

Board of Education Regular Meeting
Monday, December 14, 2015 7:00 PM Central

HS CONFERENCE ROOM
705 N 9th Street
Arlington, NE 68002

Micheal Dwyer: Present

Matt O'Daniel: Present

Teri O'Flaherty: Present

Greg Sampson: Present

Bruce Scheer: Present

Luanne Sundberg: Present

Present: 6.

1. OPENING PROCEDURES

1.1. Call Meeting to Order

1.2. Roll Call

1.3. Pledge of Allegiance

1.4. Approval of Regular Meeting Agenda

Motion to approve the regular meeting agenda as presented Passed with a motion by Greg Sampson and a second by Bruce Scheer.

Micheal Dwyer: Yea, Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Greg Sampson: Yea, Bruce Scheer: Yea, Luanne Sundberg: Yea

2. WELCOME TO GUESTS AND PUBLIC FORUM

3. CURRICULUM/INSTRUCTION REPORTS

3.1. Social Studies Report

Steven Gubbels provided an update on the 7-12 social science program to include how the

department is measuring student performance and making necessary adjustments. Senior student Ethan Gubbels provided an update on the underground railroad project.

4. PRINCIPALS' REPORTS

4.1. Mr. Pfingsten's Report

Mr. Pfingsten summarized his written report for the board.

4.2. Mr. Shada's Report

Mr. Shada summarized his written report for the board and responded to questions concerning gate receipts and scheduling.

4.3. Mrs. Morgan's Report

5. SUPERINTENDENT'S REPORT

5.1. Holiday Celebrations

5.2. February Board Retreat

The board scheduled a retreat for February 9 at 5:30 p.m. at J's Steakhouse in Fremont.

5.3. January - Annual Board Organizational Meeting

5.4. NSAA input on transgender participation guidelines

Superintendent Johnson shared information and lawyers recommendation pertaining to local policy. The board is comfortable taking the recommended approach to making no changes to policy at this time and also advised admin on how to respond to NSAA suggested policy.

6. COMMITTEE AND REPRESENTATIVE REPORTS

6.1. Americanism/Education Evaluation

6.2. Buildings and Grounds Committee

Update on before/school program and fencing was provided.

6.3. Finance Committee

Matt O'Daniel, committee chair, shared information about Dec. 4 meeting with auditor Ric Ortmeier pertaining to the audit.

6.4. Negotiations Committee

Greg Sampson, committee chair shared that the committee has met three times this past month and he shared that negotiations continue with the AEA.

6.5. NASB Legislative Representative

Micheal Dwyer shared that Senator Fischer had to reschedule her visit that was planned for this week.

6.6. Professional Development Sharing

7. NEW BUSINESS

7.1. Discuss and Consider the 2014-2015 Annual Audit.

Motion to accept the 2014-2015 Annual Audit as presented Passed with a motion by Matt O'Daniel and a second by Teri O'Flaherty.

Micheal Dwyer: Yea, Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Greg Sampson: Yea, Bruce

Scheer: Yea, Luanne Sundberg: Yea

- 7.2. Discuss, Consider and Take Necessary Action to approve the Early Retirement Incentive Program application from Cheryl Larsen and her resignation effective at the end of the 2015-2016 school year.

Motion to approve the Early Retirement Incentive Program application from Cheryl Larsen and to accept her resignation effective at the end of her 2015-2016 contract Passed with a motion by Greg Sampson and a second by Bruce Scheer.

Micheal Dwyer: Yea, Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Greg Sampson: Yea, Bruce Scheer: Yea, Luanne Sundberg: Yea

- 7.3. Discuss and Consider the AQuESTT rating system

Lynn provided overview of the new rating system and that all Arlington schools and buildings are rated as GREAT schools.

8. CONSENT AGENDA

Motion to approve the consent agenda as presented Passed with a motion by Matt O'Daniel and a second by Teri O'Flaherty.

Micheal Dwyer: Yea, Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Greg Sampson: Yea, Bruce Scheer: Yea, Luanne Sundberg: Yea

- 8.1. Minutes of the Previous Board Meeting(s)

- 8.2. Monthly Financial Reports

- 8.3. Claims (Check Register)

- 8.4. Special Fund Transfers

- 8.5. Hot Lunch Report

- 8.6. Activity Report

9. EXECUTIVE SESSION

- 9.1. Discuss and Consider the performance evaluation of the superintendent.

motion to enter into executive session to complete the evaluation of Superintendent Johnson and to protect the needless injury to the reputation of an individual Passed with a motion by Micheal Dwyer and a second by Matt O'Daniel.

Micheal Dwyer: Yea, Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Greg Sampson: Yea, Bruce Scheer: Yea, Luanne Sundberg: Yea

President Dwyer stated that the board would be going into executive session to complete the evaluation of Superintendent Johnson and to protect the needless injury to the reputation of an individual. He suggested that the executive session would resume at 8:20 following a five minute break.

10. ACTION ON EXECUTIVE SESSION ITEMS

The board exited executive session at 9:12 p.m.

10.1. Discuss, Consider, and Take Necessary Action on the performance evaluation of the superintendent.

In open session the board shared and discussed the final evaluation with Superintendent Johnson. The board shared the average score on each duty in the summary evaluation. The five point rubric defines a three as being satisfactory. Performance defined as meeting satisfactory performance and results are achieved. The required skills and knowledge are in evidence and occasionally performance exceeds job requirements. Relationship with the Board of Education: 4.216 Leadership: 4.25 Business and Financial Management: 3.94 Educational Program and Planning: 3.83 Personnel: 3,95 Community Relations: 4.095 Personal Traits: 4.092

11. ADJOURNMENT

There being no further business meeting was adjourned at 9:34 PM

Social Studies Board Report 2015-2016

Multi-cultural Aspect:

Social studies courses lend themselves to the multicultural concept, as ethnicity is seen throughout all levels of the courses and aspects that are taught within the school day. Multiculturalism is outlined in lesson plans, essential learnings, and is a constant discussion throughout PLC meetings.

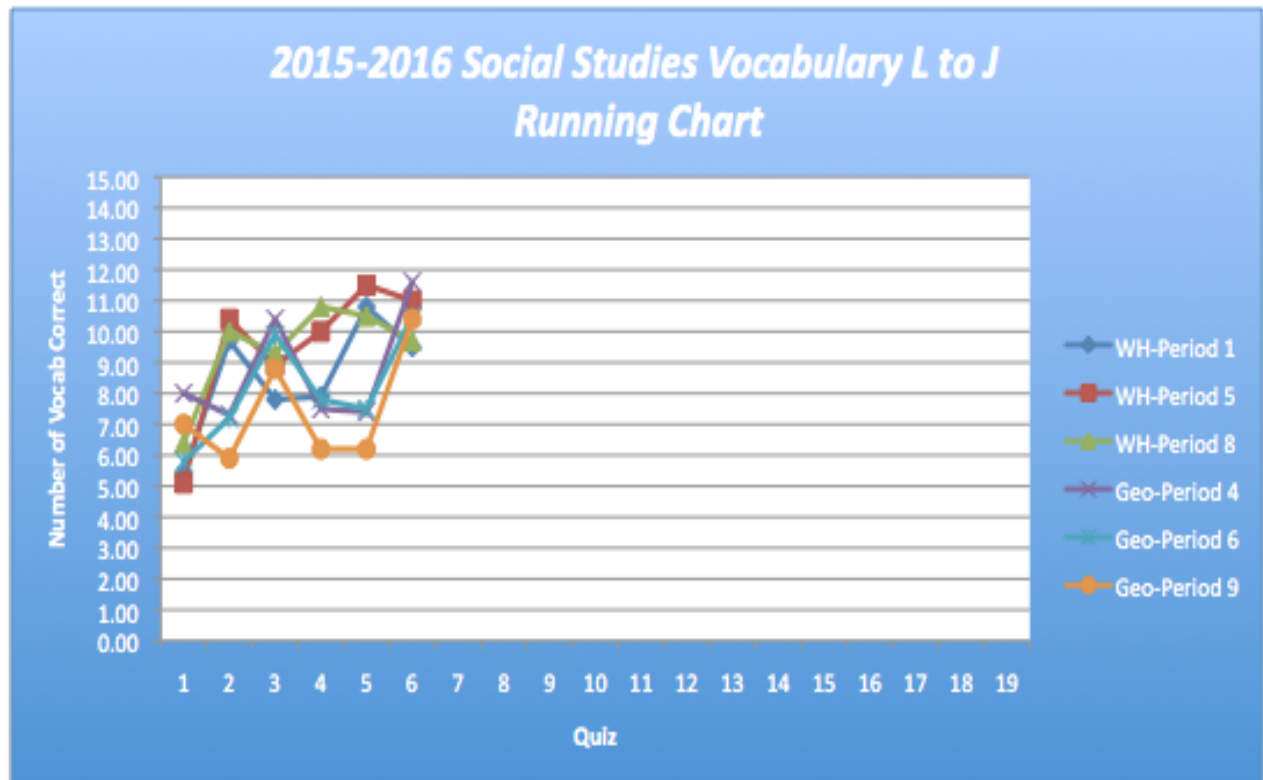
Examples of multiculturalism taught through the social studies department include:

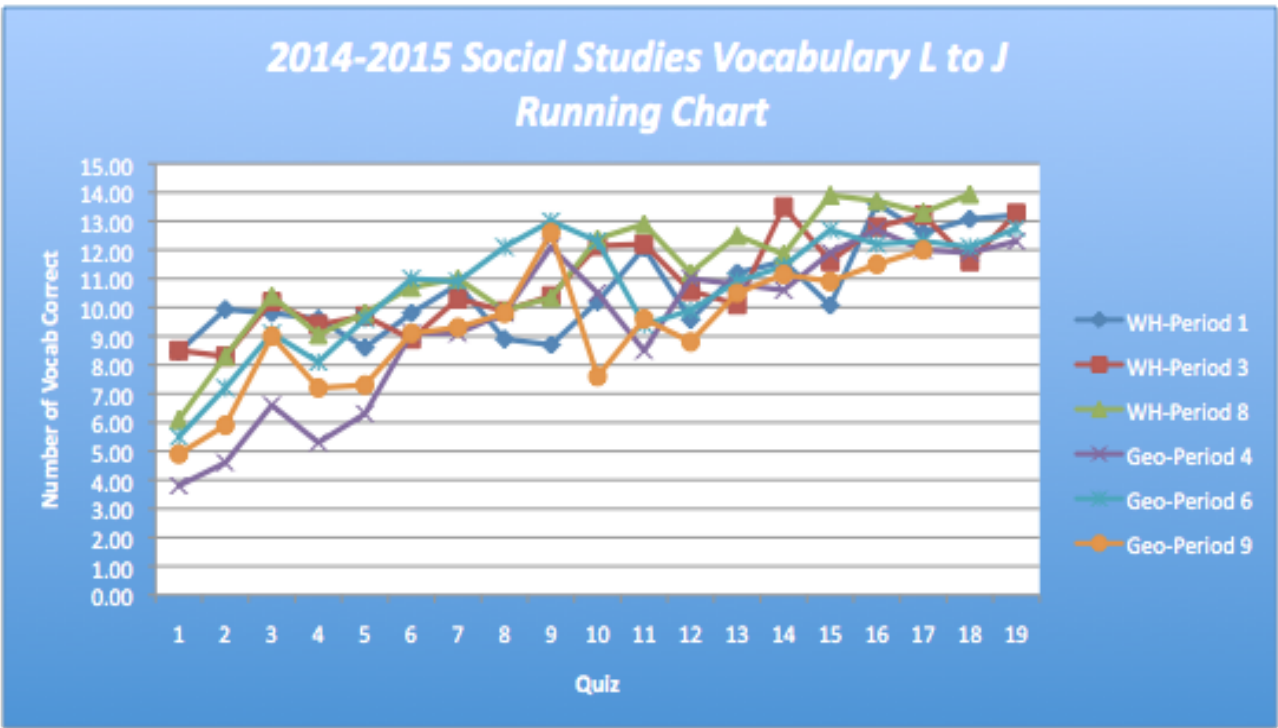
- World Geography: Multiple units analyzing various peoples and their cultures around the world.
- World History: Various cultures' roles in world development and the role of globalization in the world today.
- 20th Century American History: The immigrant experience and their contributions to American society.
- Black History Month: Recognize significant African-Americans in current and past American history.
- American History: The abolitionist's movement, The Harlem Renaissance and the growth of the black culture throughout American history.
- American Government: Examination of civil rights and their application to modern America.
- Honors American History: Network to Freedom Project and Forever Free Website

What do we want students to learn and measurements--Data Samples?

Social studies curriculum is based upon state and federal standards with course objectives being determined and aligned according to those standards. An increased emphasis on historical analysis and research in the history courses has been an priority. Through PLC meetings the department is able to consistently revisit and discuss those standards.

Currently in Geography and World History students' progress is being monitored on social science essential vocabulary terms and themes via the L to J Learning process that the district has implemented. Students are given a quiz that is a constant preview and review over terms and themes. The chart below summarizes that data showing the students growth thus far this year and last year's data is also displayed. As you can see, there is a steady increase of students learning over social science essential themes and vocabulary.





Middle School History

This year Mr. Jurgensen has been collecting data from quiz and test scores to identify student progress in document based questions (DBQs), writing, as well as, multiple choice/matching/fill in the blank questions. Jurgensen hopes to identify weak areas in writing and help improve the overall writing ability of each class. Document based questions are also implemented into quizzes and tests. These DBQ's include primary source analysis as well as secondary source readings. These questions are aimed at improving inference, geography and analysis skills of middle level students.

In the following months, Jurgensen will collaborate with Mrs. Lorsch to identify areas of writing that need to be improved upon. Each unit or chapter will require a different writing exercise for the students to focus on. There has been a considerable issue with getting students to restate the question in their first sentence. A rubric can be found on each test for the short essay question (2 points for restating the question in the first sentence, 6 points for answering the question with terminology from the chapter/unit, and 2 points for using correct grammar, capitalization, sentence structure, and spelling. The middle school team will continue to monitor the progress of each class to improve student learning.

Below you can see the data that is being collected on quizzes and tests. The green bar shows the percentage of students who received a particular letter grade on the essay and DBQ and the blue bar indicates the percentage of students that received a grade in multiple choice, matching, and fill-in-the-blank. The initial scores in writing or the essay are extremely low. See figure 3 for data that shows improvement on the writing portion of the test for the first unit.

Figure 1 and 2: Chapter Quiz Scores

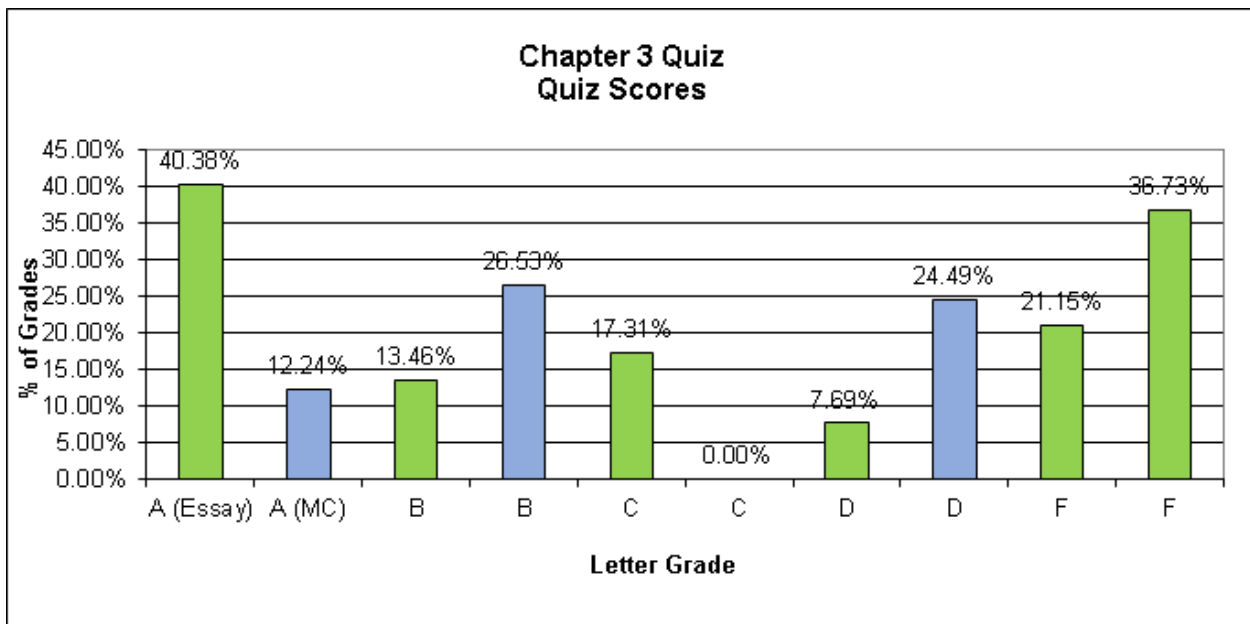
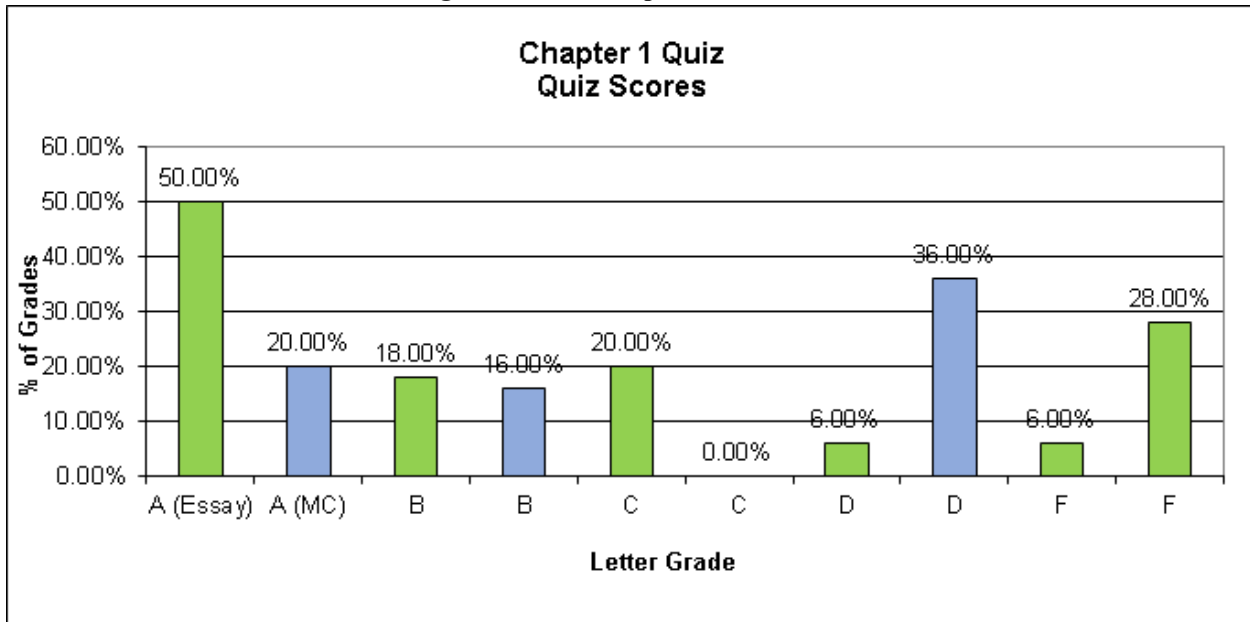


Figure 3: Unit 2 Test (Chapter 1,2,3,4, 5, and 6)

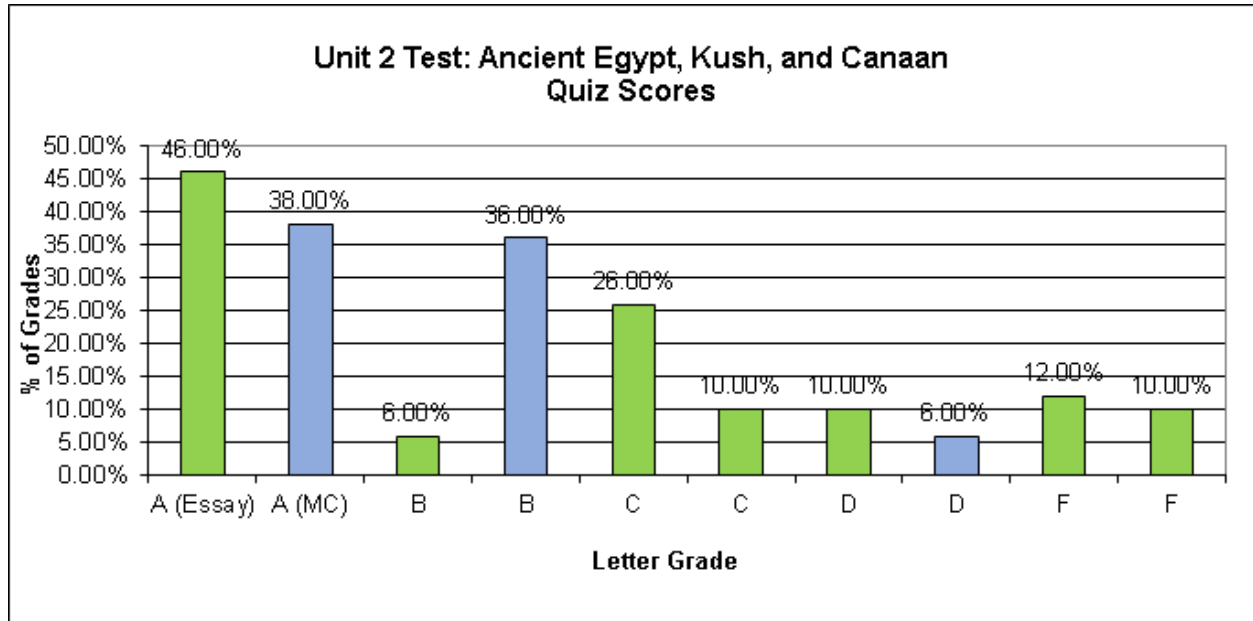
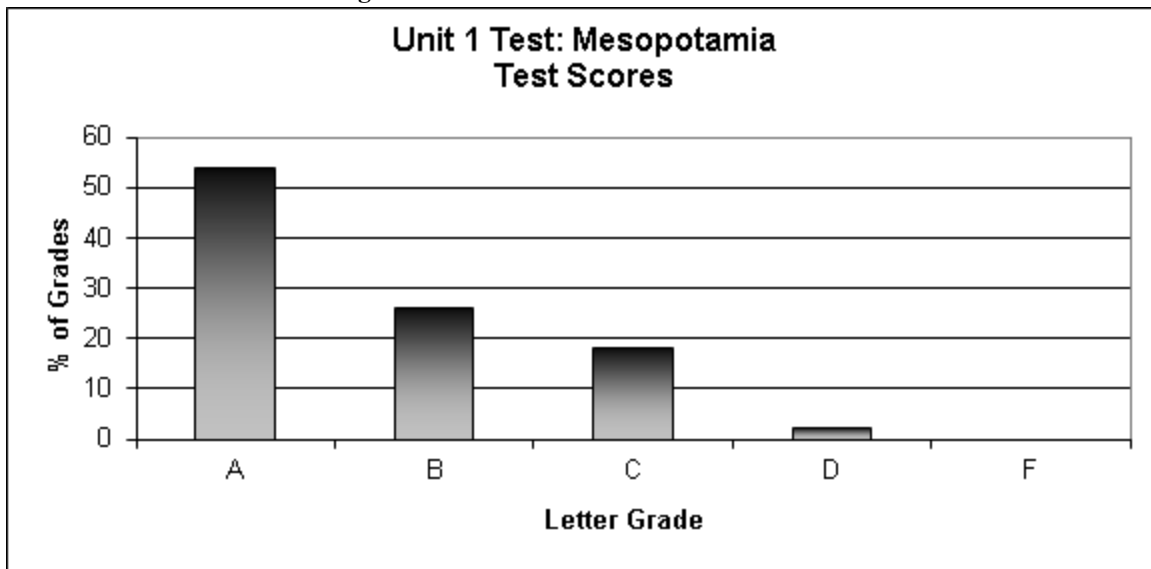


Figure 4: Unit 1 Test: Overall Letter Grade



Finally, students are monitored on their daily learning via formative assessments and overall comprehensive learning via summative assessments. As an example, 20th Century United States History students are assessed on specific unit learning objectives and the results are recorded as demonstrated below.

Chapter 12-13: The Twenties

# of Questions	7	8	6	Students will trace the political and social changes after World War I and throughout the decade of the 1920s.
Min. Proficiency	4	5	4	
	<u>12.1</u>	<u>12.2</u>	<u>12.3</u>	
STUDENT NAME	7	8	7	12.1 Examine the fear of outside influence in the United States after WW I and how it had a political, social, economic impact.
	7	8	6	12.2 Examine the policies and the downfall of President Harding's administration.
	6	6	5	
	6	8	5	12.3 Examine the impact of business, technological, and social developments of the 1920s.
	7	8	7	
	6	5	6	
	5	7	6	
	7	6	7	
	6	7	6	Critical Thinking Questions
	5	5	2	
	7	8	6	
	6	6	6	Although the 1920s were prosperous years for the United States, why is this prosperity considered superficial? Can you see any similarities between the United States in the 1920s and today? Think About:
				• technological advances
	6	7	6	• Americans' spending habits
	6	6	6	• income gaps between various kinds of workers
	5	8	7	
	7	4	6	
	6	7	6	
	4	8	7	
	7	7	6	
	5	6	6	
	5	6	5	
	2	7	6	
	7	7	5	
	4	4	5	
	5	6	6	
	5	7	5	
	6	7	6	
	4	6	5	
	6	7	4	

How do we respond when students are not learning?

Currently students who are failing social studies courses due to incomplete assignments are referred to GRIP in the high school and the lunch ESP at the middle school level. Classroom interventions are also incorporated by department teachers to provide alternative instruction and assessments to meet the needs of individual, struggling students. Such interventions include modified reading summaries, copies of notes, modified tests and testing procedures. Students can also take advantage of Odysseyware for credit retrieval via the school counselor.

How do we extend or enrich the learning for students who exceed proficiency?

Currently the Social Studies department offers Honors American History, the Network to Freedom Project, and the Close-Up trip to those students who want to pursue extended or enriched learning in the area of social studies.

Special Projects:

First semester this year 9th Geography students had the opportunity to use iPads to create eBooks about ecosystems. This was a great opportunity for students to do research and create a lasting project to add to their own portfolios. The students loved the opportunity to try to do something new and make something that is cutting edge.

Underground Railroad Projects:

This past year we have successfully nominated four sites to the Network to Freedom; 3 in Iowa and 1 in Nebraska. To cut down on expenses and travel time, this year's projects will focus on Western Iowa. We will continue to work concession stands and raise money to help with expenses. The Washington County Historical Society has also expressed its interest to continue raising funds for the project through a history trivia night. We have yet to organize this but last year the event raised over 1,000 dollars in one night. The museum has been a tremendous help.

Last year the students presented to the United Nations Student Conference on Slavery with an emphasis on women and their role in slavery. The students did a great jobs and it was an awesome opportunity for the students to talk with other students across the glob about the work they are doing. We are still working on two nominations that we will submit in January.

We've also been receiving donations from individuals from the county and the Washington County Genealogical Society.

Future Prospects - After presenting at the UGRR conference in Cincinnati, Ohio, I was introduced to Betty Cambell, a historic preservationists in Ripley, Ohio. Between Ms. Cambell and Geoffrey Burt, a historian with the National Historic Landmark program, we have been offered the opportunity to nominate sites in Ripley and help construct a National Historic Landmark Nomination for the town. This would be a great project and very important to the community; not to mention, a great opportunity for the students to get involved with a historic preservation project of this scale. If approved, I would like to propose a research trip during the summer months for next year's honors students so that our travel does not conflict with the school calendar. Also, it would allow us additional time to thoroughly experience all that Ripley has for history and to provide sufficient time to research.

Proposed schedule for 2016-17 School Year - Honors History

Summer of 2016 - Travel

Fall Semester - Research Class

Spring Semester (2017) - Metro class U.S. History: Reconstruction to Present Day

Future Outlook:

Clarify when social studies is up for curriculum cycle adoption. Purchase of new books for growing middle school.

Can Jurgensen teach another history class for dual enrollment?

Secondary Principal's Report

For the December 2015 Board Meeting

Parent Survey Summary

STANDARD 1: Purpose and Direction 4.15

83% Strongly Agree/Agree

1% Disagree/Strongly Disagree

STANDARD 2: Governance and Leadership 3.99

80% Strongly Agree/Agree

3% Disagree/Strongly Disagree

STANDARD 3: Teaching and Assessing for Learning 3.98

80% Strongly Agree/Agree

7% Disagree/Strongly Disagree (.14% Strongly Disagree - My child has up-to-date computers and other technology to learn)

STANDARD 4: Resources and Support Systems 4.05

84% Strongly Agree/Agree

5% Disagree/Strongly Disagree (.65% Strongly Disagree - Our school provides excellent support services (e.g., counseling, and/or career planning) and (Our school ensures the effective use of financial resources)

STANDARD 5: Using Results for Continuous Improvement 3.99

83% Strongly Agree/Agree

2% Disagree/Strongly Disagree

AQuESTT

The state accountability ratings for schools came out in early December. Arlington rates as a "Great" school and scored a three on a four point scale. The 2015 Final Classification Report is attached for viewing.

MAPS Testing

Students are participating in the second round of MAPS testing for reading and math. We will be able to extract data and compare it with similar data from the first assessment that was administered earlier in the semester. The goal of this assessment is measure progress throughout the year. The final MAPS assessment will be administered in the spring.

Fall Finance Challenge

Arlington Middle School students won the middle school division of the Fall Finance Challenge sponsored by the Nebraska Council on Economic Education. There were 20 teams in the Middle School division and 344 teams in the High School division. First place team members each received a \$50 cash prize.

Middle School Division

1st place

Arlington Schools

Shawna Koger

Also, the middle school team won first place in the stock market game. The team began with \$100,000 and turned it into \$114,000 in 15 weeks (simulated). The team will be honored next semester in a celebration at the Champions Club in Lincoln.

Senior Citizen Diner

The high school student council will be hosting the annual senior citizens dinner on Wednesday, December 16, from 11:00 am – 1:00 pm. Diners will be entertained by a variety of student groups while they enjoy a great meal.

Something Fun!

The beginning multimedia class has created a brief newscast and posted it on YouTube in a private link. We hope you enjoy it!

https://www.youtube.com/watch?v=8iDTGe6oJK4&feature=em-upload_owner

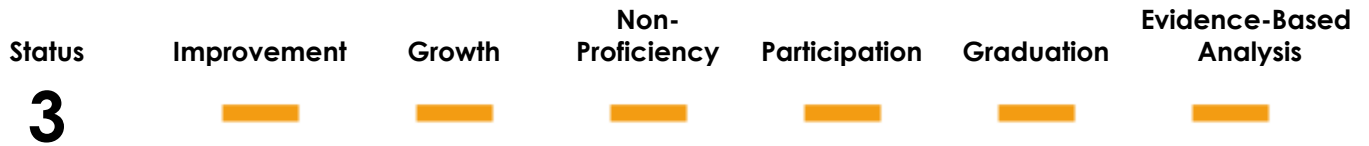
ARLINGTON HIGH SCHOOL

High School Classification

District Classification: **Great (3)**

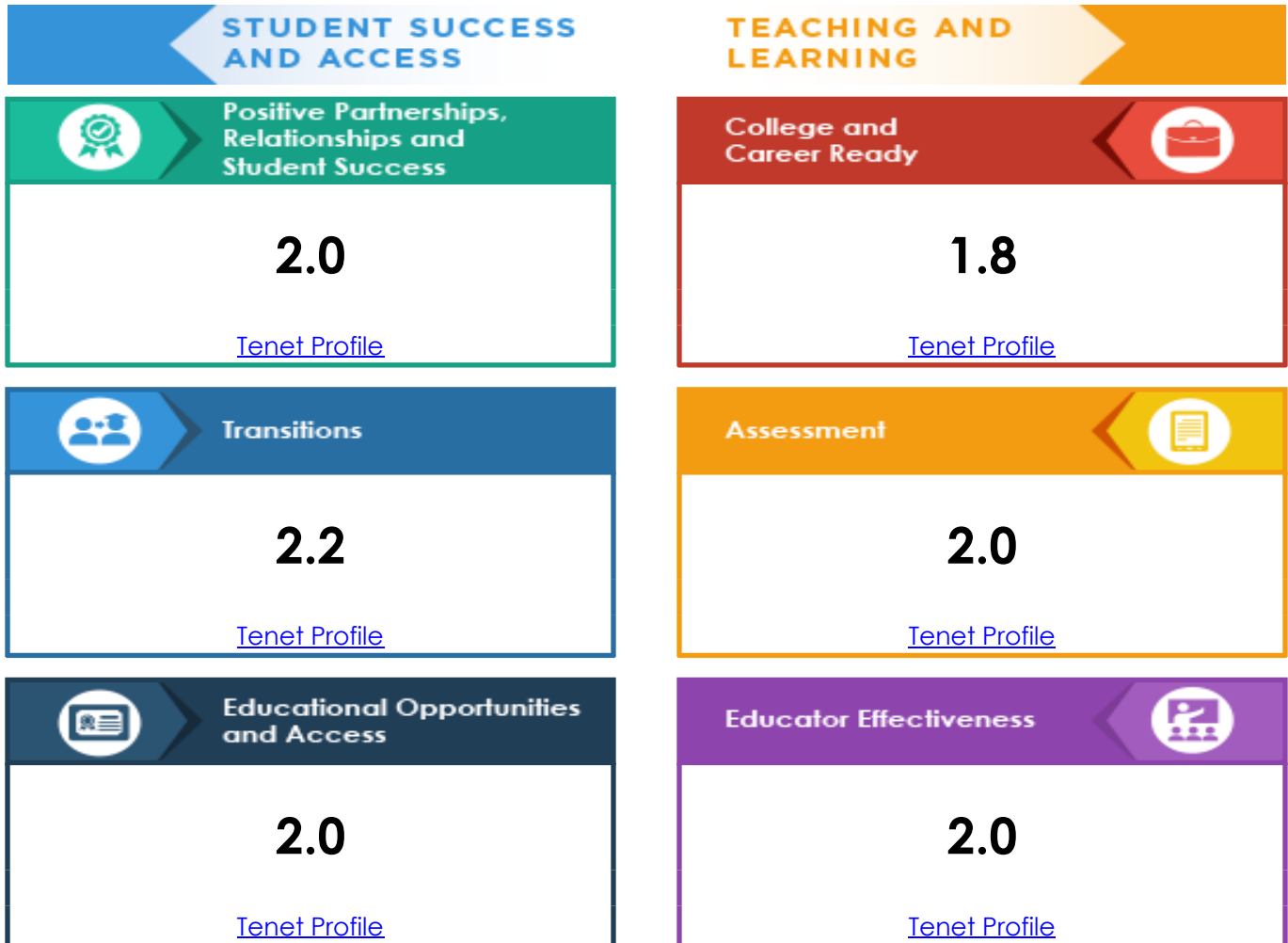


Classification Adjustments



Evidence-Based Analysis Responses

Average Score of 5 Responses In Each Tenet, 0–3 Points



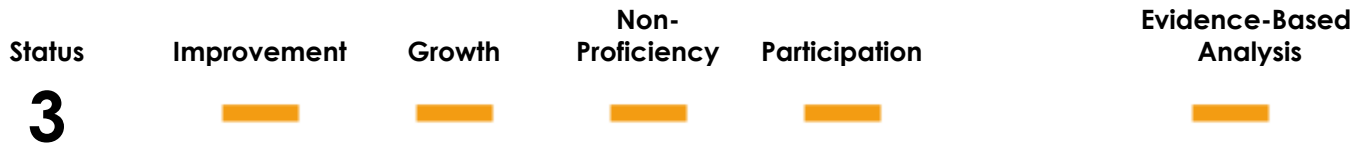
ARLINGTON HIGH SCHOOL

Middle School Classification

District Classification: **Great (3)**

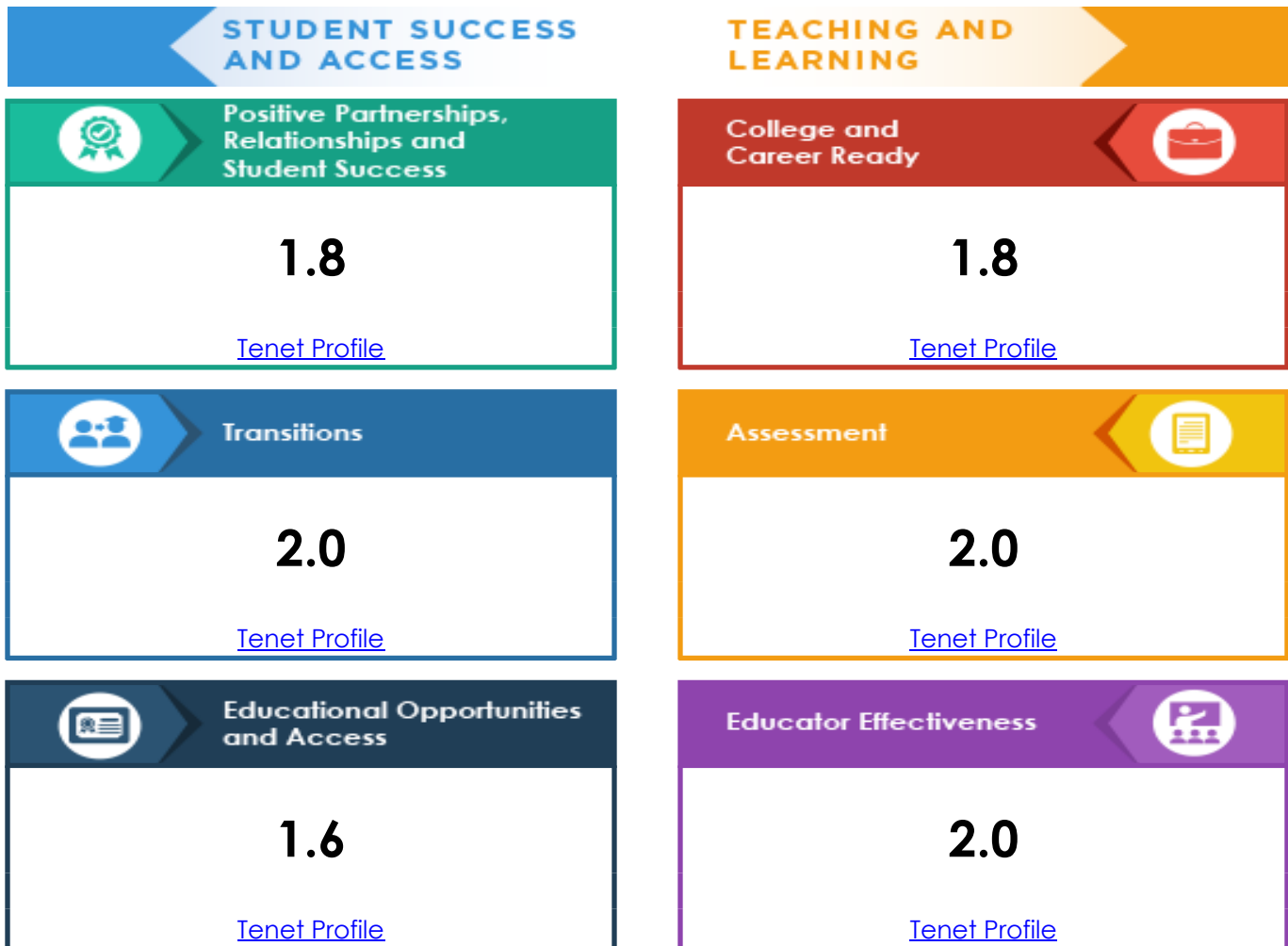


Classification Adjustments



Evidence-Based Analysis Responses

Average Score of 5 Responses In Each Tenet, 0-3 Points



James Shada
December 2015
Board Report

Student Participation in Winter Activities

We currently have 20 student-athletes out for Wrestling, 22 student-athletes out for Boys Basketball, and 18 student-athletes out for Girls Basketball. We also have 13 cheerleaders and 10 dance team members. The middle school boys' basketball team has 22 student-athletes out.

Sportsmanship Leadership Summit

On November 18th we took nineteen students to the 2015 Sportsmanship and Leadership Summit sponsored by the Nebraska Coaches Association. This was a great opportunity for our students to hear national speakers on what quality leadership looks like on and off the playing field and in the classroom. The speakers included Rob Miller, Spencer Wood, Kevin Kush, Kristin Gillette. Kristin Gillette spoke on five core values and making character number one. Kevin Kush talked about the doors of opportunity and what to do with the opportunities and challenges in your life. Rob Miller spoke about the seven ways to lead your team. Spencer Wood talked about leadership that leaves a legacy. This was a great learning opportunity for our student-athletes.

Fall Sports Financial for 2015

This fall we hosted 43 home sporting events. At each event the costs for the athletic department is the officials and security when necessary. Security is only paid for home varsity football games. We also sold this fall thirty four season family passes. Two student passes for the season, two adult season passes. This fall we netted \$13, 042.35 to athletics. In each board member packet is the spread sheet that has the financial breakdown for each event that was hosted this fall 2015.

December 2015 Elementary Principal Board Report

Jump Rope for Heart Fundraising and Event – Students have been working hard collecting money for the American Heart Association. So far students have raised approximately \$2,200. Students participated in the Jump Rope for Heart event on Friday, December 11.

MAP testing – We have begun our second round of MAP testing. Students and teachers are much more comfortable with the system and process. We are looking forward to analyzing the results and creating a plan of intervention for all students going forward with second semester.

DIBELS assessments – We have completed our second round of DIBELS assessments. These assessments help us to identify reading levels, successes and deficiencies. Teachers have been using Professional Learning Communities times to have conversations about student achievement. These assessment tools are also being utilized to identify students needing interventions and advancements.

K-3 Winter Concert – The K-3 Winter Program was performed on Thursday, December 10. There was a large turnout of families and friends to enjoy the hard work of our music instructors, K-3 vocal performers, and 5th and 6th grade band members.

Preschool program – The Preschool held their annual Thanksgiving program. Families were able to enjoy songs, music, and a video of students in their learning environment.

Professional Learning Communities - Teachers have been continuing to work on their common formative assessments and have been uploading them to the Google Docs Site. Many great conversations about students and student achievement have been taking place while analyzing the data points from progress monitoring and incoming data results.

Veteran's Day – Students participated in the Veteran's day event that was hosted in the Sr. High School. Kindergarten students lead the Pledge of Allegiance and the Star Spangled Banner. Elementary students also sang for the Veterans.

Nebraska School Activities Association – Gender Participation Policy

The Nebraska School Activities Association (NSAA) has developed this policy to address the eligibility and participation of students in NSAA-sponsored athletics based upon gender.

A. Purpose: The NSAA has as one of its central purposes the fostering and maintenance of a level playing field for the students competing in the activity programs of member high schools. The NSAA's rules-making process involves educators who are specialists in the field of fostering, promoting and caring for the safety and best interests of students, and assuring that students participating in school activities are provided a fair chance to participate in a manner that enhances their education. The principle of competitive equity and the maintenance of a level playing field, and the safety and preservation of the personal privacy interests of student athletes are basic values of schools, and our society as a whole, and is clearly a "substantial interest"¹ of activity associations. To such end, this Gender Participation Policy seeks to balance the important goals of:

- Equal Opportunity: Providing equal opportunities in all aspects of school programming for all students is a core value in education.
- Physical Safety of Student: Protecting the health and safety of all students by assuring that female students are protected from physical injury as a result of participation in activities with biological males or androgen-supplemented biological females who are generally stronger and faster than biological females²; and,
- Competitive Equity: Maintaining a "level playing field" is an inherent expectation at all levels of sport competition and a key value of the schools that are members of the NSAA. Maintaining such competitive equity in NSAA-sponsored activities is indispensable in:
 - Preserving Title IX protections for female activities;³ and,
 - Preserving protections of female athletic activities through the contact sport exclusion to Title IX.⁴
- Personal Privacy: Protecting the personal privacy of all student athletes participating in NSAA activities.⁵

¹ See *Clark v. Arizona Interscholastic Asso.*, 695 F.2d 1126, 1131 (9th Cir. Ariz. 1982); citing *Petrie*, 75 Ill.App.3d at 989, 394 N.E.2d at 862 (Redressing past discrimination against women in athletics is a legitimate and important government interest); Neb. Rev. Stat. § 79-2,104; Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. §1232g; *Johnston v. University of Pittsburgh*, 2015 U.S. Dist. LEXIS 41823, (U.S. Dist. Court, Western District of Penn.), March 31, 2015.

² See *Clark v. Arizona Interscholastic Asso.*, *Supra* at 1131; *Kahn v. Shevin*, 416 U.S. at 355, 94 S. Ct. at 1737, 40 L. Ed. 2d at 193; *Michael M. v. Sonoma County Superior Court*, 450 U.S. at 469, 101 S. Ct. at 1204, 67 L. Ed. 2d at 442; *Orr v. Orr*, 440 U.S. 268, 280-82, 99 S. Ct. 1102, 1112-13, 59 L. Ed. 2d 306, 319-21 (1979)(The court has recognized average real differences between the sexes).

³ ARTICLE: The Title IX Athletic Regulations and the Ideal of a Gender-free Society, 11 U. Denv. Sports & Ent. Law J. 3, 36. citing *O'Connor v. Board of Education*, 645 F.2d 578 (7th Cir. Ill. 1981).

⁴ *Springs Exempted Village School Dist. Bd. of Education v. Ohio High School Athletic Asso.*, 647 F.2d 651 (6th Cir. Ohio 1981).

⁵ See *Johnston v. University of Pittsburgh*, 2015 U.S. Dist. LEXIS 41823, (U.S. Dist. Court, Western District of

B. Definitions: The following definitions apply to this policy:

1. “Gender” means the state of being male or female.
2. “Transgender” means having a gender identity or gender expression that differs from societal expectations based on gender assigned at birth.
 - a. Female-to-Male (FTM) transgender person means one who was born with a female body but who identifies as a boy or man.
 - b. Male-to-Female (MTF) transgender person means one who was born with a male body but who identifies as a girl or woman.
3. “Gender identity” means an innate sense of one’s own gender.
4. “Gender expression” means external appearance, characteristics or behaviors typically associated with a specific gender.

C. Gender Based Participation:

1. **Gender Eligibility:** A student’s gender for purposes of eligibility for NSAA-sponsored athletic activities shall be determined by the sex noted on the student’s birth certificate.⁶

2. **Cross-Gender Participation:** Girls may participate on boys’ teams when there is no girls sport or comparable sport (e.g., softball and baseball) or team offered in that sport by the member school. Boys are not allowed to play girls sports or on girls teams even when there is no corresponding boys sport.⁷

D. Transgender Student Participation: The NSAA Gender Participation Policy only addresses bona fide transgender students and does not alter the foregoing cross-gender participation rule.

1. **Privacy Statement:** As stated under the “Purpose” section of this policy, it is a fundamental tenant of the NSAA to protect the personal privacy of all student athletes participating in NSAA activities. Pursuant to such Purpose, protecting the privacy of transgender student athletes must be a priority for all athletic departments and affiliated school personnel. Information regarding a student’s transgender status, legal name, or gender assignment at birth may constitute medical information. All medical information

Penn.), March 31, 2015; and, *Grimm v. Gloucester County School Board*, 2015 U.S. Dist. LEXIS 124905 U.S. Dist. Court, Eastern District of Virginia), September 17, 2015.

⁶ Neb. Rev. Stat. § 71-604.01 (2005). “Upon receipt of a notarized affidavit from the physician that performed sex reassignment surgery on an individual born in this state and a certified copy of an order of a court of competent jurisdiction changing the name of such person, the Department of Health and Human Services Finance and Support shall prepare a new certificate of birth in the new name and sex of such person in substantially the same form as that used for other live births. The evidence from which the new certificate is prepared and the original certificate of birth shall be available for inspection only upon the order of a court of competent jurisdiction.”

⁷ *Saint v. Nebraska School Activities Association*, 684 F. Supp. 626 (1988), holding that the NSAA was restrained from refusing to permit female student from wrestling on boys’ wrestling team.

shall be kept confidential in accordance with applicable state, local and federal privacy laws. All discussions and documentation at each level of the process by the member school, Gender Identity Eligibility Committee and the NSAA shall be kept confidential unless the student and family make a specific request otherwise.

2. Procedures: The following procedures shall apply to participation by a transgender student in NSAA activities:

a. Notice to the School: The student and/or parent shall contact the member school administrator or athletic director, in writing, indicating that the student is a transgender individual, having a consistent gender identity different than the sex on the student's birth certificate, and list the NSAA sport(s) in which the student would like to participate.

b. Member School Determination: The member school shall determine if the student meets the activity eligibility standards for participation established by the NSAA and whether the student meets the requirements of participation established by the member school.

c. Application for Participation to the NSAA: Upon receipt of notice from the transgender student and/or parent of a transgender student wishing to participate in interscholastic sports in a manner consistent with his/her gender identity, the member school, if the member school determines that the student meets the requirements for initial eligibility under standards of participation established by the member school, shall file an application for participation in NSAA activities by the transgender student (Transgender Student Application) on a form provided by the NSAA, providing the information required by this policy. The member school shall be responsible to pay all costs related to the Transgender Student Application, ~~including the costs of the NSAA Gender Identity Eligibility Committee.~~

d. Review and Required Approval by NSAA Gender Identity Eligibility Committee: Upon receipt of such notice the NSAA shall take the following actions:

(1) Gender Identity Eligibility Committee: The NSAA shall convene the Gender Identity Eligibility Committee (Committee) specifically trained to respond to gender identity eligibility inquiries to review the Transgender Student Application. The Committee shall make written findings and determinations approving or disapproving the Transgender Student Application to be set forth in writing and delivered confidentially to the member school and the Executive Director of the NSAA. The eligibility of the student to participate in NSAA activities must be approved unanimously by the Committee considering the Transgender Student Application. This Committee will be comprised of the following persons:

- i. Physician with experience in transgender health care.
- ii. Psychiatrist, psychologist, or licensed mental health professional.

- iii. School administrator from a non-appealing school.
- iv. NSAA staff member.

(2) Information to be provided to the Committee: The following information shall be provided by the member school to the Committee with regard to the Transgender Student Application:

- i. Current school registration information;
- ii. A written statement from the student and parent(s)/guardian(s) affirming the consistent gender identity and expression to which the student self-relates;
- iii. Documentation from individuals such as, but not limited to, parents, friends and/or teachers, affirming the actions, attitudes, dress and manner and demonstrate the student's consistent gender identification and expression;
- iv. Written verification from an appropriate health-care professional (physician, psychologist) of the student's consistent gender identification and expression;
- v. Medical documentation of hormonal therapy, sexual re-assignment surgery, physiological testing, counseling, and other medical or psychological interventions on behalf of the student.
- vi. Any other relevant documentation or information provided by the member school or the student or the student's parents or guardians.

(3) Review Criteria: The following review criteria should be used by the Committee to review and determine whether to approve or disapprove the Transgender Student Application:

- i. For the Committee to approve the Transgender Student Application the information presented must establish to the members of the Committee that the transgender student has met each of the following criteria:
 - (a) That the transgender student affirms and exhibits the consistent gender identity and expression to which the student self-relates;
 - (b) That there has been submitted credible documentation from individuals such as, but not limited to, parents, friends and/or teachers, affirming the actions, attitudes, dress and manner and demonstrate the student's consistent gender identification and expression;

(c) That there has been submitted credible written verification from an appropriate health-care professional (physician, psychologist) of the student's consistent gender identification and expression; and,

(d) For a transgender female (or Male-to-Female) (MTF) student only, that there has been submitted credible medical documentation of hormonal therapy, sexual re-assignment surgery and physiological testing; such documentation must establish that the transgender female has either completed a minimum of one year of hormone treatment related to gender transition⁸ or undergone medically confirmed gender reassignment procedure, and, demonstrated to the Committee through a medical examination and testing and physiological testing that the transgender female student athlete does not possess physical (bone structure, muscle mass, and/or testosterone hormonal levels, etc.) or physiological advantages over genetic females of the same age group.

(4) Further Policies:

i. Hormone supplementation/suppression therapy under supervision of a licensed physician when taken as prescribed does not violate the NSAA Performance Enhancing Supplement policy.

ii. In any case where a transgender student athlete is taking hormone treatment related to gender transition, that treatment must be monitored by a physician, and the NSAA must receive regular reports about the athlete's eligibility according to these guidelines.

iii. Once a student is approved as a transgender student athlete in an NSAA sport(s), the student may not return to his/her gender identified on the birth certificate for athletics participation purposes unless another evaluation is undertaken by the NSAA Gender Identity Eligibility Committee because of a change in circumstances. A transgender female (Male-to-Female or MTF) student may participate on a boys' team pursuant to paragraph C.2. above [e.g. when there is no girls sport or comparable sport (e.g., softball and baseball) or team offered in that sport by the member school]. A transgender male (Female-to-Male or FTM) student who has been approved for participation on male teams under this policy shall not be eligible for participation on female teams pursuant to paragraph C.2. above.

iv. If the student is denied participation as a transgender student athlete in an NSAA sport(s), the student's eligibility remains with the school's teams as determined by the individual's birth certificate.

v. Nothing in this policy shall be construed to encourage parents and guardians of students or the students themselves to undergo sex

⁸ See, World Professional Association for Transgender Health, "Standards of Care for the Health of Transsexual, Transgender, and Gender Non-Conforming People", 2012 Edition, pages 36-38.

reassignment surgery, hormone treatment or other medical treatment resulting in change to the student's gender, as such treatments have obvious physical, psychological and social implications.

5. Appeal Process: If the initial Committee review results in a disapproval by the Committee of the Transgender Student Application, the member school on behalf of the student may seek review of the student's Transgender Student Application for eligibility for participation by an Appeals Committee through the following appeals procedure. The member school shall be responsible to pay all costs related to the appeal of the disapproval of the Transgender Student Application, ~~including the costs of the Appeals Committee.~~

i. The student will be scheduled for an appeal hearing before a second NSAA Gender Identity Eligibility Committee (Appeals Committee) specifically trained to hear gender identity appeals. The NSAA shall schedule a hearing as expeditiously as possible, but in no case later than five (5) school business days prior to the first full interscholastic contest that is the subject of the petition, or within a reasonable time thereafter in cases of emergency, including, but not limited to, any unforeseeable late student enrollment.

ii. The Appeals Committee will be comprised of the individuals identified in subparagraph D.2.d.(1), provided, at least two of the individuals chosen must not have been on the Committee that initially considered the student's Transgender Student Application.

iii. The Appeals Committee shall be provided all information provided to the initial Committee along with the determination of the initial Committee, and such additional information that the member school or the student through the member school wishes to provide the Appeals Committee.

iv. The Appeals Committee shall apply the same review criteria as utilized by the initial Committee, and shall make written findings and determinations approving or disapproving the Transgender Student Application to be set forth in writing and delivered confidentially to the member school and the Executive Director of the NSAA. The eligibility of the student to participate must be approved unanimously by the Appeals Committee considering the Transgender Student Application for participation. The student/student's family and the school on whose sports team the student would be participating will be notified of the Appeals Committee's decision in writing within forty-eight (48) hours once that decision has been reached.

v. Upon completion of the appeal to and through the Appeals Committee, the student will have exhausted all administrative remedies available to him/her. No further appeals with or through the NSAA exist at that point. However, due to the nature of these issues, the same student may have her/his case revisited by the

NSAA as the facts and circumstances of the student evolve or change. The NSAA would not anticipate revisiting a case without a sufficient lapse of time such that the circumstances of the case have changed significantly.

E. Use of restrooms and locker rooms at NSAA athletic contests based upon student gender: It is the purpose of this policy to allow all students to participate fairly and equally in high school athletics and activities, while also upholding the basic principles of privacy and personal dignity held by each student.⁹ While accommodations may be necessary to meet the unique needs of individual students, it is the goal that all students will be able to comfortably participate while respecting the privacy rights of others.

The NSAA acknowledges that many member schools' facilities have been outfitted with changing areas and locker rooms, including restrooms and showers, separated by gender. It has been widely recognized that restrooms and locker rooms are places where students have an expectation of privacy.¹⁰ Maintaining separate restroom and shower facilities for each gender is a cost effective way to retain the reasonable expectation of privacy that students have while using the restroom and changing and showering before and after physical activity.¹¹

A transgender student who has been granted permission by the NSAA to participate in activities of the gender with which the student identifies, but has not undergone sex reassignment surgery, shall at NSAA-sponsored contests be permitted to use the restrooms and locker rooms associated with their birth sex or shall be assigned private toilet, locker and shower room facilities appropriate for the student's gender identity, as appropriate and available.

Coaches are encouraged to use spaces outside the locker room for team meetings or other events where important information is shared with the team. When a member school is traveling, school representatives should identify safe spaces to accommodate a transgender student's need for restrooms and locker rooms and privacy.

⁹ *Iowa Civil Rights Commission v. Burlington Area Community YMCA*, (Administrative Decision) Iowa Department of Inspections and Appeals; *Goins v. West Group*, 635 N.W. 2d 717 (Minn. 2001).

¹⁰ See *Koeppel v. Speirs*, 808 N.W. 2d 177, 181 (Iowa 2011), *Stuart v. Metropolitan Government of Nashville*, 679 F. Supp. 2d 851, 859-60.

¹¹ See *State v. Dennison*, 2012 WL 1580610 (Ohio App. 2012).

ARLINGTON PUBLIC SCHOOL

Title of Group Meeting: Board of Education Finance Committee

Date: 12/04/2015

Time: 8:00 a.m.

Chairperson: Matt O'Daniel

Recorder: Lynn Johnson

Group Members Present: Teri O'Flaherty, Matt O'Daniel, Lynn Johnson

Group Members Absent: Mike Dwyer,

Agenda:

1. 2014-2015 Annual Audit – The committee met with auditor Ric Ortmeier. Mr. Ortmeier provided a brief presentation on the audit document and the information within the audit. He answered questions and provided clarification where needed.

Meeting adjourned at 9:00 a.m.

ARLINGTON PUBLIC SCHOOL

Title of Group Meeting: Board of Education Negotiation Committee

Date: 11/17/15

Time: 6:30 p.m.

Chairperson: Greg Sampson

Recorder: Lynn Johnson

Group Members Present: Greg Sampson, Teri O'Flaherty, Matt O'Daniel, Lynn Johnson.

Group Members Absent: None

Agenda:

1. The committee met with three members of the AEA to negotiate elements of the teacher's master agreement.

The next meeting will be November 24, 2015 at 5:00 p.m.

ARLINGTON PUBLIC SCHOOL

Title of Group Meeting: Board of Education Negotiation Committee

Date: 11/24/15

Time: 5:00 p.m.

Chairperson: Greg Sampson

Recorder: Lynn Johnson

Group Members Present: Greg Sampson, Teri O'Flaherty, Matt O'Daniel, Lynn Johnson.

Group Members Absent: None

Agenda:

1. The committee met with three members of the AEA to negotiate elements of the teacher's master agreement.

The meeting was adjourned at 9:00 p.m.

The next meeting will be December 2, 2015 at 6:00 p.m.

ARLINGTON PUBLIC SCHOOL

Title of Group Meeting: Board of Education Negotiation Committee

Date: 12/2/15

Time: 6:00 p.m.

Chairperson: Greg Sampson

Recorder: Lynn Johnson

Group Members Present: Greg Sampson, Teri O'Flaherty, Matt O'Daniel, Lynn Johnson.

Group Members Absent: None

Agenda:

1. The committee met with three members of the AEA to negotiate elements of the teacher's master agreement.

The meeting was adjourned at 7:10 p.m.

**SCHOOL DISTRICT NO. 24
ARLINGTON PUBLIC SCHOOLS
WASHINGTON COUNTY, NEBRASKA
FINANCIAL STATEMENTS
AUGUST 31, 2015**

ARLINGTON SCHOOL DISTRICT NO. 24

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RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

The Board of Education
Arlington School District No. 24
Washington County
Arlington, NE 68002

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the fiduciary fund, each major fund, and the aggregate remaining fund information of Arlington School District No. 24 (District), Arlington, Nebraska, as of and for the year ended August 31, 2015, which collectively comprise the District's financial statements as listed in the table of contents, and related notes to the financial statements.

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, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 entity'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 entity's internal control. Accordingly, I 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.

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, the business-type activities, the fiduciary fund, each major fund, and the aggregate remaining fund information of Arlington School District No. 24, as of August 31, 2015, and the respective changes in financial position - cash basis, thereof for the year then ended in conformity with the cash basis of accounting described in Note A.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 30, 2015 on my consideration of the District's internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Other Matters

The District has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the financial statements.

The budgetary comparison information on pages 19 through 31 and the combining schedule on page 33 are presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the financial statements, and other knowledge I obtained during my audit of the financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

RIC ORTMEIER
Certified Public Accountant
Fremont, Nebraska
October 30, 2015

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF NET POSITION - CASH BASIS AUGUST 31, 2015

	Primary Government		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash in bank	\$ 3,283,557	\$ 93,161	\$ 3,376,718
Cash at county treasurer	<u>1,842,744</u>		<u>1,842,744</u>
Total assets	<u>\$ 5,126,301</u>	<u>\$ 93,161</u>	<u>\$ 5,219,462</u>
NET POSITION			
Restricted for:			
Capital projects	\$ 1,532,980		\$ 1,532,980
Debt service	472,089		472,089
Student lunch program		\$ 93,161	93,161
Employee benefits	91,364		91,364
Unrestricted	<u>3,029,868</u>		<u>3,029,868</u>
Net position	<u>\$ 5,126,301</u>	<u>\$ 93,161</u>	<u>\$ 5,219,462</u>

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2015**

Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position		Totals
				Governmental Activities	Business-type Activities	
Primary government:						
Governmental activities:						
Instruction	\$ 4,130,929		\$ 336,956	\$ (3,793,973)		\$ (3,793,973)
Support services - pupils	228,004			(228,004)		(228,004)
Support services - staff	141,080			(141,080)		(141,080)
Board of education	28,079			(28,079)		(28,079)
Executive administration	277,181			(277,181)		(277,181)
District legal services	9,589			(9,589)		(9,589)
Office of principals	426,164			(426,164)		(426,164)
Support services - business	27,399			(27,399)		(27,399)
Vehicle acquisition and maintenance	11,898			(11,898)		(11,898)
Maintenance and operation of buildings	588,062	\$ 4,900		(583,162)		(583,162)
Pupil transportation-regular	278,557		25,827	(252,730)		(252,730)
Pupil transportation-special education	51,842			(51,842)		(51,842)
State categorical programs	12,213			(12,213)		(12,213)
Federal programs	242,503		201,213	(41,291)		(41,291)
Debt service-interest on bonds	436,831			(436,831)		(436,831)
Capital outlay	294,993			(294,993)		(294,993)
Preschool tuition		17,160		17,160		17,160
Transfer to other funds	9,000			(9,000)		(9,000)
Total governmental activities	<u>7,194,325</u>	<u>22,060</u>	<u>563,996</u>	<u>(6,608,269)</u>	<u>-</u>	<u>(6,608,269)</u>

See Notes to Financial Statements

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

**STATEMENT OF ACTIVITIES - CASH BASIS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2015**

Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position		Totals
				Governmental Activities	Business-type Activities	
Business-type activities:						
School lunch and milk	258,132	218,420	80,136		40,424	40,424
Total business-type activities	258,132	218,420	80,136		40,424	40,424
Total primary government	<u>\$ 7,452,457</u>	<u>\$ 240,480</u>	<u>\$ 644,131</u>	(6,608,269)	40,424	(6,567,846)
General receipts:						
Taxes				6,471,713		6,471,713
Fines and licenses				37,598		37,598
State aid				282,022		282,022
Other state sources				497,113		497,113
Interest income				5,013	8	5,020
Other				11,793		11,793
Total general receipts				<u>7,305,252</u>	<u>8</u>	<u>7,305,259</u>
Change in net position				<u>696,982</u>	<u>40,432</u>	<u>737,414</u>
Net position - beginning				<u>4,429,319</u>	<u>52,729</u>	<u>4,482,048</u>
Net position - ending				<u>\$ 5,126,301</u>	<u>\$ 93,161</u>	<u>\$ 5,219,462</u>

See Notes to Financial Statements

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
AUGUST 31, 2015**

	General Fund	Depreciation Fund	Special Building Fund	Bond Fund	Employee Benefit Fund	Total Governmental Funds
ASSETS						
Cash in bank:						
Reserved		\$ 1,209,921	\$ 289,071	\$ 322,453	\$ 91,364	\$ 1,912,809
Unreserved	\$ 1,370,748					1,370,748
Cash at county treasurer:						
Reserved			33,988	149,636		183,624
Unreserved	1,659,120					1,659,120
Total assets	<u><u>\$ 3,029,868</u></u>	<u><u>\$ 1,209,921</u></u>	<u><u>\$ 323,058</u></u>	<u><u>\$ 472,089</u></u>	<u><u>\$ 91,364</u></u>	<u><u>\$ 5,126,301</u></u>
FUND BALANCES						
Restricted				\$ 472,089		\$ 472,089
Assigned		\$ 1,209,921	\$ 323,058		\$ 91,364	1,624,343
Unassigned	\$ 3,029,868					3,029,868
Total fund balance	<u><u>\$ 3,029,868</u></u>	<u><u>\$ 1,209,921</u></u>	<u><u>\$ 323,058</u></u>	<u><u>\$ 472,089</u></u>	<u><u>\$ 91,364</u></u>	<u><u>\$ 5,126,301</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES-CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2015**

	Major Funds						Total Governmental Funds
	General Fund	Depreciation Fund	Special Building Fund	Bond Fund	Employee Benefit Fund	Eliminations	
Receipts:							
Taxes:							
Property	\$ 5,505,278		\$ 102,267	\$ 479,548			\$ 6,087,093
Motor vehicle	340,673						340,673
Public power district sales	37,143						37,143
Carline	6,176		96	533			6,805
Fines and licenses	37,598						37,598
Rental of school equip/facility	4,900						4,900
State programs	1,106,439		6,500	28,979			1,141,918
Federal programs	201,213						201,213
Preschool tuition and fees	17,160						17,160
Interest income	3,113	\$ 1,005	397	498			5,013
Other	11,793						11,793
Total receipts	7,271,485	1,005	109,259	509,558	-	-	7,891,307
Disbursements:							
Instruction	4,135,577				\$ 85,887	\$ (90,535)	4,130,929
Support services:							
Pupils	228,004						228,004
Staff	141,080						141,080
Board of education	28,079						28,079
Executive administration	277,181						277,181
District legal services	9,589						9,589
Office of principals	426,164						426,164
General business	27,399						27,399
Vehicle acquisition and maintenance	11,898						11,898
Operation and maintenance of buildings	1,238,062					(650,000)	588,062
Pupil transportation-regular	278,557						278,557
Pupil transportation-special education	51,842						51,842
State programs	12,213						12,213
Federal programs	242,503						242,503
Debt service			6,104	430,727			436,831
Capital outlay		294,993					294,993
Total disbursements	7,108,149	294,993	6,104	430,727	85,887	(740,535)	7,185,325
Excess (deficiency) of receipts over (under) disbursements	163,336	(293,989)	103,155	78,832	(85,887)	740,535	705,982
Other financing sources or uses:							
Transfer to Activity Fund	(9,000)						(9,000)
Transfers from other funds		650,000			90,535	(740,535)	-
Net change in fund balances	154,336	356,011	103,155	78,832	4,648	-	696,982
Fund balances - beginning	2,875,533	853,910	219,903	393,257	86,716		4,429,319
Fund balances - ending	\$ 3,029,868	\$ 1,209,921	\$ 323,058	\$ 472,089	\$ 91,364		\$ 5,126,301

See Notes to Financial Statements

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
AUGUST 31, 2015**

	<u>School Lunch Fund</u>
ASSETS	
Cash in bank	<u>\$ 93,161</u>
Total assets	<u><u>93,161</u></u>
NET POSITION	
Restricted	<u>93,161</u>
Net position	<u><u>\$ 93,161</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
NET POSITION - CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>School Lunch Fund</u>
Receipts:	
Sale of lunches	\$ 218,420
Federal reimbursement	78,816
State reimbursement	1,319
Interest	<u>8</u>
Total receipts	<u>298,563</u>
Disbursements:	
Wages and benefits	124,264
Food purchases	127,019
Purchased services	4,478
Supplies	2,159
Other	<u>212</u>
Total disbursements	<u>258,132</u>
Change in net position	40,432
Net position - beginning	<u>52,729</u>
Net position - ending	<u><u>\$ 93,161</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUND
AUGUST 31, 2015**

	<u>Activity Fund</u>
ASSETS	
Cash in bank	<u>\$ 176,622</u>
Total assets	<u><u>176,622</u></u>
NET POSITION	
Restricted	<u>176,622</u>
Net position	<u><u>\$ 176,622</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
NET POSITION - CASH BASIS
FIDUCIARY FUND
FOR THE YEAR ENDED AUGUST 31, 2015**

	<u>Activity Fund</u>
Local receipts:	
Activity receipts	\$ 291,855
Interest	413
	<u>292,268</u>
Non-revenue receipts:	
Transfer from General Fund	<u>9,000</u>
Total receipts	<u>301,268</u>
Disbursements:	
Purchased services	<u>324,463</u>
Total disbursements	<u>324,463</u>
Change in net position	(23,194)
Net position - beginning	<u>199,816</u>
Net position - ending	<u><u>\$ 176,622</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Arlington School District No. 24 (the “District”) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting entity – The Board of Education, a six-member group, is the level of government, which has financial accountability and control over all activities related to public school education in the District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the board is not included in any other governmental “reporting entity” as defined by the GASB pronouncement, since Board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

Accounting principles generally accepted in the United States of America require financial statements to present the School District (the primary government) and its component units, if any, to be included in their reporting entity because of the significance of their operational or financial relationships with the District.

The District does not have any component units.

The District has the following related entities that are not significant to the reporting unit as a whole and are, therefore, not included in the accompanying financial statements.

- The Athletic Boosters and the Music Boosters raise money to be used in support of the athletic and music programs.

The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The District is also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the District has the option to apply FASB pronouncements issued after that date to its enterprise fund, it has chosen not to do so.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015 (CONTINUED)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting – The accompanying statements have been prepared on the cash basis of accounting. Under the cash basis method of accounting, revenues are recognized when received rather than when earned and expenses are recognized when paid rather than when incurred. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operation in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation – On September 1, 2003, the District adopted the provisions of Government Accounting Standards Board Statement No. 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments”. GASB Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. Management has elected to omit the Management Discussion and Analysis.

Government-Wide and Fund Financial Statements – The government-wide financial statements report information on all the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual governmental fund and each individual proprietary fund are reported as separate columns in the fund financial statements.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015 (CONTINUED)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary funds are used to account for the District's business type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The School Lunch Fund is considered a proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the District's own programs. The Activity Fund is a fiduciary fund.

Fund Types – The accounts of the District are organized on the basis of funds which are grouped into the following fund types:

General Fund – Finances the basic educational services rendered by the District and is used to account for all financial resources except those required or determined to be accounted for in another fund.

Depreciation Fund – Accumulates funds for eventual significant future capital outlays.

Special Building Fund – Accounts for the acquisition, erection, alteration, or improvements of buildings and sites.

Bond Fund – Accounts for the accumulation of funds utilized to retire general obligation bonds at maturity or when called and to pay interest due on those bonds.

Employee Benefit Fund – This fund is established in order to specifically reserve General Fund money for the benefit of school district employees.

School Lunch Fund – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specified purposes.

Activity Fund – Accounts for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not accounted for in another fund.

Capital Assets – Capital assets are recorded as disbursements when paid for by the District and are not recorded in the government-wide or fund financial statements.

Long-Term Debt – Long-term debt arising from cash transactions is not reported as a liability in the government-wide fund financial statements. The debt proceeds are, instead, reported as other financing receipts and payment of principal and interest is reported as cash disbursements.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015 (CONTINUED)

B. BUDGET BASIS AND PROPERTY TAXES

Budgetary Data – The Board of Education (the Board) follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

The Board proposes a budget on the cash basis of accounting for the fiscal year commencing the following September 1. The budget includes proposed expenditure and the means of financing them.

The District establishes legally adopted budgets for the following funds:

- General Fund
- Special Building Fund
- Depreciation Fund
- School Lunch Fund
- Activity Fund
- Bond Fund

Hearings are conducted at a public meeting to obtain public comments.

Prior to September 20, the budget is legally adopted by the Board of Education and submitted to the Office of the Auditor of Public Accounts, Nebraska Department of Education and the Washington County Clerk.

Once approved by the Board, total expenditures cannot legally exceed total appropriations at the fund level nor for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at the end of the fiscal year.

Property Taxes – The tax levies for all political subdivisions in Washington County are certified by the County Board on or before October 15th. Real estate and personal property taxes are due and become an enforceable lien on property on December 31st. The first half of real estate and personal property taxes becomes delinquent on May 1st and the second half becomes delinquent September 1st following the levy date. Delinquent taxes bear a statutory rate (currently 14%) of interest. Property taxes levied are recognized when received by the Counties.

Property Tax Levy -The District’s general fund, bond fund, and special building fund levies for the year ended August 31, 2015 were \$1.028529, .088940, and .020202, respectively, per \$100 of assessed valuation. Assessed valuation of all property in three counties was \$573,737,756.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015 (CONTINUED)

C. RESTRICTED FUND BALANCES

Restricted fund balances at August 31, 2015 were as follows:

Special Building Fund-restricted for capital outlay	\$ 323,058
Depreciation Fund-restricted for capital outlay	<u>1,209,921</u>
Sub-total Capital Projects	1,532,980
Bond Fund-restricted for debt service	472,089
Employee Benefit Fund-restricted for retirement benefits	91,364
School Lunch Fund-restricted for student lunches	<u>93,161</u>
Total restricted government-wide fund balances	<u>\$ 2,189,594</u>
Restricted Fiduciary Funds – Activity Fund	<u>\$ 176,219</u>

It is the policy of the District to first apply unrestricted resources when an expenditure is incurred for which both restricted and unrestricted resources are available.

D. INTERFUND TRANSFERS

Interfund transfers from one fund to another where repayment is not expected are reported as transfers in and out. Transfers for the year from the General Fund consisted of \$650,000 to the Depreciation fund for capital improvements, \$90,535 to the Employee Benefit fund, and \$9,000 to the Activity fund.

E. COMPENSATED ABSENCES

Certified staff and 12 month employees earn sick leave at the rate of ten days of paid sick leave allowance per school year without loss of pay. The unused portion accumulates from year to year up to a total of forty-five days. Unused sick leave beyond forty five days is no longer paid. The Board of Education may, at the discretion of the superintendent, grant sick leave with pay for up to a total of ninety days, or until the staff members qualify for the benefit under the long-term disability insurance coverage.

Non-certified staff earn sick leave at the rate of six days per year and can accumulate sick leave up to thirty five days. There is a repurchase policy for days in excess of twenty nine days at \$25 per day of unused leave for para-professionals only.

Non-certified staff employees are granted vacation leave in varying amounts. Vacation pay is charged to the designated budget areas when taken by the employees of the District. No payment is made for unused personal or sick leave.

F. CASH AND INVESTMENTS

Nebraska statutes 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 would acquire or retain in dealing with the property of another.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015 (CONTINUED)

F. CASH AND INVESTMENTS (CONTINUED)

Deposits – For reporting purposes the amount of total District bank deposits are classified in these categories of credit risk:

1. Insured or collateralized with securities held by the District or by its agent in the District's name.
2. Collateralized with securities held by the pledging financial institution's trust department of agent in the District's name.
3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name.

The bank balances of the District's deposits as of August 31, 2015 are entirely insured or collateralized. All securities are held by the pledging institution but not in the District's name.

G. LEASES

During a prior year, the District entered into a capital lease arrangement with NASB Leasing Corporation for the purchase of a used school bus. Semi-annual lease payments of \$5,892, including principal and interest at a rate of 1.15%, will be paid until the final payment due June 1, 2018. As of August 31, 2015, the remaining principal balance is \$35,355.

The District has a capital lease arrangement with Dell Financial Services for the purchase of computer equipment. Beginning May 2014, the District will pay three annual lease payments of \$7,919, including interest at 3.19%. As of August 31, 2015, the remaining principal balance is \$7,675.

The District has a capital lease arrangement with Apple Inc. for the purchase of computer equipment. Beginning May 2014, the District will pay three annual lease payments of \$2,523, including interest at 6.96%. As of August 31, 2015, the remaining principal balance is \$2,358.

The District has a fair market value arrangement with Lenovo Financial Services for the lease of computer equipment. Beginning May 2015, the District will pay three annual lease payments of \$14,654. As of August 31, 2015, the remaining principal balance is \$29,307.

H. PENSION PLANS

Plan Description – The Arlington School 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. NPERS issues a publicly

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2015 (CONTINUED)

H. PENSION PLANS (CONTINUED)

available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, 1221 N Street, Suite 325, PO Box 94816, Lincoln, NE 68509-4816 or by calling 1-800-245-5712.

Funding Policy – Plan members were required to contribute 9.78% of their annual covered salary for each fiscal year ending August 31, 2013, 2014, and 2015. The District is required to contribute 101% of the employee contribution. The contribution requirements of plan members and the District are established by the Nebraska statutes. The District's contributions to NPERS for the years ending August 31, 2013, 2014 and 2015, were \$374,899, \$374,972 and \$391,189 respectively, equal to the required contributions for each year.

I. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, medical, automobile, property coverage, errors and omissions, worker's compensation and employer liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. LONG-TERM DEBT

Series 2012 General Obligation Refunding Bonds in the original amount of \$8,095,000 with interest rates of .30% to 3.45%. The principal balance at August 31, 2015 is \$7,555,000.

Annual principal and interest payments are scheduled to be made as follows:

Year Ended	Principal	Interest	Total
<u>August 31</u>			
2016	235,000	203,646	438,646
2017	250,000	201,515	451,515
2018	265,000	198,542	463,542
2019	280,000	194,720	474,720
2020	300,000	189,995	489,995
2021-25	1,815,000	838,572	2,653,572
2026-30	2,490,000	534,725	3,024,725
2031-33	<u>1,920,000</u>	<u>101,190</u>	<u>2,021,190</u>
Total	<u>\$7,555,000</u>	<u>\$2,462,906</u>	<u>\$10,017,906</u>

K. SUBSEQUENT EVENTS

Shortly after fiscal year end, the District issued bonds in the amount of \$2,600,000 to finance an extensive HVAC project.

ARLINGTON SCHOOL DISTRICT NO. 24

GENERAL FUND SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 1,283,069</u>	<u>\$ 2,875,533</u>
Receipts:		
Local receipts:		
Property taxes	5,842,046	5,505,278
Carline tax	5,000	6,176
Public power district sales tax	31,000	37,143
Motor vehicle taxes	327,000	340,673
Preschool tuition and fees	3,000	17,160
Interest	1,500	3,113
Fines and licenses	750	1,290
Rental of school equipment	-	4,900
Contributions and donations	-	250
Other	200	8,416
	<u>6,210,496</u>	<u>5,924,399</u>
County and ESU receipts:		
County fines	24,000	36,308
Other county receipts	500	-
	<u>24,500</u>	<u>36,308</u>
State receipts:		
State Aid	268,000	282,022
Special education	350,000	336,956
Special education transportation	2,500	25,827
Homestead exemption	-	105,690
Property tax credit	-	222,267
High ability learners	5,696	5,946
Flex funding school age support services	-	10,601
Pro-rate motor vehicle	8,500	14,613
State apportionment	75,500	96,664
State categorical programs	-	4,477
Career education	-	1,377
Other state receipts	25	-
	<u>710,221</u>	<u>1,106,439</u>

ARLINGTON SCHOOL DISTRICT NO. 24

GENERAL FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND

BALANCE - CASH BASIS - BUDGET AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
Federal receipts:		
Title I, Part A NCLB	15,000	47,540
Title II, Part A NCLB Teacher Quality Grants	18,000	20,793
IDEA Part B Base Allocation	118,190	-
IDEA Preschool	-	5,830
IDEA Enrollment Poverty	-	26,434
IDEA Part B Proportionate Share	-	7,086
Medicaid in Public Schools	3,500	5,674
Medicaid Administrative Activities (MAAPS)	5,000	14,211
Federal Vocational - Perkins	750	4,342
Universal	-	355
REAP	-	57,409
Other federal categorical receipts	2,000	1,540
Categorical grants from corporations or other private	-	10,000
Total Federal funds	<u>162,440</u>	<u>201,213</u>
Non-revenue receipts:		
Sale of property	-	540
Other	550	2,586
	<u>550</u>	<u>3,126</u>
Total receipts	<u>7,108,207</u>	<u>7,271,485</u>
TOTAL AVAILABLE RESOURCES (Carried Forward)	<u>8,391,276</u>	<u>10,147,017</u>

ARLINGTON SCHOOL DISTRICT NO. 24

GENERAL FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND

BALANCE - CASH BASIS - BUDGET AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
TOTAL AVAILABLE RESOURCES (Carried forward)	8,391,276	10,147,017
Disbursements:		
Instruction - regular:		
Salaries:		
Teachers	\$ 2,370,593	\$ 2,425,862
Substitutes	69,400	58,032
Clerical and paraprofessional staff	31,284	53,094
Employee benefits	732,946	512,460
Increased retirement contribution rate	-	62,592
Purchased services	94,418	86,131
Distance education	16,000	-
Supplies and materials	51,637	87,746
Textbooks	110,411	102,678
Capital outlay	19,000	-
Other	46,392	17,738
	<u>3,542,081</u>	<u>3,406,333</u>
Flex-spending:		
Salaries:		
Teachers	-	6,767
Clerical and paraprofessional staff	-	1,130
Employee benefits	-	1,334
Increased retirement contribution rate	-	178
Purchased services	-	4,296
Supplies and materials	-	679
	<u>-</u>	<u>14,384</u>
Limited English Proficiency Program:		
Salary - stipend	-	1,200
	<u>-</u>	<u>1,200</u>
Poverty Programs:		
Salaries:		
Teachers	25,348	32,472
Clerical and paraprofessional staff	11,242	1,297
Employee benefits	-	6,260
Increased retirement contribution rate	-	854
	<u>36,590</u>	<u>40,883</u>

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

GENERAL FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND

**BALANCE - CASH BASIS - BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2015**

	Budget (Original and Final)	Actual
Instruction - special education:		
Salaries:		
Teachers	289,716	309,284
Substitutes	19,000	19,143
Clerical and paraprofessional staff	168,102	144,135
Employee benefits	135,585	78,572
Increased retirement contribution rate	-	11,924
Purchased services	500	2,140
Tuition to other agencies	245,876	94,484
Supplies and materials	5,475	2,622
Textbooks	-	1,684
Capital outlay	-	485
Other	1,127	431
	<u>865,381</u>	<u>664,904</u>
Early childhood special education instruction:		
Salaries:		
Professional staff	13,579	135
Substitutes	-	540
Employee benefits	2,489	73
Increased retirement contribution rate	-	4
Purchased services	-	183
Tuition paid to other sources	1,500	3,887
Supplies and materials	416	3,050
	<u>17,984</u>	<u>7,872</u>
Support services - pupils:		
Salaries:		
Professional staff	125,433	145,597
Clerical and paraprofessional staff	22,778	19,454
Employee benefits	44,966	30,779
Increased retirement contribution rate	-	4,341
Purchased services	5,177	19,344
Supplies and materials	6,513	4,667
Other	2,141	400
	<u>207,008</u>	<u>224,583</u>
Support services - pupils - safety and recruitment:		
Contracted services	1,000	-
Supplies and materials	5,000	3,421
	<u>6,000</u>	<u>3,421</u>

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

GENERAL FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND

**BALANCE - CASH BASIS - BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2015**

	Budget (Original and Final)	Actual
Support services - staff:		
Salaries:		
Professional staff	63,568	77,010
Clerical and paraprofessional staff	15,521	16,176
Employee benefits	18,786	14,627
Increased retirement contribution rate	-	2,475
Purchased services	500	715
Supplies and materials	7,296	9,228
Other	30,365	20,850
	<u>136,036</u>	<u>141,080</u>
General administration - board of education:		
Purchased services	3,000	3,263
Accounting and auditing service	5,550	5,145
Liability insurance	4,400	4,518
Fidelity bond premium	600	-
Supplies and materials	671	1,486
Other	16,100	13,667
	<u>30,321</u>	<u>28,079</u>
General administration - executive administration services:		
Salaries:		
Superintendent	126,757	126,662
Clerical staff	81,223	93,127
Employee benefits	66,526	49,081
Increased retirement contribution rate	-	4,379
Supplies and materials	2,700	356
Other	4,700	3,577
	<u>281,906</u>	<u>277,181</u>
District legal services:		
Contracted legal services	25,342	9,589
	<u>25,342</u>	<u>9,589</u>
Office of the principal:		
Salaries:		
Professional staff	242,678	257,378
Clerical staff	49,468	51,765
Employee benefits	108,922	102,676
Increased retirement contribution rate	-	8,130
Purchased services	-	279
Supplies and materials	1,150	1,514
Other	12,350	4,423
	<u>414,568</u>	<u>426,164</u>

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

GENERAL FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND

BALANCE - CASH BASIS - BUDGET AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
General administration - business services:		
Purchased services	15,083	22,077
Distance education & telecommunications	6,500	3,666
Supplies and materials	9,500	1,257
Other	1,214	398
	<u>32,297</u>	<u>27,399</u>
Vehicle acquisition and maintenance:		
Purchased services	8,108	6,711
Other	5,000	5,188
	<u>13,108</u>	<u>11,898</u>
Support services - maintenance and operation of buildings:		
Salaries - professional staff	180,631	187,779
Employee benefits	99,042	66,697
Increased retirement contribution rate	-	4,866
Purchased services	309,821	239,587
Supplies and materials	75,000	82,717
Capital outlay	1,489,134	655,555
Other	12,500	862
	<u>2,166,128</u>	<u>1,238,062</u>
Support services - regular pupil transportation:		
Salaries - clerical staff and drivers	93,580	85,789
Employee benefits	21,625	13,968
Increased retirement contribution rate	-	2,269
Purchased services	97,617	88,301
Supplies and materials	4,500	227
Capital Outlay	96,000	82,685
Other	-	5,318
	<u>313,322</u>	<u>278,557</u>
Support services - school age special education pupil transportation:		
Salaries - professional staff	3,395	18,059
Employee benefits	781	2,899
Increased retirement contribution rate	-	263
Purchased services	13,835	7,421
Capital Outlay	30,000	21,029
Other	-	418
	<u>48,011</u>	<u>50,088</u>

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

GENERAL FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND

BALANCE - CASH BASIS - BUDGET AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
Support services - below five special education pupil transport:		
Salary - professional staff	5,704	627
Benefits	789	125
Increased retirement contribution	-	16
Purchased services	-	985
	<u>6,493</u>	<u>1,753</u>
State categorical programs:		
Salary - professional staff	-	6,878
Benefits	-	1,127
Increased retirement contribution rate	-	181
Supplies and materials	27,682	4,027
	<u>27,682</u>	<u>12,213</u>
Federal programs:		
Title I Part A NCLB	56,518	57,047
IDEA Part B Base - Birth through Age Four	44,562	42,127
IDEA Preschool Base Allocation	6,508	5,830
IDEA Enrollment/Poverty	67,130	70,474
IDEA Part B Proportionate Share	-	9,182
Vocational-Perkins	1,300	4,412
Other	2,000	6,465
REAP	34,000	46,967
Total Federal funds	<u>212,018</u>	<u>242,503</u>
Transfer to other Funds	<u>9,000</u>	<u>9,000</u>
Total operational cash disbursements	<u>8,391,276</u>	<u>7,117,149</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 3,029,868</u>

ARLINGTON SCHOOL DISTRICT NO. 24

**DEPRECIATION FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND
BALANCE - CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2015**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 702,867	\$ 853,910
Receipts:		
Interest	-	1,005
Transfer from General Fund	100,000	650,000
Total receipts	100,000	651,005
Total available resources	802,867	1,504,915
Disbursements:		
Reappropriated funds	802,867	-
Capital outlay	-	294,993
Total disbursements	802,867	294,993
FUND BALANCE, End of Year	\$ -	\$ 1,209,921

ARLINGTON SCHOOL DISTRICT NO. 24

**SCHOOL LUNCH FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND
BALANCE - CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2015**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 23,813</u>	<u>\$ 52,729</u>
Receipts:		
Student lunches	224,832	218,420
Federal reimbursement	75,000	78,816
State reimbursement	1,200	1,319
Interest	5	8
	<u>301,037</u>	<u>298,563</u>
Total receipts		
	<u>324,850</u>	<u>351,293</u>
Total available resources		
Disbursements:		
Wages	108,000	102,318
Benefits	25,000	21,945
Food	177,000	127,019
Purchased services	7,500	4,478
Supplies	1,500	2,159
Capital outlay	5,000	-
Other	850	212
	<u>324,850</u>	<u>258,132</u>
Total disbursements		
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 93,161</u>

ARLINGTON SCHOOL DISTRICT NO. 24

BOND FUND SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 339,870	\$ 393,257
Local receipts:		
Property taxes	505,180	479,548
Carline tax	535	533
Interest	350	498
State receipts:		
Homestead exemption	-	8,404
Property tax credit	-	19,304
Motor vehicle prorate	780	1,271
Total receipts	506,845	509,558
Total available resources	846,714.5	902,815
Disbursements:		
Redemption of principal	533,697	225,000
Debt service interest	313,018	205,203
Other expense	-	524
Total disbursements	846,715	430,727
FUND BALANCE, End of Year	\$ -	\$ 472,089

ARLINGTON SCHOOL DISTRICT NO. 24

**SPECIAL BUILDING FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND
BALANCE - CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2015**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 213,124	\$ 219,903
Local receipts:		
Property taxes	114,747	102,267
Carline tax	-	96
Interest	-	397
State receipts:		
Homestead	-	2,076
Property tax credit	-	4,199
Motor vehicle pro rate	-	225
Total receipts	<u>114,747</u>	<u>109,259</u>
Total available resources	<u>327,871</u>	<u>329,162</u>
Disbursements:		
Building acquisition & improvement	327,871	-
Repayment of taxes paid for revaluation property	<u>-</u>	<u>6,104</u>
Total disbursements	<u>-</u>	<u>6,104</u>
FUND BALANCE, End of Year	<u>\$ 327,871</u>	<u>\$ 323,058</u>

ARLINGTON SCHOOL DISTRICT NO. 24

ACTIVITY FUND SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL FOR THE YEAR ENDED AUGUST 31, 2015

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 129,241</u>	<u>\$ 199,816</u>
Local receipts:		
Activity receipts	191,749	291,855
Interest	10	413
	<u>191,759</u>	<u>292,268</u>
Non-revenue receipts:		
Transfer from General Fund	<u>9,000</u>	<u>9,000</u>
Total receipts	<u>200,759</u>	<u>301,268</u>
Total available resources	<u>330,000</u>	<u>501,084</u>
Disbursements:		
Purchased services	<u>330,000</u>	<u>324,463</u>
Total disbursements	<u>330,000</u>	<u>324,463</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 176,622</u>

ARLINGTON SCHOOL DISTRICT NO. 24

**EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCES - CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2015**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 89,000</u>	<u>\$ 86,716</u>
Receipts:		
Transfers from General Fund	<u>-</u>	<u>90,535</u>
Total receipts	<u>-</u>	<u>90,535</u>
Total available resources	<u>89,000</u>	<u>177,251</u>
Disbursements:		
Employee benefits	<u>89,000</u>	<u>85,887</u>
Total disbursements	<u>89,000</u>	<u>85,887</u>
FUND BALANCE, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 91,364</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

**NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2015**

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

Basis of Presentation

The accompanying schedules of receipts, disbursements and changes in fund balance - cash basis – budget and actual is presented on the cash basis method of accounting. This is consistent with the basis of accounting used in presenting the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

ARLINGTON SCHOOL DISTRICT NO. 24

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2015**

	Fund Balance Beginning of Year	Receipts	Disburse- ments	Excess (Deficiency) of Receipts Over (Under) Disburse- ments	Fund Balance End of Year	Composition of Fund Balances	
						Cash in Bank	Cash at County Treasurer
General Fund	\$ 2,875,533	\$ 7,271,485	\$ 7,117,149	\$ 154,336	\$ 3,029,868	\$ 1,370,748	\$ 1,659,120
Depreciation Fund	853,910	651,005	294,993	356,011	1,209,921	1,209,921	
Activity Fund	199,816	301,268	324,463	(23,194)	176,622	176,622	
School Lunch Fund	52,729	298,563	258,132	40,432	93,161	93,161	
Special Building Fund	219,903	109,259	6,104	103,155	323,058	289,071	33,988
Bond Fund	393,257	509,558	430,727	78,832	472,089	322,453	149,636
Employee Benefit Fund	86,716	90,535	85,887	4,648	91,364	91,364	
Grand Total - All Funds	\$ 4,681,864	\$ 9,231,674	\$ 8,517,454	\$ 714,220	\$ 5,396,083	\$ 3,553,340	\$ 1,842,744

RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

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Telephone & Fax (402) 721-4224

**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**

The Board of Education
Arlington School District No. 24
Washington County
Arlington, NE 68002

I 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Arlington School District No. 24 (the District) as of and for the year ended August 31, 2015, and the related notes to the financial statements and have issued my report thereon dated October 30, 2015.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

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

My 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 my audit we did not identify any deficiencies in internal control that I 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, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

RIC ORTMEIER
Certified Public Accountant
Fremont, Nebraska
October 30, 2015

ARLINGTON SCHOOL DISTRICT NO. 24

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED AUGUST 31, 2015

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: **Unqualified**

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes No

Noncompliance material to financial statement noted? Yes No

Findings – financial statement audit

Condition: The District does not have an internal control system designed to provide for the preparation of financial statements being audited.

Context: This circumstance is not unusual in an organization of this size.

Effect: As auditor, I was requested to assist in drafting the financial statements and accompanying notes to the financial statements.

Cause: Personnel do not have the qualifications needed to completely prepare the financial statements and footnotes.

Recommendation: It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of responsible officials and planned corrective actions: Management and those charged with governance will monitor the risk associated with this condition.

MATERIAL WEAKNESS:

None

ARLINGTON PUBLIC SCHOOLS

District Classification



Classification Adjustments

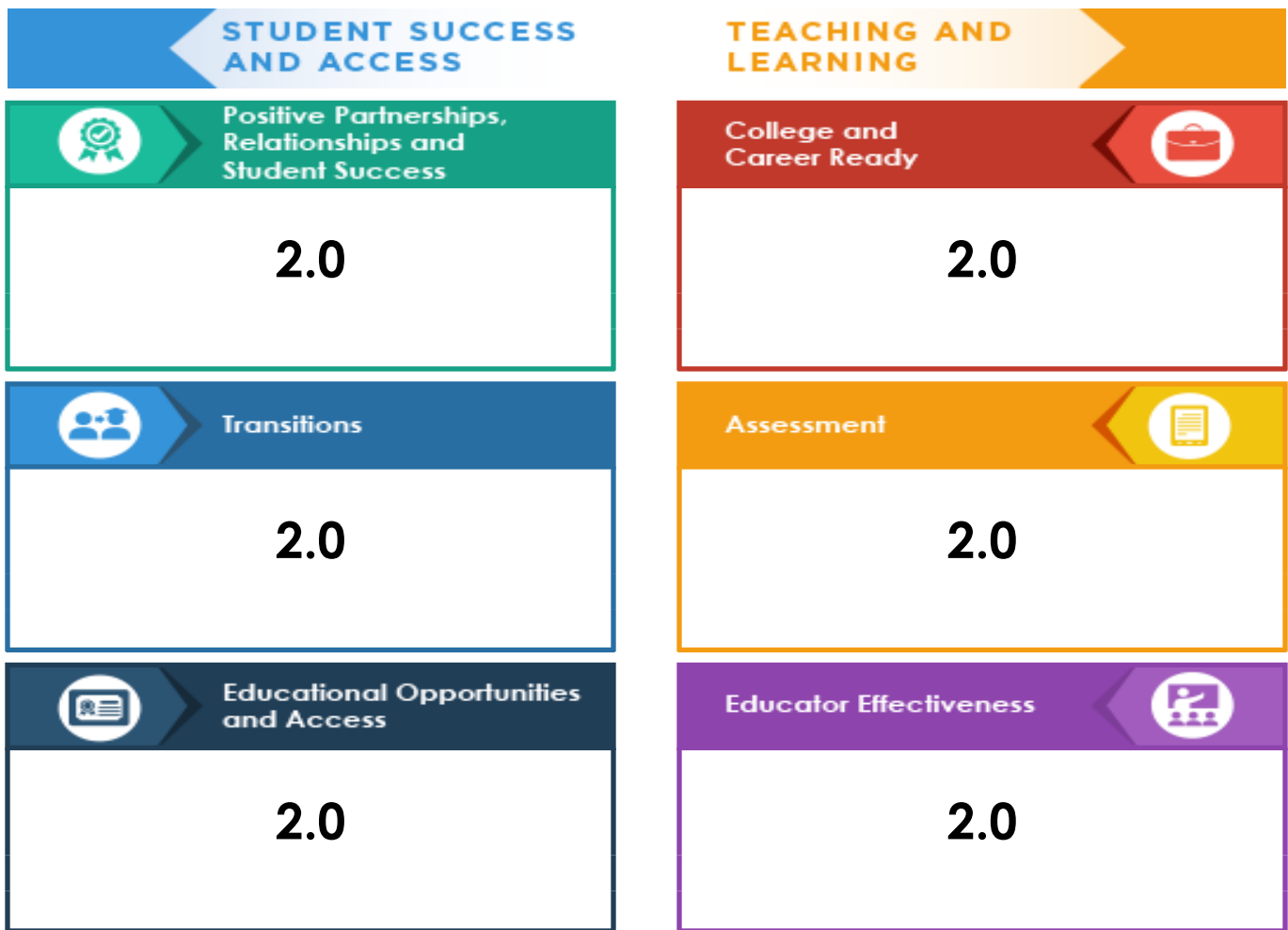


Evidence-Based Analysis Responses

Average Score (Between 0 and 3) of 5 Self-Reported Responses In Each Tenet
90 Total Points Possible

60

Total EBA Score



ARLINGTON HIGH SCHOOL

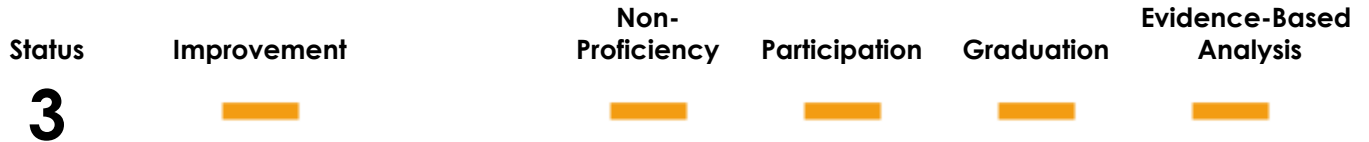
ARLINGTON PUBLIC SCHOOLS

High School Classification

District
Classification: **Great (3)**



Classification Adjustments

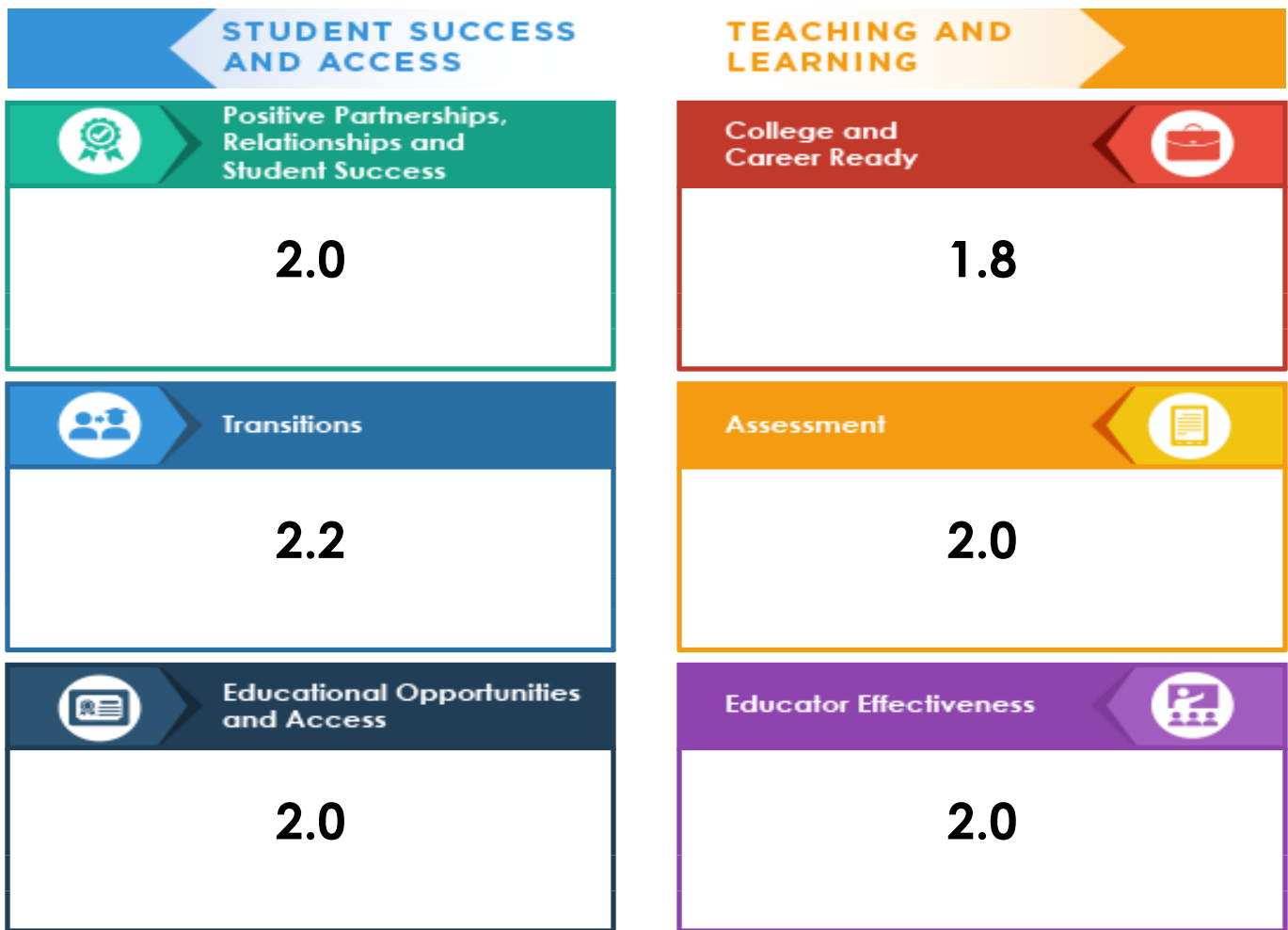


Evidence-Based Analysis Responses

Average Score (Between 0 and 3) of 5 Self-Reported Responses In Each Tenet
90 Total Points Possible

60

Total EBA Score



ARLINGTON HIGH SCHOOL

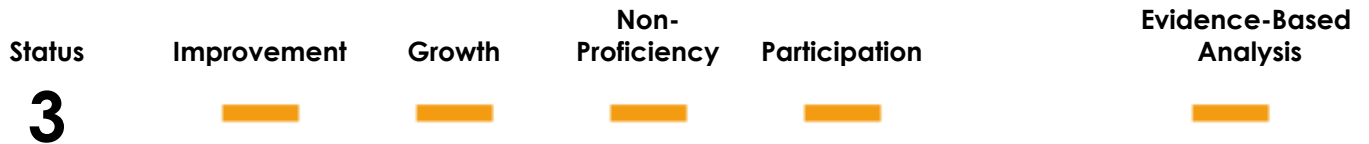
ARLINGTON PUBLIC SCHOOLS

Middle School Classification

District
Classification: **Great (3)**



Classification Adjustments

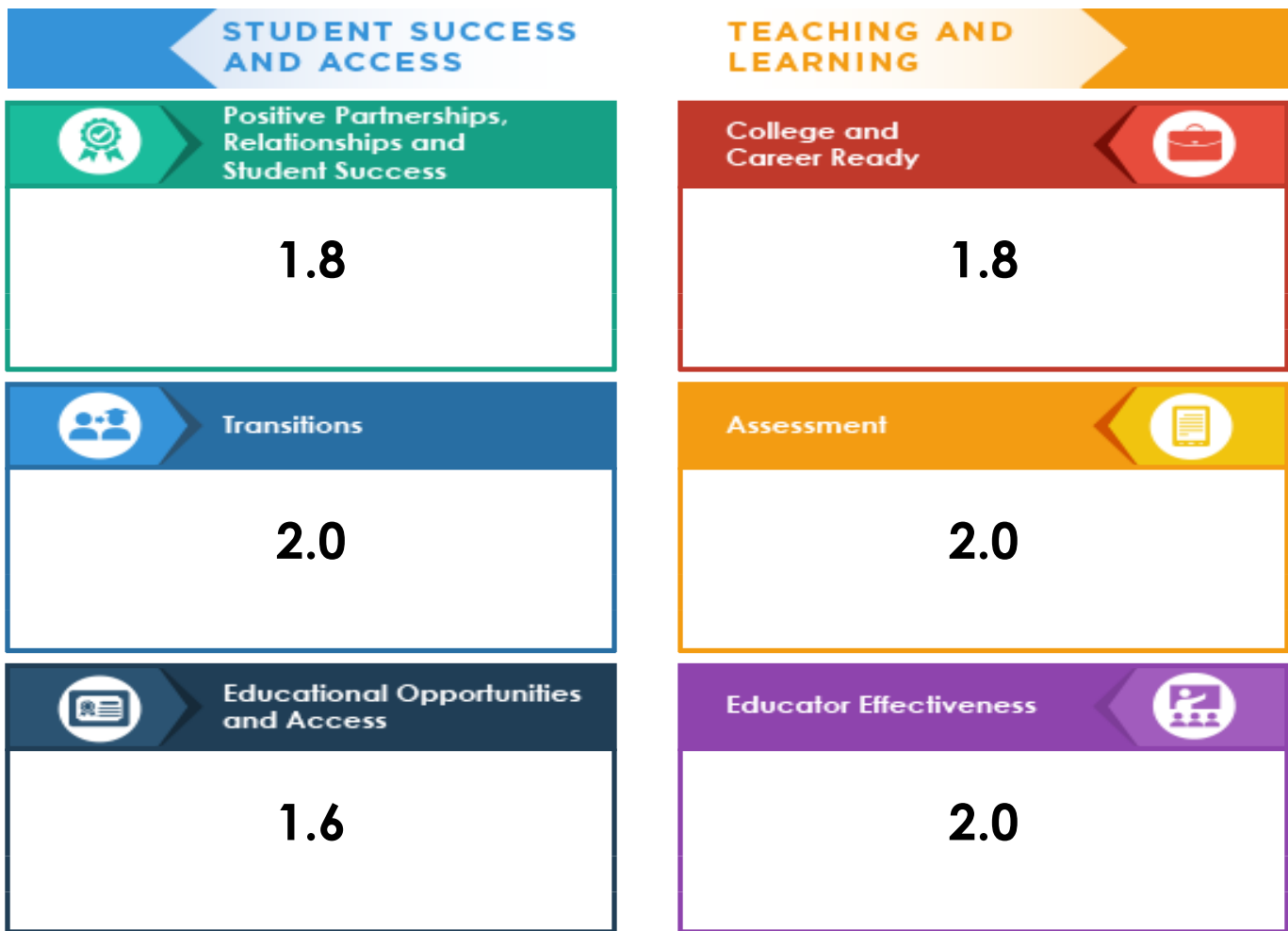


Evidence-Based Analysis Responses

Average Score (Between 0 and 3) of 5 Self-Reported Responses In Each Tenet
90 Total Points Possible

56

Total EBA Score



ARLINGTON ELEMENTARY SCHOOL

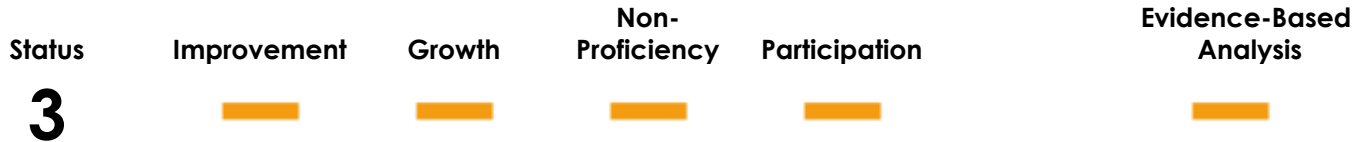
ARLINGTON PUBLIC SCHOOLS

Elementary School Classification

District
Classification: **Great (3)**



Classification Adjustments

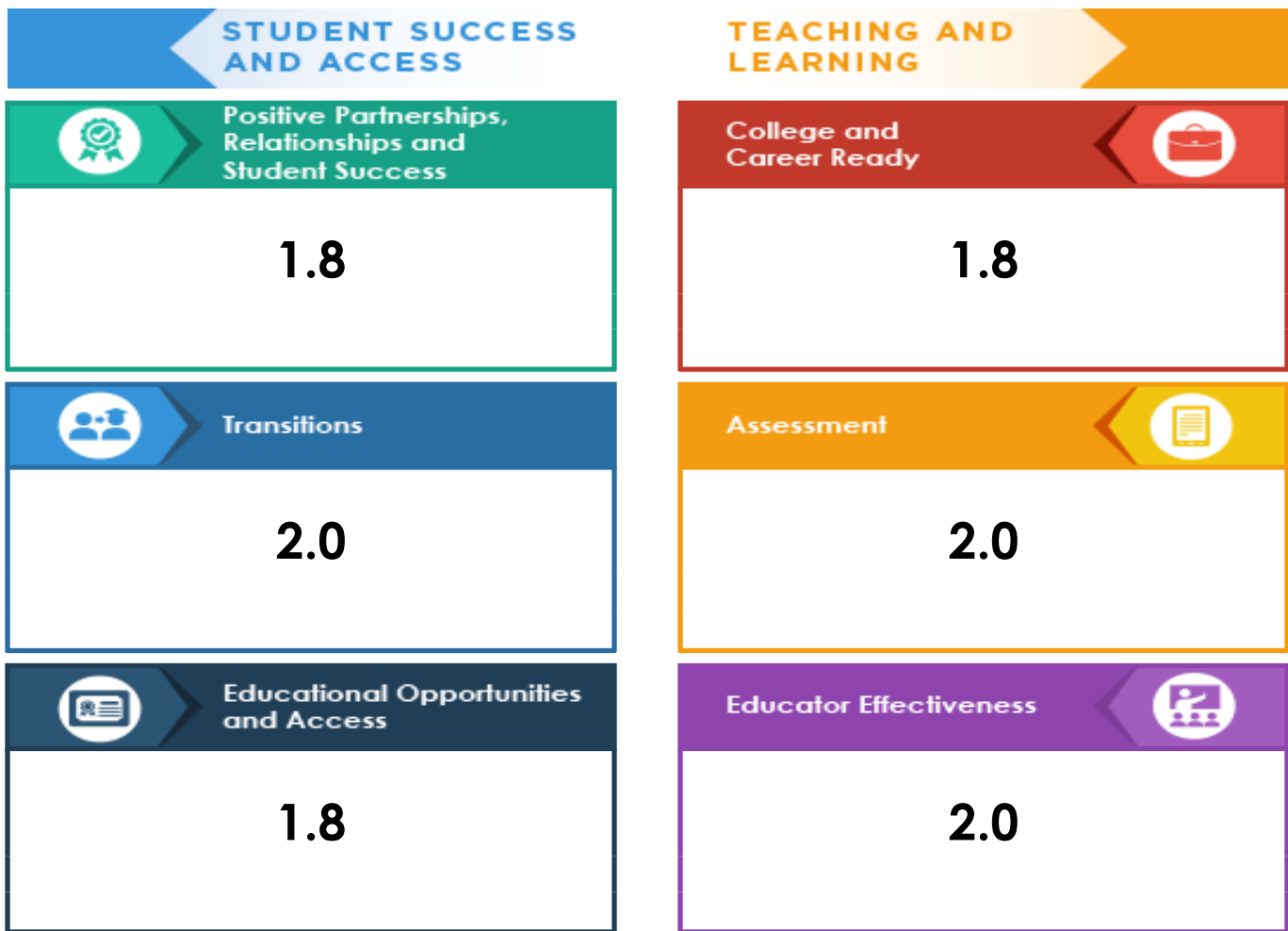


Evidence-Based Analysis Responses

Average Score (Between 0 and 3) of 5 Self-Reported Responses In Each Tenet
90 Total Points Possible

57

Total EBA Score



HOW TO READ THE 2015 AQuESTT FINAL CLASSIFICATION REPORT

Some schools may be split into two school ratings (high school or elementary vs. middle school) due to the grade levels taught, the 2nd rating will be on the next page.

AQuESTT for Nebraska 2015 FINAL CLASSIFICATION REPORT

MIDDLE SCHOOL

PUBLIC SCHOOLS

District Classification: **Good (2)**

^ District Classification.

Middle School Classification



^ Final Classification

Classification Adjustments



Evidence-Based Analysis Responses

Average Score (Between 0 and 3) of 5 Self-Reported Responses In Each Tenet
90 Total Points Possible

85

Total EBA Score

^ Total EBA Score.

STUDENT SUCCESS AND ACCESS TEACHING AND LEARNING

Positive Partnerships, Relationships and Student Success

2.4

College and Career Ready

2.8

< EBA Scores by Tenet. >

Transitions

3.0

Assessment

3.0

Educational Opportunities and Access

3.0

Educator Effectiveness

2.8



FINAL CLASSIFICATION DEFINITIONS

- **Status** is calculated by averaging your 2014-2015 NeSA assessment scores across all available grade levels and subjects for the current year. This average will earn you an initial score of 1, 2, 3, or 4. Some schools with a small number of eligible assessment scores will have their district's Status score substitute as their school Status score.
- **Improvement** is based on your school/district's average NeSA assessment scores over the last three years (2012-2013 through 2014-2015). If there is an upward trend of a certain amount then your classification will be increased by one level, regardless of your Status.
- **Growth** is based on the percentage of students at your school/district who were present for the full year and showed "growth" on their individual NeSA reading or math scores compared to a year ago (see the *"AQuESTT Classification Rules"* document for full details). If a certain percentage of your students show growth, then your raw classification will be increased by one level.
- **Non-Proficiency** is based on the percentage of NeSA assessment scores at your school/district that were rated as Non-Proficient over the last three years. If there is an upward trend of a certain amount (more Non-Proficient scores) then your raw classification will be decreased by one level, while if there is a downward trend of a certain amount (less Non-Proficient scores) then your raw classification will be increased by one level.
- Having a low **Participation** rate for NeSA assessments at your school/district can lower your raw classification by one, two, or three levels.
- Having a low **Graduation** rate at your school/district can limit your raw classification to a 3, 2 or 1. If your graduation rate is high enough, or if you are an elementary or middle school, then there is no effect. The graduation rate is calculated using the corrected data used for AYP, and so must lag a year (2013-2014) behind the NeSA data.
- Your **Raw Classification** combines your Status with any adjustments or limitations earned in the previous five categories. The possible classifications are 1 (Needs Improvement), 2 (Good), 3 (Great), or 4 (Excellent).
- Your **EBA Total Score** is an additive measure of the responses to each of the five "policies, practices, and procedures" questions for each of the six AQuESTT tenets. If your EBA Total Score meets or exceeds specified percentiles (see the *"AQuESTT Classification Rules"* document for full details), the Raw Classification is eligible to be increased by one level. The EBA adjustment only applies to school classifications.
- Your **Final Classification** is your school/district's overall AQuESTT classification; it combines the raw classification generated above with a potential adjustment due to your Evidence-Based Analysis responses for the school/district.

For more details about the rules and calculations used in the 2015 Final AQuESTT Classification, please refer to the *"AQuESTT Final Classification Business Rules"* document found next to the AQuESTT Final Classification Report link, or at AQuESTT.com

**Arlington Public Schools
Board of Education Regular Meeting
November 9, 2015, 7 p.m.
HS Conference Room**

1. OPENING PROCEDURES

1.1 Call Meeting to Order

The regular meeting was opened at 6:59 p.m.

1.2 Roll Call

Board Members Present: Micheal Dwyer, Matt O'Daniel, Teri O'Flaherty, Greg Sampson, Bruce Scheer. Luanne Sundberg was absent. Others in attendance were Superintendent Lynn Johnson, Secondary Principal Aaron Pflingsten, Elementary Principal Jacque Morgan, and Cheryl Keeler, recording secretary.

Motion Passed: Motion to excuse the absence of Luanne Sundberg passed 5-0 with a motion by Matt O'Daniel and a second by Teri O'Flaherty.

1.3 Pledge of Allegiance

1.4 Approval of Regular Meeting Agenda

Motion Passed: Motion to approve the regular meeting agenda as amended moving Unfinished Business directly behind Curriculum Reports passed 5-0 with a motion by Micheal Dwyer and a second by Bruce Scheer.

2. WELCOME TO GUESTS AND PUBLIC FORUM

Josh Willmott, Jessica Scheer, and Vanessa Brown addressed the board in support of having a before and after school program at the school.

3. CURRICULUM/INSTRUCTION REPORTS

3.1 Media Report

Brandon Mues highlighted program delivery, maintaining print and audio titles, book clubs, and pros and cons of different types of media schedules.

3.2 2014-15 NeSA Report

Chris Fleischman, Student Services Coordinator, provided 2014 NeSA results for the board. He highlighted how Arlington compares to the state and to array schools identified by the board.

8. UNFINISHED BUSINESS

8.1 Discuss and Consider on second reading amending Policy 3520 Transportation to encompass driving standards and eliminating Policy 3410 Safe Driving Record Standard for Drivers and Regulation 3520B Safe Driving Record Standard for Drivers.

Motion Passed: Motion to approve Policy 3520 Transportation as presented and to eliminate Policy 3410 Safe Driving Record Standard for Drivers and Regulation 3520B Safe Driving Record Standard for Drivers passed 5-0 with a motion by Matt O'Daniel and a second by Bruce Scheer.

8.2. Discuss, Consider, and Take Necessary Action pertaining to results from before/after school and summer programming.

Board Members O'Daniel, Sampson, O'Flaherty, Scheer and Dwyer voiced support of offering some form of before and after school programming. Lynn Johnson presented information on licensing, program space, and possible providers to include the YMCA.

Motion Passed: Authorize Superintendent Johnson to proceed with communications and negotiations with YMCA regarding before and after school care for the 2016 school year passed 5-0 with a motion by Matt O'Daniel and a second by Greg Sampson.

8.3 Discuss and Consider the Superintendent Evaluation

8.4 Discuss and Consider progress on the HVAC project

Administration is meeting regularly with AES to refine plans for HVAC. Preliminary plans include relocating 2-4 classrooms at a time allowing work to continue through the 2016-17 school year.

4. REVIEW OF ANNUAL DISTRICT GOALS

The board plans to review the updated document and will discuss in more detail in January and February meetings.

5. PRINCIPALS' REPORTS

5.1 Mr. Pfingsten's Report

5.2 Mr. Shada's Report

5.3 Mrs. Morgan's Report

6. SUPERINTENDENT'S REPORT

6.1 Enrollment Figures: PS 25; K-6 317; 7-12 291; Total 633

6.2 Annual Audit Report

Finance Committee will review the report and present it to the full board next month.

6.3 Follow-up on Community Engagement

The board supported sending an update to participants of the full 2014 community engagement sessions.

7. COMMITTEE AND REPRESENTATIVE REPORTS

7.1 Americanism/Education Evaluation

7.2 Buildings and Grounds Committee

Bruce Scheer indicated that main topics from the committee meeting would be discussed in other items of the agenda.

7.3 Finance Committee

7.4 Negotiations Committee

Greg Sampson shared that the committee has met twice and that there has been a meeting with AEA. He expressed thanks for the Northstar software and shared that it makes the process more efficient.

7.5 NASB Legislative Representative

Mike Dwyer shared that preliminary projections from the forecast board is for a 135 million dollar shortfall which could potentially impact education and taxes.

7.6 Professional Development Sharing

9. NEW BUSINESS

9.1 Discuss, Consider and Review the district's annual report.

9.2 Discuss, Consider and Review Policies 4001-4012.

Lynn Johnson indicated that policy 4003 should be changed to identify Aaron Pfingsten as the discrimination coordinator.

9.3 Discuss and Consider the AQuESTT system.

Tabled until next month.

9.4 Discuss, Consider, and Take Necessary action to approve adding a part-time elementary teacher on a temporary contract.

Jacque Morgan explained the data that supports the request for additional staffing.

Motion Passed: Motion to approve adding a temporary part-time elementary teacher for the 15-16 school year passed 5-0 with a motion by Greg Sampson and a second by Teri O'Flaherty.

10. CONSENT AGENDA

Motion Passed: Motion to approve the consent agenda as presented passed 5-0 with a motion by Matt O'Daniel and a second by Greg Sampson.

10.1 Minutes of the Previous Board Meeting(s): October 12, 2015 Regular Meeting Minutes

10.2 Monthly Financial Reports

10.3 Claims (Check Register)

10.4 Special Fund Transfers

10.5 Hot Lunch Report

10.6 Activity Report

11. EXECUTIVE SESSION

11.1 Discuss and Consider fulfillment of contract that was entered into with third party agency.

Motion Passed: Entered into executive session passed 5-0 with a motion by Matt O'Daniel and a second by Greg Sampson.

The board recessed at 9:23 p.m. and entered executive session at 9:30 p.m.

12. ACTION ON EXECUTIVE SESSION ITEMS: None

13. ADJOURNMENT

There being no further business the meeting was adjourned at 9:40 p.m.

Micheal Dwyer, Board President

Lynn Johnson, Board Secretary

Date

Date

BUDGET MONITORING 2015-2016

Comparison of receipts and disbursements between 2014-2015 and 2015-2016 reveals the following.

Receipts	2014-2015	2015-2016
September	1,735,428.73 (Levy 1.137671 (Gen. Fd. 1.028529/	1,769,031.52
October	275,566.74 Bond 0.088940/Special Bldg. .020202)	362,772.80
November	157,482.29	181,296.25
December		
January		
February		
March		
April		
May		
June		
July		
August		
RECEIPTS TO DATE	2,168,477.76	2,313,100.57
Disbursements	2014-2015	2015-2016
September	498,796.84	539,881.91
October	545,442.52	552,367.77
November	549,144.12	546,839.66
December		
January		
February		
March		
April		
May		
June		
July		
August		
DISBURSEMENT TO DATE	1,593,383.48	1,639,089.34
BUDGET		
Gen. Minus SpEd/Grants	7,233,050	7,391,000 18.37% Expended
General SpEd	865,381	898,342 17.99% Expended
Gen. SpEd Transportation	54,511	27,936 19.80% Expended
General Grants	238,334	252,526 18.45% Expended
Sub Total	8,391,276	8,569,804
Total Lunch Fund Expend.	324,850	369,679 23.19% Expended
Total	8,716,126	8,939,483
PERCENTAGE OF TOTAL BUDGET		
EXPENDED TO DATE	18.28%	18.34%

Revised Grants Exact

NOVEMBER 2015 MONTHLY SUMMARY REPORT

SITE	BUDGET	MTD	YTD	BUDGET BALANCE	% SPENT
100 ELEMENTARY					
1110 REGULAR INSTRUCTION	\$1,367,806.00	107,256.02	333,756.78	\$1,034,049.22	24.40%
1210 SPECIAL EDUCATION	\$524,306.00	33,669.65	103,147.67	\$421,158.33	19.67%
1290 PRE-SCHOOL	\$18,391.00	508.52	729.55	\$17,661.45	3.97%
2120 GUIDANCE	\$78,869.00	5,071.81	15,313.30	\$63,555.70	19.42%
2210 STAFF DEVELOPMENT	\$15,100.00	0.00	1,450.00	\$13,650.00	9.60%
2212 CURRICULUM	\$14,960.00	1,151.36	3,454.08	\$11,505.92	23.09%
2220 LIBRARY SERVICES	\$69,852.00	5,880.23	17,513.60	\$52,338.40	25.07%
2410 PRINCIPAL	\$144,538.00	12,237.31	33,191.46	\$111,346.54	22.96%
2760 SPECIAL ED TRANSPORTATION	\$12,302.00	586.29	2,800.49	\$9,501.51	22.76%
TOTAL ELEMENTARY	\$2,246,124.00	166,361.19	511,356.93	\$1,734,767.07	22.77%
SECONDARY					
1110 REGULAR INSTRUCTION	\$2,189,858.00	172,704.61	500,613.86	\$1,689,244.14	22.86%
1210 SPECIAL EDUCATION	\$374,036.00	19,624.19	58,459.40	\$315,576.60	15.63%
2120 GUIDANCE	\$101,739.00	6,647.96	22,524.41	\$79,214.59	22.14%
2210 STAFF DEVELOPMENT	\$13,250.00	1,443.57	2,223.76	\$11,026.24	16.78%
2212 CURRICULUM	\$14,960.00	1,151.30	3,453.90	\$11,506.10	23.09%
2220 LIBRARY SERVICES	\$45,571.00	3,850.26	11,688.61	\$33,882.39	25.65%
2410 PRINCIPAL	\$279,656.00	20,121.27	61,574.58	\$218,081.42	22.02%
2760 SPECIAL ED TRANSPORTATION	\$7,000.00	222.92	2,350.07	\$4,649.93	33.57%
TOTAL SECONDARY	\$3,026,070.00	225,766.08	662,888.59	\$2,363,181.41	21.91%
300 DISTRICT WIDE					
1111 TECHNOLOGY	\$183,913.00	9,676.22	41,493.89	\$142,419.11	22.56%
1160 POVERTY PLAN/LEP	\$38,674.00	6,213.36	18,426.11	\$20,247.89	47.64%
2130 HEALTH SERVICES	\$40,664.00	3,668.79	9,929.61	\$30,734.39	24.42%
2150 SAFETY & SECURITY	\$7,000.00	167.00	838.80	\$6,161.20	11.98%
2310 BOARD OF EDUCATION	\$55,792.00	5,478.49	8,651.24	\$47,140.76	15.51%
2320 SUPERINTENDENT	\$301,904.00	20,677.56	65,349.87	\$236,554.13	21.65%
2510 GENERAL BUSINESS SUPPORT	\$35,297.00	322.10	3,271.00	\$32,026.00	9.27%
2520 OTHER VEHICLES	\$13,108.00	520.59	2,740.59	\$10,367.41	20.91%
2610 OPERATION OF PLANT	\$578,755.00	41,970.81	117,814.95	\$460,940.05	20.36%
2620 MAINTENANCE	\$1,446,758.00	6,064.31	23,117.19	\$1,423,640.81	1.60%
2750 REGULAR TRANSPORTATION	\$322,585.00	16,461.02	46,459.68	\$276,125.32	14.40%
TOTAL DISTRICT WIDE	\$3,024,450.00	111,220.25	338,092.93	\$2,686,357.07	11.18%
300 GRANTS DISTRICT WIDE					
3121/3504/3500 STATE PROGRAMS	\$28,142.00	1,210.69	5,282.25	\$22,859.75	18.77%
4200 TITLE I	\$58,664.00	6,144.84	13,456.26	\$45,207.74	22.94%
4992 REAP	\$30,845.00	0.00	0.00	\$30,845.00	0.00%
2765 Preschool Transportation	\$8,634.00	233.88	379.71	\$8,254.29	4.40%
4404-4406-4412-4410 IDEA GRANT	\$121,684.00	8,950.67	27,315.17	\$94,368.83	22.45%
4900 KICKS/PERKINS/ED/WALK/CORP	\$13,191.00	358.82	547.50	\$12,643.50	4.15%
5000 Transfer	\$12,000.00	0.00	12,000.00	\$0.00	100.00%
TOTAL GRANTS DISTRICT WIDE	\$273,160.00	16,898.90	58,980.89	\$214,179.11	21.59%
GENERAL FUND TOTAL	\$8,569,804.00	\$520,246.42	\$1,571,319.34	\$6,998,484.66	18.34%
400 HOT LUNCH					
TOTAL BUDGET	\$369,679.00	\$30,943.16	\$85,711.46	\$283,967.54	23.19%

MONTHLY GENERAL FUND BANK RECONCILIATION
11/30/2015

BALANCE AS OF 10/31/2015		\$2,404,874.41
UNIT MADE AND ELECTRONIC DEPOSITS	State Aid	\$0.00
Receipts: Wash Co. Taxes	\$81,836.58	
Dodge Co. Taxes	\$6,794.84	
Douglas Co. Taxes	\$1,846.47	
Douglas Co Fines	\$49.14	
Preschool Tuition	\$2,780.00	
Arlington Village	\$600.00	
September Eagles Nest (Left off report)	\$1,400.00	
	Receipts	\$95,307.03
Non-Program Receipts		
Hot Lunch Transfer	\$85,711.46	Total transf \$85,711.46
 MONTHLY INTEREST		
Estimates Sweep interest	\$276.27	
Bank checking	\$1.49	
	Total Interest	\$277.76
 TOTAL MONTHLY RECEIPTS		 \$181,296.25
 MONTHLY DISBURSEMENTS		
Accounts Payable	\$103,418.21	
Fica Taxes EFT	\$96,073.10	
Payroll	\$265,083.64	
State Taxes EFT	\$13,340.48	
Retirement	\$68,924.23	
	Total Disbursements	\$546,839.66
		\$0.00
ENDING BANK BALANCE 11-30-2015 (Sweep account bal & GF account bal)		\$2,039,331.00
CD Balance		\$0.00
Total to account for		\$2,039,331.00

MONTHLY SPECIAL BUILDING FUND RECONCILLIATION

11/30/2015

Balance as of 10/31/2015		\$327,378.45
DEPOSITS		
Property Taxes Washington Co.	\$1,009.23	
Property Taxes Douglas Co	\$84.94	
Property taxes Dodge Co	\$93.57	
	Total receipts	\$1,187.74
RECEIPTS		
Account interest	\$40.45	
	Total Interest	\$40.45
		\$0.00
TOTAL MONTHLY RECEIPTS		\$1,228.19
DISBURSEMENTS		
	\$0.00	
	Total Disburse	\$0.00
ENDING BUILDING BALANCE		\$328,606.64

MONTHLY DEPRECIATION FUND RECONCILLIATION

11/30/2015

Balance as of 10/31/2015		\$968,937.60
MONTHLY INTEREST		
ACCOUNT INTEREST	\$124.71	
	Total Interest	\$124.71
TOTAL MONTHLY RECEIPTS		\$124.71
	\$0.00	
	Total receipts	\$124.71
MONTHLY DISBURSEMENTS		
	\$0.00	
	\$0.00	
	\$0.00	
	Total Disburse	\$0.00
ENDING DEPRECIATION BALANCE		\$969,062.31

2009 BOND FUND RECONCILLIATION

11/30/2015

Balance as of 10/31/2015		\$490,828.52
MONTHLY INTEREST		
ACCOUNT INTEREST	\$64.04	
	Total Interest	\$64.04
TOTAL MONTHLY RECEIPTS		\$64.04
Bond Money Wash Co.	\$4,837.19	
Bond Money Douglas Co.	\$374.05	
Bond Money Dodge Co.	\$411.90	
	Total receipts	\$5,687.18
MONTHLY DISBURSEMENTS		
	\$0.00	
	Total Disburse	\$0.00
ENDING BOND BALANCE		\$496,515.70

CHECK REGISTER FOR DECEMBER 2015 BOARD MEETING

PAYEE NAME	DESCRIPTION	AMOUNT
Act	Scoring	\$250.00
AEF	Memorials	\$100.00
Allied Appliances	Washing Machine	\$674.00
Alpha Solutions	Saliva Tests	\$70.00
American Broadband	Phone	\$218.92
Americom	Repair	\$200.00
Arp's Red-I-Mix	Concrete	\$302.00
Bell Creek	Repairs	\$4,395.35
Bobcat of Omaha	Lease of Vehicle	\$1,900.00
Camp Fontanelle	Admission	\$150.00
Carolina	Science	\$118.82
Cash	Postage/Van Washes	\$161.74
Cash-Wa	Food	\$1,813.76
Cheleen, Brooke	PT Services	\$1,238.48
Chem-Tech	Pest Control	\$183.44
Continuum Energy	Gas Service	\$405.38
Dennis Supply	Water Vent	\$102.16
Dillon Tire	Bus2013 Tires	\$1,222.24
Eakes	Copies	\$3,593.93
Earthgrains	Bread	\$1,074.64
Egan	Cleaning Supplies	\$418.28
Embassy Suites	All State Lodging	\$174.00
Enterprise Publishing	Minutes/Notices	\$112.30
Erickson/Sederstrom	Legal Fees	\$59.23
ESU #3	Sped Services	\$2,556.07
Fas Break	Windshield Repair	\$100.00
Ferguson	Parts	\$87.10
Fort Calhoun	Sped Services	\$9,337.00
Fremont Sanitation	Trash Removal	\$379.75
Hiland Dairy	Milk	\$2,219.49
Hireright	Drug Test	\$56.00
Holbert, Sarah	Mileage	\$358.80
HomeTown Leasing	Copier Lease	\$642.69
Jackson Service	Linen Cleaning	\$301.00
JW Pepper	Music	\$164.89
Kriz Davis	Electrical Supplies	\$665.78
KSB Law	Legal Fees	\$120.00
Menards	Misc Supplies	\$189.74
Metal Doors	Main Doors/Repairs	\$680.00
NASB	Conference	\$717.00
National Geographic	Warmer	\$123.75
NE Central	Parts	\$249.92
NE Food Distribution	Food	\$2,454.02
Nebr School Counselor	Membership	\$40.00
Nielsen	Turf Seed	\$1,446.00
Nobbies	Decorations	\$21.97
Omaha Truck	Nozzles	\$13.92
One Source	Background Checks	\$48.00
OPPD	Electricity	\$9,672.38
O'Reilly	Parts	\$238.59
P & H Electric	Oil/Misc	\$179.29
Parker, Rod	Reimbursement	\$12.50
Payflex	Administrative Fees	\$100.00
Pegler Sysco	Food	\$2,650.99
Perry, Guthery	Legal Fees	\$490.00
Platte Valley	Repair Fuel Leak	\$1,750.70
Poppers Music	Music	\$133.94
Prairie Fields	Physical	\$160.00
S & S Quality	Compressor	\$380.00
Scholastic	Scholastic News	\$136.13
School Nurse	Health Supplies	\$341.25
Shell	Gas Service	\$2,669.68
Sid Dillon	Repair	\$251.76
Staples	Plastic	\$34.07

Steffy's	Van Service	\$95.00
Thermo King	Parts	\$411.12
Thompson Co	Food	\$1,068.35
Thompson Music	Instrument Repairs	\$10.00
Trane	Repair	\$973.25
Village of Arlington	Water	\$678.30
Walmart	Supplies	\$542.43
Young & White	Legal Fees	\$92.50
Total Check Registers		\$64,983.79

November Hand payables		
Jane Hunt Living Trust	Bus Payment	\$5,892.42
Arp's Red-I-Mix	Bus Testing	\$150.00
Matheson Linweld	Industrial Tech	\$319.73
Staples	Supplies	\$166.67
Visa	Misc	\$2,882.38
Totals		\$9,411.20

SUMMARY OF VISA

A-Z Reading	Membership	\$99.95
Amazon	Battery	\$29.58
Amazon	Cables	\$19.99
Amazon	Bracket	\$6.18
Amazon	Power Supply	\$39.98
Amazon	Shipping/Handling	\$6.87
Amazon	Headphone	\$14.95
Lenovo	Hard Drive	\$10.99
Amazon	Cartridges	\$33.15
Amazon	CD Drive	\$5.98
Ferguson	Valves/Air Exchanger	\$562.50
Fold 3	Fold 3 Membership	\$39.95
Shopping Hwtears.com	Preschool Supplies	\$74.95
Shopping Hwtears.com	Preschool Supplies	\$149.85
Shopping Hwtears.com	Preschool Supplies	\$162.76
Shopping Hwtears.com	Preschool Supplies	\$54.95
Shopping Hwtears.com	Preschool Supplies	\$192.50
Shopping Hwtears.com	Preschool Supplies	\$25.95
Shopping Hwtears.com	Preschool Supplies	\$89.95
Shopping Hwtears.com	Preschool Supplies	\$65.25
Shopping Hwtears.com	Preschool Supplies	\$74.95
Hilton	Lodging FBLA	\$326.00
Holiday Inn	Lodging History	\$109.75
Amazon	LCD Display	\$76.34
Amazon	Library Books	\$73.43
NMEA	Membership	\$121.00
NMEA	Regitstrations	\$231.00
Pioneer	Long Distance	\$131.05
Amazon	Power Supply	\$16.52
4imprint	Pocket Sanitizers	\$36.11
	Total	\$2,882.38

CHECK REGISTER NOVEMBER 15 PAYROLL DEDUCTIONS/RETIREMENT

	DATE	PAYEE NAME	AMOUNT	DESCRIPTION
	11/11/15	TSA/DUES/DEDUCTIONS	\$13,376.66	EMPLOYEE DEDUCTIONS
	11/11/15	NATIONAL INSURANCE	\$828.95	LTD/LIFE INSURANCE
	11/11/15	BLUE CROSS	15,653.28	INSURANCE
TOTAL			\$29,858.89	

Electronic Pays	\$96,073.10	Internal Revenue Service	FICA
	\$68,924.23	Nebr. Retirement System	Retirement
	\$13,340.48	Nebr. State Taxes	State

Total **\$178,337.81**

NOVEMBER PAYROLL

Certified Staff	\$269,729.20
Non-Certified	\$90,052.05
Administration	\$33,711.41

Total **\$393,492.66**

SCHOOL LUNCH ACCOUNT - NOVEMBER 2015
December 14, 2015 Board Meeting

Cash balance as of October 31, 2015:	Expenditures to date thru 11/30/15:	\$85,711.46
\$102,055.31		

November Receipts:

Lunches	24,100.74
Federal Reimbursement	10,627.12
State Reimbursement	
Interest	0.89
Other	174.80
	\$34,903.55

November 2015 Bills/December 2015 Expenditures for Approval

Cash-Wa Dist./food	1,813.76
DHHS Food Dist./food	2,454.02
Earthgrains/food	1,074.64
Egan Supply/other	149.08
Hiland Dairy/food	2,219.49
Jackson Services/other	301.00
Pegler Sysco/food	2,650.99
Thompson Company/food	1,068.35
Walmart/other	55.56
	\$ 11,786.89

TOTAL CASH: \$136,958.86

November Expenditures:

Food	17,969.10
Salaries/November	12,281.06
Other	693.00
	\$ 30,943.16

BALANCE ON HAND: \$106,015.70

Bank Balance	
Checking	\$106,015.70
CD's	
TRANSFERS TO GF	85,711.46
MINUS EXPEND. FROM GF	(\$85,711.46) (Sept., Oct., Nov. \$85,711.46)
TOTAL:	\$106,015.70

Bank balance does not reflect unpaid November bills presented for approval.

Working Balance 11/30/15: \$106,015.70

Revised to audit Account	November 2015 ACTIVITY BALANCE			
	Beginning Bal	Expenditures	Revenues	Balance
		YTD	YTD	
One School One Team	632.38	\$0.00	\$0.00	\$632.38
Always For Kids	\$12,443.39	\$4,130.77	-\$66.75	\$8,245.87
Art Class	\$5,578.99	\$616.70	\$408.00	\$5,370.29
Art Club	\$1,370.52	\$20.00	\$0.00	\$1,350.52
Athletics	-\$10,384.44	\$41,741.64	\$48,131.54	-\$3,994.54
Band	\$3,626.99	\$657.41	\$408.20	\$3,377.78
Band Fund Raising	\$1,226.50	\$677.30	\$1,128.00	\$1,677.20
Baylor/ACT	\$3,348.09	\$165.00	\$865.00	\$4,048.09
Book Club	\$271.46	\$0.00	\$0.00	\$271.46
Cheerleading	\$1,506.14	\$2,192.76	\$3,056.00	\$2,369.38
Class of 2015	\$774.36	\$1,098.89	\$0.00	-\$324.53
Class of 2016	\$455.04	\$0.00	\$80.00	\$535.04
Class of 2017	\$3,879.32	\$300.30	\$1,077.60	\$4,656.62
Class of 2018	\$3,127.21	\$0.00	\$1,658.69	\$4,785.90
Class of 2019	\$1,045.00	\$0.00	\$1,275.10	\$2,320.10
SKILLS	\$244.23	\$50.00	\$770.00	\$964.23
Library Fund Elem/HS	\$4,394.07	\$1,099.31	\$1,706.69	\$5,001.45
Concessions	\$40.66	\$11,505.28	\$9,970.36	-\$1,494.26
Dance Squad	\$212.28	\$1,549.73	\$2,146.99	\$809.54
Drama	\$644.85	\$483.89	\$294.87	\$455.83
Elem Lounge	\$1,312.98	\$173.10	\$0.00	\$1,139.88
FBLA	\$10,044.53	\$6,022.50	\$7,110.01	\$11,132.04
FFA	\$0.00	\$0.00	\$200.00	\$200.00
Floor Fund	\$1,927.95	\$0.00	\$2,500.00	\$4,427.95
General	\$4,408.49	\$2,130.00	\$2,377.25	\$4,655.74
Home Economics	\$2,903.21	\$0.00	\$60.00	\$2,963.21
Honors History	\$600.02	\$0.00	\$545.00	\$1,145.02
Honor Society	\$204.50	\$503.10	\$1,426.40	\$1,127.80
Interest	\$944.37	\$0.00	-\$50.81	\$893.56
JH Student Council	\$3,486.52	\$149.65	\$651.00	\$3,987.87
Middle School STEM	\$836.74	\$50.96	\$84.80	\$870.58
Metal Shop	\$342.40	\$0.00	\$0.00	\$342.40
Metro	\$50,960.12	\$120.00	\$0.00	\$50,840.12
Quiz Bowl	\$1,454.64	\$0.00	\$0.00	\$1,454.64
Secondary Lounge	\$2,836.31	\$173.09	\$33.96	\$2,697.18
Soaring to Excellence	\$589.50	\$0.00	\$0.00	\$589.50
Spanish Club	\$181.94	\$0.00	\$0.00	\$181.94
Speech	\$237.83	\$210.00	\$0.00	\$27.83
Spring Musical	\$6,508.40	\$420.00	\$0.00	\$6,088.40
Student Council	\$2,612.93	\$400.74	\$1,786.70	\$3,998.89
Student Vending	\$3,841.21	\$1,822.14	\$203.75	\$2,222.82
Swing Choir	\$1,585.79	\$4,378.04	\$1,575.98	-\$1,216.27
Transition	\$1,671.34	\$57.83	\$0.00	\$1,613.51
Wood Shop	\$1,263.84	\$989.98	\$40.00	\$313.86
Yearbook	\$5,228.11	\$3,261.27	\$1,767.00	\$3,733.84
Pepsi	\$2,466.00	\$999.50	\$0.00	\$1,466.50
CAMPS				
BB Camp Fundraiser	\$5,143.46	\$1,384.07	\$1,671.50	\$5,430.89
GBB Camp Fundraiser	\$2,653.82	-\$310.56	\$342.70	\$3,307.08
VB Camp Fundraiser	\$5,520.65	\$1,451.49	\$67.00	\$4,136.16
FB Fund (Camps)	\$5,602.75	\$2,664.38	\$89.00	\$3,027.37
CC Fundraiser	\$2,397.32	\$1,260.04	\$91.00	\$1,228.28
SB Fundraiser	\$3,210.56	\$2,016.07	\$276.74	\$1,471.23
Wrestling Fund	\$3,666.70	\$4,327.00	\$2,701.50	\$2,041.20
Boys Golf	\$752.00	\$0.00	\$0.00	\$752.00
Girls Golf	\$866.70	\$379.94	\$306.76	\$793.52
Track Fund	\$727.00	\$48.44	\$0.00	\$678.56
Baseball Fund	\$3,194.75	\$0.00	\$0.00	\$3,194.75
Totals	\$176,622.42	\$101,371.75	\$98,767.53	\$174,018.20
Cd Balance	\$84,293.87			
Checking Balance	\$89,724.33			
Savings Balance	\$200.00			

\$402.27 in CD interest for 14-15