| September 1, 2020 | December 15, 2037 | 0.839% - 2.145% | 6,975,000 |
| September 1, 2021 | December 15, 2039 | 0.894% - 2.604% | 34,730,000 |
| July 31, 2023 | December 15, 2030 | 3.80% - 5.00% | 3,180,000 |
| Total | | | <u><u>\$ 67,565,000</u></u> |

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2025, are as follows:

| <u>Year Ending August 31,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| 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 | 4,600,000 | 1,381,997 | 5,981,997 |
| 2031-2035 | 21,870,000 | 5,164,477 | 27,034,477 |
| 2036-2040 | 20,315,000 | 2,533,457 | 22,848,457 |
| 2041 | 5,800,000 | 116,000 | 5,916,000 |
| Total | <u><u>\$ 67,565,000</u></u> | <u><u>\$ 16,131,620</u></u> | <u><u>\$ 83,696,620</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, 2025, 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, 2025, the interest rate was 6.25%. As of August 31, 2025, no amounts were outstanding and the District did not make any draws on the note during the year ended August 31, 2025.

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

NOTE 6 - LONG-TERM DEBT (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 April 2026.

Future minimum lease payments for all leases are as follows:

| Year Ended August 31, | Amount |
|--------------------------|------------|
| 2026 | \$ 142,449 |
| 2027 | 129,483 |
| 2028 | 98,760 |
| Total | \$ 370,692 |

The total paid for lease commitments for the year ended August 31, 2025, was \$149,049. All the lease commitments were paid out of the General Fund.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

A. 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, 2025 six installments have been made.

B. 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.

C. 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 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

C. 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.

Hourly employees, to include paraprofessionals, bus drivers, and food service workers, earn one (1) paid leave hour for each twenty hours of work. Hours are credited to the employee's leave balance on a monthly basis. Leave hours may be accumulated without limit. Hours may be used in one hour increments. Upon termination, accumulated leave hours will be paid.

The District's approximate liability for earned vacation and sick leave payable to employees as of August 31, 2025 is as follows:

| Type of Benefit | Amount |
|-----------------|--------------|
| Sick Leave | \$ 1,999,515 |
| Vacation | 6,468,161 |
| | \$ 8,467,676 |
| Total | \$ 8,467,676 |

This amount has not been accrued for in the financial statements in accordance with the cash basis of accounting.

D. 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 \$17,968,783 at August 31, 2025, has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

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

NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

E. 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.

F. 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.

G. 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, 2025, was \$6,487,782.

H. 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.

I. 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 8 - SUBSEQUENT EVENT

Management has evaluated subsequent events through October 29, 2025, the date which these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|---|---------------------------------|-----------------------|-------------------------|
| Receipts | | | |
| Local receipts | | | |
| 1100 Local district taxes | \$ 50,850,299 | \$ 36,485,013 | \$ (14,365,286) |
| 1120 Public power district sales taxes | 309,896 | 376,061 | 66,165 |
| 1125 Motor vehicle tax | 3,900,000 | 4,410,889 | 510,889 |
| 1323 Tuition | - | 147,391 | 147,391 |
| 1510 Interest income | 100,000 | 234,244 | 134,244 |
| 1990 Other local receipts | 500,000 | 533,983 | 33,983 |
| Total local receipts | <u>55,660,195</u> | <u>42,187,581</u> | <u>(13,472,614)</u> |
| County receipts | | | |
| 2110 County fines and license fees | <u>250,000</u> | <u>321,514</u> | <u>71,514</u> |
| State receipts | | | |
| 3110 State aid | 50,478,429 | 50,478,429 | - |
| 3120 Special education programs | 14,000,000 | 13,040,207 | (959,793) |
| 3125 Special education transportation | 1,300,000 | 1,446,860 | 146,860 |
| 3131 Property tax credit | - | 14,687,238 | 14,687,238 |
| 3155 Textbook loan | - | (1,757) | (1,757) |
| 3166 Flex funding: school age support services | - | 1,134,073 | 1,134,073 |
| 3180 Pro-rata motor vehicle | - | 91,817 | 91,817 |
| 3400 State apportionment | 1,550,000 | 3,116,901 | 1,566,901 |
| 3535 Hi-ability learners | - | 59,414 | 59,414 |
| 3551 Career Education | - | 33,044 | 33,044 |
| 3599 State categorical programs | 50,000 | 58,576 | 8,576 |
| Total state receipts | <u>67,378,429</u> | <u>84,144,802</u> | <u>16,766,373</u> |
| Federal receipts | | | |
| 4212 NCLB, Title I, Support for improvement | 35,500 | 35,262 | (238) |
| 4305 Impact Aid | 3,000,000 | 3,483,840 | 483,840 |
| 4416 IDEA, Part C, PRT Grant | 22,500 | 25,374 | 2,874 |
| 4418 IDEA, Part B, peak projects | 73,508 | 73,508 | - |
| 4505 NCLB, Title I, Part A | 1,240,000 | 1,505,006 | 265,006 |
| 4509 NCLB, Title II | 225,000 | 206,140 | (18,860) |
| 4516 IDEA Preschool (619) base allocation | 75,000 | 89,708 | 14,708 |
| 4518 IDEA Part B (611) base and enrollment poverty allocation | 1,925,000 | 2,297,747 | 372,747 |
| 4521 IDEA Part B proportionate share | 75,000 | 91,789 | 16,789 |
| 4525 Vocational education | 75,000 | 82,672 | 7,672 |
| 4527 Title III, Part A | 50,000 | 81,916 | 31,916 |
| 4528 Title III: Immigrant Education | 13,000 | 5,992 | (7,008) |
| 4530 Other Federal Categorical Receipts | 2,151,678 | 3,030,745 | 879,067 |
| 4531 NCLB, Title IV, Part B | 140,000 | 147,569 | 7,569 |
| 4708 Medicaid | 300,000 | 410,340 | 110,340 |
| 4709 Medicaid administrative activities | 115,000 | 117,277 | 2,277 |
| 4969 NCLB, Title IV, Part A | 60,000 | 61,137 | 1,137 |
| 4988 ARP ESSER III Afterschool | 30,000 | 12,312 | (17,688) |
| 4989 ARP ESSER III Summer | - | 20,673 | 20,673 |
| 4998 ESSER III | 630,219 | 630,219 | - |
| Total federal receipts | <u>10,236,405</u> | <u>12,409,226</u> | <u>2,172,821</u> |
| Total receipts | <u>\$ 133,525,029</u> | <u>\$ 139,063,123</u> | <u>\$ 5,538,094</u> |

See notes to supplementary information - budgetary comparison schedules.

School District No. 1 - Bellevue Public Schools
Sarpy County Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|----------------------|-------------------------|
| Disbursements | | | |
| Program | | | |
| 1100 Regular instruction | \$ 54,817,510 | \$ 53,533,810 | \$ (1,283,700) |
| 1125 Regular instructional programs school age | 1,474,378 | 1,454,865 | (19,513) |
| 1150 Limited English proficiency programs | 1,247,243 | 1,537,824 | 290,581 |
| 1160 Poverty programs | 3,812,500 | 4,121,500 | 309,000 |
| 1190 Early childhood educational programs | 381,832 | 306,374 | (75,458) |
| 1200 Special education instructional programs | 19,414,510 | 20,080,341 | 665,831 |
| 1291 Special education instructional programs - ages 3-5 | 1,127,582 | 845,778 | (281,804) |
| 1292 Special education instructional programs - ages 0-2 | 43,622 | 41,829 | (1,793) |
| 1300 Summer school | 1,510,000 | 1,954,205 | 444,205 |
| 2100 Support services - students | 6,442,418 | 6,032,181 | (410,237) |
| 2200 Support services - instruction | 8,201,698 | 8,060,801 | (140,897) |
| 2300 Support services - general administration | 1,211,376 | 1,040,359 | (171,017) |
| 2400 Office of the principal | 6,522,044 | 5,611,264 | (910,780) |
| 2500 Central services | 2,005,634 | 1,836,675 | (168,959) |
| 2600 Operating & maintenance of plant | 12,908,869 | 13,946,152 | 1,037,283 |
| 2700 Student transportation | 5,764,363 | 5,570,630 | (193,733) |
| 3500 State categorical programs | 392,985 | 333,745 | (59,240) |
| 5000 Debt services | 25,000 | 750 | (24,250) |
| 6000 Federal programs | 6,221,465 | 6,189,496 | (31,969) |
| 8000 Transfers | - | 825,000 | 825,000 |
| | <u>133,525,029</u> | <u>133,323,579</u> | <u>(201,450)</u> |
| Total disbursements by all programs | | | |
| Excess (deficiency) of receipts over disbursements | <u>\$ -</u> | <u>\$ 5,739,544</u> | <u>\$ 5,739,544</u> |
| Fund balance, September 1, 2024 | | 14,948,620 | |
| Fund balance, August 31, 2025 | | <u>\$ 20,688,164</u> | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 19,414,946 | |
| Investment | | 186,319 | |
| Total | | <u>\$ 19,601,265</u> | |
| County Treasurer's | | | |
| Douglas County | | \$ 173 | |
| Sarpy County | | 1,086,726 | |
| Total | | <u>\$ 1,086,899</u> | |

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget | |
|--|--------------------------------------|--------------|-------------------------|-----------------------------|
| Receipts | | | | |
| Interest | \$ - | \$ 3,666 | \$ 3,666 | |
| Operational transfer from the General fund | 3,150,000 | 3,450,000 | 300,000 | |
| Other non-revenue receipts | - | 42,286 | 42,286 | |
| Total receipts | 3,150,000 | 3,495,952 | 345,952 | |
| Disbursements | | | | |
| Other support services | 3,150,000 | 3,224,464 | 74,464 | |
| Total disbursements | 3,150,000 | 3,224,464 | 74,464 | |
| Excess (deficiency) of receipts over disbursements | \$ - | \$ 271,488 | \$ 271,488 | |
| Fund balance, September 1, 2024 | | 384,130 | | |
| Fund balance, August 31, 2025 | | \$ 655,618 | | |
| Analysis of Fund Balance | | | | |
| Cash in bank | | | | |
| Checking account | | \$ 655,618 | | |
| Total | | \$ 655,618 | | |
| Fund Balance Statement | | | | |
| | Fund Balance Beginning of Year | Receipts | Disbursements | Fund Balance End of Year |
| General severance | \$ 379,203 | \$ 3,453,666 | \$ 3,182,420 | \$ 650,449 |
| Social security and retirement | 4,927 | 42,286 | 42,044 | 5,169 |
| Total | \$ 384,130 | \$ 3,495,952 | \$ 3,224,464 | \$ 655,618 |

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Special Building Fund
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|-----------------|-------------------------|
| Receipts | | | |
| Local district property taxes | \$ - | 18 | \$ 18 |
| Federal receipts | 600,000 | - | \$ (600,000) |
| Interest | - | 245,109 | 245,109 |
| Operational transfer from the General fund | - | 1,250,000 | 1,250,000 |
| Other local receipts | - | 268,129 | 268,129 |
| Total receipts | 600,000 | 1,763,256 | 1,163,256 |
| Disbursements | | | |
| Site acquisition and improvements | 22,900,000 | 15,275,016 | (7,624,984) |
| Total disbursements | 22,900,000 | 15,275,016 | (7,624,984) |
| Excess (deficiency) of receipts over disbursements | \$ (22,300,000) | \$ (13,511,760) | \$ 8,788,240 |
| Fund balance, September 1, 2024 | | 20,779,464 | |
| Fund balance, August 31, 2025 | | \$ 7,267,704 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking account | | \$ 4,575,716 | |
| Investment | | 2,691,988 | |
| Total | | \$ 7,267,704 | |

School District No. 1 - Bellevue Public Schools
Sary County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|-----------------------|-------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Receipts | | | |
| Interest | \$ 237,779 | \$ 5,774 | \$ (232,005) |
| Operational transfer from the General fund | - | 825,000 | \$ 825,000 |
| Food sales | 2,360,000 | 2,271,562 | (88,438) |
| Federal reimbursements | 3,937,221 | 2,729,558 | (1,207,663) |
| State reimbursements | 25,000 | 23,133 | (1,867) |
| Total receipts | <u>6,560,000</u> | <u>5,855,027</u> | <u>(704,973)</u> |
| Disbursements | | | |
| Salaries and payroll costs | 3,400,000 | 3,035,452 | (364,548) |
| Service and repair | 85,000 | 125,206 | 40,206 |
| Food and milk | 2,750,000 | 2,502,524 | (247,476) |
| Supplies | 180,000 | 146,366 | (33,634) |
| Other expenses | 145,000 | 25,176 | (119,824) |
| Total disbursements | <u>6,560,000</u> | <u>5,834,724</u> | <u>(725,276)</u> |
| Excess (deficiency) of receipts over disbursements | <u>\$ -</u> | <u>\$ 20,303</u> | <u>\$ 20,303</u> |
| Fund balance, September 1, 2024 | | <u>306,368</u> | |
| Fund balance, August 31, 2025 | | <u>\$ 326,671</u> | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking account | | <u>\$ 326,671</u> | |
| Total | | <u>\$ 326,671</u> | |

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|--------------|-------------------------|
| Receipts | | | |
| Interest income | \$ - | \$ 42,028 | \$ 42,028 |
| Activities receipts | 3,750,000 | 2,617,623 | (1,132,377) |
| Total receipts | 3,750,000 | 2,659,651 | (1,090,349) |
| Disbursements | | | |
| Supplies and materials | 3,750,000 | 3,259,665 | (490,335) |
| Total disbursements | 3,750,000 | 3,259,665 | (490,335) |
| Excess (deficiency) of receipts over disbursements | \$ - | \$ (600,014) | \$ (600,014) |
| Fund balance, September 1, 2024 | | 2,805,177 | |
| Fund balance, August 31, 2025 | | \$ 2,205,163 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking account | | \$ 1,446,493 | |
| Investment | | 758,670 | |
| Total | | \$ 2,205,163 | |

| | Fund Balance Beginning of Year | Receipts | Disbursements | Fund Balance End of Year |
|-----------------------------|--------------------------------------|--------------|---------------|-----------------------------|
| Activities Fund | | | | |
| Bellevue East | \$ 403,890 | \$ 784,882 | \$ 740,003 | \$ 448,769 |
| Bellevue West | 422,121 | 797,492 | 891,797 | 327,816 |
| Logan Fontanelle | 20,329 | 25,156 | 25,920 | 19,565 |
| Mission | 22,037 | 36,764 | 39,453 | 19,348 |
| Lewis and Clark District | 55,071 | 43,377 | 36,735 | 61,713 |
| | 1,881,729 | 971,980 | 1,525,757 | 1,327,952 |
| Total activities fund | \$ 2,805,177 | \$ 2,659,651 | \$ 3,259,665 | \$ 2,205,163 |

School District No. 1 - Bellevue Public Schools
 Sarpy County, Nebraska
 Budgetary Comparison Schedule - Cash Basis - Student Fees Fund
 Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|-----------|-------------------------|
| Receipts | | | |
| Extracurricular activity fees | \$ 85,000 | \$ 54,400 | \$ (30,600) |
| Total receipts | 85,000 | 54,400 | (30,600) |
| Disbursements | | | |
| Extracurricular activity fees | 85,000 | 54,396 | (30,604) |
| Total disbursements | 85,000 | 54,396 | (30,604) |
| Excess (deficiency) of receipts over disbursements | \$ - | \$ 4 | \$ 4 |
| Budgetary fund balance, September 1, 2024 | | 965 | |
| Budgetary fund balance, August 31, 2025 | | \$ 969 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking account | | \$ 969 | |
| Total | | \$ 969 | |
| Student Fund Fees | | | |
| All schools | \$ 965 | \$ 54,400 | \$ 54,396 |
| | | | \$ 969 |

School District No. 1 - Bellevue Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Bond Fund
Year Ended August 31, 2025

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|--------------|-------------------------|
| Receipts | | | |
| Local district property taxes | \$ 5,480,416 | \$ 5,502,112 | \$ 21,696 |
| Public power district sales taxes | - | 65,712 | 65,712 |
| Carlisle Tax | 75,000 | - | (75,000) |
| Interest | 10,000 | 6,659 | (3,341) |
| Other non-revenue receipts | 435,000 | - | (435,000) |
| Total receipts | 6,000,416 | 5,574,483 | 9,067 |
| Disbursements | | | |
| Redemption of bond principal | 3,480,416 | 3,050,000 | (430,416) |
| Debt service interest | 2,520,000 | 2,028,834 | (491,166) |
| Bond related fees | - | 4,250 | 4,250 |
| Total disbursements | 6,000,416 | 5,083,084 | (917,332) |
| Excess (deficiency) of receipts over disbursements | \$ - | \$ 491,399 | \$ 926,399 |
| Fund balance, September 1, 2024 | | 4,363,526 | |
| Fund balance, August 31, 2025 | | \$ 4,854,925 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 4,753,455 | |
| Total | | \$ 4,753,455 | |
| County Treasurer's | | | |
| Sarpy County | | \$ 101,470 | |
| Total | | \$ 101,470 | |

**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 Employee Benefit Fund exceeded the fund's budget by \$74,464.



**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, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 29, 2025.

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 District's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

BerganKDV, LLC

Omaha, Nebraska
October 29, 2025



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

Communications Letter

August 31, 2025

**School District No. 1 - Bellevue Public Schools
Sarpy County Nebraska
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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, 2025. 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 12, 2025, 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, 2025. 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, 2025, 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 29, 2025.

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.

BerganKDV, LLC.

Omaha, Nebraska
October 29, 2025

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

| Account | Description | Debit | Credit |
|---|--------------------------|-------------------|-------------------|
| General Fund | | | |
| 1) Entry to adjust cash at County Treasurer at August 31, 2025. | | | |
| | Local taxes | \$ 484,633 | \$ - |
| | Cash at County Treasurer | - | 484,633 |
| | Total | <u>\$ 484,633</u> | <u>\$ 484,633</u> |
| Bond Fund | | | |
| 2) Entry to adjust cash at County Treasurer at August 31, 2025. | | | |
| | Local taxes | \$ 35,080 | \$ - |
| | Cash at County Treasurer | - | 35,080 |
| | Total | <u>\$ 35,080</u> | <u>\$ 35,080</u> |

Technology Refresh 2026



Bellevue 1-1 History



2017-2018:
Bellevue went
1 – 1 as part of
the bond



2021-2022:
We refreshed
all devices using
ESSER funds
from Covid



June, 2026:
Current
computers will
be 5 years old



June, 2026:
Current iPads
will be 4.5
years old

Devices

Student iPads K-6

- Quantity: 4750
- Cost Per: \$437.95
- Total Cost: \$2,080,262

Student iPads 7-12

- Quantity: 4750
- Cost Per: \$502.95
- Total Cost: \$2,389,012

Staff iPads

- Quantity: 1000
- Cost Per: \$437.95
- Total Cost: \$437,950

Staff Mac Air

- Quantity: 1000
- Cost Per: \$1118.00
- Total Cost: \$1,118,000

Devices

Mosyle MDM

- Quantity: 1 Year
- Total Cost: 117,000

Apple TV (no remote)

- Quantity: 600
- Cost Per: 119.00
- Total Cost: \$71,400

Asset Tag and Provision

- Quantity: 11500
- Cost Per: 17.50
- Total Cost: \$201,250

Total Cost

\$6,414,874.00

Technology Refresh 2026 Investment

Costs (Years 1-4)

Total Cost

\$6,414,874.00

Amount to Lease

\$4,764,874.00

Investment Breakdown



Guaranteed Purchase price for selling - \$1,250,000



Activity Account - \$400,000

Lease Payments (Interest Free)



Payment 1
March 1, 2027
(26-27):
\$1,191,218.5



Payment 2
March 1, 2028
(27-28):
\$1,191,218.5



Payment 3
March 1, 2029
(28-29):
\$1,191,218.5



Payment 4
March 1, 2030
(29-30):
\$1,191,218.5

Question?



BPS Assessment and Accountability Update

December 2025



BELLEVUE PUBLIC SCHOOLS



CHAMPIONS[®]
— FOR —
CHILDREN

NSCAS Growth and NSCAS Alt. Assessment

Grades 3-8: English Language Arts and Math

Grades 5 and 8: Science.

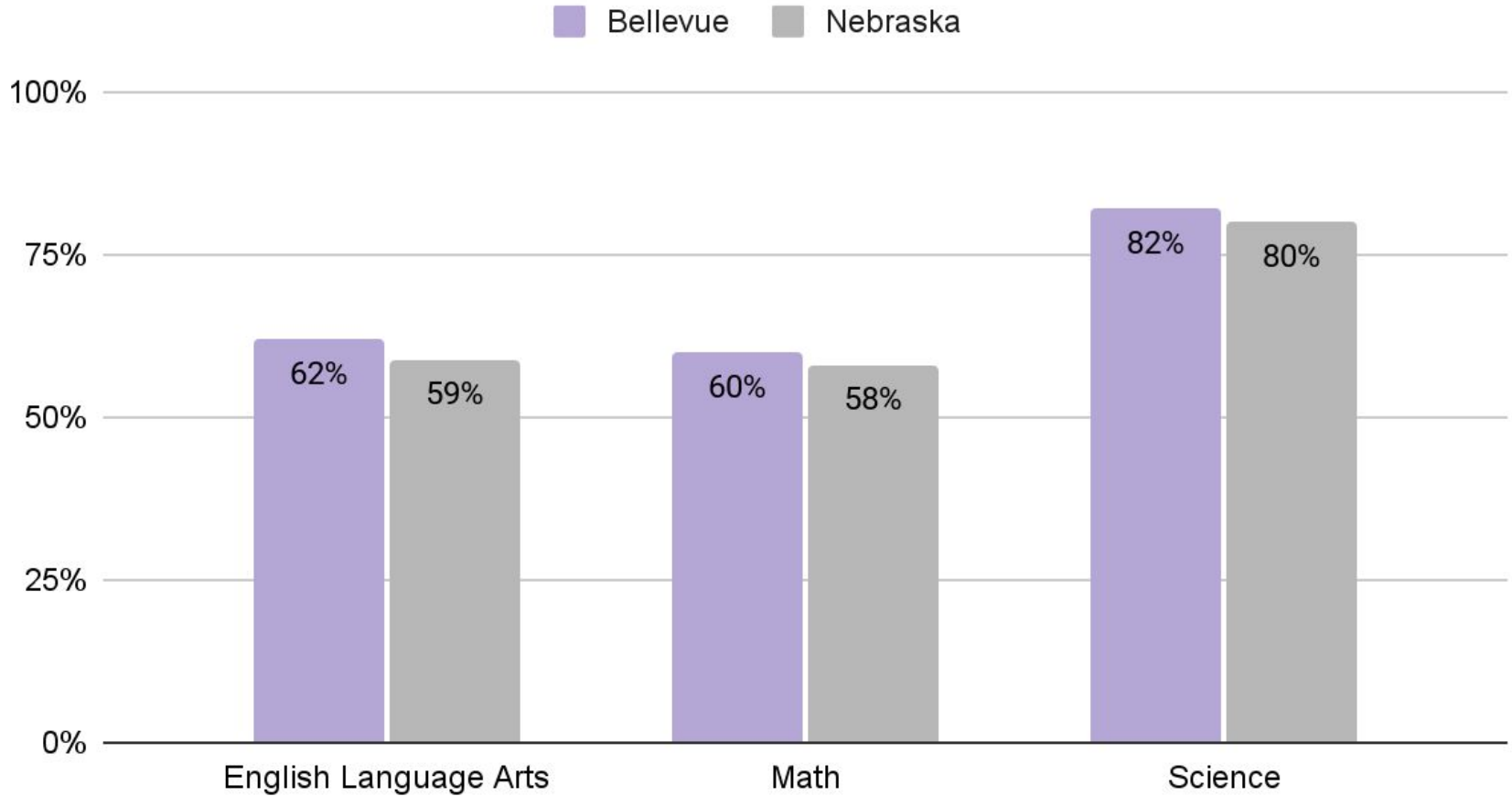
ACT as part of NSCAS

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



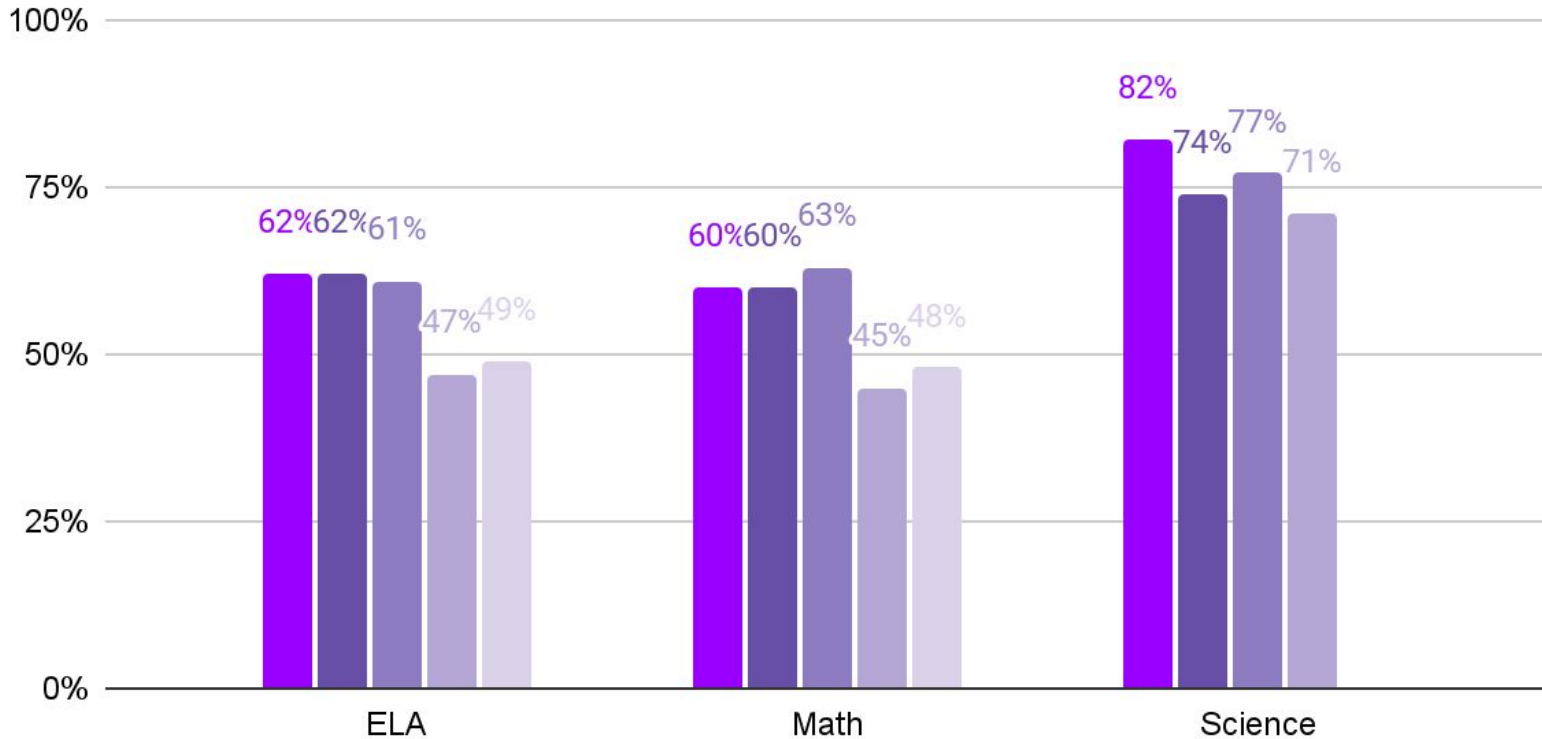
**2025 NSCAS Percent Proficient
Grades 3-8**

2025 NSCAS Growth/Alt. Assessment Percent Proficient



ELA, Math and Science Percent Proficient

2024-2025 2023-2024 2022-2023 2021-2022 2020-2021



NSCAS Changes for Spring 2026

ELA: Constructed Response Addition

- Field Tested in 2026 for grades 4, 7, 8
- Operational in 2027

Questions and Scoring

- 2 questions at each grade level
- 1-3 sentences for each question
- Rubric (complete, partial, none)

Alternate Assessment

- Vendor change to NWEA



2025 ACT Graduate Report

ACT Graduate Report

Graduate Report –2025 Graduates

- Student score from the last ACT before graduation
- Mix of state and national test scores

Nebraska Performance

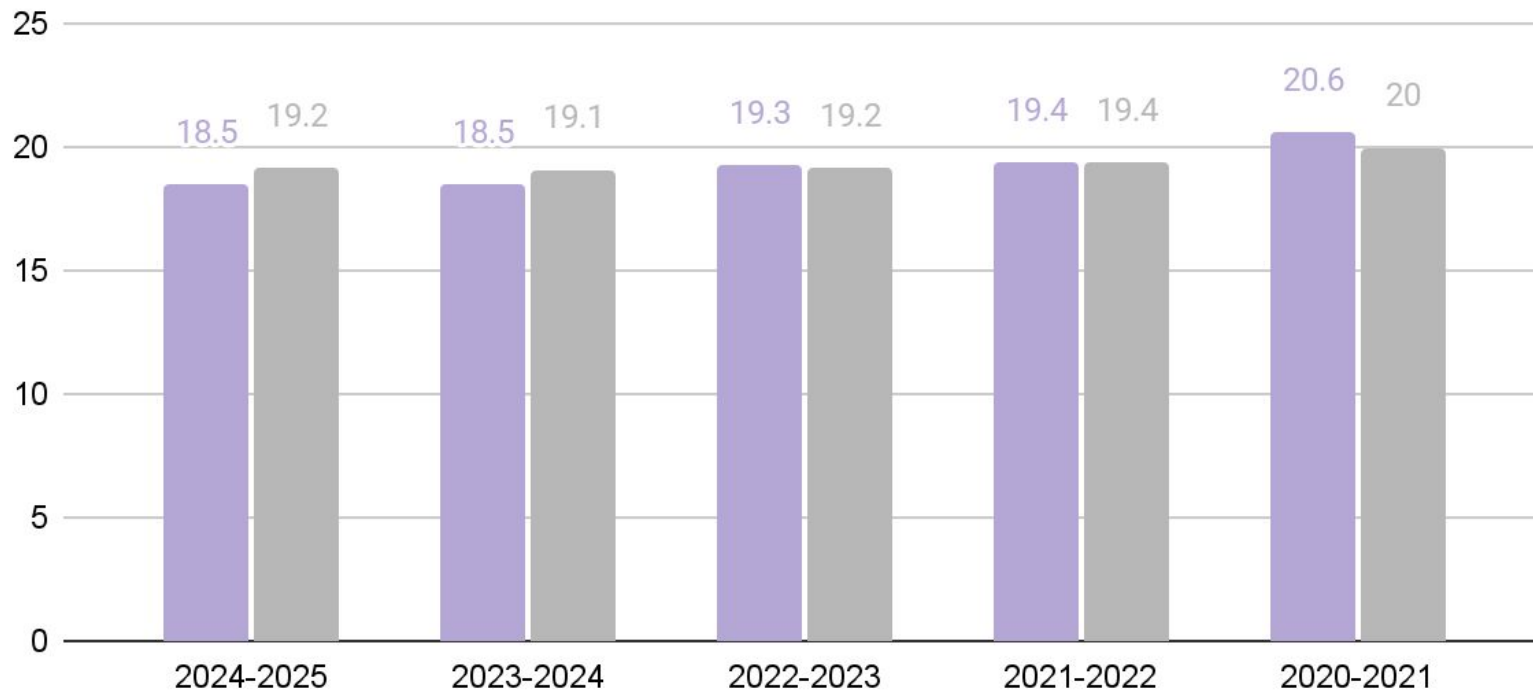
- Slight increase over recent years
- Highest average score of the 8 states that require ACT

Future Reports

- State ACT Scores
- Enhanced ACT Scores

BPS and NE Average ACT Composite (Graduate Reports)

■ Bellevue ■ Nebraska



Percent of Students Who Met College Readiness Benchmark—ACT Graduate Report 2025

| | English 18+ | Math 22+ | Reading 22+ | Science 23+ | Met all 4 tests |
|-----------------|------------------------|---------------------|------------------------|------------------------|----------------------------|
| BPS | 47% | 22% | 32% | 28% | 14% |
| Nebraska | 50% | 28% | 36% | 30% | 18% |
| National | 50% | 29% | 39% | 30% | 20% |

Changes to National ACT Testing

Required subtests for Saturday/national testing:

- English
- Math
- Reading
- Can opt to “add-on” science and/or writing
- Field questions are embedded

Composite Scores

- Average of English, Math, Reading
- Each equate to $\frac{1}{3}$ as opposed to $\frac{1}{4}$
- Unfavorable for BPS (science tends to be a strength)



2025 State ACT (NSCAS)

ACT State Testing

Required Subtests

- English
- Math
- Reading
- Science
- Writing

Scoring

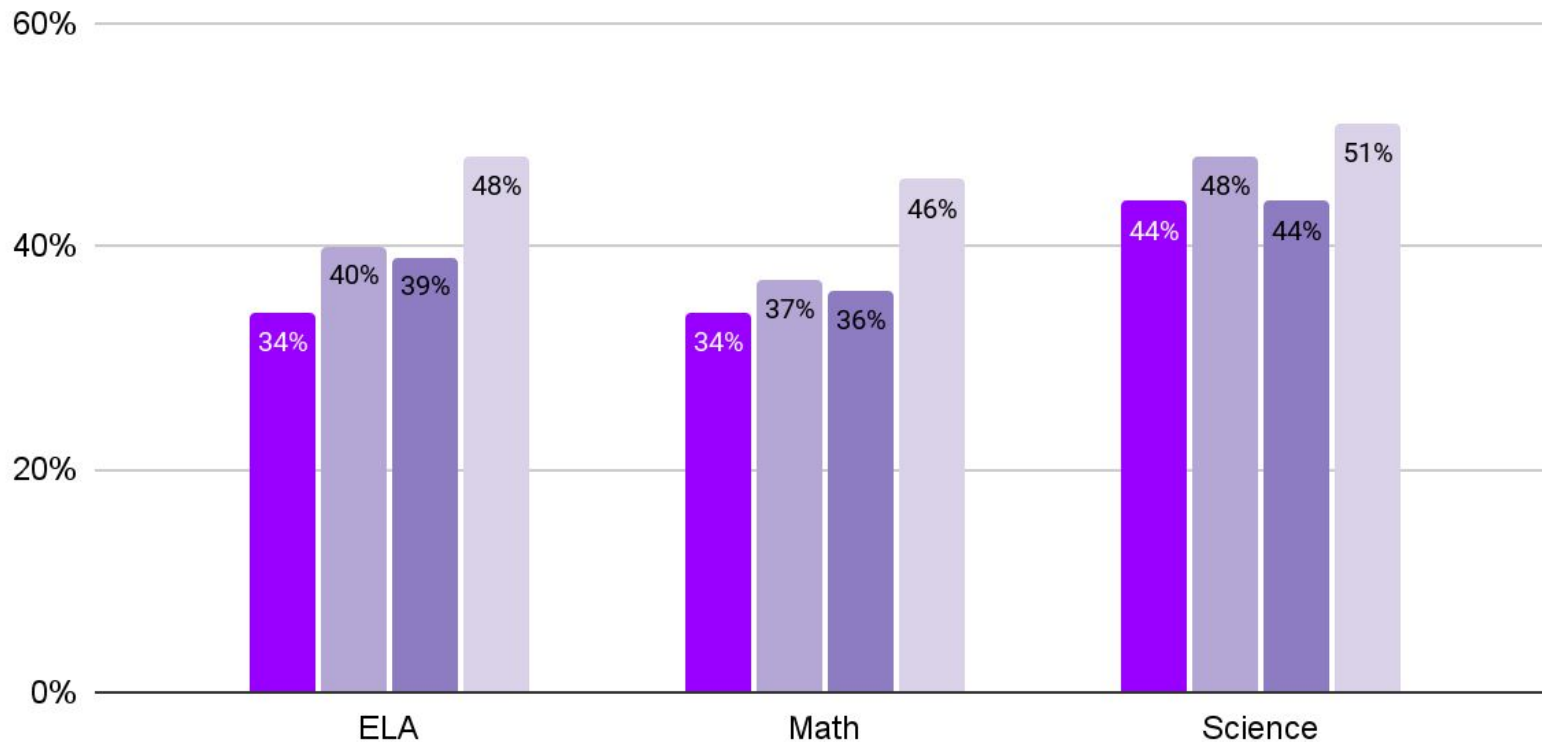
- ELA: formula for English, reading and writing
- State proficiency levels
- College and Career Readiness

Nebraska ACT Scoring

| | Developing | On-Track *Proficient | CCR Benchmark *Advanced |
|--|-------------------|---------------------------------|------------------------------------|
| ELA *formula for English, reading and writing | 1-17 | 18-19 | 20-36 |
| Math | 1-17 | 18-21 | 22-36 |
| Science | 1-18 | 19-22 | 23-36 |

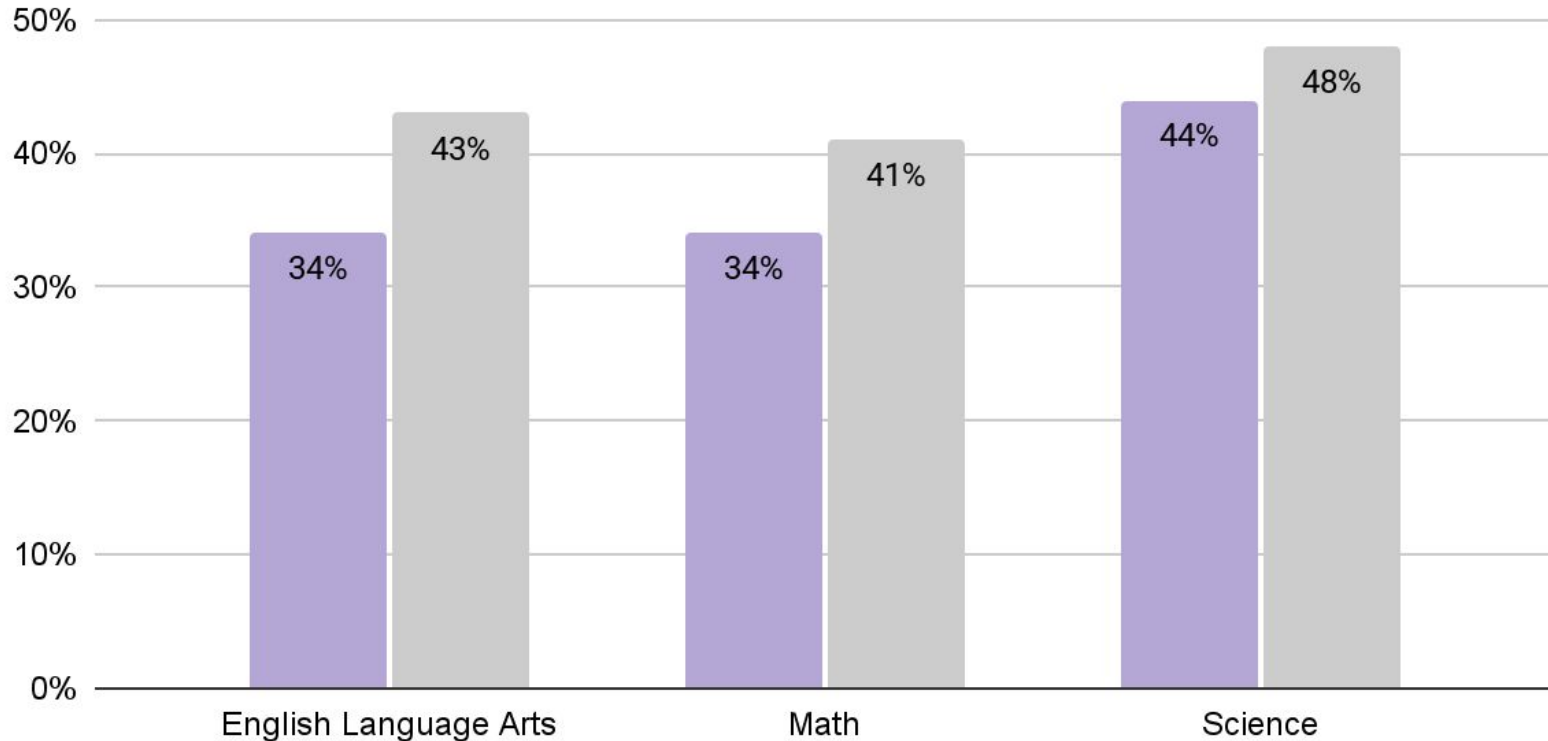
BPS Percent Meeting Expectations: Spring ACT

2024-2025 2023-2024 2022-2023 2021-2022



2025 Spring ACT Percent Proficient: BPS and Nebraska

Bellevue Nebraska

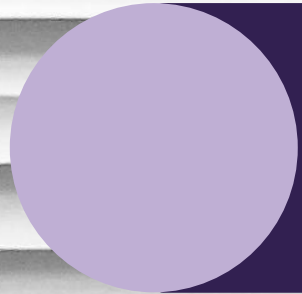


BPS Average Scores from State/NSCAS ACT

| | Number Scored | Composite | English | Math | Reading | Science | Writing | ELA |
|-------------|---------------|-----------|---------|------|---------|---------|---------|------|
| Spring 2025 | 683 | 17.5 | 16.1 | 17.5 | 17.8 | 18.1 | 5.4 | 15.8 |
| Spring 2024 | 694 | 18.2 | 17.4 | 17.9 | 18.7 | 18.5 | 5.7 | 16.9 |
| Spring 2023 | 659 | 18.3 | 17.2 | 18.1 | 18.7 | 18.7 | 5.9 | 17.0 |

What are East, West and ACE Doing to Improve?

- BEAST Rising Stars and T-Bird Flyers
- Practice ACT Opportunity for 9-11 graders
- Masteryprep
- Saturday Student Practice Sessions
- Individual Conversations with Students–(How does the ACT benefit me?)
- Bell Ringers using ACT content
- Test taking strategies in classes
- No Red Ink
- Communication with parents
- Intentional scheduling for test day
- Curriculum alignment
- Incentives for students
- Pick a Star–pairing teachers to students close to proficiency to motivate
- ACT Instructional Mastery–Science



2025 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
Classification--Participation Indicator (95%)

Transitions Tenet (high schools only)

- 4 year graduation
- 7 year graduation

Educational Opportunities Tenet

- Chronic Absenteeism
- Progress Towards English Language Proficiency

Student Achievement and Growth Tenet

- Growth
- Non-Proficiency
- Science

AQuESTT Classification for Bellevue Public Schools

| | BPS Classification | % Proficient (all NSCAS) | District Thresholds determined by NDE |
|-----------------------|---------------------------|-------------------------------------|--|
| 2024-2025 Year | Good | 58.22% | $\geq 45\% < 60\%$ Good $\geq 60\% < 70\%$ Great |
| 2023-2024 Year | Good | 58.53% | |
| 2022-2023 Year | Great | 58.63% | $> 35\% \leq 54\%$ Good $> 54\% \leq 70\%$ Great |

2025 School AQuESTT Classifications

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

Areas to Celebrate

Classification Increases:

- More schools in “Excellent”

Attendance:

- 15 schools exceeded attendance goals
 - The 5 other schools made gains

Subgroup performance:

- 2 schools closed achievement gaps

Areas for Growth

NSCAS Performance

- Status- 165 more students proficient
- Attention to sub-group performances
- Growth from one year to the next
- Attendance- single digit percentages

Progress Towards English Language Proficiency

- From one year to the next- On-track and Partial progress

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?

