

Board of Education Meeting Agenda  
Monday, January 6, 2020 6:30 PM  
Bellevue Public Schools Welcome Center  
2600 Arboretum Drive  
Bellevue, NE 68005

A. Routine Business

1. Call to Order  
Board President

2. Roll Call  
Board Secretary

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.

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.

1. \*Approval of Minutes  
Board Secretary

Administrative Recommendation: Approve the Minutes of the December 9, 2019, Board of Education meeting.

2. \*Treasurer's Report  
Susan Brooks

Administrative Recommendation: Acknowledge receipt of the Treasurer's Report for December, 2019.

3. \*Payment of Claims  
Jeff Rippe

Administrative Recommendation: Approve the payment of claims totaling \$1,544,344.55.

4. \*Release from Contract  
Sharra Smith

Administrative Recommendation: that (1) Sharon Kelly be released from her contract effective December 20, 2019, (2) Sheryl Homan be released from her contract effective May 22, 2020.

#### C. Action Items

1. Reorganization of Board  
Board President

- a. Selection of Temporary Chairman  
Board President

Request for nomination of Temporary Chairman is taken. Recommended action:  
Nominate (Jeff Rippe) as Temporary Chairman of the Board.

2. Election of Officers  
Jeff Rippe

- a. President  
Jeff Rippe

President Nominations for President of the Board will be taken.

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

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

- b. Vice President  
Board President  
Nominations for Vice President of the Board will be taken.

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

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

- c. Secretary  
Board President  
Nominations for Secretary of the Board will be taken.

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

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

- d. Treasurer  
Board President  
Nominations for Treasurer of the Board will be taken.

If no further nominees, I move that nominations be closed.

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

- e. Resolution naming authorized representative of the Board  
Board President  
Each year the board must authorize representatives to file the applications and reports for Impact Aid, Title XVIII of PL106-398, and any other Federal applications, reports, resolutions, contracts, real estate transactions, and agreements necessary to the operation of the school district as required on behalf of the Bellevue Public School District.

Administrative Recommendation: The administration recommends that the President and Vice President be the authorized representatives of the Board.

- f. Official Representative of the Board of Education  
Board President

Authorize the Superintendent of Schools or his designee to act as the Board of Education's official representative in all matters relating to local, state, and federal programs including applications, plans, reports, and verified information for Elementary and Secondary Education Act, vocational education, special education, adult education, grants, Educational Service Unit, and any other federal or state programs as required, and any contracts, real estate transactions, or agreements necessary to the operation of the school district and as authorized through Board policy.

Administrative Recommendation: The administration recommends that the Board authorize the Superintendent or his designee as the official representative of the Board of Education.

g. District Warrants (only needed if officers change)

Board President

In the event that the Board officers change, the Board must authorize the use of the previous officers' signatures for the month of January.

The recommendation is that all warrants of the District issued in the month of January of this year which bear the facsimile signatures of the officers authorized during the immediate preceding term of office by this Board to sign and validate warrants of the District are hereby ratified, confirmed and validated.

h. Foundation Board Members

Board President

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

The current members of the Foundation Board of Directors are Scott Eby and Frank Kumor.

i. Committee on American Civics

Board President

The law requires that the President of the Board of Education appoint three Board members to examine, inspect, and approve all textbooks used in the teaching of American History and Civil Government.

The current members of the Committee on American Civics are Sarah Centineo, Maureen McNamara, and Nina Wolford.

j. Student Discipline Committee  
Board President

The Bellevue Board of Education serves in a quasi-judicial role at various times including when a student discipline action by the administration is appealed. The President of the Board of Education shall appoint three members of the Board to the Student Discipline Committee to hear any student discipline appeals.

The current members of the Student Discipline Committee are Doug Cook, Scott Eby, and Frank Kumor.

k. MABE Board  
Board President

MABE is comprised of a school board representative from each of the metro area school districts. The group typically meets monthly to share information and best practices.

Maureen McNamara is the current Board representative.

The President of the Board of Education will appoint a member of the Bellevue Board as a representative on the MABE Board.

3. Hearing on Existing Parental Involvement in Educational Practices Policy  
Board President

Nebraska statutes require the Board of Education to annually review the Parental Involvement in Educational Practices Policy. The existing policy was adopted by the Board of Education in 1995 and is reviewed annually by the Board of Education.

Notice of the hearing was published in accordance with Nebraska statutes.

A copy of the existing policy and regulation, Parental Involvement in Educational Practices, is attached.

Public input will be received at this time.

4. Recognition of BEA  
Sharra Smith

Recognize the Bellevue Education Association as the exclusive and sole collective bargaining representatives for all teachers, nurses, psychologists, occupational therapists, and physical therapists employed by the District for the 2021-2022 school year.

Administrative Recommendation: The administration recommends approving the

BEA as the exclusive collective bargaining representative for non-supervisory certificated staff.

5. Audit Report

Susan Brooks

Each year, all Nebraska public school districts are required to have an external audit completed and presented to the Board for approval. Tonight the 2018-2019 fiscal year Audit Report will be presented by the District's external auditors, Bergan KDV.

Jodi Rinne, 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 2018-2019 fiscal year as presented by the District's external auditors, Bergan KDV.

6. Bond Project Update

Jeff Rippe

The Board will receive an update on bond projects.

a. Two Springs, Wake Robin, and Leonard Lawrence Life Safety/HVAC

Ralph Gladbach

The administration will ask the Board to approve GP Architecture to prepare the RFP and solicit bids for the life safety/HVAC upgrades at Two Springs, Wake Robin and Leonard Lawrence.

b. Career and Technical Education Building

Ralph Gladbach

The administration will ask the Board to approve GP Architecture to prepare the RFP and solicit bids for the renovation to the automotive area at the Career and Technical Education building.

D. Commendations

1. \*11th Annual Lee's Summit West High School Invitational Drill Meet

Bellevue East and Bellevue West AFJROTC Drill Teams competed at the 11th Annual Lee's Summit West High School Invitational Drill Meet on Saturday, December 7, 2019.

Bellevue East Results:

Individual Drill Down: 1st place (Cadet Santino Benedicto)  
Unarmed exhibition: 2nd place  
Armed exhibition: 3rd place

Bellevue West Results:

Overall: 2nd Place

Unarmed Regulation: 1st Place (commanded by Damien Mealey)

Unarmed Exhibition: 3rd Place (commanded by Lindsey Steen)

Armed Exhibition: 2nd Place (commanded by Russell Turnley)

Color Guard: 1st Place (Commanded by Mary Mealey)

Solo Armed Exhibition: 2nd Place - Damien Mealey; 3rd Place - Brandon Earl

2. \*VEI San Diego Trade Show

Bellevue East Virtual Enterprise International (VEI) took 1st in booth design and sales pitch at the San Diego trade show. They competed against more than 40 schools, all from California.

E. Information Items

1. Strategic Plan Update

Robert Moore

Tonight, the administration will give the Board an update of Priority #1 Instructional and Curricular Innovation of the Strategic Plan.

F. Public Comment Period

Public Comment pertaining to items not otherwise on the Agenda must be submitted to the Secretary of the Board five days prior to the Board meeting. There were no items submitted for Public Comment for this meeting.

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

Board President

BPS Foundation - Scott Eby and Frank Kumor

MABE - Maureen McNamara

Other Meetings Attended

H. Future Business

Board President

January 16, Bond Oversight Committee Meeting, Lied Activity Center, 6:00 p.m.

January 24, Bellevue West AFJROTC Military Ball

February 3, Board of Education Meeting, Welcome Center, 6:30 p.m.

I. Executive Session

Board President

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

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

**Official Minutes**  
**December 9, 2019**

The Board of Education at Bellevue, Nebraska, met in open and public session at 6:30 p.m. on Monday, December 9, 2019, at Bellevue Public Schools Welcome Center 2600 Arboretum Drive Bellevue, NE 68005.

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

**A. Routine Business**

**A.1. Call to Order**

**A.2. Roll Call**

Attendance Taken at 6:30 p.m.

**Present Board Members:**

Sarah Centineo:	Present
Doug Cook:	Present
Scott Eby:	Present
Frank Kumor:	Present
Maureen McNamara:	Present
Nina Wolford:	Present

**Also in Attendance:**

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

**A.3. Open Meetings Law**

President Sarah Centineo noted a copy of the Open Meetings Act is posted on the wall of the Board Room.

**A.4. Pledge of Allegiance**

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

**B. Special Recognition**

**B.1. Bellevue West Football Team**

The Bellevue West Football team was recognized for being 2019 State Champions. Each player will be presented a certificate on behalf of the Bellevue Public School District at a separate event held at Bellevue West.

**C. Consent Agenda**

**Motion Passed:** Approved by consent items in section C of the Agenda identified with an asterisk. Passed with a motion by Maureen McNamara and a second by Frank Kumor.

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

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

Approved the Minutes of the November 4, 2019, Board of Education meeting.

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

Acknowledged receipt of the Treasurer's Report for November, 2019.

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

Approved the payment of claims totaling \$5,033,790.62.

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

(1) Vicki Swingle was released from her contract effective May 21, 2020 and that (2) Sheri Fillipi be released from her contract effective June 30, 2020.

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

(1) Heather Norton, (2) Bethany Rowlee and (3) Zachary Voss were elected to the certified staff for the 2019-20 school year effective January 6, 2020 subject to their release from any contractual agreements with other school districts.

**D. Action Items**

**D.1. Bond Project Update**

**D.1.a. Bond Oversight Committee**

John Carozza spoke on behalf of the Bond Oversight Committee to give an overview of the November 21<sup>st</sup> Oversight Committee meeting that was held at the Career and Technical Education building. Mr. Carozza gave a brief update on the bond expenditures, bond premiums, and OPPD rebates. Mr. Gladbach gave an update to the Board on the process for the additional rebates for the VRF systems that have been installed and completed at the buildings. Also, Mr. Gladbach continues to work with the web designer to update the BPS Bond website. The Committee feels the transparency of the website has been beneficial to the public with the updates that are provided. Sarah Centineo requested that Mr. Gladbach provide information to the Board with the number of people who are viewing the website. Greg Boettger, Director of Facilities and Technology provided a tour to Committee members of the Career and Technical Education building, along with an update on the education programs that are planned for the facility. The Committee concurred all projects that will be presented to the Board were discussed and are within the scope of the bond. Minutes from the November Bond Oversight Committee meeting can be located on the BPS Bond website. The next Committee meeting

will be December 19<sup>th</sup> at the Lied Activity Center.

**D.1.b. Bellevue West Partial Roof Replacement**

At the November 4<sup>th</sup> Board meeting GP Architecture was given approval to create the RFP and solicit bids for the partial roof replacement at Bellevue West. Tonight Mr. Gladbach shared there were nine bids received for the project with 10 Men Roofing Company being the lowest bid at \$745,000. There is a large amount of the roof that needs to be replaced at Bellevue West. The project will begin prior to the end of the school year and continue over the summer of 2020.

**Motion Passed:** I move to approve the bid from 10 Men Roofing Company for the partial roof replacement at Bellevue West. Passed with a motion by Frank Kumor and a second by Maureen McNamara.

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

**D.1.c. Bellevue East Water Heaters**

Greg Boettger, Director of Facilities and Technology explained the boilers that supply the hot water to Bellevue East continue to have issues. The district would like to remove the old boiler system and install five new water heaters. Mr. Boettger received two bids for the project with Ray Martin Company being the lowest bid at \$182,777. Tonight the Board was asked to approve the bid from Ray Martin Company.

**Motion Passed:** I move to approve the bid from Ray Martin Company for the replacement of the water heaters at Bellevue East. Passed with a motion by Nina Wolford and a second by Frank Kumor.

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

**D.1.d. Fairview and Two Springs Chiller**

At the November 4<sup>th</sup> Board meeting it was approved for GP Architecture to purchase a new chiller for Fairview and Two Springs. Mr. Gladbach received four bids for the installation of the chillers. Tonight the Board was asked to approve the bid from Mechanical Systems, Inc. in the amount of \$295,000 for the installation of the chillers.

**Motion Passed:** I move to approve the bid from Mechanical Systems, Inc. for the installation of the chiller at Fairview and Two Springs. Passed with a motion by Maureen McNamara and a second by Scott Eby.

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

**D.1.e. Logan Fontenelle Projects**

Mr. Gladbach asked the Board for approval to create the RFP and solicit bids for the upgrade of the HVAC and fire/sprinkler system at Logan Fontenelle. Work on the project is scheduled for the summer of 2020.

**Motion Passed:** I move to approve GP Architecture to create the RFP and solicit bids for the HVAC and fire/sprinkler system at Logan Fontenelle. Passed with a motion by Scott Eby and a second by Nina Wolford.

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

**D.1.f. Bellevue East Auditorium Roof**

The small roof area over the entrance to the Bellevue East Auditorium continues to have issues and is leaking into the building causing damage to the foyer. Mr. Boettger asked the Board to approve the bid from Mejia Roofing in the amount of \$13,500 to replace the roof over the auditorium entrance.

**Motion Passed:** I move to approve the bid from Mejia Roofing for the roof replacement for the Bellevue East Auditorium entrance. Passed with a motion by Frank Kumor and a second by Maureen McNamara.

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

**D.1.g. Safety and Security**

It has been identified in eight of the buildings that additional access control, safety/security camera's and intercoms for Kids' Time are needed in areas that were not identified in the initial installation. Tonight Mr. Boettger asked the Board to approve the bid from Prime Communications in the amount of \$26,139.95 to make these additions to Bellevue, Birchcrest, Bertha Barber, LeMay, Leonard Lawrence, Two Springs, Twin Ridge, and Food Service. These additions do not cover the vestibules areas that will be added.

**Motion Passed:** I move to approve the bid from Prime Communications for additional access control, safety/security cameras, and intercoms for Kids' Time at Bellevue, Birchcrest, Bertha Barber, LeMay, Leonard Lawrence, Two Springs, Twin Ridge, and Food Service. Passed with a motion by Frank Kumor and a second by Maureen McNamara.

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

**D.1.h. Career and Technical Building**

Mr. Boettger gave an explanation to the Board when the carpet was removed from the Career and Technical Education building asbestos tiles and glue were discovered under a large portion of the flooring. Before any construction can begin on the remodel of the building the asbestos must be removed. The Board held a discussion on what was included in the inspection that was completed prior to the purchase and if asbestos was of any concern at the time of purchase. Mr. Boettger solicited three different companies for bids for the abatement of the asbestos. Tonight the Board was asked to approve the bid from New Horizon in the amount of \$30,500 for the asbestos abatement at the Career and Technical Education building.

**Motion Passed:** I move to approve the bid from New Horizon for the asbestos abatement at the Career and Technical Education building. Passed with a motion by Nina Wolford and a second by Maureen McNamara.

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

**D.1.i. Buses and White Fleet Purchase**

At the October, 2019 Board meeting it was approved for the district to solicit bids to purchase new buses and white fleet vehicles. Rich Casey, Director of Transportation presented the bid to the Board for two new 72 passenger propane buses from Bluebird in the amount of \$190,408. Also, presented were the the bids from Baxter Dodge, Edwards Dodge, McMullen Ford, and Woodhouse Ford for a total of \$218,347 for six white fleet vehicles.

**Motion Passed:** I move to approve the bid from Bluebird for 2 propane buses and bids from Baxter Dodge, Edwards Dodge, McMullen Ford, and Woodhouse Ford for a total of 6 white fleet vehicles. Passed with a motion by Scott Eby and a second by Nina Wolford.

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

Frank Kumor: Yea  
Maureen McNamara: Yea  
Nina Wolford: Yea

**E. Commendations**

**F. Information Items**

**F.1. Bellevue Public Schools Foundation Update**

Jon Costello, Executive Director of the BPS Foundation attended the meeting to give an update on the progress of the Foundation. Mr. Costello shared over the last 15 months the BPS Foundation has given approximately \$350,000 in classroom grants, community support, staff support, student support, and playground equipment. The Foundation is partnering with Twin Ridge to install new playground equipment in the fall of 2020. Mr. Costello also shared the Foundation is adding an Alumni Relations/Marketing position to the staff, along with creating an endowment fund. The Foundation continues to work on a 3-5 year Strategic Plan.

**F.2. Project STEM Update**

Jeremy Weber, MTSS Coordinator gave an update on the Project STEM grant that was received from the Department of Defense of Education Activity in the amount of \$1.25 million in October, 2018. The three main focuses of the grant are STEM Teacher Leader Corps training that is supported by Discovery Education, Edmentum Exact Path a K-12 math intervention program, and Coding and Robotic. Mr. Weber gave a demonstration of the Merge Cube which is just one of the robotics tools used by the students.

**F.3. Superintendent Evaluation Process**

Sarah Centineo asked the Board members for feedback on using a new process provided by the NASB to conduct Dr. Rippe's annual evaluation, which would reflect the Strategic Plan. Ms. Centineo will provide additional information and cost to the Board, which will then be presented at the January Board meeting.

**G. Public Comment Period**

None

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

BPS Foundation – Scott Eby reported on the BPS Foundation Gala that took place in November, along with the Classroom Grants that were given out in November. Frank Kumor shared the Foundation Board will be volunteering at the Mobile Food Pantry at Mission in lieu of their December meeting.

MABE – Maureen McNamara reported discussions were held on how districts are using transparency with bond projects.

NASB Annual State Education Conference – Dr. Rippe shared many of the Board members attended sessions at the NASB Annual State Education Conference that was held at the CHI Health Center in Omaha.

**I. Future Business**

December 14, Bellevue East/West Basketball Game, Bellevue West, 5:30/7:15 p.m.

December 19, Bond Oversight Committee Meeting, Lied Activity Center, 6:00 p.m.

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

**J. Executive Session**

**Motion Passed:** I move to adjourn to Executive Session to consider matters relating to strategy sessions with respect to collective bargaining which are necessary to be considered in closed session for the protection of the public interest and for the needless injury to the reputation of an individual. Passed with a motion at 7:35 p.m. by Maureen McNamara and a second by Scott Eby.

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

**Motion Passed:** Reconvene in Open Session at 8:15 p.m. Passed with a motion by Frank Kumor and a second by Scott Eby.

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

**Motion Passed:** Adjourn the December 9, 2019 Board of Education meeting passed at 8:16 p.m. Passed with a motion by Nina Wolford and a second by Maureen McNamara.

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

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Secretary

**Bellevue Public Schools General Obligation Bonds  
Summary as of 12/31/2019**

<b>Bonds Approved by Voters</b>	<u><u>76,000,000.00</u></u>
<b>Bonds Sold</b>	58,915,000.00
Premium Received on Sale of Bonds	<u>7,278,739.70</u>
<b>Gross Proceeds</b>	66,193,739.70
Other Activity:	
Underwriter's Discount (netted against proceeds)	(545,890.00)
Costs of Issuance (expense)	(170,022.50)
Interest Income received	-
<b>Net Funds Received To Date</b>	<u><u>65,477,827.20</u></u>
<b>Bonds Remaining to be Sold</b>	<u><u>17,085,000.00</u></u>
<b>FY19 Activity:</b>	
<b>Beginning Cash Balance as of December 1, 2019</b>	19,927,423.94
Income through December 31, 2019	1,150.89
Expenditures through December 31, 2019	<u>(3,659,715.63)</u>
<b>Ending cash balance on December 31, 2019</b>	<u><u>16,268,859.20</u></u>

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

**December, 2019**

**BELLEVUE PUBLIC SCHOOLS  
Bellevue, Nebraska**

**BELLEVUE PUBLIC SCHOOLS**  
**Financial Summary**  
**December 2019**

Accounts	Book Balance 11-30-19	Receipts	Expenditures	Book Balance 12-30-19	Funds Invested 12-30-19	Adjusted Balance 12-30-19
General Fund*	10,095,632.55	7,202,793.12	9,005,068.05	8,293,357.62	2,122,502.53	6,170,855.09
District Revolving Account*	76,238.52	28,014.72	18,336.61	85,916.63	-	85,916.63
Special Building Fund*	5,704,627.85	30,000.00	119,087.56	5,615,540.29	5,104,837.20	510,703.09
Social Security & Retirement Fund*	6,066.34	655.29	1,970.86	4,750.77	-	4,750.77
Bond Debt Fund *	282,600.30	2,505,626.25	2,727,835.00	60,391.55	-	60,391.55
Bond Projects ICS Fund**	19,927,423.94	1,150.89	3,659,715.63	16,268,859.20	16,268,859.20	0.00
School Lunch Fund*	409,840.44	376,457.15	478,730.17	307,567.42	105,629.50	201,937.92
Severance Leave*	3,132.64			3,132.64	1,953.19	1,179.45
Severance Service*	770,389.98			770,389.98	769,145.04	1,244.94
General Severance*	1,123,506.53		47,333.70	1,076,172.83	1,044,365.19	31,807.64
Student Fees Fund*	26,290.43			26,290.43	-	26,290.43
Lewis & Clark Activity Fund*	47,599.31	4,826.65	2,653.21	49,772.75	-	49,772.75
Logan Activity Fund****	24,764.74	2,729.38	2,095.04	25,399.08	-	25,399.08
Mission Activity Fund*	21,784.29	1,500.00	5,718.97	17,565.32	-	17,565.32
Bellevue East Activity Fund*	296,259.22	59,425.29	38,890.17	316,794.34	-	316,794.34
Bellevue West Activity Fund*	356,297.99	52,111.01	58,698.31	349,710.69	-	349,710.69
District Activity Fund****	621,781.23	32,105.43	18,716.68	635,169.98	106,750.84	528,419.14
<b>Totals</b>	<b>39,795,614.51</b>	<b>10,297,395.18</b>	<b>16,184,849.96</b>	<b>33,908,159.73</b>	<b>25,524,042.69</b>	<b>8,384,117.04</b>

FOOTNOTES: \* = Great Western Bank \*\* = American National Bank \*\*\* = American National Bank  
NOTE: Funds are invested assuming some checks will not be submitted to the bank for payment immediately. As a result, the "adjusted book balance" listed above may reflect a negative adjusted book balance.

December, 2019

Percent of Year

33.0%

## RECEIPTS

ACCOUNT	ANTICIPATED	Y-T-D RECEIVED 2019-20	Y-T-D RECEIVED 2018-19	Year To Date % Received 2019-20
Cash Reserve	\$ 306,610	\$ -	\$ -	0.00%
Taxes	\$ 33,756,275	\$ 944,662.28	\$ 965,904.89	2.80%
Public Power Sales Tax	\$ 1,140,000	\$ -	\$ -	0.00%
Motor Vehicle Tax	\$ 3,305,000	\$ 1,139,162.28	\$ 1,094,432.89	34.47%
Interest	\$ 65,000	\$ 8,845.92	\$ 17,146.83	13.61%
Other Local Receipts	\$ 500,000	\$ 43,404.14	\$ 318,354.10	8.68%
County Fines & Licenses	\$ 240,000	\$ 851.00	\$ 1,925.00	0.35%
State Aid	\$ 52,618,448	\$ 21,047,380.00	\$ 20,357,172.00	40.00%
Special Ed. Programs	\$ 7,003,217	\$ 953,575.00	\$ 820,321.00	13.62%
Special Ed. Transportation	\$ 611,000	\$ -	\$ -	0.00%
High Ability Learners	\$ 60,000	\$ 61,521.00	\$ 57,414.00	102.54%
ProRata Motor Vehicle	\$ 75,000	\$ 10,102.73	\$ 9,660.47	13.47%
State Apportionment	\$ 995,000	\$ -	\$ -	0.00%
PEAK Grant	\$ 73,508	\$ -	\$ -	0.00%
Other State Receipts	\$ 40,000	\$ 11,893.76	\$ 6,532.09	29.73%
Title I	\$ 1,250,000	\$ 538,292.00	\$ 19,816.00	44.86%
Title IIA	\$ 225,000	\$ 94,580.00	\$ -	42.04%
Title III	\$ 37,000	\$ 16,769.00	\$ 13,419.00	7.45%
IDEA	\$ 1,810,722	\$ 830,245.00	\$ -	101.71%
SPED Region 20 Grant	\$ 15,000	\$ 15,257.00	\$ 12,956.00	0.84%
MIPS	\$ 150,000	\$ 56,227.49	\$ 15,659.46	37.48%
Med Admin NASB	\$ 150,000	\$ 58,611.69	\$ -	39.07%
Impact Aid	\$ 3,000,000	\$ 105,005.02	\$ 2,375,812.97	3.50%
Federal Vocational Ed	\$ 90,000	\$ 99,720.00	\$ 48,085.00	110.80%
Migrant Grant (OPS)	\$ 25,000	\$ -	\$ 28,977.71	0.00%
Other Federal Source	\$ 590,793	\$ 123,415.39	\$ 6,992.07	20.89%
ROTC	\$ 145,000	\$ 52,177.82	\$ 45,156.61	35.98%
Services Coordination	\$ 390,000	\$ 110,482.96	\$ 138,170.02	28.33%
Loans	\$ 5,000,000	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 113,667,573</b>	<b>\$ 26,322,181.48</b>	<b>\$ 26,353,908.11</b>	<b>23.16%</b>

## DISBURSEMENTS

CATEGORY	BUDGET	CURRENT DISBURSED 2019-20	PRIOR YEAR DISBURSED 2018-19	Year To Date % Disbursed 2019-20
Instructional Services	\$ 55,231,053	\$ 18,830,034.77	\$ 17,770,398.22	34.09%
<b>Support Services</b>				
Special Education	\$ 18,030,915	\$ 6,760,835.18	\$ 6,178,174.49	37.50%
Pupil Services	\$ 5,011,802	\$ 1,789,666.09	\$ 1,681,435.31	35.71%
Staff Services	\$ 6,093,137	\$ 2,054,931.25	\$ 1,751,445.54	33.73%
General Administration	\$ 1,736,435	\$ 547,090.48	\$ 518,708.28	31.51%
School Administration	\$ 5,455,284	\$ 1,851,324.23	\$ 1,778,319.09	33.94%
Business	\$ 1,006,831	\$ 303,715.77	\$ 311,558.10	30.17%
Operation of Plant	\$ 8,187,314	\$ 2,741,898.77	\$ 2,647,366.90	33.49%
Maintenance of Plant	\$ 2,524,930	\$ 1,506,186.10	\$ 1,328,235.79	59.65%
Pupil Transportation	\$ 4,470,364	\$ 1,639,726.93	\$ 1,637,343.01	36.68%
Debt Services	\$ 5,000,000	\$ 1,000.00	\$ -	0.02%
Summer School	\$ 919,508	\$ 1,569.13	\$ -	0.16%
<b>TOTAL</b>	<b>\$ 113,667,573</b>	<b>\$ 38,027,978.70</b>	<b>\$ 35,602,984.73</b>	<b>33.46%</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$ -</b>	<b>\$ (11,705,797.22)</b>	<b>\$ (9,249,076.62)</b>	<b>-10.30%</b>

## State of Nebraska Disbursement Categories

### Instructional Services

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

### Special Education

Contracted Services  
Diagnostic Services  
Homebased Services  
IDEA Programs  
Region 20 Grant  
School Age Special Education  
SCIP Grant  
SPED Health Services  
SPED Preschool

### Pupil Services

Attendance Services  
Extra Curricular Programs  
Guidance  
Health Services  
Safety

### Staff Services

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

### General Administration

Board of Education  
Communications  
Executive Administration  
Personnel

### School Administration

Building Secretaries  
Principals

### Business

District Vehicle Maintenance  
Fiscal Affairs

### Operation of the Plant

Custodial Services  
Trash Collection  
Utilities

### Maintenance of the Plant

General Liability Insurance  
Maintenance and Repairs  
Site Maintenance (Grounds)

### Transportation

Learning Community Transportation  
Regular School Age Transportation  
SPED Below Age Five Transportation  
SPED School Age Transportation

### Debt Service

Loan Principal and Interest

**Bellevue Public Schools Building Fund**  
Dec-19

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
BUILDING FUND	\$ 5,963,598.11	\$ 11,506.41	\$ (270,476.67)	\$ 5,704,627.85
BANK BALANCE	\$ 5,704,627.85			
PLUS O/S DEPOSITS	\$ -			
LESS O/S CHECKS	\$ -			
TOTAL CASH	\$ 5,704,627.85			

**Bellevue Public Schools Bond Fund**  
Dec-19

<u>FUND NAME</u>	<u>BALANCE NOV</u>	<u>RECEIPTS DEC</u>	<u>DISBURSEMENTS DEC</u>	<u>BALANCE DEC</u>
BOND FUND (Debt)	\$ 282,600.30	\$ 2,505,626.25	\$ (2,727,835.00)	\$ 60,391.55
BOND PROJECT FUND	\$ 19,927,423.94	\$ 1,150.89	\$ (3,659,715.63)	\$ 16,268,859.20

**Lunch Program Income Statement**  
Dec-19

Revenues:	
Lunch Program	\$ 141,071.31
State & Federal Funding	\$ 199,643.32
Catering	\$ 18,918.42
Vending	\$ 5,255.96
Total Revenues	\$ 364,889.01
Expenses:	
Salaries	\$ 266,464.60
Supplies	\$ 201,034.21
Repairs	\$ 9,627.36
Miscellaneous	\$ 1,554.00
Total Expenses	\$ 478,680.17
Net Income (Loss)	\$ (113,791.16)

<u>FUND NAME</u>	<u>BALANCE 9/1/19</u>	<u>RECEIPTS YTD</u>	<u>DISBURSEMENTS YTD</u>	<u>BALANCE 12/31/19</u>
Lunch Fund	\$ 408,907.43	\$ 1,773,192.59	\$ (1,874,532.60)	\$ 307,567.42

**Bellevue Public Schools Employee Benefit Fund**

Dec-19

FUND NAME	BALANCE NOV	RECEIPTS DEC	DISBURSEMENTS DEC	BALANCE DEC
Social Security & Retirement	\$ 6,066.34	\$ 655.29	\$ (1,970.86)	\$ 4,750.77
Severance Leave	\$ 3,132.64	\$ -	\$ -	\$ 3,132.64
Severance Service	\$ 770,389.98	\$ -	\$ -	\$ 770,389.98
General Severance	\$ 1,123,506.53	\$ -	\$ (47,333.70)	\$ 1,076,172.83
<b>TOTAL</b>	<b>\$ 1,903,095.49</b>	<b>\$ 655.29</b>	<b>\$ (49,304.56)</b>	<b>\$ 1,854,446.22</b>

**Bellevue Public Schools Student Fees Fund**

Dec-19

FUND NAME	BEGINNING NOV	RECEIPTS DEC	DISBURSEMENTS DEC	ENDING DEC
BELLEVUE EAST HS	\$ 241.43	\$ -	\$ -	\$ 241.43
BELLEVUE WEST HS	\$ 26,049.00	\$ -	\$ -	\$ 26,049.00
<b>TOTAL</b>	<b>\$ 26,290.43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,290.43</b>

## LEWIS &amp; CLARK MIDDLE SCHOOL

## General Ledger Report

## Financial Report

## LEWIS &amp; CLARK ACTIVITY

## Activity Accounts

From Date:	12/1/2019
To Date:	12/30/2019

From Acct:	100
To Acct:	470

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$188.85	\$97.25	\$0.00	\$0.00	\$286.10	\$0.00	\$286.10
110	STAFF AFFAIRS	\$547.52	\$0.00	\$(60.42)	\$0.00	\$487.10	\$0.00	\$487.10
120	FINES	\$1,543.02	\$22.88	\$0.00	\$0.00	\$1,565.90	\$0.00	\$1,565.90
130	FACILITY USE FEES	\$10,637.63	\$1,405.00	\$(396.45)	\$0.00	\$11,646.18	\$0.00	\$11,646.18
140	INTEREST	\$73.49	\$0.00	\$0.00	\$0.00	\$73.49	\$0.00	\$73.49
150	ACTIVITY CARDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
160	MEDIA CENTER	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
170	SCOUT BREW	\$513.24	\$0.00	\$(24.37)	\$0.00	\$488.87	\$0.00	\$488.87
180	ROBOTICS	\$409.28	\$0.00	\$0.00	\$0.00	\$409.28	\$0.00	\$409.28
190	DISCOVERY SHOW CHOIR	\$(504.45)	\$0.00	\$0.00	\$0.00	\$(504.45)	\$0.00	\$(504.45)
200	H.A.L.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	BPS FOUNDATION GRANTS	\$464.31	\$0.00	\$0.00	\$0.00	\$464.31	\$0.00	\$464.31
220	GRANTS	\$3,486.76	\$0.00	\$(262.10)	\$0.00	\$3,224.66	\$0.00	\$3,224.66
230	NATIONAL HISTORY DAY	\$16.30	\$0.00	\$0.00	\$0.00	\$16.30	\$0.00	\$16.30
240	BPS VOCAL MUSIC	\$146.41	\$0.00	\$0.00	\$0.00	\$146.41	\$0.00	\$146.41
250	BPS BANDS	\$1,551.43	\$0.00	\$0.00	\$0.00	\$1,551.43	\$0.00	\$1,551.43
260	ACADEMIC TEAMS	\$452.12	\$174.00	\$(228.64)	\$0.00	\$397.48	\$0.00	\$397.48
270	ATHLETIC TEAMS	\$16.44	\$0.00	\$0.00	\$0.00	\$16.44	\$0.00	\$16.44
350	GSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
360	SPIRIT CLUB	\$98.56	\$0.00	\$0.00	\$0.00	\$98.56	\$0.00	\$98.56
380	ATHLETICS	\$8,611.84	\$1,529.60	\$(35.00)	\$0.00	\$10,106.44	\$0.00	\$10,106.44
400	TEAMMATES	\$279.20	\$0.00	\$0.00	\$0.00	\$279.20	\$0.00	\$279.20
402	NATIONAL JR HONOR SOCIETY	\$5,136.62	\$0.00	\$(547.61)	\$0.00	\$4,589.01	\$0.00	\$4,589.01
404	STUDENT COUNCIL	\$2,427.97	\$70.00	\$(122.10)	\$0.00	\$2,375.87	\$0.00	\$2,375.87
406	CHESS CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	ART CLUB	\$68.09	\$0.00	\$0.00	\$0.00	\$68.09	\$0.00	\$68.09
410	SERVICE CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
412	DRUG FREE CLUB	\$45.20	\$0.00	\$0.00	\$0.00	\$45.20	\$0.00	\$45.20
414	INSTRUMENTAL MUSIC	\$612.97	\$0.00	\$0.00	\$0.00	\$612.97	\$0.00	\$612.97
416	VOCAL MUSIC	\$(2,682.74)	\$1,320.92	\$(646.07)	\$0.00	\$(2,007.89)	\$0.00	\$(2,007.89)
418	DRAMA CLUB	\$571.77	\$0.00	\$0.00	\$0.00	\$571.77	\$0.00	\$571.77
420	DIVERSITY CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
422	BOOK CLUB	\$557.73	\$25.00	\$0.00	\$0.00	\$582.73	\$0.00	\$582.73
424	YEARBOOK	\$7,789.49	\$182.00	\$0.00	\$0.00	\$7,971.49	\$0.00	\$7,971.49
426	BUILDERS CLUB	\$313.59	\$0.00	\$(205.38)	\$0.00	\$108.21	\$0.00	\$108.21
428	HOPE SQUAD	\$202.55	\$0.00	\$0.00	\$0.00	\$202.55	\$0.00	\$202.55
450	WORLD LANGUAGE CLUB	\$174.18	\$0.00	\$0.00	\$0.00	\$174.18	\$0.00	\$174.18
460	SCIENCE CLUB	\$141.05	\$0.00	\$0.00	\$0.00	\$141.05	\$0.00	\$141.05
462	SCIENCE OLYMPIAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468	MATH CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
470	CIRCLE OF FRIENDS	\$3,608.89	\$0.00	\$(125.07)	\$0.00	\$3,483.82	\$0.00	\$3,483.82
<b>Activity Accounts Grand Total</b>		<b>\$47,599.31</b>	<b>\$4,826.65</b>	<b>\$(2,653.21)</b>	<b>\$0.00</b>	<b>\$49,772.75</b>	<b>\$0.00</b>	<b>\$49,772.75</b>

LOGAN FONTENELLE MID SCH

General Ledger Report

Financial Report

LOGAN ACTIVITY

Activity Accounts

From Date: 12/1/2019  
To Date: 12/30/2019

From Acct: 100  
To Acct: 476

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	(\$6,351.83)	\$0.00	\$(1,224.04)	\$0.00	(\$7,575.87)	\$0.00	\$(7,575.87)
110	STAFF AFFAIRS	(\$10,229.60)	\$258.75	\$(131.10)	\$0.00	(\$10,101.95)	\$0.00	\$(10,101.95)
120	FINES	\$25,326.83	\$10.00	\$0.00	\$0.00	\$25,336.83	\$0.00	\$25,336.83
130	FACILITY USE FEES	\$1,408.60	\$0.00	\$0.00	\$0.00	\$1,408.60	\$0.00	\$1,408.60
140	INTEREST	(\$0.34)	\$0.00	\$0.00	\$0.00	(\$0.34)	\$0.00	\$(0.34)
200	H.A.L.	(\$77.40)	\$0.00	\$0.00	\$0.00	(\$77.40)	\$0.00	\$(77.40)
260	ACADEMIC TEAMS	\$502.90	\$0.00	\$0.00	\$0.00	\$502.90	\$0.00	\$502.90
360	SPIRIT CLUB	\$768.65	\$32.00	\$0.00	\$0.00	\$800.65	\$0.00	\$800.65
400	TEAMMATES	\$2.86	\$0.00	\$0.00	\$0.00	\$2.86	\$0.00	\$2.86
402	NATIONAL JR HONOR SO	(\$505.40)	\$0.00	\$0.00	\$0.00	(\$505.40)	\$0.00	\$(505.40)
404	STUDENT COUNCIL	(\$24.01)	\$0.00	\$0.00	\$0.00	(\$24.01)	\$0.00	\$(24.01)
406	CHESS CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	ART CLUB	\$155.18	\$0.00	\$0.00	\$0.00	\$155.18	\$0.00	\$155.18
410	SERVICE CLUB	\$541.52	\$0.00	\$0.00	\$0.00	\$541.52	\$0.00	\$541.52
412	DRUG FREE CLUB	(\$433.24)	\$0.00	\$0.00	\$0.00	(\$433.24)	\$0.00	\$(433.24)
414	INSTRUMENTAL MUSIC	\$1,383.69	\$0.00	\$0.00	\$0.00	\$1,383.69	\$0.00	\$1,383.69
416	VOCAL MUSIC	\$3,115.43	\$644.28	\$(50.00)	\$0.00	\$3,709.71	\$0.00	\$3,709.71
418	DRAMA CLUB	\$334.25	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00	\$334.25
420	DIVERSITY CLUB	\$183.47	\$0.00	\$0.00	\$0.00	\$183.47	\$0.00	\$183.47
424	YEARBOOK	(\$11,967.60)	\$0.00	\$0.00	\$0.00	(\$11,967.60)	\$0.00	\$(11,967.60)
450	WORLD LANGUAGE CLU	\$94.51	\$0.00	\$0.00	\$0.00	\$94.51	\$0.00	\$94.51
460	SCIENCE CLUB	(\$60.48)	\$0.00	\$0.00	\$0.00	(\$60.48)	\$0.00	\$(60.48)
462	SCIENCE OLYMPIAD	\$3,387.58	\$1,265.50	\$(578.91)	\$0.00	\$4,074.17	\$0.00	\$4,074.17
468	MATH CLUB	(\$13.52)	\$0.00	\$0.00	\$0.00	(\$13.52)	\$0.00	\$(13.52)
469	SKILLS USA	(\$36.46)	\$0.00	\$0.00	\$0.00	(\$36.46)	\$0.00	\$(36.46)
470	ATHLETIC	\$15,649.57	\$493.85	\$0.00	\$0.00	\$16,143.42	\$0.00	\$16,143.42
471	BPS FOUNDATION GRANT	\$1,785.32	\$0.00	\$0.00	\$0.00	\$1,785.32	\$0.00	\$1,785.32
472	FAMILY CONSUMER SCIENCE	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
473	CIRCLE OF FRIENDS	(\$4.45)	\$0.00	\$(99.00)	\$0.00	(\$103.45)	\$0.00	\$(103.45)
474	GSA	\$71.80	\$0.00	\$(11.99)	\$0.00	\$59.81	\$0.00	\$59.81
475	Robotics	(\$509.49)	\$25.00	\$0.00	\$0.00	(\$484.49)	\$0.00	\$(484.49)
476	LEADERSHIP ACADEMY	\$66.40	\$0.00	\$0.00	\$0.00	\$66.40	\$0.00	\$66.40
<b>Activity Accounts Grand Total</b>		<b>\$24,764.74</b>	<b>\$2,729.38</b>	<b>\$(2,095.04)</b>	<b>\$0.00</b>	<b>\$25,399.08</b>	<b>\$0.00</b>	<b>\$25,399.08</b>

MISSION MIDDLE SCHOOL

General Ledger Report

Financial Report

MISSION ACTIVITY

Activity Accounts

From Date: 12/1/2019  
To Date: 12/30/2019

From Acct: 100  
To Acct: 478

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$8,351.95	\$0.00	\$(5,099.10)	\$0.00	\$3,252.85	\$0.00	\$3,252.85
105	STAFF SOCIAL FUNDS	(\$123.27)	\$0.00	\$0.00	\$0.00	(\$123.27)	\$0.00	\$(123.27)
110	STAFF AFFAIRS	\$99.15	\$0.00	\$(169.33)	\$0.00	(\$70.18)	\$0.00	\$(70.18)
120	FINES	(\$221.48)	\$0.00	\$(14.44)	\$0.00	(\$235.92)	\$0.00	\$(235.92)
130	FACILITY USE FEES	\$165.73	\$0.00	\$0.00	\$0.00	\$165.73	\$0.00	\$165.73
140	INTEREST	\$69.89	\$0.00	\$0.00	\$0.00	\$69.89	\$0.00	\$69.89
200	H.A.L.	\$364.51	\$0.00	\$0.00	\$0.00	\$364.51	\$0.00	\$364.51
210	MISSION 150	\$6,661.59	\$0.00	\$0.00	\$0.00	\$6,661.59	\$0.00	\$6,661.59
220	ATHLETICS/GATE	\$2,351.22	\$0.00	\$(242.45)	\$0.00	\$2,108.77	\$0.00	\$2,108.77
260	ACADEMIC TEAMS	\$118.86	\$0.00	\$0.00	\$0.00	\$118.86	\$0.00	\$118.86
360	SPIRIT CLUB	\$321.13	\$0.00	\$0.00	\$0.00	\$321.13	\$0.00	\$321.13
400	TEAMMATES	(\$124.18)	\$0.00	\$0.00	\$0.00	(\$124.18)	\$0.00	\$(124.18)
402	NATIONAL JR HONOR SO	\$0.53	\$0.00	\$0.00	\$0.00	\$0.53	\$0.00	\$0.53
404	STUDENT COUNCIL	\$0.29	\$0.00	\$0.00	\$0.00	\$0.29	\$0.00	\$0.29
406	CHESS CLUB	\$241.19	\$0.00	\$0.00	\$0.00	\$241.19	\$0.00	\$241.19
408	ART CLUB	\$217.12	\$0.00	\$0.00	\$0.00	\$217.12	\$0.00	\$217.12
410	SERVICE CLUB	\$54.40	\$0.00	\$0.00	\$0.00	\$54.40	\$0.00	\$54.40
412	DRUG FREE CLUB	\$405.73	\$0.00	\$0.00	\$0.00	\$405.73	\$0.00	\$405.73
414	INSTRUMENTAL MUSIC	\$78.14	\$0.00	\$0.00	\$0.00	\$78.14	\$0.00	\$78.14
416	VOCAL MUSIC	\$463.00	\$0.00	\$0.00	\$0.00	\$463.00	\$0.00	\$463.00
418	DRAMA CLUB	\$0.02	\$0.00	\$0.00	\$0.00	\$0.02	\$0.00	\$0.02
420	DIVERSITY CLUB	\$1.46	\$250.00	\$0.00	\$0.00	\$251.46	\$0.00	\$251.46
424	YEARBOOK	(\$5,720.82)	\$0.00	\$0.00	\$0.00	(\$5,720.82)	\$0.00	\$(5,720.82)
450	WORLD LANGUAGE CLUB	\$687.36	\$0.00	\$0.00	\$0.00	\$687.36	\$0.00	\$687.36
460	SCIENCE CLUB	\$0.15	\$0.00	\$0.00	\$0.00	\$0.15	\$0.00	\$0.15
462	SCIENCE OLYMPIAD	\$285.33	\$0.00	\$0.00	\$0.00	\$285.33	\$0.00	\$285.33
468	MATH CLUB	\$281.38	\$0.00	\$0.00	\$0.00	\$281.38	\$0.00	\$281.38
470	CIRCLE OF FRIENDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
472	BPS Foundation Grants	\$1,758.45	\$1,250.00	\$(75.96)	\$0.00	\$2,932.49	\$0.00	\$2,932.49
474	COUNSELING	\$953.32	\$0.00	\$0.00	\$0.00	\$953.32	\$0.00	\$953.32
476	ROBOTICS CLUB	\$3,530.43	\$0.00	\$(117.69)	\$0.00	\$3,412.74	\$0.00	\$3,412.74
478	MISSION PARENT GROUP	\$511.90	\$0.00	\$0.00	\$0.00	\$511.90	\$0.00	\$511.90
<b>Activity Accounts Grand Total</b>		<b>\$21,784.48</b>	<b>\$1,500.00</b>	<b>\$(5,718.97)</b>	<b>\$0.00</b>	<b>\$17,565.51</b>	<b>\$0.00</b>	<b>\$17,565.51</b>

## BELLEVUE EAST HIGH SCHOOL

## General Ledger Report

## Financial Report

## EAST HIGH ACTIVITY

## Activity Accounts

From Date:	12/1/2019
To Date:	12/30/2019

From Acct:	100
To Acct:	505

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	STUDENT AFFAIRS	\$15,428.98	\$155.75	\$(6.25)	\$0.00	\$15,578.48	\$0.00	\$15,578.48
110	STAFF AFFAIRS	\$(4,314.92)	\$550.00	\$(443.74)	\$0.00	\$(4,208.66)	\$0.00	\$(4,208.66)
120	FINES	\$3,271.19	\$60.00	\$0.00	\$0.00	\$3,331.19	\$0.00	\$3,331.19
130	FACILITY USE FEES	\$(4,478.04)	\$4,790.00	\$(783.77)	\$0.00	\$(471.81)	\$0.00	\$(471.81)
140	INTEREST	\$245.70	\$0.00	\$0.00	\$0.00	\$245.70	\$0.00	\$245.70
150	School Store/Trading Post	\$10,060.78	\$4,685.57	\$(5,168.36)	\$0.00	\$9,577.99	\$0.00	\$9,577.99
160	Activity Fees	\$19,095.00	\$145.00	\$0.00	\$0.00	\$19,240.00	\$0.00	\$19,240.00
170	BPS Foundation Grant	\$6,023.24	\$6,750.00	\$(170.00)	\$0.00	\$12,603.24	\$0.00	\$12,603.24
210	Freshman Class	\$146.00	\$35.00	\$(70.30)	\$0.00	\$110.70	\$0.00	\$110.70
220	Sophomore Class	\$713.05	\$0.00	\$0.00	\$0.00	\$713.05	\$0.00	\$713.05
230	Junior Class	\$866.40	\$0.00	\$0.00	\$0.00	\$866.40	\$0.00	\$866.40
240	Senior Class	\$17.13	\$0.00	\$0.00	\$0.00	\$17.13	\$0.00	\$17.13
250	Alumni Class	\$1,583.35	\$0.00	\$0.00	\$0.00	\$1,583.35	\$0.00	\$1,583.35
300	Athletics	\$37,162.29	\$7,115.80	\$(7,305.34)	(\$500.00)	\$36,472.75	\$0.00	\$36,472.75
310	Athletic Training	\$176.16	\$0.00	\$0.00	\$0.00	\$176.16	\$0.00	\$176.16
320	Athletic Team Sub Accts	\$23,570.38	\$5,316.00	\$(1,471.87)	\$500.00	\$27,914.51	\$0.00	\$27,914.51
340	Cheerleaders	\$(14,937.53)	\$4,899.52	\$(1,314.17)	\$0.00	\$(11,352.18)	\$0.00	\$(11,352.18)
400	Teammates	\$66.96	\$0.00	\$0.00	\$0.00	\$66.96	\$0.00	\$66.96
402	National Honor Society	\$1,098.14	\$0.00	\$0.00	\$0.00	\$1,098.14	\$0.00	\$1,098.14
404	Student Council	\$19,657.91	\$0.00	\$0.00	\$0.00	\$19,657.91	\$0.00	\$19,657.91
406	Strategic Games Club	\$149.02	\$0.00	\$0.00	\$0.00	\$149.02	\$0.00	\$149.02
408	Art Club	\$1,008.03	\$0.00	\$0.00	\$0.00	\$1,008.03	\$0.00	\$1,008.03
410	Key Club	\$668.60	\$241.10	\$0.00	\$0.00	\$909.70	\$0.00	\$909.70
412	HOSA	\$2,001.25	\$0.00	\$0.00	\$0.00	\$2,001.25	\$0.00	\$2,001.25
414	Instrumental Music	\$3,311.49	\$0.00	\$0.00	\$0.00	\$3,311.49	\$0.00	\$3,311.49
416	Vocal Music	\$19,964.89	\$7,595.43	\$(3,149.90)	\$0.00	\$24,410.42	\$0.00	\$24,410.42
418	Drama Club/Theatians	\$(37.21)	\$0.00	\$0.00	\$0.00	\$(37.21)	\$0.00	\$(37.21)
420	GSA	\$42.30	\$0.00	\$0.00	\$0.00	\$42.30	\$0.00	\$42.30
424	Yearbook-Chieftain	\$42,672.02	\$1,010.00	\$0.00	\$0.00	\$43,682.02	\$0.00	\$43,682.02
426	Publications-Image	\$653.53	\$0.00	\$0.00	\$0.00	\$653.53	\$0.00	\$653.53
428	Newspaper-Tom Tom	\$19,814.78	\$1,411.70	\$0.00	\$0.00	\$21,226.48	\$0.00	\$21,226.48
430	Play/Musical Productions	\$1,357.90	\$1,132.00	\$(273.96)	\$0.00	\$2,215.94	\$0.00	\$2,215.94
432	Dance Team/Bellevedettes	\$(9,690.88)	\$1,070.00	\$(875.00)	\$0.00	\$(9,495.88)	\$0.00	\$(9,495.88)
440	ROTC	\$32,164.94	\$5,849.00	\$(13,347.65)	\$0.00	\$24,666.29	\$0.00	\$24,666.29
445	Maxwell/ROTC	\$5,242.87	\$200.00	\$(500.00)	\$0.00	\$4,942.87	\$0.00	\$4,942.87
452	German Club	\$269.82	\$0.00	\$0.00	\$0.00	\$269.82	\$0.00	\$269.82
454	French Club	\$448.76	\$0.00	\$0.00	\$0.00	\$448.76	\$0.00	\$448.76
456	Spanish Club	\$87.22	\$0.00	\$0.00	\$0.00	\$87.22	\$0.00	\$87.22
458	Latin Club	\$(15.07)	\$0.00	\$0.00	\$0.00	\$(15.07)	\$0.00	\$(15.07)
470	FBLA	\$3,557.56	\$5,395.50	\$(3,746.01)	\$0.00	\$5,207.05	\$0.00	\$5,207.05
472	DECA	\$(1,851.23)	\$0.00	\$0.00	\$0.00	\$(1,851.23)	\$0.00	\$(1,851.23)
474	FEA	\$202.16	\$0.00	\$(130.00)	\$0.00	\$72.16	\$0.00	\$72.16
476	Forensics	\$229.44	\$0.00	\$0.00	\$0.00	\$229.44	\$0.00	\$229.44
480	Family Consumer Science	\$881.41	\$0.00	\$(117.95)	\$0.00	\$763.46	\$0.00	\$763.46
482	Culinary Arts	\$981.82	\$0.00	\$0.00	\$0.00	\$981.82	\$0.00	\$981.82
484	Skills USA	\$3,220.30	\$15.00	\$0.00	\$0.00	\$3,235.30	\$0.00	\$3,235.30
486	History Club	\$263.25	\$0.00	\$0.00	\$0.00	\$263.25	\$0.00	\$263.25
487	Science	\$59.27	\$0.00	\$0.00	\$0.00	\$59.27	\$0.00	\$59.27
488	Leadership Academy	\$(273.31)	\$0.00	\$0.00	\$0.00	\$(273.31)	\$0.00	\$(273.31)
490	POST PROM	\$7,838.74	\$0.00	\$0.00	\$0.00	\$7,838.74	\$0.00	\$7,838.74
495	Special Education	\$1,618.34	\$28.92	\$0.00	\$0.00	\$1,647.26	\$0.00	\$1,647.26

**BELLEVUE EAST HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**EAST HIGH ACTIVITY**

**Activity Accounts**

<b>From Date:</b>	12/1/2019
<b>To Date:</b>	12/30/2019

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

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
497	Circle of Friends	\$188.67	\$0.00	\$0.00	\$0.00	\$188.67	\$0.00	\$188.67
500	Activity Clearing	(\$2,800.00)	\$0.00	\$0.00	\$0.00	(\$2,800.00)	\$0.00	\$(2,800.00)
505	Counseling	\$46,576.37	\$974.00	\$(15.90)	\$0.00	\$47,534.47	\$0.00	\$47,534.47
<b>Activity Accounts Grand Total</b>		<b>\$296,259.22</b>	<b>\$59,425.29</b>	<b>\$(38,890.17)</b>	<b>\$0.00</b>	<b>\$316,794.34</b>	<b>\$0.00</b>	<b>\$316,794.34</b>

## BELLEVUE WEST HIGH SCHOOL

## General Ledger Report

## Financial Report

## WEST HIGH ACTIVITY

## Activity Accounts

<b>From Date:</b>	12/1/2019
<b>To Date:</b>	12/30/2019

<b>From Acct:</b>	100
<b>To Acct:</b>	521

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	Student Affairs	\$296.91	\$947.15	\$(497.23)	\$0.00	\$746.83	\$0.00	\$746.83
102	T-Bird Café	\$127.91	\$0.00	\$0.00	\$0.00	\$127.91	\$0.00	\$127.91
110	Staff Affairs	\$1,317.06	\$250.00	\$(591.74)	\$0.00	\$975.32	\$0.00	\$975.32
120	Fines	\$849.86	\$0.00	\$(15.00)	\$0.00	\$834.86	\$0.00	\$834.86
125	Student fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
130	Facility Use Fees	\$14,607.23	\$0.00	\$(3,925.70)	\$0.00	\$10,681.53	\$0.00	\$10,681.53
140	INTEREST	\$79.30	\$0.00	\$0.00	\$0.00	\$79.30	\$0.00	\$79.30
150	School Store/FBLA	\$(3,140.70)	\$2,160.00	\$(11,882.78)	\$(122.90)	\$(12,986.38)	\$0.00	\$(12,986.38)
160	NEA Grant	\$4,241.22	\$0.00	\$0.00	\$0.00	\$4,241.22	\$0.00	\$4,241.22
170	BPS Foundation Grants	\$6,615.57	\$1,500.00	\$0.00	\$0.00	\$8,115.57	\$0.00	\$8,115.57
180	Courtesy Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	Freshman Class	\$0.00	\$0.00	\$0.00	\$57.02	\$57.02	\$0.00	\$57.02
220	Sophomore Class	\$34.08	\$0.00	\$0.00	\$0.00	\$34.08	\$0.00	\$34.08
230	Junior Class	\$8,050.62	\$0.00	\$0.00	\$0.00	\$8,050.62	\$0.00	\$8,050.62
240	Senior Class	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
250	Alumni Class	\$2,362.58	\$0.00	\$(130.00)	\$0.00	\$2,232.58	\$0.00	\$2,232.58
260	Autism Action Grant	\$4,114.28	\$0.00	\$(43.65)	\$0.00	\$4,070.63	\$0.00	\$4,070.63
300	Athletics	\$70,745.86	\$7,240.25	\$(14,459.64)	\$0.00	\$63,526.47	\$0.00	\$63,526.47
310	Athletic Training	\$92.76	\$0.00	\$0.00	\$0.00	\$92.76	\$0.00	\$92.76
320	Athletic Team Sub-Accts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330	Athletic Booster Club	\$16,607.71	\$200.00	\$(219.19)	\$0.00	\$16,588.52	\$0.00	\$16,588.52
340	Cheerleaders	\$7,048.81	\$840.00	\$(1,197.00)	\$0.00	\$6,691.81	\$0.00	\$6,691.81
350	Strategic Games Club	\$5,028.97	\$0.00	\$0.00	\$0.00	\$5,028.97	\$0.00	\$5,028.97
400	Teammates	\$22.12	\$0.00	\$0.00	\$0.00	\$22.12	\$0.00	\$22.12
402	National Honor Society	\$732.03	\$0.00	\$0.00	\$(57.02)	\$675.01	\$0.00	\$675.01
403	Science NHS	\$306.59	\$100.00	\$0.00	\$0.00	\$406.59	\$0.00	\$406.59
404	Student Council	\$3,272.97	\$0.00	\$(325.77)	\$122.90	\$3,070.10	\$0.00	\$3,070.10
405	Mu Alpha Theta	\$867.68	\$0.00	\$0.00	\$0.00	\$867.68	\$0.00	\$867.68
406	BW Food Drive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408	Cong. Awards Club	\$322.68	\$0.00	\$0.00	\$0.00	\$322.68	\$0.00	\$322.68
410	Key Club	\$1,168.94	\$5.00	\$0.00	\$0.00	\$1,173.94	\$0.00	\$1,173.94
412	Ecology Club	\$39.32	\$0.00	\$0.00	\$0.00	\$39.32	\$0.00	\$39.32
414	Instrumental Music	\$6,204.02	\$1,495.00	\$0.00	\$(765.68)	\$6,933.34	\$0.00	\$6,933.34
416	Vocal Music	\$7,252.89	\$8,818.18	\$(2,533.40)	\$765.68	\$14,303.35	\$0.00	\$14,303.35
418	W.A.S.T. Thespians	\$4,503.16	\$0.00	\$(1,032.00)	\$0.00	\$3,471.16	\$0.00	\$3,471.16
420	Diversity Club	\$1,476.14	\$0.00	\$0.00	\$0.00	\$1,476.14	\$0.00	\$1,476.14
422	Latino Leaders	\$1.66	\$0.00	\$0.00	\$0.00	\$1.66	\$0.00	\$1.66
423	AASLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
424	Yearbook-Thunderbird	\$21,893.15	\$8,250.00	\$(1,689.53)	\$0.00	\$28,453.62	\$0.00	\$28,453.62
426	Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
428	Newspaper-Westwind	\$1,351.75	\$416.08	\$(119.80)	\$0.00	\$1,648.03	\$0.00	\$1,648.03
430	Play/Musical Productions	\$21,162.14	\$0.00	\$(71.92)	\$0.00	\$21,090.22	\$0.00	\$21,090.22
432	Dance Team/Thunderettes	\$3,430.20	\$0.00	\$(960.64)	\$0.00	\$2,469.56	\$0.00	\$2,469.56
434	Envirothon Grant	\$475.00	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00
440	ROTC	\$40,277.61	\$1,819.75	\$(3,570.40)	\$0.00	\$38,526.96	\$0.00	\$38,526.96
445	Maxwell/ROTC	\$7,660.68	\$0.00	\$(102.14)	\$0.00	\$7,558.54	\$0.00	\$7,558.54
452	German Club	\$1,323.01	\$0.00	\$0.00	\$0.00	\$1,323.01	\$0.00	\$1,323.01
454	French Club	\$88.78	\$0.00	\$0.00	\$0.00	\$88.78	\$0.00	\$88.78
456	Spanish Club	\$(485.98)	\$3,345.00	\$(3,345.46)	\$0.00	\$(486.44)	\$0.00	\$(486.44)
458	Latin Club	\$100.82	\$176.00	\$(145.00)	\$0.00	\$131.82	\$0.00	\$131.82
460	FBLA-Miscellaneous	\$(269.69)	\$0.00	\$0.00	\$0.00	\$(269.69)	\$0.00	\$(269.69)

BELLEVUE WEST HIGH SCHOOL

General Ledger Report

Financial Report

WEST HIGH ACTIVITY

Activity Accounts

From Date: 12/1/2019  
To Date: 12/30/2019

From Acct: 100  
To Acct: 521

Acct	Account Name	Beg. Bal.	Recept / JV	Dish / JV	Transfers	End. Bal.	YTD Payables	Work Bal
461	FBLA-Thunder Brew	\$529.25	\$0.00	\$0.00	\$0.00	\$529.25	\$0.00	\$529.25
464	Science Olympiad Acct.	\$88.79	\$0.00	\$0.00	\$0.00	\$88.79	\$0.00	\$88.79
470	FBLA	(\$3,031.04)	\$0.00	\$0.00	\$0.00	(\$3,031.04)	\$0.00	\$(3,031.04)
472	DECA	\$514.83	\$2,016.82	\$0.00	\$0.00	\$2,531.65	\$0.00	\$2,531.65
474	FEA	\$441.31	\$0.00	\$0.00	\$0.00	\$441.31	\$0.00	\$441.31
476	Forensics	\$478.92	\$767.00	\$(749.50)	\$0.00	\$496.42	\$0.00	\$496.42
478	Debate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	Family Consumer Science	\$853.68	\$0.00	\$(148.96)	\$0.00	\$704.72	\$0.00	\$704.72
482	Culinary Arts	\$756.47	\$230.00	\$(85.49)	\$0.00	\$900.98	\$0.00	\$900.98
484	Skills USA	\$5,569.99	\$0.00	\$0.00	\$0.00	\$5,569.99	\$0.00	\$5,569.99
486	History Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490	POST PROM	\$16,813.33	\$0.00	\$(888.14)	\$0.00	\$15,925.19	\$0.00	\$15,925.19
500	Activity Clearing	(\$3,550.00)	\$0.00	\$0.00	\$0.00	(\$3,550.00)	\$0.00	\$(3,550.00)
505	Counseling	\$63,985.64	\$166.00	\$(64.00)	\$0.00	\$64,087.64	\$0.00	\$64,087.64
506	Baseball	\$0.00	\$0.00	\$(101.00)	\$0.00	\$(101.00)	\$0.00	\$(101.00)
507	Boys Basketball	\$454.00	\$0.00	\$(600.00)	\$0.00	\$(146.00)	\$0.00	\$(146.00)
508	Girls Basketball	\$5,477.84	\$5,728.45	\$(3,990.00)	\$0.00	\$7,216.29	\$0.00	\$7,216.29
509	Football	\$834.66	\$0.00	\$(501.23)	\$0.00	\$333.43	\$0.00	\$333.43
510	Boys Golf	\$181.38	\$260.00	\$0.00	\$0.00	\$441.38	\$0.00	\$441.38
511	Boys Tennis	\$299.45	\$40.00	\$0.00	\$0.00	\$339.45	\$0.00	\$339.45
512	Girls Tennis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
513	Track	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
514	Swimming	\$295.86	\$5,070.00	\$(4,712.00)	\$0.00	\$653.86	\$0.00	\$653.86
515	Volleyball	\$709.51	\$195.33	\$0.00	\$0.00	\$904.84	\$0.00	\$904.84
516	Softball	\$497.66	\$0.00	\$0.00	\$0.00	\$497.66	\$0.00	\$497.66
517	Wrestling	\$514.97	\$0.00	\$0.00	\$0.00	\$514.97	\$0.00	\$514.97
518	Boys Soccer	\$446.66	\$0.00	\$0.00	\$0.00	\$446.66	\$0.00	\$446.66
519	Girls Soccer	\$223.48	\$0.00	\$0.00	\$0.00	\$223.48	\$0.00	\$223.48
520	Girls Golf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	Tbird Customs	\$153.65	\$75.00	\$0.00	\$0.00	\$228.65	\$0.00	\$228.65
<b>Activity Accounts Grand Total</b>		<b>\$356,297.99</b>	<b>\$52,111.01</b>	<b>\$(58,698.31)</b>	<b>\$0.00</b>	<b>\$349,710.69</b>	<b>\$0.00</b>	<b>\$349,710.69</b>

BELLEVUE PUBLIC SCHOOLS

General Ledger Report

From Date: 12/1/2019  
To Date: 12/30/2019

Financial Report  
DISTRICT ACTIVITY  
Activity Accounts

From Acct: 1001  
To Acct: 9960

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
1001	AVERY	\$10,129.62	\$2,149.00	\$(1,817.28)	\$0.00	\$10,461.34	\$0.00	\$10,461.34
1002	BELLEAIRE	\$8,913.30	\$4,516.60	\$(3,287.20)	\$0.00	\$10,142.70	\$0.00	\$10,142.70
1004	BERTHA BARBER	\$4,480.24	\$70.00	\$(117.44)	\$0.00	\$4,432.80	\$0.00	\$4,432.80
1005	BETZ	\$7,602.08	\$1,757.57	\$(735.70)	\$0.00	\$8,623.95	\$0.00	\$8,623.95
1006	BIRCHCREST	\$6,159.94	\$1,245.00	\$(816.15)	\$0.00	\$6,588.79	\$0.00	\$6,588.79
1007	CENTRAL	\$4,346.43	\$5,229.63	\$(3,811.71)	\$0.00	\$5,764.35	\$0.00	\$5,764.35
1008	FORT CROOK	\$1,867.16	\$2,800.00	\$(106.90)	\$0.00	\$4,560.26	\$0.00	\$4,560.26
1009	LEMAY	\$8,558.70	\$100.00	\$0.00	\$0.00	\$8,658.70	\$0.00	\$8,658.70
1010	PETER SARPY	\$3,233.64	\$915.00	\$(740.65)	\$0.00	\$3,407.99	\$0.00	\$3,407.99
1011	TWIN RIDGE	\$6,537.96	\$658.96	\$(84.68)	\$0.00	\$7,112.24	\$0.00	\$7,112.24
1014	WAKE ROBIN	\$5,561.11	\$2,178.00	\$(126.69)	\$0.00	\$7,612.42	\$0.00	\$7,612.42
1015	LEONARD LAWRENCE	\$5,774.03	\$1,600.00	\$(5.36)	\$0.00	\$7,368.67	\$0.00	\$7,368.67
1016	TWO SPRINGS	\$6,336.87	\$100.00	\$(3,514.21)	\$0.00	\$2,922.66	\$0.00	\$2,922.66
1017	FAIRVIEW	\$4,354.37	\$2,187.00	\$(930.50)	\$0.00	\$5,610.87	\$0.00	\$5,610.87
1018	BELLEVUE ELEMENTARY	\$11,440.76	\$1,710.50	\$(691.53)	\$0.00	\$12,459.73	\$0.00	\$12,459.73
1101	CHAP CENTER	\$2,109.86	\$50.00	\$0.00	\$0.00	\$2,159.86	\$0.00	\$2,159.86
9910	BEST PROGRAM	\$1,744.24	\$0.00	\$0.00	\$0.00	\$1,744.24	\$0.00	\$1,744.24
9911	ACE PROGRAM	\$3,000.00	\$1,200.00	\$0.00	\$0.00	\$4,200.00	\$0.00	\$4,200.00
9920	DAY CAMP	\$3,629.50	\$0.00	\$0.00	\$0.00	\$3,629.50	\$0.00	\$3,629.50
9921	STEM - SUMMER SCHOOL	\$15,054.85	\$0.00	\$(35.00)	\$0.00	\$15,019.85	\$0.00	\$15,019.85
9923	WELCOME CENTER	\$1,309.41	\$100.00	\$(39.99)	\$0.00	\$1,369.42	\$0.00	\$1,369.42
9924	MISSION ANNEX	\$590.55	\$0.00	\$0.00	\$0.00	\$590.55	\$0.00	\$590.55
9926	EARLY CHILDHOOD CENTER	\$245.64	\$0.00	\$0.00	\$0.00	\$245.64	\$0.00	\$245.64
9927	FASE TEAM	\$11,180.00	\$0.00	\$(40.55)	\$0.00	\$11,139.45	\$0.00	\$11,139.45
9928	DISTRICT APPRECIATION	\$17,001.13	\$0.00	\$0.00	\$0.00	\$17,001.13	\$0.00	\$17,001.13
9931	STAFF DEVELOPMENT	\$3,297.09	\$0.00	\$0.00	\$0.00	\$3,297.09	\$0.00	\$3,297.09
9932	ELEM. PRINCIPAL SUNSHINE	\$664.13	\$0.00	\$0.00	\$0.00	\$664.13	\$0.00	\$664.13
9934	TRANSPORTATION	\$11,461.93	\$100.00	\$(708.43)	\$0.00	\$10,853.50	\$0.00	\$10,853.50
9935	SENSORY ROOM	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
9936	GENERAL USE - ACTIVITY	\$119,552.67	\$0.00	\$0.00	\$0.00	\$119,552.67	\$0.00	\$119,552.67
9937	ELEMENTARY BAND FUND	\$318.13	\$0.00	\$0.00	\$0.00	\$318.13	\$0.00	\$318.13
9938	COOPERATING TEACHER	\$36,175.00	\$0.00	\$(225.00)	\$0.00	\$35,950.00	\$0.00	\$35,950.00
9939	ELEMENTARY BLDG.	\$54,526.50	\$0.00	\$(477.25)	\$0.00	\$54,049.25	\$0.00	\$54,049.25
9940	SECONDARY BLDG.	\$63,507.64	\$0.00	\$0.00	\$0.00	\$63,507.64	\$0.00	\$63,507.64
9941	UNIFIED SOCCER	\$2,082.32	\$0.00	\$0.00	\$0.00	\$2,082.32	\$0.00	\$2,082.32
9943	HAL	\$272.96	\$0.00	\$0.00	\$0.00	\$272.96	\$0.00	\$272.96
9944	COMMUNICATIONS	\$24,608.81	\$398.02	\$0.00	\$0.00	\$25,006.83	\$0.00	\$25,006.83
9945	TECHNOLOGY	\$86,732.29	\$3,040.15	\$0.00	\$0.00	\$89,772.44	\$0.00	\$89,772.44
9946	AFTER PROM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9947	EL PARENT GROUP (PADRE)	\$581.74	\$0.00	\$0.00	\$0.00	\$581.74	\$0.00	\$581.74
9948	WEST BASEBALL FIELD PROJ.	\$35,922.06	\$0.00	\$0.00	\$0.00	\$35,922.06	\$0.00	\$35,922.06
9949	LAC FIELD PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9950	OPERATION READ	\$12.84	\$0.00	\$0.00	\$0.00	\$12.84	\$0.00	\$12.84
9960	DISTRICT CLEARING	\$26,403.73	\$0.00	\$(404.46)	\$0.00	\$25,999.27	\$0.00	\$25,999.27
<b>Activity Accounts Grand Total</b>		<b>\$621,781.23</b>	<b>\$32,105.43</b>	<b>\$(18,716.68)</b>	<b>\$0.00</b>	<b>\$635,169.98</b>	<b>\$0.00</b>	<b>\$635,169.98</b>

BELLEVUE PUBLIC SCHOOLS  
BOARD OF EDUCATION

01-01-2020

IT IS RECOMMENDED THAT THE FOLLOWING CLAIMS  
BE APPROVED FOR PAYMENT

GENERAL FUND	880,626.13
SPECIAL BUILDING FUND	123,689.74
FOOD SERVICE FUND	186,333.61
BOND PROJECTS FUND	275,014.18
GENERAL SEVERANCE FUND	78,680.89
<b>TOTAL</b>	<b>1,544,344.55</b>

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General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00241657	01/01/20	A-1 CONTAINERS	225.00	SITE IMPROVEMENTS
	00241658	01/01/20	A-1 FLAGS POLES & REPAIR LLC	105.00	BUILDING IMPROVEMENT
	00241659	01/01/20	ADVANCED OFFICE AUTOMATION INC	58.20	SUPPLIES
	00241660	01/01/20	AKSARBEN PIPE & SEWER CLEANING CO.	1,987.50	BUILDING IMPROVEMENT
	00241661	01/01/20	ALL AMERICAN SPORTS/RIDDELL	409.06	SUPPLIES
	00241662	01/01/20	ALL APPLIANCE SERVICE	89.00	BUILDING IMPROVEMENT
	00241662	01/01/20	ALL APPLIANCE SERVICE	266.98	REPAIRS
	00241663	01/01/20	ALL BRITE GLASS & SCREEN, INC.	280.00	BUILDING IMPROVEMENT
	00241664	01/01/20	AMERICAN TIME	155.59	BUILDING IMPROVEMENT
	00241665	01/01/20	APPLE, INC.	167.15	SUPPLIES
	00241666	01/01/20	APPLES & MORE	32.93	SUPPLIES
	00241667	01/01/20	AQUA-CHEM, INC.	821.09	REPAIRS
	00241668	01/01/20	ARROW TOWING, INC.	225.00	REPAIRS
	00241669	01/01/20	AUTO VALUE	46.07	SUPPLIES
	00241669	01/01/20	AUTO VALUE	294.94	TIRES & PARTS
	00241670	01/01/20	AUTO-JET MUFFLER CORP	355.73	TIRES & PARTS
	00241671	01/01/20	BADGER BODY & TRUCK EQUIPMENT CO.	74.00	REPAIRS
	00241672	01/01/20	BAKER'S SUPERMARKET	513.28	SUPPLIES
	00241673	01/01/20	BAKER'S SUPERMARKET	13.47	EMPLOYEE TRAINING & DEVELOPMNT
	00241673	01/01/20	BAKER'S SUPERMARKET	1,221.86	SUPPLIES
	00241674	01/01/20	BATTERIES PLUS BULBS	46.80	SUPPLIES
	00241675	01/01/20	BAUER BUILT TIRE	20.00	SUPPLIES
	00241675	01/01/20	BAUER BUILT TIRE	2,136.04	TIRES & PARTS
	00241676	01/01/20	BAXTER FORD SOUTH	665.93	SUPPLIES
	00241677	01/01/20	BEARCOM	254.05	SUPPLIES
	00241678	01/01/20	BEARDMORE CHEVROLET, INC	1,474.00	REPAIRS
	00241678	01/01/20	BEARDMORE CHEVROLET, INC	75.60	SUPPLIES
	00241678	01/01/20	BEARDMORE CHEVROLET, INC	836.53	TIRES & PARTS
	00241679	01/01/20	BELLEVUE LEADER	44.10	SUPPLIES
	00241680	01/01/20	BIG RED LOCKSMITHS, INC.	22.00	REPAIRS
	00241681	01/01/20	BIL-DEN GLASS INC	167.00	BUILDING IMPROVEMENT
	00241682	01/01/20	BISHOP BUSINESS EQUIPMENT	264.00	SUPPLIES
	00241683	01/01/20	BLACK HILLS ENERGY	9,175.91	FUEL
	00241684	01/01/20	BLACK HILLS ENERGY	718.23	FUEL
	00241685	01/01/20	BLACKBOARD INC	20,612.45	SOFTWARE
	00241686	01/01/20	BLICK ART MATERIALS, LLC.	11.30	SUPPLIES
	00241687	01/01/20	BOUND TO STAY BOUND	108.76	SUPPLIES
	00241688	01/01/20	BRIGGS, INC.	495.69	BUILDING IMPROVEMENT
	00241689	01/01/20	CARPENTER PAPER COMPANY	6,771.94	SUPPLIES

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00241690	01/01/20	CCL SUPPLY, LLC.	251.84	SUPPLIES
00241691	01/01/20	CHRISTINA J. BRENNEMAN	675.00	EMPLOYEE TRAINING & DEVELOPMNT
00241692	01/01/20	CINTAS CORPORATION #749	728.85	PROFESSIONAL SERVICES
00241693	01/01/20	COGNIA INC	4,200.00	PROFESSIONAL SERVICES
00241694	01/01/20	CONSTELLATION ENERGY	10,209.84	FUEL
00241695	01/01/20	CONTINENTAL RESEARCH CORP.	2,188.89	SUPPLIES
00241696	01/01/20	CONTROL MANAGEMENT, INC	270.00	BUILDING IMPROVEMENT
00241697	01/01/20	COOPER EQUIPMENT COMPANY	54.50	GAS, DIESEL, OIL
00241698	01/01/20	CORNHUSKER INTL TRUCKS, INC.	353.52	TIRES & PARTS
00241699	01/01/20	COX BUSINESS SERVICES	18,135.11	TELECOMMUNICATIONS
00241700	01/01/20	CRAIG HOME CARE	6,460.16	TUITION-OTHER AGENCIES
00241701	01/01/20	CUMMINS CENTRAL POWER, LLC	137.96	TIRES & PARTS
00241702	01/01/20	D.C. ELECTRIC/HEARTLAND LIGHTING	3,240.00	BUILDING IMPROVEMENT
00241702	01/01/20	D.C. ELECTRIC/HEARTLAND LIGHTING	3,415.00	SITE IMPROVEMENTS
00241703	01/01/20	DELTA FOREMOST CHEMICAL CORP.	9,597.40	SUPPLIES
00241704	01/01/20	DIAMOND VOGEL	509.20	REPAIRS
00241705	01/01/20	DIANE SWEENEY CONSULTING	9,600.00	PROFESSIONAL SERVICES
00241706	01/01/20	DIETZE MUSIC	85.00	REPAIRS
00241706	01/01/20	DIETZE MUSIC	1,778.96	SUPPLIES
00241707	01/01/20	DISCOVERY EDUCATION	61,600.00	PROFESSIONAL SERVICES
00241708	01/01/20	E.S.U. #3	445.00	EMPLOYEE TRAINING & DEVELOPMNT
00241708	01/01/20	E.S.U. #3	170.00	SUPPLIES
00241708	01/01/20	E.S.U. #3	6,153.60	TUITION-OTHER AGENCIES
00241709	01/01/20	EGAN SUPPLY	1,471.76	REPAIRS
00241709	01/01/20	EGAN SUPPLY	36,203.84	SUPPLIES
00241710	01/01/20	ELECTRONIC CONTRACTING COMPANY	865.00	BUILDING IMPROVEMENT
00241711	01/01/20	ELITE PROFESSIONALS - OMAHA	1,861.50	TUITION-OTHER AGENCIES
00241712	01/01/20	EYMAN PLUMBING, INC.	3,545.43	BUILDING IMPROVEMENT
00241713	01/01/20	FAMILY FARE SUPERMARKET	699.64	SUPPLIES
00241714	01/01/20	FASTENAL COMPANY	75.48	SUPPLIES
00241715	01/01/20	FIRST WIRELESS, INC.	1,123.60	REPAIRS
00241716	01/01/20	FLEETPRIDE	920.14	TIRES & PARTS
00241717	01/01/20	FOLLETT SCHOOL SOLUTIONS, INC.	7,882.27	SUPPLIES
00241718	01/01/20	FONTELLE NATURE ASSOCIATION	5,752.00	SUPPLIES
00241719	01/01/20	FOUNDATION BUILDING MATERIALS	8,185.10	SUPPLIES
00241720	01/01/20	FREMONT INDUSTRIES, INC.	313.39	SUPPLIES
00241721	01/01/20	GENERAL FIRE AND SAFETY EQUIPMENT	2,576.25	BUILDING IMPROVEMENT
00241722	01/01/20	GLENNA FISHER	4,005.22	PROFESSIONAL SERVICES
00241723	01/01/20	GOALS	900.00	PROFESSIONAL SERVICES
00241724	01/01/20	GRAINGER, INC.	2,638.98	BUILDING IMPROVEMENT

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00241724	01/01/20	GRAINGER, INC.	262.68	TIRES & PARTS
00241725	01/01/20	GREENLIFE GARDENS, INC.	3,650.00	SITE IMPROVEMENTS
00241726	01/01/20	HAMPTON INN KEARNEY	516.00	EMPLOYEE TRAINING & DEVELOPMNT
00241727	01/01/20	HEARTLAND FAMILY SERVICE	150.00	TUITION-OTHER AGENCIES
00241728	01/01/20	HEARTLAND TIRES & TREADS, INC.	232.00	TIRES & PARTS
00241729	01/01/20	HENRY DOORLY ZOO & AQUARIUM	140.00	SUPPLIES
00241730	01/01/20	HILLYARD	2,494.16	SUPPLIES
00241731	01/01/20	HORWATH LAUNDRY EQUIPMENT	189.60	BUILDING IMPROVEMENT
00241732	01/01/20	HUSSMANN CORPORATION	295.00	BUILDING IMPROVEMENT
00241733	01/01/20	INLAND TRUCK PARTS & SERVICE	3,814.80	REPAIRS
00241734	01/01/20	IRIS LTD	1,995.00	COMPUTER HARDWARE
00241734	01/01/20	IRIS LTD	2,868.00	SUPPLIES
00241735	01/01/20	J & J SMALL ENGINE SERVICE, INC.	236.72	REPAIRS
00241736	01/01/20	JODON'S	36.00	SUPPLIES
00241737	01/01/20	JOHN DEERE FINANCIAL	957.38	REPAIRS
00241738	01/01/20	JOHNSTONE SUPPLY	1,612.66	BUILDING IMPROVEMENT
00241739	01/01/20	JOSH TEDDER CONSTRUCTION, INC.	540.00	DISTRICT SNOW REMOVAL
00241740	01/01/20	KIMBALL MIDWEST	150.32	SUPPLIES
00241740	01/01/20	KIMBALL MIDWEST	403.90	TIRES & PARTS
00241741	01/01/20	KONE INC.	1,389.53	BUILDING IMPROVEMENT
00241742	01/01/20	KRIHA FLUID POWER CO. INC.	229.68	TIRES & PARTS
00241743	01/01/20	LAMINATOR.COM	43.10	SUPPLIES
00241744	01/01/20	LANGUAGE LINE SERVICES	3.76	SUPPLIES
00241745	01/01/20	LEADING EDGE LAMINATING	377.86	SUPPLIES
00241746	01/01/20	LEARNING A-Z	549.75	SUPPLIES
00241747	01/01/20	LIFEGUARD MD	169.00	SUPPLIES
00241748	01/01/20	MACGILL	1,140.28	SUPPLIES
00241749	01/01/20	MATHEMATICALLY MINDED	83.20	SUPPLIES
00241750	01/01/20	MATHESON TRI-GAS, INC.	47.05	REPAIRS
00241751	01/01/20	MAXIM HEALTHCARE SERVICES, INC.	10,242.95	TUITION-OTHER AGENCIES
00241752	01/01/20	MAXIM HEALTHCARE SERVICES, INC.	6,679.26	TUITION-OTHER AGENCIES
00241753	01/01/20	MCC BOOKSTORE SOUTH OMAHA STORE	1,249.99	PROFESSIONAL SERVICES
00241754	01/01/20	MENARDS, INC.	6.37	BUILDING IMPROVEMENT
00241754	01/01/20	MENARDS, INC.	807.69	REPAIRS
00241754	01/01/20	MENARDS, INC.	2,983.20	SUPPLIES
00241754	01/01/20	MENARDS, INC.	115.78	TIRES & PARTS
00241755	01/01/20	METAL DOORS & HARDWARE COMPANY	776.00	BUILDING IMPROVEMENT
00241756	01/01/20	METROPOLITAN UTILITIES DIST.	15,156.11	FUEL
00241756	01/01/20	METROPOLITAN UTILITIES DIST.	16,462.45	WATER & SEWER
00241757	01/01/20	MIDLANDS TESTING SERVICES, INC	590.00	PROFESSIONAL SERVICES

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00241758	01/01/20	MIDWEST SOUND & LIGHTING INC.	649.99	SUPPLIES
00241759	01/01/20	MMC CONTRACTORS, INC.	2,306.25	BUILDING IMPROVEMENT
00241760	01/01/20	NAPA AUTO PARTS	237.71	SUPPLIES
00241760	01/01/20	NAPA AUTO PARTS	542.95	TIRES & PARTS
00241761	01/01/20	NCECBVI	50.00	EMPLOYEE TRAINING & DEVELOPMNT
00241762	01/01/20	NEBRASKA - IOWA SUPPLY CO. INC.	35,862.07	GAS, DIESEL, OIL
00241763	01/01/20	NEBRASKA STATE FIRE MARSHAL FUELS	240.00	PROFESSIONAL SERVICES
00241764	01/01/20	NEBRASKA STATE FIRE MARSHAL FUELS	200.00	BUILDING IMPROVEMENT
00241765	01/01/20	NEBRASKA-IOWA INDUSTRIAL FASTENERS	2.24	TIRES & PARTS
00241766	01/01/20	O'REILLY AUTOMOTIVE, INC.	259.97	TIRES & PARTS
00241767	01/01/20	OFFICE DEPOT, INC	4,523.18	SUPPLIES
00241768	01/01/20	OFFUTT COLLISION REPAIR	93.75	REPAIRS
00241769	01/01/20	OMAHA DOOR & WINDOW CO, INC	1,735.20	BUILDING IMPROVEMENT
00241770	01/01/20	OMAHA PUBLIC POWER DISTRICT	139,419.81	ELECTRICITY
00241771	01/01/20	OMAHA WORLD-HERALD	282.71	SUPPLIES
00241772	01/01/20	OMAHA WORLD-HERALD MEDIA GROUP	3,203.05	ADVERTISING/PUBLICATION
00241773	01/01/20	OPC DIRECT	3,813.71	SUPPLIES
00241774	01/01/20	OVERDRIVE, INC.	293.83	SUPPLIES
00241775	01/01/20	PARKING AREA MAINTENANCE INC.	5,977.00	SITE IMPROVEMENTS
00241776	01/01/20	PERRY, GUTHERY, HAASE AND GESSFORD	450.00	LEGAL SERVICES
00241777	01/01/20	PLATTEVIEW TURF INC.	1,500.00	SITE IMPROVEMENTS
00241778	01/01/20	PLIBRICO COMPANY, LLC.	6,719.75	BUILDING IMPROVEMENT
00241779	01/01/20	POS SYSTEMS GROUP INC	1,199.00	SUPPLIES
00241780	01/01/20	POWERSCHOOL GROUP, LLC.	1,050.00	PROFESSIONAL SERVICES
00241780	01/01/20	POWERSCHOOL GROUP, LLC.	14,105.00	SOFTWARE
00241781	01/01/20	PRECISION CONCRETE LIFTING	675.00	BUILDING IMPROVEMENT
00241782	01/01/20	PREMIER WASTE SOLUTIONS	1,082.05	SITE IMPROVEMENTS
00241782	01/01/20	PREMIER WASTE SOLUTIONS	2,901.05	TRASH REMOVAL
00241783	01/01/20	PRESTO-X	1,284.00	BUILDING IMPROVEMENT
00241784	01/01/20	PRIME COMMUNICATIONS, INC.	485.00	BUILDING IMPROVEMENT
00241784	01/01/20	PRIME COMMUNICATIONS, INC.	633.87	SUPPLIES
00241785	01/01/20	RADCLIFFE & ASSOCIATES	4,500.00	LOBBYIST
00241787	01/01/20	RAY MARTIN COMPANY	558.20	BUILDING IMPROVEMENT
00241788	01/01/20	REALITYWORKS, INC.	12,663.20	SUPPLIES
00241789	01/01/20	REALLY GREAT READING CO. LLC.	776.40	SUPPLIES
00241790	01/01/20	RIVERSIDE TECHNOLOGIES, INC.	159.00	COMPUTER HARDWARE
00241790	01/01/20	RIVERSIDE TECHNOLOGIES, INC.	571.00	SUPPLIES
00241791	01/01/20	ROBOTLAB, INC	4,750.00	SUPPLIES
00241792	01/01/20	ROSETTA STONE LTD.	2,325.00	SUPPLIES
00241793	01/01/20	SAFELITE FULFILLMENT, INC.	279.95	REPAIRS

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00241794	01/01/20	SAPP BROS, INC.	2,773.98	GAS, DIESEL, OIL
00241795	01/01/20	SARPY COUNTY TREASURER	1,530.00	CONTRACTED TRANSPORTATION
00241796	01/01/20	SCHOLASTIC BOOK FAIRS	674.85	SUPPLIES
00241797	01/01/20	SCHOOL BUS PARTS COMPANY	355.16	TIRES & PARTS
00241798	01/01/20	SCHOOL SPECIALTY, INC.	3,156.61	SUPPLIES
00241799	01/01/20	SHERWIN-WILLIAMS	657.40	REPAIRS
00241800	01/01/20	SNYDER CHARLESON THERAPY SERVICES PC	28,551.25	TUITION-OTHER AGENCIES
00241801	01/01/20	SOUTHSIDE PLUMBING, LLC.	724.26	BUILDING IMPROVEMENT
00241802	01/01/20	STA CENTRAL REGION	35,728.00	CONTRACTED TRANSPORTATION
00241803	01/01/20	STAPLES ADVANTAGE	330.02	SUPPLIES
00241804	01/01/20	STERICYCLE INC.	131.91	SUPPLIES
00241805	01/01/20	STEVE'S FLOOR COVERINGS, INC.	260.00	BUILDING IMPROVEMENT
00241806	01/01/20	STEVEN LEHR, RPT	480.00	PROFESSIONAL SERVICES
00241806	01/01/20	STEVEN LEHR, RPT	80.00	SUPPLIES
00241807	01/01/20	SUBURBAN NEWSPAPERS, INC.	313.37	ADVERTISING/PUBLICATION
00241808	01/01/20	SWAN ENGINEERING, LLC.	2,555.84	TIRES & PARTS
00241809	01/01/20	T. HANSEN CONSTRUCTION, INC.	6,370.00	BUILDING IMPROVEMENT
00241810	01/01/20	TALX CORPORATION	64.00	PROFESSIONAL SERVICES
00241811	01/01/20	TEACHER LEARNING CENTER DISCIPLINE	735.00	EMPLOYEE TRAINING & DEVELOPMNT
00241812	01/01/20	THE FILTER SHOP	671.79	SUPPLIES
00241813	01/01/20	THE GRAPHIC EDGE	2,713.95	SUPPLIES
00241814	01/01/20	THE HOME DEPOT PRO	3,373.40	SUPPLIES
00241815	01/01/20	THE MANDT SYSTEM, INC.	3,245.00	EMPLOYEE TRAINING & DEVELOPMNT
00241816	01/01/20	THE MUSICIAN'S CHOICE	798.60	SUPPLIES
00241817	01/01/20	THOMPSON MUSIC	1,780.00	PRIOR YEAR PAYABLE
00241818	01/01/20	TINIK, INC	2,433.09	SUPPLIES
00241819	01/01/20	TOBII DYNAVOX LLC	176.45	REPAIRS
00241820	01/01/20	TODAY'S CLASSROOM	592.76	PRIOR YEAR PAYABLE
00241821	01/01/20	TREETOP PUBLISHING	50.00	SUPPLIES
00241822	01/01/20	TRUCK CENTER COMPANIES	7,110.28	TIRES & PARTS
00241823	01/01/20	TY'S OUTDOOR POWER INC.	44.75	BUILDING IMPROVEMENT
00241823	01/01/20	TY'S OUTDOOR POWER INC.	546.26	REPAIRS
00241824	01/01/20	U.S. BANK CORPORATE PAYMENT SYSTEMS	1,401.40	BUILDING IMPROVEMENT
00241824	01/01/20	U.S. BANK CORPORATE PAYMENT SYSTEMS	9,737.81	EMPLOYEE TRAINING & DEVELOPMNT
00241824	01/01/20	U.S. BANK CORPORATE PAYMENT SYSTEMS	506.58	PRIOR YEAR PAYABLE
00241824	01/01/20	U.S. BANK CORPORATE PAYMENT SYSTEMS	4,432.26	SUPPLIES
00241824	01/01/20	U.S. BANK CORPORATE PAYMENT SYSTEMS	208.90	TEXTBOOKS & PERIODICALS
00241825	01/01/20	U.S. BANK EQUIPMENT FINANCE	10,165.87	RENTALS/LEASE PURCHASE
00241825	01/01/20	U.S. BANK EQUIPMENT FINANCE	9,121.68	SUPPLIES
00241826	01/01/20	UNIFIRST CORPORATION	963.04	PROFESSIONAL SERVICES

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	00241827	01/01/20	UNIVERSITY OF NEB MEDICAL CENTER	23,995.83	TUITION-OTHER AGENCIES
	00241828	01/01/20	UTILITY EQUIPMENT CO	172.00	BUILDING IMPROVEMENT
	00241829	01/01/20	VOSS LIGHTING	1,295.56	SUPPLIES
	00241830	01/01/20	WELDON PARTS OMAHA	153.96	TIRES & PARTS
	00241831	01/01/20	WESTLAKE HARDWARE	250.33	REPAIRS
	00241831	01/01/20	WESTLAKE HARDWARE	27.12	SUPPLIES
	00241831	01/01/20	WESTLAKE HARDWARE	25.99	TIRES & PARTS
	00241832	01/01/20	WESTSIDE COMMUNITY SCHOOLS	3,894.25	TUITION - OTHER DISTRICTS
	00241833	01/01/20	WHITE WOLF WEB OFFSET PRINTERS	608.12	SUPPLIES
	00241834	01/01/20	WILSON LANGUAGE TRAINING CORP	181.08	TEXTBOOKS & PERIODICALS
	00241835	01/01/20	WORK FIT, INC.	955.00	PROFESSIONAL SERVICES
	00241836	01/01/20	ZTRIP NE	127.25	CONTRACTED TRANSPORTATION
			<b>General Fund Total:</b>	<b>785,761.74</b>	

General Fund	Check No	Check Date	Vendor Name	Amount	Description
	00241532	12/05/19	BP BUSINESS SOLUTIONS	92.88	GAS, DIESEL, OIL
	00241533	12/05/19	CARDMEMBER SERVICE	1,466.66	EMPLOYEE TRAINING & DEVELOPMNT
	00241533	12/05/19	CARDMEMBER SERVICE	395.00	SOFTWARE
	00241533	12/05/19	CARDMEMBER SERVICE	1,272.91	SUPPLIES
	00241534	12/05/19	DIANE ELLIS	38.46	SUPPLIES
	00241535	12/05/19	JEREMY KRUG	140.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241536	12/05/19	KELLY GOMEZ	41.03	SUPPLIES
	00241537	12/05/19	ROBERT QUEEN	14.78	CONTRACTED TRANSPORTATION
	00241538	12/05/19	SUE MAHAN	910.00	SUPPLIES
	00241585	12/10/19	BLACK HILLS ENERGY	4,915.58	FUEL
	00241586	12/10/19	CHARLES WRIGHT	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241588	12/10/19	DISTRICT REVOLVING ACCOUNT	175.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241588	12/10/19	DISTRICT REVOLVING ACCOUNT	1,779.92	PROFESSIONAL SERVICES
	00241588	12/10/19	DISTRICT REVOLVING ACCOUNT	25,751.65	SUPPLIES
	00241588	12/10/19	DISTRICT REVOLVING ACCOUNT	308.15	TRASH REMOVAL
	00241589	12/10/19	FAMILY FARE SUPERMARKET	67.31	SUPPLIES
	00241590	12/10/19	JAMF SOFTWARE, LLC	1,398.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241591	12/10/19	JEREMY KRUG	288.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241592	12/10/19	MATHESON TRI-GAS, INC.	30.50	SUPPLIES
	00241594	12/10/19	UNIVERSITY OF NE - LINCOLN	140.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241595	12/10/19	VERIZON WIRELESS	320.14	TELECOMMUNICATIONS
	00241596	12/11/19	JOHN DEERE FINANCIAL	50.78	REPAIRS
	00241597	12/11/19	MMC CONTRACTORS, INC.	1,641.42	BUILDING IMPROVEMENT
	00241598	12/13/19	BRAD STUEVE	48.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241599	12/13/19	DE LAGE LANDEN FINANCIAL SERVICES	466.61	FURNITURE & EQUIPMENT
	00241600	12/13/19	FAMILY FARE SUPERMARKET	45.99	TECH TRAINING & DEVELOPMENT
	00241601	12/13/19	GREG BOETTGER	106.01	EMPLOYEE TRAINING & DEVELOPMNT
	00241602	12/13/19	JOE NADGWICK	64.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241603	12/13/19	NATHAN BACON	64.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241604	12/13/19	ROBYN DERICKSON	22.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241605	12/13/19	SHARRA SMITH	10.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241606	12/13/19	THOMPSON MUSIC	2,496.50	SUPPLIES
	00241607	12/17/19	DISCOVERY EDUCATION	47,600.00	PROFESSIONAL SERVICES
	00241608	12/17/19	DOUGLAS COUNTY TREASURER	146.08	DIST WIDE
	00241609	12/17/19	MEJIA ROOFING & CONTRACTORS	1,600.00	BUILDING IMPROVEMENT
	00241610	12/17/19	PAUL YSUSI	11.44	CONTRACTED TRANSPORTATION
	00241611	12/18/19	AUSTIN HOFFMAN	140.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241612	12/18/19	FAMILY FARE SUPERMARKET	81.07	SUPPLIES
	00241613	12/18/19	KEVIN ROHLFS	79.47	EMPLOYEE TRAINING & DEVELOPMNT

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	00241614	12/18/19	MARJORIE SIMONS-BESTER	140.00	EMPLOYEE TRAINING & DEVELOPMNT
	00241615	12/18/19	STEPHANIE KASTRUP	50.83	REPAIRS
	00241616	12/18/19	VOSS LIGHTING	88.80	SUPPLIES
	00241618	12/20/19	MOLLY MCNAMARA	25.12	SUPPLIES
	00241619	12/20/19	UPS	52.30	POSTAGE
<b>General Fund Immediate Pays Released Prior to Board Meeting:</b>				<b>94,864.39</b>	

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Special Bldg	Check No	Check Date	Vendor Name	Amount	Description
	00241786	01/01/20	RADIO ENGINEERING INDUSTRIES	3,700.00	BUILDING PROJECTS
	00241837	01/01/20	ALL BRITE GLASS & SCREEN, INC.	604.00	BUILDING PROJECTS
	00241838	01/01/20	GENERAL FIRE AND SAFETY EQUIPMENT	1,457.50	BUILDING PROJECTS
	00241838	01/01/20	GENERAL FIRE AND SAFETY EQUIPMENT	2,241.00	PROFESSIONAL SERVICES
	00241839	01/01/20	HEMPEL SHEET METAL WORKS, LLC.	355.00	BUILDING PROJECTS
	00241840	01/01/20	MENARDS, INC.	2,218.74	BUILDING PROJECTS
	00241841	01/01/20	METAL DOORS & HARDWARE COMPANY	3,400.00	BUILDING PROJECTS
	00241842	01/01/20	MIRACLE RECREATION EQUIP CO.	2,950.05	BUILDING PROJECTS
	00241843	01/01/20	OHARCO	532.96	BUILDING PROJECTS
	00241844	01/01/20	PLIBRICO COMPANY, LLC.	81,566.62	BUILDING PROJECTS
	00241845	01/01/20	PRIME COMMUNICATIONS, INC.	425.00	BUILDING PROJECTS
	00241846	01/01/20	RAY MARTIN COMPANY	3,653.20	BUILDING PROJECTS
	00241847	01/01/20	SOUTHSIDE PLUMBING, LLC.	1,017.88	BUILDING PROJECTS
	00241848	01/01/20	STEVE'S FLOOR COVERINGS, INC.	4,660.00	BUILDING PROJECTS
	00241849	01/01/20	SUMMIT PAINTING, LLC.	10,680.00	BUILDING PROJECTS
	00241850	01/01/20	TERRY HUGHES TREE SERVICE	995.00	BUILDING PROJECTS
			<b>Special Building Site Fund Total:</b>	<b>120,456.95</b>	

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Special Building Fund	Check No	Check Date	Vendor Name	Amount	Description
	00241596	12/11/19	JOHN DEERE FINANCIAL	3,232.79	BUILDING PROJECTS
<b>Special Building Immediate Pays Released Prior to Board Meeting:</b>				<b>3,232.79</b>	

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Bond Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030359	01/01/20	BERENS-TATE CONSULTING GROUP	2,500.00	PROFESSIONAL SERVICES
	00030360	01/01/20	BRADCO COMPANY	35,744.40	BUILDING PROJECTS
	00030361	01/01/20	NEW WAVE POOLS AND SPAS, INC	123,817.95	BUILDING PROJECTS
	00030362	01/01/20	O'KEEFE ELEVATOR COMPANY, INC	2,076.00	BUILDING PROJECTS
	00030363	01/01/20	PRIME COMMUNICATIONS, INC.	25,810.13	BUILDING PROJECTS
	00030364	01/01/20	WATERS EDGE AQUATIC DESIGN, LLC	1,240.00	BUILDING PROJECTS
			<b>Bond Project Fund Total:</b>	<b>191,188.48</b>	

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Bond Fund	Check No	Check Date	Vendor Name	Amount	Description
	00030357	12/11/19	BEARDMORE CHEVROLET, INC	39,679.70	BUILDING PROJECTS
	00030358	12/13/19	BAXTER FORD SOUTH	44,146.00	BUILDING PROJECTS
<b>Bond Project Fund Immediate Pays Released Prior to Board Meeting:</b>				<b>83,825.70</b>	

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Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00241851	01/01/20	AMERICAN BOTTLING COMPANY	4,232.88	FOOD
	00241852	01/01/20	BIMBO BAKERIES USA	6,020.47	FOOD
	00241853	01/01/20	BPS FOUNDATION - LAC	100.00	SUPPLIES
	00241854	01/01/20	CARPENTER PAPER COMPANY	6,480.82	SUPPLIES
	00241855	01/01/20	COCA-COLA OF OMAHA	4,662.30	FOOD
	00241856	01/01/20	DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
	00241857	01/01/20	E & E TRUCKING, LLC.	150.00	PROFESSIONAL SERVICES
	00241858	01/01/20	EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
	00241859	01/01/20	FAMILY FARE SUPERMARKET	253.50	FOOD
	00241860	01/01/20	FARNER-BOCKEN COMPANY	4,936.04	FOOD
	00241861	01/01/20	GENERAL PARTS, LLC.	713.14	REPAIRS
	00241862	01/01/20	GREATER AMERICA DISTRIBUTING INC.	306.30	REPAIRS
	00241863	01/01/20	GREENBERG FRUIT COMPANY	3,375.15	FOOD
	00241864	01/01/20	HILAND DAIRY	25,055.11	FOOD
	00241865	01/01/20	LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
	00241866	01/01/20	LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
	00241867	01/01/20	MARY HANSEN	503.37	SUPPLIES
	00241868	01/01/20	MILLARD REFRIGERATED SERVICES, LLC	530.15	PROFESSIONAL SERVICES
	00241869	01/01/20	MISSION ACTIVITY FUND	150.00	SUPPLIES
	00241870	01/01/20	MMC CONTRACTORS, INC.	3,519.15	REPAIRS
	00241871	01/01/20	NEBRASKA - IOWA SUPPLY CO. INC.	1,021.99	GAS, DIESEL, OIL
	00241872	01/01/20	OFFICE DEPOT, INC	355.00	SUPPLIES
	00241873	01/01/20	PEPSI COLA COMPANY	3,887.25	FOOD
	00241874	01/01/20	PREMIER WASTE SOLUTIONS	1,554.00	TRASH REMOVAL
	00241875	01/01/20	SYSCO LINCOLN	113,575.38	FOOD
	00241876	01/01/20	WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
			<b>Food Service Fund Total:</b>	<b>184,472.00</b>	

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Food Service	Check No	Check Date	Vendor Name	Amount	Description
	00241587	12/10/19	CITY OF BELLEVUE	170.00	PROFESSIONAL SERVICES
	00241593	12/10/19	PREMIER WASTE SOLUTIONS	1,554.00	TRASH REMOVAL
	00241595	12/10/19	VERIZON WIRELESS	137.61	SUPPLIES
<b>Food Service Immediate Pays Released Prior to Board Meeting:</b>				<b>1,861.61</b>	

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General Severance	Check No	Check Date	Vendor Name	Amount	Description
	00241877	01/01/20	AUL SPECIAL PAY TRUST	56,800.00	SEVERANCE
	00241878	01/01/20	AUL SPECIAL PAY TRUST SECTION 115 TRUST	21,880.89	SEVERANCE
			<b>General Severance Fund Total:</b>	<b>78,680.89</b>	

**Bellevue Public Schools - Publication Of Checks**

Vendor Name	Amount	Description
A-1 CONTAINERS	225.00	SITE IMPROVEMENTS
A-1 FLAGS POLES & REPAIR LLC	105.00	BUILDING IMPROVEMENT
ADVANCED OFFICE AUTOMATION INC	58.20	SUPPLIES
AKSARBEN PIPE & SEWER CLEANING CO.	1,987.50	BUILDING IMPROVEMENT
ALL AMERICAN SPORTS/RIDDELL	409.06	SUPPLIES
ALL APPLIANCE SERVICE	89.00	BUILDING IMPROVEMENT
ALL APPLIANCE SERVICE	266.98	REPAIRS
ALL BRITE GLASS & SCREEN, INC.	280.00	BUILDING IMPROVEMENT
ALL BRITE GLASS & SCREEN, INC.	604.00	BUILDING PROJECTS
AMERICAN BOTTLING COMPANY	4,232.88	FOOD
AMERICAN TIME	155.59	BUILDING IMPROVEMENT
APPLE, INC.	167.15	SUPPLIES
APPLES & MORE	32.93	SUPPLIES
AQUA-CHEM, INC.	821.09	REPAIRS
ARROW TOWING, INC.	225.00	REPAIRS
AUL SPECIAL PAY TRUST	56,800.00	SEVERANCE
AUL SPECIAL PAY TRUST SECTION 115 TRUST	21,880.89	SEVERANCE
AUSTIN HOFFMAN	140.00	EMPLOYEE TRAINING & DEVELOPMNT
AUTO VALUE	46.07	SUPPLIES
AUTO VALUE	294.94	TIRES & PARTS
AUTO-JET MUFFLER CORP	355.73	TIRES & PARTS
BADGER BODY & TRUCK EQUIPMENT CO.	74.00	REPAIRS
BAKER'S SUPERMARKET	513.28	SUPPLIES
BAKER'S SUPERMARKET	13.47	EMPLOYEE TRAINING & DEVELOPMNT
BAKER'S SUPERMARKET	1,221.86	SUPPLIES
BATTERIES PLUS BULBS	46.80	SUPPLIES
BAUER BUILT TIRE	20.00	SUPPLIES
BAUER BUILT TIRE	2,136.04	TIRES & PARTS
BAXTER FORD SOUTH	665.93	SUPPLIES
BAXTER FORD SOUTH	44,146.00	BUILDING PROJECTS
BEARCOM	254.05	SUPPLIES
BEARDMORE CHEVROLET, INC	1,474.00	REPAIRS
BEARDMORE CHEVROLET, INC	75.60	SUPPLIES
BEARDMORE CHEVROLET, INC	836.53	TIRES & PARTS
BEARDMORE CHEVROLET, INC	39,679.70	BUILDING PROJECTS
BELLEVUE LEADER	44.10	SUPPLIES

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BERENS-TATE CONSULTING GROUP	2,500.00	PROFESSIONAL SERVICES
BIG RED LOCKSMITHS, INC.	22.00	REPAIRS
BIL-DEN GLASS INC	167.00	BUILDING IMPROVEMENT
BIMBO BAKERIES USA	6,020.47	FOOD
BISHOP BUSINESS EQUIPMENT	264.00	SUPPLIES
BLACK HILLS ENERGY	9,175.91	FUEL
BLACK HILLS ENERGY	718.23	FUEL
BLACK HILLS ENERGY	4,915.58	FUEL
BLACKBOARD INC	20,612.45	SOFTWARE
BLICK ART MATERIALS, LLC.	11.30	SUPPLIES
BOUND TO STAY BOUND	108.76	SUPPLIES
BP BUSINESS SOLUTIONS	92.88	GAS, DIESEL, OIL
BPS FOUNDATION - LAC	100.00	SUPPLIES
BRAD STUEVE	48.00	EMPLOYEE TRAINING & DEVELOPMNT
BRADCO COMPANY	35,744.40	BUILDING PROJECTS
BRIGGS, INC.	495.69	BUILDING IMPROVEMENT
CARDMEMBER SERVICE	1,466.66	EMPLOYEE TRAINING & DEVELOPMNT
CARDMEMBER SERVICE	395.00	SOFTWARE
CARDMEMBER SERVICE	1,272.91	SUPPLIES
CARPENTER PAPER COMPANY	6,771.94	SUPPLIES
CARPENTER PAPER COMPANY	6,480.82	SUPPLIES
CCL SUPPLY, LLC.	251.84	SUPPLIES
CHARLES WRIGHT	288.00	EMPLOYEE TRAINING & DEVELOPMNT
CHRISTINA J. BRENNEMAN	675.00	EMPLOYEE TRAINING & DEVELOPMNT
CINTAS CORPORATION #749	728.85	PROFESSIONAL SERVICES
CITY OF BELLEVUE	170.00	PROFESSIONAL SERVICES
COCA-COLA OF OMAHA	4,662.30	FOOD
COGNIA INC	4,200.00	PROFESSIONAL SERVICES
CONSTELLATION ENERGY	10,209.84	FUEL
CONTINENTAL RESEARCH CORP.	2,188.89	SUPPLIES
CONTROL MANAGEMENT, INC	270.00	BUILDING IMPROVEMENT
COOPER EQUIPMENT COMPANY	54.50	GAS, DIESEL, OIL
CORNHUSKER INTL TRUCKS, INC.	353.52	TIRES & PARTS
COX BUSINESS SERVICES	18,135.11	TELECOMMUNICATIONS
CRAIG HOME CARE	6,480.16	TUITION-OTHER AGENCIES
CUMMINS CENTRAL POWER, LLC	137.96	TIRES & PARTS
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	3,240.00	BUILDING IMPROVEMENT
D.C. ELECTRIC/HEARTLAND LIGHTING, INC.	3,415.00	SITE IMPROVEMENTS
DE LAGE LANDEN FINANCIAL SERVICES, INC	466.61	FURNITURE & EQUIPMENT
DELTA FOREMOST CHEMICAL CORP.	9,597.40	SUPPLIES

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DIAMOND VOGEL	509.20	REPAIRS
DIANE ELLIS	38.46	SUPPLIES
DIANE SWEENEY CONSULTING	9,600.00	PROFESSIONAL SERVICES
DIETZE MUSIC	85.00	REPAIRS
DIETZE MUSIC	1,778.96	SUPPLIES
DISCOVERY EDUCATION	61,600.00	PROFESSIONAL SERVICES
DISCOVERY EDUCATION	47,600.00	PROFESSIONAL SERVICES
DISTRICT ACTIVITY FUND	1,690.00	SUPPLIES
DISTRICT REVOLVING ACCOUNT	175.00	EMPLOYEE TRAINING & DEVELOPMNT
DISTRICT REVOLVING ACCOUNT	1,779.92	PROFESSIONAL SERVICES
DISTRICT REVOLVING ACCOUNT	25,751.65	SUPPLIES
DISTRICT REVOLVING ACCOUNT	308.15	TRASH REMOVAL
DOUGLAS COUNTY TREASURER	146.08	DIST WIDE
E & E TRUCKING, LLC.	150.00	PROFESSIONAL SERVICES
E.S.U. #3	445.00	EMPLOYEE TRAINING & DEVELOPMNT
E.S.U. #3	170.00	SUPPLIES
E.S.U. #3	6,153.60	TUITION-OTHER AGENCIES
EAST HIGH ACTIVITY ACCOUNT	550.00	SUPPLIES
EGAN SUPPLY	1,471.76	REPAIRS
EGAN SUPPLY	36,203.84	SUPPLIES
ELECTRONIC CONTRACTING COMPANY	865.00	BUILDING IMPROVEMENT
ELITE PROFESSIONALS - OMAHA	1,861.50	TUITION-OTHER AGENCIES
EYMAN PLUMBING, INC.	3,545.43	BUILDING IMPROVEMENT
FAMILY FARE SUPERMARKET	699.64	SUPPLIES
FAMILY FARE SUPERMARKET	253.50	FOOD
FAMILY FARE SUPERMARKET	67.31	SUPPLIES
FAMILY FARE SUPERMARKET	45.99	TECH TRAINING & DEVELOPMENT
FAMILY FARE SUPERMARKET	81.07	SUPPLIES
FARNER-BOCKEN COMPANY	4,936.04	FOOD
FASTENAL COMPANY	75.48	SUPPLIES
FIRST WIRELESS, INC.	1,123.60	REPAIRS
FLEETPRIDE	920.14	TIRES & PARTS
FOLLETT SCHOOL SOLUTIONS, INC.	7,882.27	SUPPLIES
FONTENELLE NATURE ASSOCIATION	5,752.00	SUPPLIES
FOUNDATION BUILDING MATERIALS	8,185.10	SUPPLIES
FREMONT INDUSTRIES, INC.	313.39	SUPPLIES
GENERAL FIRE AND SAFETY EQUIPMENT CO.	2,576.25	BUILDING IMPROVEMENT
GENERAL FIRE AND SAFETY EQUIPMENT CO.	1,457.50	BUILDING PROJECTS
GENERAL FIRE AND SAFETY EQUIPMENT CO.	2,241.00	PROFESSIONAL SERVICES
GENERAL PARTS, LLC.	713.14	REPAIRS

GLENNA FISHER	4,005.22	PROFESSIONAL SERVICES
GOALS	900.00	PROFESSIONAL SERVICES
GRAINGER, INC.	2,638.98	BUILDING IMPROVEMENT
GRAINGER, INC.	262.68	TIRES & PARTS
GREATER AMERICA DISTRIBUTING INC.	306.30	REPAIRS
GREENBERG FRUIT COMPANY	3,375.15	FOOD
GREENLIFE GARDENS, INC.	3,650.00	SITE IMPROVEMENTS
GREG BOETTGER	106.01	EMPLOYEE TRAINING & DEVELOPMNT
HAMPTON INN KEARNEY	516.00	EMPLOYEE TRAINING & DEVELOPMNT
HEARTLAND FAMILY SERVICE	150.00	TUITION-OTHER AGENCIES
HEARTLAND TIRES & TREADS, INC.	232.00	TIRES & PARTS
HEMPEL SHEET METAL WORKS, LLC.	355.00	BUILDING PROJECTS
HENRY DOORLY ZOO & AQUARIUM	140.00	SUPPLIES
HILAND DAIRY	25,055.11	FOOD
HILLYARD	2,494.16	SUPPLIES
HORWATH LAUNDRY EQUIPMENT	189.60	BUILDING IMPROVEMENT
HUSSMANN CORPORATION	295.00	BUILDING IMPROVEMENT
INLAND TRUCK PARTS & SERVICE	3,814.80	REPAIRS
IRIS LTD	1,995.00	COMPUTER HARDWARE
IRIS LTD	2,868.00	SUPPLIES
J & J SMALL ENGINE SERVICE, INC.	236.72	REPAIRS
JAMF SOFTWARE, LLC	1,398.00	EMPLOYEE TRAINING & DEVELOPMNT
JEREMY KRUG	140.00	EMPLOYEE TRAINING & DEVELOPMNT
JEREMY KRUG	288.00	EMPLOYEE TRAINING & DEVELOPMNT
JODON'S	36.00	SUPPLIES
JOE NADGWICK	64.00	EMPLOYEE TRAINING & DEVELOPMNT
JOHN DEERE FINANCIAL	957.38	REPAIRS
JOHN DEERE FINANCIAL	3,232.79	BUILDING PROJECTS
JOHN DEERE FINANCIAL	50.78	REPAIRS
JOHNSTONE SUPPLY	1,612.66	BUILDING IMPROVEMENT
JOSH TEDDER CONSTRUCTION, INC.	540.00	DISTRICT SNOW REMOVAL
KELLY GOMEZ	41.03	SUPPLIES
KEVIN ROHLFS	79.47	EMPLOYEE TRAINING & DEVELOPMNT
KIMBALL MIDWEST	150.32	SUPPLIES
KIMBALL MIDWEST	403.90	TIRES & PARTS
KONE INC.	1,389.53	BUILDING IMPROVEMENT
KRIHA FLUID POWER CO. INC.	229.68	TIRES & PARTS
LAMINATOR.COM	43.10	SUPPLIES
LANGUAGE LINE SERVICES	3.76	SUPPLIES
LEADING EDGE LAMINATING	377.86	SUPPLIES

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LEARNING A-Z	549.75	SUPPLIES
LEWIS & CLARK ACTIVITY FUND	150.00	SUPPLIES
LIFEGUARD MD	169.00	SUPPLIES
LOGAN FONTENELLE ACTIVITY FUND	150.00	SUPPLIES
MACGILL	1,140.28	SUPPLIES
MARJORIE SIMONS-BESTER	140.00	EMPLOYEE TRAINING & DEVELOPMNT
MARY HANSEN	503.37	SUPPLIES
MATHEMATICALLY MINDED	83.20	SUPPLIES
MATHESON TRI-GAS, INC.	47.05	REPAIRS
MATHESON TRI-GAS, INC.	30.50	SUPPLIES
MAXIM HEALTHCARE SERVICES, INC.	10,242.95	TUITION-OTHER AGENCIES
MAXIM HEALTHCARE SERVICES, INC.	6,679.26	TUITION-OTHER AGENCIES
MCC BOOKSTORE SOUTH OMAHA STORE NO. 141	1,249.99	PROFESSIONAL SERVICES
MEJIA ROOFING & CONTRACTORS	1,600.00	BUILDING IMPROVEMENT
MENARDS, INC.	6.37	BUILDING IMPROVEMENT
MENARDS, INC.	807.69	REPAIRS
MENARDS, INC.	2,983.20	SUPPLIES
MENARDS, INC.	115.78	TIRES & PARTS
MENARDS, INC.	2,218.74	BUILDING PROJECTS
METAL DOORS & HARDWARE COMPANY	776.00	BUILDING IMPROVEMENT
METAL DOORS & HARDWARE COMPANY	3,400.00	BUILDING PROJECTS
METROPOLITAN UTILITIES DIST.	15,156.11	FUEL
METROPOLITAN UTILITIES DIST.	16,462.45	WATER & SEWER
MIDLANDS TESTING SERVICES, INC	590.00	PROFESSIONAL SERVICES
MIDWEST SOUND & LIGHTING INC.	649.99	SUPPLIES
MILLARD REFRIGERATED SERVICES, LLC	530.15	PROFESSIONAL SERVICES
MIRACLE RECREATION EQUIP CO.	2,950.05	BUILDING PROJECTS
MISSION ACTIVITY FUND	150.00	SUPPLIES
MMC CONTRACTORS, INC.	2,306.25	BUILDING IMPROVEMENT
MMC CONTRACTORS, INC.	3,519.15	REPAIRS
MMC CONTRACTORS, INC.	1,641.42	BUILDING IMPROVEMENT
MOLLY MCNAMARA	25.12	SUPPLIES
NAPA AUTO PARTS	237.71	SUPPLIES
NAPA AUTO PARTS	542.95	TIRES & PARTS
NATHAN BACON	64.00	EMPLOYEE TRAINING & DEVELOPMNT
NCECBVI	50.00	EMPLOYEE TRAINING & DEVELOPMNT
NEBRASKA - IOWA SUPPLY CO. INC.	35,862.07	GAS, DIESEL, OIL
NEBRASKA - IOWA SUPPLY CO. INC.	1,021.99	GAS, DIESEL, OIL
NEBRASKA STATE FIRE MARSHAL FUELS	240.00	PROFESSIONAL SERVICES
NEBRASKA STATE FIRE MARSHAL FUELS	200.00	BUILDING IMPROVEMENT

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NEBRASKA-IOWA INDUSTRIAL FASTENERS, CORP	2.24	TIRES & PARTS
NEW WAVE POOLS AND SPAS, INC	123,817.95	BUILDING PROJECTS
OFFICE DEPOT, INC	4,523.18	SUPPLIES
OFFICE DEPOT, INC	355.00	SUPPLIES
OFFUTT COLLISION REPAIR	93.75	REPAIRS
OHARCO	532.96	BUILDING PROJECTS
O'KEEFE ELEVATOR COMPANY, INC	2,076.00	BUILDING PROJECTS
OMAHA DOOR & WINDOW CO, INC	1,735.20	BUILDING IMPROVEMENT
OMAHA PUBLIC POWER DISTRICT	139,419.81	ELECTRICITY
OMAHA WORLD-HERALD	282.71	SUPPLIES
OMAHA WORLD-HERALD MEDIA GROUP	3,203.05	ADVERTISING/PUBLICATION
OPC DIRECT	3,813.71	SUPPLIES
O'REILLY AUTOMOTIVE, INC.	259.97	TIRES & PARTS
OVERDRIVE, INC.	293.83	SUPPLIES
PARKING AREA MAINTENANCE INC.	5,977.00	SITE IMPROVEMENTS
PAUL YSUSI	11.44	CONTRACTED TRANSPORTATION
PEPSI COLA COMPANY	3,887.25	FOOD
PERRY, GUTHERY, HAASE AND GESSFORD, PC,	450.00	LEGAL SERVICES
PLATTEVIEW TURF INC.	1,500.00	SITE IMPROVEMENTS
PLIBRICO COMPANY, LLC.	6,719.75	BUILDING IMPROVEMENT
PLIBRICO COMPANY, LLC.	81,566.62	BUILDING PROJECTS
POS SYSTEMS GROUP INC	1,199.00	SUPPLIES
POWERSCHOOL GROUP, LLC.	1,050.00	PROFESSIONAL SERVICES
POWERSCHOOL GROUP, LLC.	14,105.00	SOFTWARE
PRECISION CONCRETE LIFTING	675.00	BUILDING IMPROVEMENT
PREMIER WASTE SOLUTIONS	1,082.05	SITE IMPROVEMENTS
PREMIER WASTE SOLUTIONS	2,901.05	TRASH REMOVAL
PREMIER WASTE SOLUTIONS	1,554.00	TRASH REMOVAL
PREMIER WASTE SOLUTIONS	1,554.00	TRASH REMOVAL
PRESTO-X	1,284.00	BUILDING IMPROVEMENT
PRIME COMMUNICATIONS, INC.	25,810.13	BUILDING PROJECTS
PRIME COMMUNICATIONS, INC.	485.00	BUILDING IMPROVEMENT
PRIME COMMUNICATIONS, INC.	633.87	SUPPLIES
PRIME COMMUNICATIONS, INC.	425.00	BUILDING PROJECTS
RADCLIFFE & ASSOCIATES	4,500.00	LOBBYIST
RADIO ENGINEERING INDUSTRIES	3,700.00	BUILDING PROJECTS
RAY MARTIN COMPANY	558.20	BUILDING IMPROVEMENT
RAY MARTIN COMPANY	3,653.20	BUILDING PROJECTS
REALITYWORKS, INC.	12,663.20	SUPPLIES
REALLY GREAT READING CO. LLC.	776.40	SUPPLIES

01-01-2020

RIVERSIDE TECHNOLOGIES, INC.	159.00	COMPUTER HARDWARE
RIVERSIDE TECHNOLOGIES, INC.	571.00	SUPPLIES
ROBERT QUEEN	14.78	CONTRACTED TRANSPORTATION
ROBOTLAB, INC	4,750.00	SUPPLIES
ROBYN DERICKSON	22.00	EMPLOYEE TRAINING & DEVELOPMNT
ROSETTA STONE LTD.	2,325.00	SUPPLIES
SAFELITE FULFILLMENT, INC.	279.95	REPAIRS
SAPP BROS, INC.	2,773.98	GAS, DIESEL, OIL
SARPY COUNTY TREASURER	1,530.00	CONTRACTED TRANSPORTATION
SCHOLASTIC BOOK FAIRS	674.85	SUPPLIES
SCHOOL BUS PARTS COMPANY	355.16	TIRES & PARTS
SCHOOL SPECIALTY, INC.	3,156.61	SUPPLIES
SHARRA SMITH	10.00	EMPLOYEE TRAINING & DEVELOPMNT
SHERWIN-WILLIAMS	657.40	REPAIRS
SNYDER CHARLESON THERAPY SERVICES PC	28,551.25	TUITION-OTHER AGENCIES
SOUTHSIDE PLUMBING, LLC.	724.26	BUILDING IMPROVEMENT
SOUTHSIDE PLUMBING, LLC.	1,017.88	BUILDING PROJECTS
STA CENTRAL REGION	35,728.00	CONTRACTED TRANSPORTATION
STAPLES ADVANTAGE	330.02	SUPPLIES
STEPHANIE KASTRUP	50.83	REPAIRS
STERICYCLE INC.	131.91	SUPPLIES
STEVEN LEHR, RPT	480.00	PROFESSIONAL SERVICES
STEVEN LEHR, RPT	80.00	SUPPLIES
STEVE'S FLOOR COVERINGS, INC.	260.00	BUILDING IMPROVEMENT
STEVE'S FLOOR COVERINGS, INC.	4,660.00	BUILDING PROJECTS
SUBURBAN NEWSPAPERS, INC.	313.37	ADVERTISING/PUBLICATION
SUE MAHAN	910.00	SUPPLIES
SUMMIT PAINTING, LLC.	10,680.00	BUILDING PROJECTS
SWAN ENGINEERING, LLC.	2,555.84	TIRES & PARTS
SYSCO LINCOLN	113,575.38	FOOD
T. HANSEN CONSTRUCTION, INC.	6,370.00	BUILDING IMPROVEMENT
TALX CORPORATION	64.00	PROFESSIONAL SERVICES
TEACHER LEARNING CENTER DISCIPLINE ASSOC	735.00	EMPLOYEE TRAINING & DEVELOPMNT
TERRY HUGHES TREE SERVICE	995.00	BUILDING PROJECTS
THE FILTER SHOP	671.79	SUPPLIES
THE GRAPHIC EDGE	2,713.95	SUPPLIES
THE HOME DEPOT PRO	3,373.40	SUPPLIES
THE MANDT SYSTEM, INC.	3,245.00	EMPLOYEE TRAINING & DEVELOPMNT
THE MUSICIAN'S CHOICE	798.60	SUPPLIES
THOMPSON MUSIC	1,780.00	PRIOR YEAR PAYABLE

01-01-2020

THOMPSON MUSIC	2,496.50	SUPPLIES
TINIK, INC	2,433.09	SUPPLIES
TOBII DYNAVOX LLC	176.45	REPAIRS
TODAY'S CLASSROOM	592.76	PRIOR YEAR PAYABLE
TREETOP PUBLISHING	50.00	SUPPLIES
TRUCK CENTER COMPANIES	7,110.28	TIRES & PARTS
TY'S OUTDOOR POWER INC.	44.75	BUILDING IMPROVEMENT
TY'S OUTDOOR POWER INC.	546.26	REPAIRS
U.S. BANK CORPORATE PAYMENT SYSTEMS	1,401.40	BUILDING IMPROVEMENT
U.S. BANK CORPORATE PAYMENT SYSTEMS	9,737.81	EMPLOYEE TRAINING & DEVELOPMNT
U.S. BANK CORPORATE PAYMENT SYSTEMS	506.58	PRIOR YEAR PAYABLE
U.S. BANK CORPORATE PAYMENT SYSTEMS	4,432.26	SUPPLIES
U.S. BANK CORPORATE PAYMENT SYSTEMS	208.90	TEXTBOOKS & PERIODICALS
U.S. BANK EQUIPMENT FINANCE	10,165.87	RENTALS/LEASE PURCHASE
U.S. BANK EQUIPMENT FINANCE	9,121.68	SUPPLIES
UNIFIRST CORPORATION	963.04	PROFESSIONAL SERVICES
UNIVERSITY OF NE - LINCOLN	140.00	EMPLOYEE TRAINING & DEVELOPMNT
UNIVERSITY OF NEB MEDICAL CENTER	23,995.83	TUITION-OTHER AGENCIES
UPS	52.30	POSTAGE
UTILITY EQUIPMENT CO	172.00	BUILDING IMPROVEMENT
VERIZON WIRELESS	137.61	SUPPLIES
VERIZON WIRELESS	320.14	TELECOMMUNICATIONS
VOSS LIGHTING	1,295.56	SUPPLIES
VOSS LIGHTING	88.80	SUPPLIES
WATERS EDGE AQUATIC DESIGN, LLC	1,240.00	BUILDING PROJECTS
WELDON PARTS OMAHA	153.96	TIRES & PARTS
WEST HIGH ACTIVITY FUND	550.00	SUPPLIES
WESTLAKE HARDWARE	250.33	REPAIRS
WESTLAKE HARDWARE	27.12	SUPPLIES
WESTLAKE HARDWARE	25.99	TIRES & PARTS
WESTSIDE COMMUNITY SCHOOLS	3,894.25	TUITION - OTHER DISTRICTS
WHITE WOLF WEB OFFSET PRINTERS	608.12	SUPPLIES
WILSON LANGUAGE TRAINING CORP	181.08	TEXTBOOKS & PERIODICALS
WORK FIT, INC.	955.00	PROFESSIONAL SERVICES
ZTRIP NE	127.25	CONTRACTED TRANSPORTATION
EMPLOYEES	8,499,879.07	SALARY AND BENEFITS

**Parental Involvement in Educational Practices**

Members of the Board of Education of the Bellevue Public School District believe that parental involvement is an important factor in the education of children and that effective parental involvement can increase as parents are informed of the educational practices affecting their children. In order to assist parents to become effective partners in the education of their children, the Bellevue Public Schools will foster and facilitate parental information about and involvement in educational practices affecting their children.

The Board of Education directs the Superintendent of Schools to develop regulations and procedures to ensure appropriate parental involvement in educational practices.

Legal References:

Cross References:

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



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

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*Empowering Members*

*Supporting Members*

*Engaging Members*

*Informing Members*

November 4, 2019

Dear Dr. Rippe and Bellevue Public Schools' Board of Education Members:

The Bellevue Education Association requests that the school board of the Bellevue Public Schools take action to recognize the Bellevue Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2021-2022 contract year.

Sincerely,

Lynne J. Henkel  
President  
Bellevue Education Association

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

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

**AUGUST 31, 2019**

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

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

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October 28, 2019

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the “District”) as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

#### ***Management’s Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor’s Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2019, and the respective changes in financial position—cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

## **Other Matters**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information on pages 24-39 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 40-42 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The other supplementary information, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**BergankDV, LLC**  
Omaha, Nebraska

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

**STATEMENT OF NET POSITION - CASH BASIS**

**AUGUST 31, 2019**

ASSETS:	
Cash on deposit	\$ 35,878,271
Funds held by County Treasurers	943,449
Nebraska liquid asset fund plus	<u>11,315,627</u>
 TOTAL ASSETS	 <u>\$ 48,137,347</u>
 NET POSITION:	
Restricted:	
Special building	\$ 22,942,850
Debt service	262,476
Unrestricted:	
Board designated:	
Employee benefit	3,478,673
Undesignated	<u>21,453,348</u>
 TOTAL NET POSITION	 <u>\$ 48,137,347</u>

See Notes to the Basic Financial Statements.

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

**STATEMENT OF ACTIVITIES - CASH BASIS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

		Program Cash Receipts		
	Cash	Charges for	Operating	Net (Disbursements)
	Disbursements	Services	Grants and Contributions	Receipts and Changes in Net Position
Governmental activities:				
Instructional services	\$ (71,000,380)	\$ 51,689	\$ 63,412,472	\$ (7,536,219)
Support services	(24,457,600)		609,818	(23,847,782)
Food services	(4,518,118)	2,194,975	2,156,657	(166,486)
Building maintenance and improvements	(36,573,803)		383,238	(36,190,565)
Interest on indebtedness	(2,191,033)			(2,191,033)
Net program (disbursements) receipts	\$ (138,740,934)	\$ 2,246,664	\$ 66,562,185	(69,932,085)
General receipts:				
Taxes collected				36,173,415
County receipts				243,956
State receipts				2,291,511
Interest				423,288
Other				706,776
Total general receipts				39,838,946
Decrease in net position				(30,093,139)
Net position - beginning of year				78,230,486
Net position - end of year				\$ 48,137,347

See Notes to the Basic Financial Statements.

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

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS**

**AUGUST 31, 2019**

		Special Revenue Funds			
	General Fund	Special Building	School Nutrition	Bond Fund	Total Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 23,460,000	\$ 11,788,269	\$ 408,908	\$ 221,094	\$ 35,878,271
Funds held by County Treasurer	902,070	(3)		41,382	943,449
Nebraska liquid asset fund plus	161,043	11,154,584			11,315,627
 <b>TOTAL ASSETS</b>	<b>\$ 24,523,113</b>	<b>\$ 22,942,850</b>	<b>\$ 408,908</b>	<b>\$ 262,476</b>	<b>\$ 48,137,347</b>
 <b>FUND BALANCES:</b>					
Restricted for:					
Capital projects		\$ 22,942,850			\$ 22,942,850
Debt service				\$ 262,476	262,476
Assigned to:					
Program and services	\$ 42,070				42,070
Employee benefit	3,478,673				3,478,673
Unassigned	21,002,370		\$ 408,908		21,411,278
 <b>TOTAL FUND BALANCE - CASH BASIS</b>	<b>\$ 24,523,113</b>	<b>\$ 22,942,850</b>	<b>\$ 408,908</b>	<b>\$ 262,476</b>	<b>\$ 48,137,347</b>

See Notes to Basic Financial Statements.

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

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	General Fund	Special Revenue Funds		Bond Fund	Total Governmental Funds
		Special Building	School Nutrition		
RECEIPTS:					
Local receipts	\$ 34,428,132	\$ 210,014		\$ 2,250,206	\$ 36,888,352
County receipts	243,956				243,956
State receipts	60,021,220	1,571	\$ 20,826		60,043,617
Federal receipts	6,291,010	383,238	2,135,831		8,810,079
Sales of lunches			2,194,975		2,194,975
Interest	81,071	340,464	1,199	554	423,288
Miscellaneous	43,528				43,528
<b>TOTAL RECEIPTS</b>	<b>101,108,917</b>	<b>935,287</b>	<b>4,352,831</b>	<b>2,250,760</b>	<b>108,647,795</b>
DISBURSEMENTS:					
Instructional services	71,000,380				71,000,380
Support services - pupils	4,783,745		4,518,118		9,301,863
Support services - instructional staff	5,699,020				5,699,020
Support services - general administration	868,925				868,925
Support services - building administration	5,340,335				5,340,335
Support services - business services	3,460,891				3,460,891
Support services - maintenance and operation of plant	10,589,869	25,983,934			36,573,803
Support services - pupil transportation	4,304,684				4,304,684
Debt service interest	1,000			2,190,033	2,191,033
<b>TOTAL DISBURSEMENTS</b>	<b>106,048,849</b>	<b>25,983,934</b>	<b>4,518,118</b>	<b>2,190,033</b>	<b>138,740,934</b>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(4,939,932)	(25,048,647)	(165,287)	60,727	(30,093,139)
FUND BALANCE - beginning of year	29,463,045	47,991,497	574,195	201,749	78,230,486
FUND BALANCE - end of year	\$ 24,523,113	\$ 22,942,850	\$ 408,908	\$ 262,476	\$ 48,137,347

See Notes to the Basic Financial Statements.

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

**STATEMENT OF NET POSITION - CASH BASIS - FIDUCIARY FUNDS  
AUGUST 31, 2019**

ASSETS:	
Cash on deposit	\$ 1,102,522
Nebraska liquid asset fund plus	<u>106,299</u>
 TOTAL ASSETS	 <u>\$ 1,208,821</u>
 NET POSITION - Unrestricted	 <u>\$ 1,208,821</u>

See Notes to the Basic Financial Statements.

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

**STATEMENT OF CHANGES IN NET POSITION - CASH BASIS - FIDUCIARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019**

ADDITIONS:	
Activities receipts	\$ 2,702,095
Student fee receipts	33,248
Interest income	<u>2,214</u>
Total additions	<u>2,737,557</u>
DEDUCTIONS:	
Activities - supplies and materials	3,311,137
Student fee - supplies and materials	<u>54,427</u>
Total deductions	<u>3,365,564</u>
CHANGE IN NET POSITION	(628,007)
NET POSITION - Beginning of year	<u>1,836,828</u>
NET POSITION - End of year	<u>\$ 1,208,821</u>

See Notes to the Basic Financial Statements.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the “District”) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The District’s financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the financial statements.

Basis of Presentation

Government-wide Financial Statements – The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements present the District’s financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, cash held by County Treasurers, investments, fund balance, receipts and disbursements. Funds are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District’s management. In addition to the District’s funds meeting the required criteria, the District’s management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

**GOVERNMENTAL FUND ACTIVITIES**

General Fund – This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds. This fund also accounts for resources designated and maintained for the eventual purchase of capital assets and for the reserve of money for the benefit of School District employees for fringe benefits.

The District has an additional special revenue fund, employee benefit fund. However, in accordance with GASB Financial Reporting Standards, this fund has been consolidated into the general fund since its revenues are transfers from mainly the general fund.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**GOVERNMENTAL FUND ACTIVITIES, CONTINUED**

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

*Special Building Fund* – This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

*School Nutrition Fund* – This fund accounts for the operations of the District's child nutrition programs.

Bond Fund – This fund is used to account for and report financial resources, such as taxes levied and other revenues that are restricted, committed, or assigned to expenditure for principal and interest.

**FIDUCIARY FUND ACTIVITIES**

School Activities Fund – This fund represents monies used at all schools for activities and miscellaneous school operations. This includes accounts for five schools (Bellevue East High School, Bellevue West High School, Logan Fontenelle Middle School, Mission Middle School and Lewis & Clark Middle School), as well as an account for District activity and Adult Education, which include programs that are not specific to a certain school.

Student Fees Fund – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from students.

Measurement Focus and Basis of Accounting

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

**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 #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, 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 is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt.

Equity Classification

**Government-wide Statements**

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

- a. Restricted net position – Consists of net positions with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net position – All other net positions that do not meet the definition of “restricted.” However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

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

**Fund Financial Statements**

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

- a. Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. At August 31, 2019, the District did not have any nonspendable funds.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Equity Classification, Continued

**Fund Financial Statements, Continued**

- b. Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- c. Committed – This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. At August 31, 2019, the District did not have any committed funds.
- d. Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- e. Unassigned – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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 #1 – BELLEVUE PUBLIC SCHOOLS  
SARPY COUNTY, NEBRASKA**

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

Transfers between funds during the year were as follows:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Distributes monies collected for employee benefit purposes	Employee Benefit Fund	General Fund	\$ 700,000

**2. BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for the General Fund, Special Building Fund, School Nutrition Fund, Employee Benefit Fund and Bond Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

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

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

The District had no budget amendments for the 2018-2019 fiscal year.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**2. BUDGET PROCESS AND PROPERTY TAXES, CONTINUED**

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

The combined tax rate of the District for the year ended August 31, 2019 was \$1.140991 per \$100 of assessed valuation.

**3. DEPOSITS AND INVESTMENTS**

Nebraska Statutes §79-408, §79-1042 and §79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Deposits

At August 31, 2019, the carrying amount of the District's deposits was \$36,980,793 and the bank balance was \$39,422,083.

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental funds	\$ 35,878,271	\$ 38,277,034
Fiduciary funds	<u>1,102,522</u>	<u>1,169,068</u>
<b>TOTAL</b>	<b><u>\$ 36,980,793</u></b>	<b><u>\$ 39,446,102</u></b>

Investments

Investments of \$11,421,926 consist of the Nebraska School District Liquid Asset Fund Plus and are recorded at fair value. The Nebraska School District Liquid Asset Fund Plus is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. \$106,299 of these funds is in the fiduciary funds, \$161,043 is in the general fund, and \$11,154,584 is in the special building fund.

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.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**3. DEPOSITS AND INVESTMENTS, CONTINUED**

Risks, Continued

- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

The bank balances of the District’s deposits, which includes the savings and money market accounts held at the banks are insured through Federal Depository Insurance Corporation (“FDIC”) coverage or collateral held by the District’s agent in the District’s name. At August 31, 2019, the entire balance was covered.

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

**4. FUNDS HELD BY COUNTY TREASURER**

The following balances were held by the Douglas, Sarpy and Washington County Treasurers for the District as of August 31, 2019. The monies were transferred to the District subsequent to August 31, 2019 however in accordance with state guidance have been included as receipts in the financial statements:

<u>Fund</u>	<u>Douglas County</u>	<u>Sarpy County</u>	<u>Totals</u>
General Fund	\$ 2,640	\$ 899,430	\$ 902,070
Bond Fund		41,382	41,382
Building Fund	(2)	(1)	(3)
Totals	<u>\$ 2,638</u>	<u>\$ 940,811</u>	<u>\$ 943,449</u>

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Plan Description, Continued

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

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

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

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

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

For the District's year ended August 31, 2019, the District's total payroll for all employees was \$76,457,984. Total covered payroll was \$73,343,628. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2017 to June 30, 2018, (and from July 1, 2018 through August 31, 2019). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2019 was \$7,244,730.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Pension Liabilities

At June 30, 2018, the District had a liability of \$41,397,486 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 89.50% funded as of June 30, 2018 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the District's proportion was 3.044070 percent, which was a decrease of 0.043664 percent from its proportion measured as of June 30, 2017.

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

For the year ended June 30, 2018, the District's allocated pension expense was \$3,355,676.

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Payroll, Closed
Single Equivalent Amortization Period	19 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75 percent
Investment Rate of Return, Net of Investment Expense and Including Inflation	7.50 percent
Projected Salary increases, including inflation	3.50 – 8.50 percent
Cost-of-Living Adjustment (COLA)	2.25% with a floor benefit equal to 75% purchasing power of original benefit*

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

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally with MP-2015.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Actuarial Assumptions, Continued

The School Plans' post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years called (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The Schools Plans' disability mortality rates were based on the RP-2014 Disabled Lives Table (static table).

The actuarial assumptions used in the July 1, 2018, valuations for the School Employees plan is based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The School Employees, Judges, and State Patrol plans commingle their investments; thus, the target allocations are the same for each of the plans. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2018, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Large Cap US Equity	26.10%	5.83%
Small Cap US Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

\*Arithmetic mean, net of investment expenses.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2018, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2117.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of seven and a half percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (six and a half percent) or 1-percentage-point higher (eight and a half percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.5%	\$ 94,508,340
Current discount rate	7.5%	41,397,486
1% increase	8.5%	(2,489,806)

Plan Fiduciary Net Position

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

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES**

Bonds Payable

There were no changes in general obligation transactions of the District for the year ended August 31, 2019. The balance as of August 31, 2019 is \$49,550,000.

The following is the bonded indebtedness of the District as of August 31, 2019:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Amount</u>	<u>Final Maturity Date</u>
December 29, 2016	4.00%	\$ 9,670,000	December 15, 2037
July 12, 2017	5.00%	30,000,000	December 15, 2036
June 15, 2018	1.90%	<u>9,880,000</u>	December 15, 2036
<b>TOTAL</b>		<b><u>\$ 49,550,000</u></b>	

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2018 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,560,000	\$ 2,157,085	\$ 3,717,085
2021	1,625,000	2,089,163	3,714,163
2022	1,695,000	2,015,612	3,710,612
2023	1,770,000	1,938,738	3,708,738
2024	1,850,000	1,858,288	3,708,288
2025 – 2029	10,565,000	7,947,862	18,512,862
2030 – 2034	13,160,000	5,294,984	18,454,984
2035 – 2038	<u>17,325,000</u>	<u>1,677,056</u>	<u>19,002,056</u>
	<b><u>\$ 49,550,000</u></b>	<b><u>\$ 24,978,788</u></b>	<b><u>\$ 74,528,788</u></b>

Subsequent to year-end, on September 30, 2019, the District issued General Obligation School Building Bonds, Series 2019 in the amount of \$9,365,000 for the purpose of financing a portion of various projects going on throughout the district. The District is authorized by voters to issue general obligation bonds in a total aggregate principal amount not to exceed \$76,000,000. The issuance described above represent the third issuance under this voter authorization. The District expects to issue one or more additional series of bonds for the remaining amount of such authorization over the next three years.

Note Payable to Bank

The District has a line of credit up to \$5 million with a local bank. This line of credit is in place to assist the District with meeting short-term cash flow requirements. The current line expires December 15, 2019 and is unsecured. The line of credit bears interest at a variable rate which is 1.25 percentage points under Prime Rate, as published in the Money Rates Section of the Wall Street Journal. As of August 31, 2019, the Prime Rate was 5.00%. The District did not have any amount borrowed at August 31, 2019.

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES, CONTINUED**

Lease Commitments

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

- Two scoreboards used at Bellevue East High School and one scoreboard at Bellevue West High School. The District pays \$42,131 annually for these scoreboards. The leases expire at the end of the 2020-2021 school year.
- Several postage machines used throughout the District. The District pays \$24,958 annually for these machines. The leases expire April 2022.
- Several copiers used throughout the District. The District pays \$114,122 annually for these copiers. The copier lease expire May 2023.

Future minimum lease payments for all leases are as follows:

<u>Fiscal Year-end:</u>	<u>Amount</u>
2020	\$ 181,211
2021	181,211
2022	130,760
2023	<u>104,612</u>
Totals	<u>\$ 597,794</u>

The total paid for lease commitments for the year ended August 31, 2019 was \$243,627, which includes the lease commitments above as well as a caterpillar loader lease that was for one year ending in fiscal year 2019. All of the lease commitments were paid-out of the General Fund.

Grant Program Involvement

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

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES, CONTINUED**

Compensated Absences

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

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

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

Voluntary Early Separation Plan

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

The cost of the plan is recorded when paid. The liability for voluntary separation benefits of the District, amounting to \$13,669,173 at August 31, 2019, has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

Separation Pay – Years of Service

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

Litigation

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

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

**NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED**

**6. COMMITMENTS AND CONTINGENCIES, CONTINUED**

Construction Contracts

During the year, the District entered into contracts for the construction and renovation of several school buildings, the purchase of school buses, and wireless internet systems upgrades. The amount of the contracts outstanding at August 31, 2019 was \$6,511,957.

Arbitrage

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

Risk Management

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

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS - GENERAL FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2018	\$ 24,815,466	\$ 20,041,249
Receipts:		
Local receipts:		
Local district taxes	29,478,434	30,964,355
Public power district sales taxes	1,141,565	1,300,000
Tuition	51,689	
Motor vehicle tax	3,303,202	2,200,000
Interest income	65,452	70,000
Community service activities		4,000,000
Other local receipts	453,242	500,000
Total local receipts	34,493,584	39,034,355
County receipts:		
County fines and license fees	243,956	320,000
State receipts:		
State aid	50,892,933	50,892,933
Property tax credit	1,159,930	
Personal property tax credit	32,055	
Special education programs	6,157,532	6,000,000
Special education transportation	609,818	575,000
Hi-ability learners	57,414	66,000
Textbook loan	13,583	
Pro-rata motor vehicle	77,035	70,000
State apportionment	995,017	1,250,000
State categorical programs	25,903	45,000
Other state sources		500,000
Total state receipts	60,021,220	59,398,933
Federal receipts:		
NCLB, Title I	653,244	1,000,000
NCLB, Title II	72,018	225,000
NCLB, Title III	13,419	45,000
NCLB, Title IV	49,196	
IDEA	1,650,419	2,179,778
IDEA - special projects	12,956	15,000
Medicaid	687,565	110,000
Impact Aid	2,923,894	2,250,000
Vocational education	48,085	125,000
Grants from corporations & other private interests		5,252,205
Other federal sources	180,214	1,501,478
Total federal receipts	6,291,010	12,703,461
Total receipts	101,049,770	111,456,749

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
GENERAL FUND, CONTINUED**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Disbursements:		
Instructional services	\$ 66,969,592	\$ 72,085,819
Support services - pupils	4,783,745	5,082,998
Support services - instructional staff	5,699,020	5,829,172
Support services - board of education		125,190
Support services - general administration	868,925	1,609,643
Support services - district legal services		45,000
Support services - building administration	5,340,335	5,445,118
Support services - business services	1,532,838	1,023,899
Support services - vehicle acquisition and maintenance		74,290
Support services - maintenance and operation of plant	10,589,869	10,980,216
Support services - pupil transportation	4,304,684	2,713,478
State categorical programs	300,838	
Federal programs - miscellaneous	3,729,950	1,375,366
Debt service	1,000	5,025,000
Operational transfers to the employee benefit fund	700,000	
Total disbursements	104,820,796	111,415,189
Excess (deficiency) of receipts over disbursements	(3,771,026)	41,560
Budgetary fund balance, August 31, 2019	\$ 21,044,440	\$ 20,082,809

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
SPECIAL BUILDING FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2018	\$ 47,991,497	\$ 47,284,323
Receipts:		
Local receipts:		
Local district property taxes	8	
Other local receipts	<u>210,006</u>	<u>150,000</u>
Total local receipts	<u>210,014</u>	<u>150,000</u>
State receipts:		
Pro-rata motor vehicle	<u>1,571</u>	
Federal receipts:		
Department of Defense - Sec 7703 Funds	<u>383,238</u>	<u>325,000</u>
Interest	<u>340,464</u>	
Total receipts	<u>935,287</u>	<u>475,000</u>
Disbursements:		
Site acquisition and improvements	<u>25,983,934</u>	<u>47,759,323</u>
Total disbursements	<u>25,983,934</u>	<u>47,759,323</u>
Deficiency of receipts over disbursements	<u>(25,048,647)</u>	<u>(47,284,323)</u>
Budgetary fund balance, August 31, 2019	<u>\$ 22,942,850</u>	<u>\$</u>

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
SCHOOL NUTRITION FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2018	\$ 574,195	\$ 603,461
Receipts:		
Food sales	2,194,975	2,325,000
Interest income	1,199	2,125
Miscellaneous		100,000
Federal reimbursements	2,135,831	2,241,875
State reimbursements	20,826	23,000
Total receipts	4,352,831	4,692,000
Disbursements:		
Salaries and payroll costs	2,513,784	2,525,000
Service and repair	135,931	102,000
Food and milk	1,702,206	1,900,000
Supplies	151,522	165,000
Other expenses	14,675	
Total disbursements	4,518,118	4,692,000
Deficiency of receipts over disbursements	(165,287)	
Budgetary fund balance, August 31, 2019	\$ 408,908	\$ 603,461

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
EMPLOYEE BENEFIT FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2018	\$ 4,647,579	\$ 4,587,844
Receipts:		
Operational transfers from the General Fund	700,000	1,500,000
Other non-revenue receipts	43,528	
Interest income	15,619	
Total receipts	759,147	1,500,000
Disbursements	1,928,053	1,500,000
Deficiency of receipts over disbursements	(1,168,906)	
Budgetary fund balance, August 31, 2019	\$ 3,478,673	\$ 4,587,844

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
General severance	\$ 3,402,964	\$ 710,810	\$ 1,417,700	\$ 2,696,074
Social security and retirement	10,249	43,528	44,724	9,053
Severance pay-leave	437,325	1,632	435,229	3,728
Severance pay-years of service	797,041	3,177	30,400	769,818
Total	\$ 4,647,579	\$ 759,147	\$ 1,928,053	\$ 3,478,673

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
BOND FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2018	\$ 201,749	\$ 129,127
Receipts:		
Local receipts:		
Local district property taxes	2,168,947	2,200,000
Public power district sales taxes	81,259	
Total local receipts	2,250,206	2,200,000
Interest	554	
Total receipts	2,250,760	2,200,000
Disbursements:		
Debt service interest	2,190,033	2,200,000
Total disbursements	2,190,033	2,200,000
Excess of receipts over disbursements	60,727	
Budgetary fund balance, August 31, 2019	\$ 262,476	\$ 129,127

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -  
FIDUCIARY FUNDS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

	Actual	Original and Final Budget
Budgetary fund balance, September 1, 2018	\$ 1,836,828	\$ 1,108,629
Receipts:		
Activites receipts	2,702,095	2,500,000
Student fee receipts	33,248	75,000
Interest income	2,214	
Total receipts	2,737,557	2,575,000
Disbursements:		
Activites disbursements	3,311,137	2,500,000
Student fee disbursements	54,427	75,585
Total disbursements	3,365,564	2,575,585
Deficiency of receipts over disbursements	(628,007)	(585)
Budgetary fund balance, August 31, 2019	\$ 1,208,821	\$ 1,108,044

	Fund Balance Beginning of Year	Receipts	Disbursements	Fund Balance End of Year
<b>ACTIVITIES FUND</b>				
Bellevue East	\$ 270,861	\$ 642,030	\$ 701,666	\$ 211,225
Bellevue West	311,782	1,009,602	1,030,249	291,135
Logan Fontanelle	19,006	32,084	29,608	21,482
Mission	9,394	68,916	65,671	12,639
District activity	1,172,106	866,494	1,411,785	626,815
Lewis & Clark	35,188	85,183	72,158	48,213
Total activities fund	\$ 1,818,337	\$ 2,704,309	\$ 3,311,137	\$ 1,211,509
<b>STUDENT FEES FUND</b>				
All schools	\$ 18,491	\$ 33,248	\$ 54,427	\$ (2,688)
<b>TOTAL</b>				\$ 1,208,821

See Notes to Other Supplementary Information - Budgetary Comparison Schedules.

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

**NOTES TO OTHER SUPPLEMENTARY INFORMATION –  
BUDGETARY COMPARISON SCHEDULES**

**1. BUDGETARY ACCOUNTING**

The District prepares its budget for the Governmental Funds and Fiduciary Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Cash Basis” used in the basic financial statements.

**2. PRESENTATION**

*Governmental Accounting Standards* requires that for reporting purposes, the General Fund includes all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund has been included in the General Fund since its revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund is required by State law to adopt its own budget, the respective budgetary schedule has been included here.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - GENERAL FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Receipts:

Local receipts:		
1110 Local district taxes	\$	29,478,434
1120 Public power district sales taxes		1,141,565
1125 Motor vehicle taxes		3,303,202
1230 Tuition received from other districts		51,689
1410 Interest		65,452
1990 Other local receipts		<u>453,242</u>
Total local receipts		<u>34,493,584</u>
County receipts:		
2110 County fines and license fees		<u>243,956</u>
Total county receipts		<u>243,956</u>
State receipts:		
3110 State aid		50,892,933
3131 Property tax credit		1,159,930
3132 Personal property tax credit		32,055
3120 Special education programs		6,157,532
3125 Special education transportation		609,818
3535 Hi-ability learners		57,414
3155 Textbook loan		13,583
3180 Pro-rata motor vehicle		77,035
3200 State apportionment		995,017
3500 State categorical programs		<u>25,903</u>
Total state receipts		<u>60,021,220</u>
Federal receipts:		
4505 NCLB, Title I, Part A		624,266
4509 NCLB, Title II		72,018
4510 NCLB, Title IV		49,196
4512 IDEA Part B (611) base allocation		391,458
4516 IDEA Preschool (619) base allocation		52,799
4519 IDEA		1,105,058
4521 IDEA Part B proportionate share		27,596
4523 IDEA special projects		73,508
4524 IDEA other sources		12,956
4708 Medicaid		145,199
4709 Medicaid administrative activities		151,372
4305 Impact Aid		2,923,894
4525 Vocational education		48,085
4526 Title I, Part C		28,978
4527 Title III, Part A		13,419
4530 Other federal sources		<u>571,208</u>
Total federal receipts		<u>6,291,010</u>
Total receipts		<u>\$ 101,049,770</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - GENERAL FUND, CONTINUED**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Disbursements:

Program:

1100 Regular instruction	\$	45,016,918
1125 Regular instructional programs school age		845,688
1150 Limited english proficiency programs		790,331
1160 Poverty programs		3,724,513
1190 Early childhood educational programs		371,002
1200 Special education instructional programs		14,955,786
1291 Special education instructional programs - ages 3-5		852,612
1292 Special education instructional programs - ages 0-2		126,872
1300 Summer school		985,870
2100 Support services - students		4,783,745
2200 Support services - instruction		5,699,020
2300 Support services - general administration		868,925
2400 Office of the principal		5,340,335
2500 Central services		1,532,838
2600 Operating & maintenance of plant		10,589,869
2700 Student transportation		4,304,684
3500 State categorical programs		300,838
6000 Federal programs		3,729,950
5000 Debt services		1,000
Total disbursements by all programs	\$	<u>104,820,796</u>

Fund balance, September 1	\$	24,815,466
Cash receipts		<u>101,049,770</u>
Total funds available		125,865,236
Cash disbursements		<u>104,820,796</u>
Fund balance, August 31	\$	<u>21,044,440</u>

Analysis of fund balance:

Cash in bank:

Checking accounts	\$	19,981,327
Investment		161,043
	\$	<u>20,142,370</u>

County Treasurer's

Douglas County	\$	2,640
Sarpy County		899,430
	\$	<u>902,070</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - SPECIAL BUILDING FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Fund balance, September 1		\$	<u>47,991,497</u>
Cash receipts:			
	Local property taxes		8
	Interest		340,464
	Other local receipts		210,006
	Pro-rate motor vehicle		1,571
	Other federal categorical receipts		<u>383,238</u>
	Total cash receipts		<u>935,287</u>
	Total funds available		<u>48,926,784</u>
Cash disbursements:			
	Central services - building and sites		<u>25,983,934</u>
	Total cash disbursements		<u>25,983,934</u>
Fund balance, August 31		\$	<u><u>22,942,850</u></u>
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 11,788,269
		Investment	<u>11,154,584</u>
			<u>\$ 22,942,853</u>
	County Treasurer's		
		Douglas County	\$ (2)
		Sarpy County	<u>(1)</u>
			<u>\$ (3)</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - SCHOOL NUTRITION FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Fund balance, September 1		\$	<u>574,195</u>
Cash receipts:			
	Interest		1,199
	Sale of lunches/milk		2,194,975
	State reimbursement		20,826
	Federal reimbursement		<u>2,135,831</u>
	Total cash receipts		<u>4,352,831</u>
	Total funds available		<u>4,927,026</u>
Cash disbursements:			
	Food services operations		<u>4,518,118</u>
	Total cash disbursements		<u>4,518,118</u>
Fund balance, August 31		\$	<u><u>408,908</u></u>
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 408,908
			<u>\$ 408,908</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - EMPLOYEE BENEFIT FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Fund balance, September 1		\$ <u>4,647,579</u>
Cash receipts:		
	Interest	15,619
	Transfers from the general fund	700,000
	Other non-revenue receipts	<u>43,528</u>
	Total cash receipts	<u>759,147</u>
	Total funds available	<u>5,406,726</u>
Cash disbursements:		
	Other support services	<u>1,928,053</u>
	Total cash disbursements	<u>1,928,053</u>
Fund balance, August 31		\$ <u><u>3,478,673</u></u>
Analysis of fund balance:		
	Cash in bank:	
	Checking account	\$ <u>3,478,673</u>
		<u><u>\$ 3,478,673</u></u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - BOND FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Fund balance, September 1		\$	<u>201,749</u>
Cash receipts:			
	Local property taxes		2,250,206
	Interest		<u>554</u>
	Total cash receipts		<u>2,250,760</u>
	Total funds available		<u>2,452,509</u>
Cash disbursements:			
	Debt service interest		<u>2,190,033</u>
	Total cash disbursements		<u>2,190,033</u>
Fund balance, August 31		\$	<u>262,476</u>
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ <u>221,094</u>
			<u>221,094</u>
	County Treasurer's		
		Sarpy county	\$ <u>41,382</u>
			<u>41,382</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE  
CASH BASIS - ACTUAL - FIDUCIARY FUND**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Fund balance, September 1		\$	<u>1,836,828</u>
Cash receipts:			
	Interest		2,214
	Activities receipts		2,702,095
	Extracurricular activity fees		<u>33,248</u>
	Total cash receipts		<u>2,737,557</u>
	Total funds available		<u>4,574,385</u>
Cash disbursements:			
	Supplies and materials		3,311,137
	Extracurricular activity fees		<u>54,427</u>
	Total cash disbursements		<u>3,365,564</u>
Fund balance, August 31		\$	<u>1,208,821</u>
Analysis of fund balance:			
	Cash in bank:		
		Checking account	\$ 1,102,522
		Investment	<u>106,299</u>
			<u>\$ 1,208,821</u>

See Notes to Schedules of Receipts, Disbursements, and Fund Balances.

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

**NOTES TO OTHER SUPPLEMENTARY INFORMATION –  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCES**

**1. BASIS OF PRESENTATION**

The Schedules of Cash Receipts, Disbursements and Fund Balance for each major fund are supplementary information required by the Nebraska Department of Education. The District prepared this information on the cash basis of accounting, which is the same basis of accounting used to prepare the District's financial statements. The presentation follows the same major function codes that are used by the District to prepare their Annual Financial Report, which the District submits to the Nebraska Department of Education.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Federal Grantor/Pass Through Entity/Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE - CHILD NUTRITION CLUSTER:</b>			
<i>Passed through Nebraska Department of Education</i>			
National School Lunch Program	770001	10.555	\$ 2,072,652
Summer Food Service Program for Children	770001	10.559	63,180
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Food Distribution Program	770001	10.555	<u>398,810</u>
Total U.S. Department of Agriculture			<u>2,534,642</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
<i>Direct Award:</i>			
Impact Aid (Title VIII of ESEA)		84.041	2,923,894
<i>Passed through Nebraska Department of Education:</i>			
Title I Grants to Local Education Agencies (Title, I Part A of the ESEA)	770001	84.010	1,070,429
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>			
Special Education - Grants to States (IDEA, Part B)	770001	84.027	2,117,911
Special Education - Preschool Grants (IDEA Preschool)	770001	84.173	51,506
Special Education - Part C Projects	770001	84.181	15,257
Migrant Education - State Grant Program (Title I, Part C of ESEA)	770001	84.011	9,283
Career and Technical Education - Basic Grants to States (Perkins IV)	770001	84.048	99,906
State Personnel Development Grant	770001	84.323	79,690
English Language Acquisition Grant - Title III, Part A	770001	84.365	16,770
Improving Teacher Quality State Grants - Title II, Part A	770001	84.367	186,598
Title IV A - Student Enrichment Grant	770001	84.424	<u>87,342</u>
Total U.S. Department of Education			<u>6,658,586</u>
<b>U.S. DEPARTMENT OF DEFENSE:</b>			
<i>Direct Award:</i>			
ROTC		84.000	145,391
Impact Aid - DOD Sec 7703 Funds		84.041	<u>383,238</u>
Total U.S. Department of Defense			<u>528,629</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
<i>Passed through Nebraska Department of Health and Human Services System:</i>			
<b>MEDICAID CLUSTER</b>			
Medical Assistance Program (Medicaid; Title XIX)	47-6005158	93.778	<u>667,575</u>
<b>TOTAL</b>			<u>\$ 10,389,432</u>

See Notes to the Schedule of Expenditures of Federal Awards.

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

**NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution of \$398,810. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

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

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

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

**2. REPORTING ENTITY**

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

**3. PASS-THROUGH AWARDS**

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

**4. NON-CASH AWARDS**

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

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

**NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS, CONTINUED**

**5. CONTINGENCIES**

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

**6. DE MINIMIS COST RATE**

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

October 28, 2019

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and fiduciary fund information of School District #1 – Bellevue Public Schools, Sarpy County, Nebraska (the “District”), as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated October 28, 2019.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "BerganKDV, LLC". The signature is written in a cursive, flowing style.

**BerganKDV, LLC**  
Omaha, Nebraska

October 28, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

We have audited the School District's #1 – Bellevue Public Schools, Sarpy County, Nebraska (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

***Auditor's Responsibility***

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

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

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

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2019.

## Report on Internal Control over Compliance

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

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

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

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



**BerganKDV, LLC**  
Omaha, Nebraska

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**Section I: Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

***Federal Awards***

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

Internal control over major program compliance:

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

Identification of major programs:

U.S. Department of Education	Impact Aid (Title VIII of ESEA)
84.041	Special Education Cluster (IDEA)
84.027, 84.173, 84.181	

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

**Section II: Financial Statement Findings**

None.

**Section III: Federal Awards Findings**

None.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2019**

**FINANCIAL STATEMENT FINDINGS**

None reported.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

# Strategic Plan Highlights for Priority 1-January 2020

## Priority I: Instructional and Curricular Innovation

### **Strategy 1.1: Improve curriculum, instruction, and professional learning to enhance teaching and increase student learning.**

#### **1.1(a) Develop and implement a districtwide instructional model.**

- The District has begun the process of rolling out the instructional model during the fall semester. A schedule was developed to provide training for teachers to explore and learn more about the model. The purpose of the training was to allow our staff to dig deeper into what an instructional model is, why we have it, and how it will be used with activities focusing on the indicators of the 5 Essential Elements: Intentional Planning, Positive Environment, Effective Instruction, Social & Emotional Support, and Professional Practice. Training sessions will continue throughout this school year to increase familiarity with the model and how it can impact teaching and learning in our district.

#### **1.1(b) Support and implement district-wide curriculum with fidelity that aligns with state standards, assessments, and integrates college-career readiness skills.**

- The curriculum development process is a yearly and ongoing strategy to support the district's efforts to align our curriculum and resources to state standards, assessments, and college readiness skills. This year, we are supporting the implementation of new science standards. In the fall, many administrators and instructional coaches attended training at ESU 3 to understand the new standards and the instructional shifts needed to support student learning and achievement in science.

#### **1.1(c) Develop building and district-level professional learning plans to support collaborative, continuous learning for all staff.**

- The district has developed a template for articulating the District Professional Learning Plan. This document outlines most of the planned professional learning opportunities for the school year. The document will be updated yearly to reflect district priorities and learning initiatives. This spring we will finalize the document and share with staff yearly starting in the 2020-21 school year.

#### **1.1(d) Expand instructional coaching to all buildings to support best practices and job-embedded professional learning.**

- BPS has prioritized the expansion of instructional coaches over the past three years. The district is in the process of selecting a district Curriculum Instructional Technology Specialist and converting our current technology coaching positions to instructional coach positions for the high schools. The district curriculum instructional technology position will provide ongoing technology training for building-level instructional coaches, support curriculum development, and district-wide technology initiatives. This position will be housed in the district Teaching and Learning department and will report to Nicole Fox. The district will use the current FTE allotted for instructional technology to fill these positions so no additional FTE will be required.
- In December, all district principals and instructional coaching staff received in depth training from Diane Sweeney. Diane is a renowned educator and author. The district is utilizing her approach to instructional coaching as a model for our instructional coaching work across the district. Mrs. Sweeney's student-centered coaching approach introduces a new way of delivering

instructional coaching that puts the needs of students' front-and-center. By focusing coaching on goals for student learning, rather than on fixing teachers, an instructional coach can directly impact instructional practice and student achievement. Upon leaving the training, our building principals and their instructional coaches developed plans to initiate and support the model in their buildings.

### **Strategy 1.2: Increase the utilization of data to inform decisions at the classroom, building, and district levels.**

#### **1.2(a) Develop the capacity of staff to effectively utilize data.**

- Dr. Moore and Laurie Hanna held building-level data meetings in October with all 20 buildings to review 2018-19 student achievement data and AQuESST reports. Conversations focused on understanding the data and reports and how the data can be used to focus improvement efforts and establish performance goals for the building.

#### **1.2(b) Align continuous improvement efforts across the district by providing data support for building-level improvement teams.**

- The district participated in a full AdvancED external engagement review to gain system continuous improvement in November. The AdvancED team visited multiple schools, interviewed students, staff, board members, and community members to gauge our district's current improvement efforts and identify opportunities to improve practices. The team was impressed with our use of the strategic plan to align and drive improvement. They were also impressed with our students and staff. The AdvancED team is currently developing a report which will contain information designed to support our improvement efforts across the district.

#### **1.2(c) Increase number of students who are meeting or exceeding expectations and are on grade-level, as measured by state and local assessments.**

- The district experienced a marked improvement in student achievement in the Spring of 2019. The district was classified as "good" and missed the cut score for "great" by a half of a percent. Additionally, several buildings showed tremendous student growth and increases in student proficiency. The district also increased the number of buildings classified as great from 3 to 5 with several buildings closing in on the great classification as well.
- The Assistant Superintendent provided a data analysis report for each building to identify students underperforming on previous years NSCAS assessments based upon their current MAP performance. In the spring of 2019, buildings used this data to target students for intervention, developed motivational initiatives, and focus building efforts. Due to the earlier arrival of state assessment data, this same report was developed using the Fall MAP data. Upon completion of the Winter MAP, Dr. Moore will put together an updated report for the buildings to utilize in the spring.
- With the support of the Bellevue Education Foundation, both high schools have been provided access to the John Baylor "On to College" online ACT test preparation materials for all students. Additionally, John Baylor and other consultants will provide ACT test preparation support for all of our Juniors in the Spring. These sessions will occur weekly in both buildings leading up to the state accountability ACT exam for Juniors in March.

#### **1.2(d) Collect, track, analyze, benchmark, and report important state and local data points to stakeholders.**

- The district continually monitors and reports data related to school and district performance on a variety of indicators. Annual assessment/accountability update was given at the October board of

education meeting. The district is also developing a one-page report card of district performance measures to easily monitor and track and communicate district performance on a variety of important indicators. Once fully developed, this report card will be shared with the board.

### **Strategy 1.3: Expand innovative programs and practices across the district.**

#### **1.3(a) Support one to one implementation with BlendEd training and innovative instructional practices to effectively integrate technology.**

- The district has been very methodical in our approach as we expand BlendED training to all staff members. As we near the date for full one to one environments, we have developed a plan to train all classroom staff by the end of 2019-20 school year with remaining certified staff trained in 2020-21. Approximately 300 teachers have been or will soon be trained during the 19-20 school year. Next year, we will train approximately 120 certified staff members who are in student support roles.

#### **1.3(b) Expand student access to and participation in rigorous courses through the National Math and Science Initiative.**

- As a part of the DoDEA NMSI grant, both high schools continue efforts to expand access to rigorous course taking for all students. Many teachers at the HS and MS level attended AP and Laying the Foundations training in Dallas. This training provided curricular resources and instructional practices to support student learning in AP and advanced level courses. The high schools continue to provide Saturday and on-line study sessions in Math, ELA, Science, and Computer Science. These sessions allow our Advanced Placement students up to 12 hours of additional instruction from expert teachers from across the country to support our teacher's efforts and student learning. The district provided the board a report this past summer highlighting increased participation and performance in advanced level and AP courses.

#### **1.3(c) Increase teacher access to training and resources to incorporate STEM into instructional practices.**

- Through the support of the DoDEA and the BPS Project STEM initiative, 60 BPS elementary teachers have been identified as our STEM Teacher Leader Corp. These teachers have begun training with Discovery Education facilitators to develop student-centered STEM learning experiences in their classrooms. The training this year has focused on incorporating Communication, Collaboration, Creativity, and Critical-thinking into all lessons. Additional support has been provided in utilizing Discovery Education Experience resources. Teachers have received 3 of 5 days of training scheduled for 2019-20. Our teachers also receive 8 in-class professional support visits from Discovery Education trainers to support the development of STEM practices. Administrators also receive training and support on developing a STEM culture and expanding these practices across their buildings.

#### **1.3(d) Research innovative practices to enhance programming and learning experiences for students.**

- In September, district and high school administrators visited Columbus Public Schools to tour their Innovation Center. The group also toured the Career Pathways Center in Grand Island. Both schools districts offer their students unique career education opportunities in state of the art facilities. Several district administrators and board members visited the Topeka Kansas school district to learn more about their innovative programs. Information from these visits will be used to support our district efforts to offer innovative programs and learning opportunities for our students and expand ways we can partner within our community.

