

Board of Education Regular Meeting
Monday, December 8, 2014 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

Shanon Willmott: Present

Present: 7.

1. OPENING PROCEDURES

1.1. Call Meeting to Order

7:00 PM

1.2. Roll Call

1.3. Pledge of Allegiance

1.4. Approval of Regular Meeting Agenda

2. WELCOME TO GUESTS AND PUBLIC FORUM

Kathy Rhea addressed the Board new evaluations are out. Certainly needs attention school can't be funded as it is. Investors have plenty of money to buy it. Consider lowering the levy because you will have more money. Evaluations will go up. We are cutting out things we need in our business. Work on agreements with other districts to meet the needs of the district. Hope you understand there will be changes in school funding and we need to be part

of the solution, not just take what comes down the pike. Blair has cut in their budget. We need long term planning, not just year to year or month to month.

3. CONSENT AGENDA

Motion to approve the consent agenda as presented Passed with a motion by Greg Sampson 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, Shanon Willmott: Yea

3.1. Minutes of the Previous Board Meeting(s)

3.2. Monthly Financial Reports

3.3. Claims (Check Register)

3.4. Special Fund Transfers

3.5. Hot Lunch Report

3.6. Activity Report

4. CURRICULUM/INSTRUCTION REPORTS

4.1. Language Arts Report

Potter & Fedde & Fairhead gave Language Arts & 3rd grade report together. Reality is the roots of a child's education is in his or her home. Positive or not. Task build each child's foundation. Read through report. Potter -Changes with people moving in and out. Variable. Respond when students aren't learning or meeting goals. Study Buddy has been a great program. Dwyer asked about benchmarking tests and how well do they align with NESAT testing. 2 different things. Just looking for problems. Sampson, how do you work with higher end kids? Challenge them?

4.2. 3rd Grade Report

5. REVIEW OF ANNUAL DISTRICT PLAN

7:25 Tabled until next month.

6. PRINCIPALS' REPORTS

Fritson. Went to training to improve response intervention system. Successful winter program. Cohort team had chance to meet. Discussed action plan where needs improvement. Have been submitted for review to the Board. Sundberg-Boiler plate documents and we refine? Our own model Lynn provided. Sampson - Multitiered system and report acronym questioned meaning of. Farber - Wednesday Senior Citizen luncheon. Let us know if you are attending. Wonderful opportunity to invite patrons into our school. Middle School research need to revamp definition. Need to evaluate other processes and look at multiple systems. Resignation is on Board docet and would like to say thanks, it's been a wonderful tenure and special thanks for Lynn, administrative team and staff. Hard to leave a group of people you've become a family with.

7. SUPERINTENDENT'S REPORT

7.1. Holiday Celebrations

Pointed out things going on.

7.2. Community Engagement Summary Information

Got draft from Marsha this PM. Board retreat date and location?? Wednesday nights? February date Board meeting on 9th. 18th of Feb for retreat. Country Club again or Woodcliff. 5:00 and decide time at next meeting.

7.3. February Board Retreat - Discuss date, location, and topics to include establishing board goals.

7.4. Board self evaluation process.

REvisiting. Goal setting meeting and get out of building. 2 hour meeting. January 21st. Which ever Country Club or Woodcliff. Trade off. Topics of conversation need to be developed by Lynn & Mike and will share with Board when they are done. Crat common questions and then come up with bullets within the common document. Use collectively in global discussion.

7.5. Board and Superintendent Agreement

Hae used and reviewed annually in the past. Kind of lost sight last couple of years. I feel it's a valuable tool, mirrorw many of our coversations. Brought today for your consideration to reimplement the process of the tool. Last time did in a Board retreat. Made changes to it when it was oriinally created. Can include at Board retreat to revisit. Lynn-Practice is good and need to do again.

8. COMMITTEE AND REPRESENTATIVE REPORTS

8.1. Americanism/Education Evaluation

Needs to meet in Jan

8.2. Buildings and Grounds Committee

8.3. Finance Committee

8.4. Negotiations Committee

Tentatively come to agreement with AEA dependent upon the goup voting on it. Assuing it comintinues to move forward could vote on at Janary meeting or maybe feb. As long as wehaave an sgreement proir to eb 8th we are in good sahpe.

8.5. NASB Legislative Representative

Meet at covention ad a diverse group. Lot of stuff on burner. Concensus just be a seat at the table. Make certain we have a voice. Property tax decrease and how it will afect education. Signigigant effort to change how it affecgts the school funding. Everyone playing cards close to the vest. OFlaherty - Creative ideas. Supervisor evaluations questioned how we were doing it. Panel of students getting their perspective. Whole Board should be at the reetate MD - Conferece in DC I will attend. Money to go to national conferences so permission to go. Around \$1200 but it is important to continue to learn about what we are doing. LS-Benefit to the district? MD-Opportunity to interact with other leaders in education. People across the country and as we look at the budet it is driven by federal mandates and important to have an opportunity to influence that. LJ-Opportunity to serve on exec committe to be on the hill and

lobby with staffers and it does have an impact back on our school and did have an impact on federal law. Lobbying on the hill is critical and has power. MOD - Good to network - supports GS supports TOF Supports. \$2400 is in budget

8.6. Professional Development Sharing

MD -

9. UNFINISHED BUSINESS

10. NEW BUSINESS

10.1. Discuss, Consider and Take Necessary Action to accept the resignation of a non-certified employee.

Motion to accept the resignation of Jodie Thompson as a cafeteria worker effective December 5, 2014 Passed with a motion by Greg Sampson 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, Shanon Willmott: Yea

10.2. Discuss, Consider and Take Necessary Action to accept the resignation of a certified employee.

Motion to accept the resignation of Andrew Farber as secondary principal effective at the end of his 2014-2015 contract Passed with a motion by Matt O'Daniel and a second by Micheal Dwyer.

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

10.3. Discuss, Consider and Take Necessary Action to approve entering a contract with a MEP firm.

Motion to approve entering a contract with Advanced Engineering Services (AES) to provide MEP services for the district. Passed with a motion by Greg Sampson 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, Shanon Willmott: Yea

4 different firms were interviewed MD- try to get sense of urgency, some, won't die tomorrow though. Potential something to happen. All speak well of alternative ways of funding. AES spoke of relation with OPPD and federal money. LS- Oppd will work with us with what we have and work on funding. GDEothermal heat pumps were always brought up. Have to spend a lot up front though. Time line is not rushed. LS MOD-When do we need to? LS- 3-4 months to access and wouldn't rush to do something in the summer. More like 2015, 2016 school year. LJ - depends on the scenarios. Could be minor things this summer or nothing. GS - How long is project to take. LS- As long as 5 years. depending on funding.

10.4. Discuss and Consider the 2013-2014 Annual Audit

Ortmeier completed audit and would indicate there was no substantial notations of any kind to disclose or note. Indicates similar to last year. Very lengthy process last year with Ortmeier in terms of understanding document. Do you want to see Ric and have him explain? Do every couple years to capture new members. Ric is always available to answer any questions we have.

11. EXECUTIVE SESSION

11.1. Discuss and Consider the performance evaluation of the superintendent.

Motion for the board to enter into closed session to discuss the performance evaluation of the superintendent for the prevention of needless injury to the reputation of an individual Passed with a motion by Matt O'Daniel and a second by Greg Sampson.

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

Will discuss both negative and positive 8:08 into closed session.

12. ACTION ON EXECUTIVE SESSION ITEMS

Board president called the board back into open session at 9:50 p.m.

12.1. Discuss and Consider performance review of superintendent.

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: 4.1 Leadership: 3.9 Business and Financial Management: 4.0 Educational Program and Planning: 3.8 Personnel: 3.7 Community Relations: 3.9 Personal Traits: 4.0

13. ADJOURNMENT

The meeting was adjourned at 9:50 p.m.

**Arlington Public Schools
Board of Education Regular Meeting Minutes
November 10, 2014 7:00 p.m.
HS Conference Room**

1. OPENING PROCEDURES

1.1 Call Meeting to Order

The regular meeting was opened at 7 p.m. by President Dwyer.

1.2 Roll Call

Present Board Members: Micheal Dwyer, Matt O’Daniel, Teri O’Flaherty, Luanne Sundberg, and Shanon Willmott.

Absent Board Member: Greg Sampson - absence was excused.

1.3 Pledge of Allegiance

1.4 Approval of Regular Meeting Agenda

Motion Passed: Motion to approve the regular meeting agenda as presented passed 5-0 with a motion by Matt O’Daniel and a second by Shanon Willmott.

2. WELCOME TO GUESTS AND PUBLIC FORUM

3. CONSENT AGENDA

Motion Passed: Motion to approve the consent agenda as presented passed 5-0 with a motion by Teri O’Flaherty and a second by Shanon Willmott.

3.1 Minutes of the Previous Board Meeting(s): October 13, 2014 Regular Meeting; October 15, 2014 Community Meeting

3.2 Monthly Financial Reports

3.3 Claims (Check Register)

3.4 Special Fund Transfers

3.5 Hot Lunch Report

3.6 Activity Report

4. CURRICULUM/INSTRUCTION REPORTS

4.1. Technology Report

Mr. Sanders provided a summation of the written report. The district has a .95 to 1 ration of students to computers and continues to discuss the manner in which those devices are deployed. He shared how the 642 student devices are configured. In addition, he addressed future updates of software and hardware to include the phase two and three of installing projection systems.

5. REVIEW OF ANNUAL DISTRICT PLAN

President Dwyer indicated that the annual plan will be updated at the retreat and at board meetings. The intent is to check progress on the plan. Items 1.3-1.5 were reviewed. Mrs. Johnson shared information on progress in those areas. There was discussion about the safety committee reporting annually to the board. It was noted that Officer Carritt has performed the Rule 10 safety inspection for last year and is slated to do it again this year. There was discussion about other entities that could provide similar service.

6. PRINCIPALS' REPORTS

Mr. Farber shared information on the Veterans Day program, FCS Thanksgiving meal, and progress on career ready programming. There was discussion about the value of dual enrolled courses in addition to regular high school courses in the welding area. Bruce Scheer shared that students need the opportunity to be exposed to welding within the high school curriculum to know if further courses in the area would interest them. One student expressed her gratitude for having the opportunity to take dual enrolled courses. Mr. Fritson shared information on the 5th/6th parent-teacher conference format, fundraising event, and recognized senior students for speaking with elementary students during Red Ribbon Week. Mr. Shada updated the board on PLC progress and provided the board with a fall sports revenue summary.

7. SUPERINTENDENT'S REPORT

7.1 Enrollment Figures: PS-6 308; 7-12 282 Total Enrollment 590

7.2 STATE EDUCATION CONFERENCE: November 19-21, 2014, LaVista Embassy Suites

7.3 A QuESTT for Nebraska

Mrs. Johnson shared enrollment figures noting that the public engagement session indicated a need to better inform the public on option enrollment. She also shared information on A QuESTT which is the department of education's proposed model for accountability.

8. COMMITTEE AND REPRESENTATIVE REPORTS

8.1 Americanism/Education Evaluation

8.2 Buildings and Grounds Committee

This committee will meet during the week of December 1-5 to interview potential engineering firms to lead the district through HVAC renovation.

8.3 Finance Committee

Mike Dwyer shared that the committee met prior to the board meeting. They discussed the financial obligation of items on the summative needs list and various ways of meeting those obligations.

8.4 Negotiations Committee

Greg Sampson shared that the committee met with the Arlington Education Association on October 28, 2014 and identified items to be negotiated at that time.

8.5 NASB Legislative Representative

Mike Dwyer shared that he will be meeting with the school board's legislative committee on Friday of state convention and then again on November 25-26 and that the impact that the change in state leadership has on legislation is yet to be determined.

8.6 Professional Development Sharing

9. UNFINISHED BUSINESS

9.1 Discuss, Consider and Take Necessary Action to approve Policy 9320 Order of Business on second reading.

Motion Passed: Motion to approve Policy 9320 Order of Business on second reading passed 5-0 with a motion by Shanon Willmott and a second by Teri O'Flaherty.

9.2 Discuss and Consider the next steps of the Community Engagement Discussion Process.

Discussed having Marcia Herring meet with the board at the December or January meeting to debrief on the information gathered and how to use it effectively. The board briefly discussed whether or not to use NASB to facilitate the goal planning process. It was decided to wait to make that determination.

9.3 Discuss and Consider Superintendent Evaluation.

Mike Dwyer reviewed the rating scale and the evaluation process with the board.

10. NEW BUSINESS

10.1 Discuss, Consider and Take Necessary Action to a resolution authorizing the superintendent to sign Supplemental Agreement #1 to the Program Agreement with NDOR pertaining to the Safe Routes Project.

Motion Passed: Motion to approve the resolution which authorizes the superintendent to sign Supplemental Agreement #1 to the Program Agreement with NDOR passed 5-0 with a motion by Micheal Dwyer and a second by Matt O'Daniel.

10.2 Discuss, Consider and Take Necessary Action to approve Supplemental Agreement #3 to identify a new responsible charge for the Safe Routes Project.

Motion Passed: Motion to approve a resolution that authorizes superintendent to sign Supplemental Agreement No. 3 which amends original agreement between Arlington Public Schools and Civil Solutions, LLC. to identify the State as the new responsible charge for the Safe Routes Project passed 5-0 with a motion by Micheal Dwyer and a second by Teri O'Flaherty.

10.3 Discuss, Consider and Take Necessary Action to hire a substitute bus driver.

Motion Passed: Motion to hire Craig Tarr as a substitute bus driver passed 5-0 with a motion by Matt O'Daniel and a second by Shanon Willmott.

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

The Annual Report had been shared and reviewed when producing data for the Community Engagement event. No further discussion at this time.

10.5 Discuss, Consider and Review Policies 1000-1120.

Policies stand as presented for review.

10.6 Discuss and Consider the action steps to address AYP results.

Lynn Johnson shared the steps the district will take to communicate Annual Yearly Progress results. These steps include a notice to parents/guardians, developing a school improvement plan, and a notice to the public on our plans.

11. EXECUTIVE SESSION: None

12. ACTION ON EXECUTIVE SESSION ITEMS

13. ADJOURNMENT

The meeting was adjourned by President Dwyer at 8:15 p.m.

Micheal Dwyer, Board President

Lynn Johnson, Board Secretary

Date

Date

**Arlington Public Schools
Board of Education Special Public Meeting Minutes
November 05, 2014 7:00 p.m.
Elementary Multipurpose Gym**

1. Hearing Called to Order and Roll Call

The special meeting was called to order at 7 p.m. by Vice President Matt O'Daniel.

Present Board Members: Matt O'Daniel, Teri O'Flaherty, Greg Sampson, Luanne Sundberg, and Shanon Willmott.

Absent Board Member: Micheal Dwyer – absence was excused.

2. Public Discussion

2.1 Discuss, Consider and identify potential interventions to address the area of needs that had been identified in the previous meeting.

2.2 Discuss and Consider how to build capacity by identifying what the participants and/or the organizations they represent can offer Arlington Public Schools to impact student learning and achievement.

3. Adjourn

The meeting was adjourned at 8:44 p.m.

Matt O'Daniel, Board Vice President

Lynn Johnson, Board Secretary

Date

Date

BUDGET MONITORING 2014-2015

Comparison of receipts and disbursements between 2013-2014 and 2014-2015 reveals the following.

Receipts	2013-2014	2014-2015
September	1,519,371.53 (Levy 1.141453 (Gen. Fd. 1.049869/	1,735,428.73
October	233,153.38 Bond 0.091584	275,566.74
November	189,892.72	157,482.29
December		
January		
February		
March		
April		
May		
June		
July		
August		
RECEIPTS TO DATE	1,942,417.63	

Disbursements	2013-2014	
September	489,765.71	498,796.84
October	559,760.74	545,442.52
November	547,343.27	549,144.12
December		
January		
February		
March		
April		
May		
June		
July		
August		
DISBURSEMENT TO DATE	1,596,869.72	

BUDGET			
Gen. Minus SpEd/Grants	6,905,603	7,233,050	17.80% Expended
General SpEd	912,649	865,381	19.06% Expended
Gen. SpEd Transportation	47,741	54,511	15.68% Expended
General Grants	382,598	238,334	24.36% Expended
Sub Total	8,248,591	8,391,276	
Total Lunch Fund Expend.	291,653	324,850	26.74% Expended
Total	8,540,244	8,716,126	

**PERCENTAGE OF TOTAL BUDGET
EXPENDED TO DATE 18.70%**

18.32%

NOVEMBER 2014 MONTHLY SUMMARY REPORT

SITE	BUDGET	MTD	YTD	BUDGET BALANCE	% SPENT
100 ELEMENTARY					
1110 REGULAR INSTRUCTION	\$1,324,981.00	105,094.94	313,798.17	\$1,011,182.83	23.68%
1210 SPECIAL EDUCATION	\$497,314.00	26,605.98	72,203.06	\$425,110.94	14.52%
1290 PRE-SCHOOL	\$17,984.00	666.98	1,215.06	\$16,768.94	6.76%
2120 GUIDANCE	\$68,135.00	5,893.80	17,681.40	\$50,453.60	25.95%
2210 STAFF DEVELOPMENT	\$15,100.00	0.00	1,030.44	\$14,069.56	6.82%
2220 LIBRARY SERVICES	\$63,262.00	6,483.78	18,209.66	\$45,052.34	28.78%
2410 PRINCIPAL	\$137,810.00	10,019.88	30,154.95	\$107,655.05	21.88%
2760 SPECIAL ED TRANSPORTATION	\$41,010.00	1,905.83	5,756.09	\$35,253.91	14.04%
TOTAL ELEMENTARY	\$2,165,596.00	156,671.19	460,048.83	\$1,705,547.17	21.24%
SECONDARY					
1110 REGULAR INSTRUCTION	\$2,044,821.00	162,811.98	473,006.48	\$1,571,814.52	23.13%
1210 SPECIAL EDUCATION	\$368,067.00	34,839.48	92,780.70	\$275,286.30	25.21%
2120 GUIDANCE	\$99,071.00	9,007.38	27,862.11	\$71,208.89	28.12%
2210 STAFF DEVELOPMENT	\$15,250.00	36.00	163.42	\$15,086.58	1.07%
2220 LIBRARY SERVICES	\$42,423.00	4,261.83	13,780.43	\$28,642.57	32.48%
2410 PRINCIPAL	\$276,758.00	20,488.59	60,472.42	\$216,285.58	21.85%
2760 SPECIAL ED TRANSPORTATION	\$7,000.00	1,143.27	2,429.20	\$4,570.80	34.70%
TOTAL SECONDARY	\$2,853,390.00	232,588.53	670,494.76	\$2,182,895.24	23.50%
300 DISTRICT WIDE					
1111 TECHNOLOGY	\$172,279.00	10,479.36	32,577.30	\$139,701.70	18.91%
1160 POVERTY PLAN	\$36,590.00	3,228.83	10,035.20	\$26,554.80	27.43%
2130 HEALTH SERVICES	\$39,801.00	4,001.47	10,728.28	\$29,072.72	26.95%
2150 SAFETY & SECURITY	\$6,000.00	0.00	0.00	\$6,000.00	0.00%
2310 BOARD OF EDUCATION	\$55,663.00	6,302.24	11,208.02	\$44,454.98	20.14%
2320 SUPERINTENDENT	\$281,906.00	21,792.54	64,871.37	\$217,034.63	23.01%
2510 GENERAL BUSINESS SUPPORT	\$32,297.00	1,601.84	5,326.40	\$26,970.60	16.49%
2520 OTHER VEHICLES	\$13,108.00	307.06	3,536.83	\$9,571.17	26.98%
2610 OPERATION OF PLANT	\$566,673.00	39,931.81	117,582.55	\$449,090.45	20.75%
2620 MAINTENANCE	\$1,600,816.00	2,804.06	14,065.96	\$1,586,750.04	0.88%
2750 REGULAR TRANSPORTATION	\$313,322.00	20,695.79	60,081.82	\$253,240.18	19.18%
TOTAL DISTRICT WIDE	\$3,118,455.00	111,145.00	330,013.73	\$2,788,441.27	10.58%
300 GRANTS DISTRICT WIDE					
3121/3504/3500 STATE PROGRAMS	\$27,682.00	2,088.90	3,728.96	\$23,953.04	13.47%
4200 TITLE I	\$55,153.00	5,994.93	17,986.45	\$37,166.55	32.61%
4992 REAP	\$34,000.00	0.00	0.00	\$34,000.00	0.00%
2765 Preschool Transportation	\$6,501.00	361.11	361.11	\$6,139.89	5.55%
4404-4406-4412-4410 IDEA GRANT	\$118,199.00	11,433.45	33,554.68	\$84,644.32	28.39%
4900 KICKS/PERKINS/ED/WALK GRANT	\$3,300.00	1,488.90	2,784.65	\$515.35	84.38%
5000 Transfer	\$9,000.00	0.00	0.00	\$9,000.00	0.00%
TOTAL GRANTS DISTRICT WIDE	\$253,835.00	21,367.29	58,415.85	\$195,419.15	23.01%
GENERAL FUND TOTAL	\$8,391,276.00	\$521,772.01	\$1,518,973.17	\$6,872,302.83	18.10%
400 HOT LUNCH					
TOTAL BUDGET	\$324,850.00	\$32,110.37	\$86,866.57	\$237,983.43	26.74%

MONTHLY GENERAL FUND BANK RECONCILIATION
11/30/2014

BALANCE AS OF 10/31/2014		\$2,212,494.14
UNIT MADE AND ELECTRONIC DEPOSITS	State Aid	\$28,172.79
Receipts:		
Wash Co. Taxes	\$49,171.41	
Dodge Co. Taxes	\$11,361.08	
Douglas Co. Taxes	\$1,829.80	
Douglas Co Fines	\$51.63	
Village	\$925.00	
FCS State Grant	\$1,376.63	
E-Rate/Pioneer	\$354.67	
Pre-School Tuition	\$2,434.00	
	Receipts	\$95,677.01
Non-Program Receipts		
Hot Lunch Transfer	\$61,571.58	Total transf \$61,571.58
 MONTHLY INTEREST		
Estimates		
Sweep interest	\$232.63	
Bank checking	\$1.07	
	Total Interest	\$233.70
		\$0.00
TOTAL MONTHLY RECEIPTS		\$157,482.29
 MONTHLY DISBURSEMENTS		
Accounts Payable	\$109,404.33	
Fica Taxes EFT	\$95,508.53	
Payroll	\$262,126.56	
State Taxes EFT	\$13,269.37	
Retirement	\$68,835.33	
	Total Disbursements	\$549,144.12
		\$0.00
ENDING BANK BALANCE 10-31-2014 (Sweep account bal & GF account bal)		\$1,820,832.31
CD Balance		\$0.00
Total to account for		\$1,820,832.31

MONTHLY SPECIAL BUILDING FUND RECONCILLIATION

11/30/2014

Balance as of 10/31/2014		\$219,965.47
DEPOSITS		
Property Taxes Washington Co.	\$0.00	
Property Taxes Dodge Co.	\$0.00	
Property taxes Douglas Co	\$0.00	
	Total receipts	\$0.00
RECEIPTS		
Account interest	\$32.55	
	Total Interest	\$32.55
		\$0.00
TOTAL MONTHLY RECEIPTS		\$32.55
DISBURSEMENTS		
Wash Co Treasurer Refund Taxes	\$6,104.01	
	Total Disburse	\$6,104.01
ENDING BUILDING BALANCE		\$213,894.01

MONTHLY DEPRECIATION FUND RECONCILLIATION

11/30/2014

Balance as of 10/31/2014		\$722,447.98
MONTHLY INTEREST		
ACCOUNT INTEREST	\$81.38	
	Total Interest	\$81.38
TOTAL MONTHLY RECEIPTS		\$81.38
	\$0.00	
	Total receipts	\$81.38
MONTHLY DISBURSEMENTS		
	\$0.00	
	\$0.00	
	Total Disburse	\$0.00
ENDING DEPRECIATION BALANCE		\$722,529.36

BOND FUND RECONCILLIATION

11/30/2014

Balance as of 10/31/2014		\$410,700.58
MONTHLY INTEREST		
ACCOUNT INTEREST	\$48.83	
	Total Interest	\$48.83
TOTAL MONTHLY RECEIPTS		\$48.83
Bond Money Wash Co.	\$2,047.82	
Bond Money Dodge Co.	\$805.32	
Bond Money Douglas Co.	\$116.53	
	Total receipts	\$3,018.50
MONTHLY DISBURSEMENTS		
	\$0.00	
	\$0.00	
	Total Disburse	\$0.00
ENDING BOND BALANCE		\$413,719.08

EMPLOYEE BENEFIT FUND

11/30/2014

Balance as of 10/31/2014		\$64,503.72
MONTHLY INTEREST		
ACCOUNT INTEREST	\$0.00	
	Total Interest	\$0.00
TOTAL MONTHLY RECEIPTS		\$0.00
	0.00	
	Total receipts	\$0.00
MONTHLY DISBURSEMENTS		
	\$0.00	
	Total Disburse	\$0.00
ENDING BENEFIT BALANCE		\$64,503.72

SUMMARIES OF BALANCES

SPECIAL FUNDS CHECKING ACCOUNT BALANCE	\$1,414,646.17
CD SPECIAL BUILDING FUND	\$0.00
BUILDING FUND BALANCE	\$213,894.01
DEPRECIATION FUND BALANCE	\$722,529.36
BOND FUND BALANCE	\$413,719.08
EMPLOYEE BENEFIT FUND	\$64,503.72

CHECK REGISTER FOR DECEMBER 2014 BOARD MEETING

PAYEE NAME	DESCRIPTION	AMOUNT
Advanced Ed	Workshops	\$240.00
American Broadband	Phone Service	\$25.17
Awards Unlimited	Plaques/Plate	\$59.00
Bell Creek	Repairs	\$2,888.35
Cash	Postage	\$105.77
Cash-Wa	Food	\$1,326.48
Chem Tech	Pest Control	\$91.72
Dennis Supply	Filters	\$282.48
Earthgrains	Bread	\$715.88
Egan	Cleaning Supplies	\$1,495.25
Enterprise	Legals/Mins/Ads	\$751.07
ESU #3	Workshops/Sped Services	\$3,229.47
Fremont A1 Lock	Change Lock	\$80.00
Fremont Sanitation	Trash Service	\$302.50
Harding, Schultz	Legal Fees	\$1,454.50
Hiland Dairy	Dairy	\$2,584.63
Hireright Solutions	Background Checks	\$56.00
Holiday Inn	Lodging All-State	\$236.00
HomeTown Leasing	Copier Lease	\$642.69
Hot Lunch	Popcorn/Oil	\$70.30
HyVee	Food	\$51.44
Jackson Service	Cleaning Service	\$200.40
Journeyed	Microsoft Licenses	\$1,715.00
Jurgensen, Barry	Reimbursement	\$18.00
Knudsen Oil	Gas	\$98.98
Kriz-Davis	Fitting	\$27.85
Lightspeed	Battery	\$26.00
Lrn2Move	Sped Services	\$698.05
Menards	Misc Supplies	\$276.82
Metal Doors	Lock	\$350.00
Mueller Towing	Tows	\$450.00
National History Bee	Registration	\$150.00
NE Central Equipment	Parts	\$320.94
NE Food Distribution	Food	\$2,018.66
NE School Counselor	Membership	\$40.00
Nielsen Enterprises	Seed	\$1,539.00
Omaha Truck Center	Repairs/Parts	\$413.82
One Source	Background Checks	\$175.00
OPPD	Electricity	\$8,341.65
O'Reilly	Misc Supplies	\$141.83
Payflex	Admin Fees	\$108.10
Pegler	Food	\$3,167.20
Pepper	Music	\$201.91
Piatte Valley	Repairs/Fuel Pump	\$1,501.55
Popplars Music	Music	\$45.05
Prairie Fields	Physicals	\$80.00
Scripps National Spelling	Registration	\$120.50
Shada, James	Mileage	\$17.92
Sid Dillon	Oil Change	\$38.41
Staples	Projector/Labels	\$57.35
Staples	Lamination Services	\$17.10
Tech Partners	Fuel Additive	\$315.00
Thermo King	Additive	\$379.86
Thompson Co.	Food	\$1,871.80
Thompson Music	Repair	\$102.53
Two Rivers Bank	Direct Deposit	\$18.00
Unite	Internet	\$935.81
United Seed	Seed-Turf	\$925.00
Village of Arlington	Water	\$1,119.68
Wal-Mart	Misc Supplies	\$945.73
Winnelson	Warranty	\$185.19
Young & White Law	Project Legal Fees	\$1,683.50
Zoll	Batteries/Pedi-Pods	\$361.56

Total Check Registers \$47,889.45

November Handpayables

Shell	Gas	\$4,257.36
VISA	Misc	\$4,311.63
Misfeldt, Stan	Reimburse Flags	\$94.63
Totals		\$8,663.62

SUMMARY OF VISA

Adobe	Premier Pro/Technology	\$759.90
AbeBooks	Math Book	\$22.65
Amazon	HDMI Converters	\$386.91
Amazon	Jet HP Card	\$19.95
Amazon	Battery	\$25.68
Amazon	Language Book	\$34.44
Amazon	Camera Kit	\$729.00
Applebees	Lunch Clinician	\$26.60
A-Tech Corp	Memory Upgrade	\$83.98
FCS Trip	Bags/Parking FCS Trip	\$92.00
Controlit	AC Adaptor	\$19.98
Doubletree	FCS Trip	\$447.00
Electronics	Laser Printer	\$90.00
E-Venture	DVD Player	\$215.80
Fold3	Membership	\$39.95
GGGroup	Ruckus Wireless WAP	\$125.00
Graphic Expr	Ceiling Mount	\$20.00
Gyration	Air Receiver	\$28.84
Hastings	Books	\$73.11
Pioneer	Long Distance	\$88.63
Transportation/Meals	Meals	\$174.65
Multifunctional/Paypal	Battery	\$189.78
NAFME/Nebraskamus	Registrations	\$219.00
Oklahoma Historical Sociaty	Historical Records	\$30.00
Solution Tree	Homework Book	\$30.95
Sunset Micro	Power Supply	\$15.19
Tyke Supply	LCD TV	\$322.64
	Total	\$4,311.63

CHECK REGISTER NOVEMBER 14 PAYROLL DEDUCTIONS/RETIREMENT

	DATE	PAYEE NAME	AMOUNT	DESCRIPTION
	11/12/14	TSA/DUES/DEDUCTIONS	\$11,548.84	EMPLOYEE DEDUCTIONS
	11/12/14	PRINCIPAL	\$1,226.71	LTD/STD LIFE INSURANCE
	11/12/14	BLUE CROSS	13,776.73	INSURANCE
TOTAL			\$26,552.28	

Electronic Pays	\$95,508.53	Internal Revenue Service	FICA
	\$68,835.33	Nebr. Retirement System	Retirement
	\$13,269.37	Nebr. State Taxes	State

Total **\$177,613.23**

NOVEMBER PAYROLL

Certified Staff	\$256,219.79
Non-Certified	\$100,371.87
Administration	\$30,972.03

Total **\$387,563.69**

HOT LUNCH ACCOUNT - NOVEMBER 2014
December 8, 2014 Board Meeting

Cash balance as of October 31, 2014:	Expenditures to date thru 11/30/14:	\$86,866.57
\$65,692.00		

November Receipts:

Lunches	21,965.37
Federal/State Reimb.	9,596.96
Interest	0.57
Other	387.37
	\$31,950.27

TOTAL CASH: \$97,642.27

November Expenditures:

Food	16,851.34
Salaries/November	14,729.84
Other	529.19
	\$32,110.37

BALANCE ON HAND: \$65,531.90

Bank Balance

Checking	\$65,481.55
CD's	-

TRANSFERS TO GF 86,866.57

MINUS EXPEND. FROM GF (86,866.57)

TOTAL: \$65,481.55

November 2014 Bills/December 2014 Expenditures for Approval

Cash-Wa Distribution/food	1,326.48
Earthgrains/food	715.88
Jackson Services/other	200.40
NE Food Distribution/food	2,018.66
Hiland Dairy/food	2,584.63
Sysco/food	3,125.10
Sysco/other	42.10
Thompson Company/food	1,871.80
	\$ 11,885.05

(November \$32,110.37)

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

Working Balance 11/30/14: \$65,481.55

NOVEMBER 2014 ACTIVITY BALANCE

Account	Beginning Bal	Expenditures YTD	Revenues YTD	Balance
One School One Team	11.35	\$0.00	\$500.00	\$511.35
Always For Kids	\$11,231.85	\$562.90	\$701.55	\$11,370.50
Art Class	\$5,080.85	\$485.91	\$42.00	\$4,636.94
Art Club	\$1,433.66	\$0.00	\$0.00	\$1,433.66
Athletics	\$8,741.66	\$24,915.49	\$28,881.20	\$12,707.37
Band	\$3,490.84	\$1,021.73	\$291.84	\$2,760.95
Band Fund Raising	\$1,517.38	\$949.90	\$1,122.44	\$1,689.92
Baylor/ACT	\$2,985.05	\$69.97	\$1,256.00	\$4,171.08
Book Club	\$271.46	\$0.00	\$0.00	\$271.46
Cheerleading	\$368.46	\$1,437.02	\$2,831.40	\$1,762.84
Class of 2015	\$869.95	\$0.00	\$15.00	\$884.95
Class of 2016	\$3,652.96	\$69.52	\$1,048.00	\$4,631.44
Class of 2017	\$2,359.42	\$0.00	\$1,175.20	\$3,534.62
Class of 2018	\$1,015.50	\$0.00	\$1,499.14	\$2,514.64
Class of 2019	\$500.00	\$0.00	\$0.00	\$500.00
SKILLS	-\$29.37	\$52.00	\$610.00	\$528.63
Library Fund Elem/HS	\$6,881.31	\$1,139.79	\$1,848.86	\$7,590.38
Concessions	\$1,059.03	\$7,743.70	\$8,510.62	\$1,825.95
Dance Squad	\$505.54	\$1,479.94	\$1,783.98	\$809.58
Drama	\$697.58	\$211.40	\$229.00	\$715.18
Elem Lounge	\$1,448.30	\$69.40	\$128.30	\$1,507.20
FBLA	\$7,998.24	\$8,380.70	\$10,220.01	\$9,837.55
Floor Fund	\$15,140.45	\$15,712.50	\$1,250.00	\$677.95
General	\$4,495.77	\$801.00	\$771.00	\$4,465.77
Home Economics	\$2,343.21	\$0.00	\$0.00	\$2,343.21
Honors History	\$577.49	\$0.00	\$260.95	\$838.44
Honor Society	\$275.86	\$0.00	\$217.90	\$493.76
Interest	\$530.49	\$0.00	\$3.08	\$533.57
JH Student Council	\$2,443.43	\$80.17	\$421.90	\$2,785.16
Math Counts	\$883.74	\$0.00	\$0.00	\$883.74
Metal Shop	\$342.40	\$0.00	\$0.00	\$342.40
Metro	\$50,210.57	-\$52.65	\$400.00	\$50,663.22
Quiz Bowl	\$1,454.64	\$0.00	\$0.00	\$1,454.64
Secondary Lounge	\$2,666.20	\$285.46	\$627.80	\$3,008.54
Soaring to Excellence	\$1,704.70	\$1,083.87	\$1,077.98	\$1,698.81
Spanish Club	\$492.94	\$0.00	\$0.00	\$492.94
Speech	\$447.83	\$0.00	\$0.00	\$447.83
Spring Musical	\$6,019.65	\$919.88	\$170.00	\$5,269.77
Student Council	\$3,149.35	\$1,251.30	\$1,470.00	\$3,368.05
Student Vending	\$3,278.76	\$190.75	\$185.93	\$3,273.94
Swing Choir	\$1,552.31	\$972.45	\$378.77	\$958.63
Transition	\$0.00	\$1,060.69	\$1,690.99	\$630.30
Wood Shop	\$608.56	\$1,860.66	\$1,106.96	-\$145.14
Yearbook	\$6,910.48	\$2,959.15	\$3,696.00	\$7,647.33
Pepsi	\$3,243.28	\$416.19	\$0.00	\$2,827.09
CAMPS				
BB Camp Fundraiser	\$3,064.10	\$90.00	\$161.00	\$3,135.10
GBB Camp Fundraiser	\$2,500.49	\$6.91	\$903.10	\$3,396.68
VB Camp Fundraiser	\$6,757.32	\$902.82	\$548.00	\$6,402.50
MSVB Fundraiser	\$2.34	\$282.00	\$0.00	-\$279.66
FB Fund (Camps)	\$8,857.03	\$5,724.91	\$62.00	\$3,194.12
CC Fundraiser	\$636.42	\$731.02	\$560.00	\$465.40
SB Fundraiser	\$3,641.81	\$2,269.41	\$0.00	\$1,372.40
Wrestling Fund	\$990.99	\$161.75	\$85.00	\$914.24
Boys Golf	\$0.00	\$0.00	\$0.00	\$0.00
Girls Golf	-\$19.00	\$46.00	\$210.00	\$145.00
JH Track	\$147.12	\$0.00	\$0.00	\$147.12
Baseball Fund	\$2,374.26	\$0.00	\$0.00	\$2,374.26
Totals	\$199,816.01	\$86,345.61	\$78,952.90	\$192,423.30
Cd Balance	\$84,167.58			
Checking Balance	\$108,255.72			
Savings Balance	\$200.00			

3rd Grade Report

December 2014

1. Multi-culture Aspect:

We address multi-culturalism through a variety of different genres in our language arts curriculum.

2. What do we want students to learn?

- a. It is our goal as a third grade team to align our curriculum map to the Nebraska State Standards. Every year we set up our curriculum map to align with the Nebraska State Standards and we teach to those standards daily.
- b. Every week during our morning work we select a Nebraska State Standard from our curriculum map to focus on. Sometimes this material is front loaded and other times this material is a review of a concept. At the end of the week on Friday, we design a Check for Learning (DRC eDirect) quiz to assess the students on the Nebraska State Standard.
- c. Essential Learning: We use Dibels testing, Daze testing, and Stars testing to help differentiate our instruction with our reading and math groups.
- d. Current S.M.A.R.T. goals for 2014-2015: Our goal for the 2014-2015 school year is that, All Students will achieve an 85% or higher on the Nebraska State Reading and Math test.
- e. S.M.A.R.T. goals from 2013-2014: Our goal for the 2013-2014 school year is that, All Students will achieve an 80% or higher on the Nebraska State Reading and Math test.

3. How do we know students are learning?

- a. The third grade team assesses students in a variety of different ways. Some of the ways are visual, some are auditory. We also use summative and formative assessment to guide and direct our instruction.
- b. We use Check for Learning (DRC eDirect), Daze testing, Dibels testing, and Stars Math and Stars Reading Test to guide our instruction.
- c. Measurable student growth: The third grade team can tell whether the students are learning the material by completing summative and formative assessment.

4. How do we respond when students are not learning?

- a. Total number of failing grades: We do not find this to be a factor in 3rd grade.
- b. Strategies based on best practice, implemented to improve student learning: The third grade team uses a variety a different teaching strategies to complete best practices in teaching. We use visuals, anchor charts, centers, small groups, whole groups, differentiated instruction, and technology.
- c. Measurable data that indicates improvement in student learning: The third grade team uses weekly data of both summative and formative assessments to help us determine improvements in student learning. Based on the measurable results from the assessments we guide our instruction each week.

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

- a. **Total number of students in the top 5%:**
- b. Strategies based on best practice, implemented to improve student learning: The third grade team uses a variety a different teaching strategies to complete best practices for enriching our students who exceed proficiency. We use visuals, anchor charts, centers, small groups, whole groups, differentiated instruction, and technology.
- c. Measurable data that indicates improvement in student learning: The third grade team uses weekly data of both summative and formative assessments to help us determine improvements in student learning. Based on the measurable results from the assessments we guide our instruction each week.

6. Other Information

Special Projects: For our Social Studies unit we had a member of the community come in and share the history of Arlington. We then had them develop a town and community that incorporated houses and businesses that a community would both need and want. We put this project on display in the front of the elementary building for all students, staff, and parents to admire.

Language Arts Curriculum Report

December 2014

A. What do we want students to learn?

1. **Essential Learnings:**

Each teacher is working to identify essential learnings in each unit taught. These essential learnings are aligned with Nebraska State Standards and identify the primary outcomes for each grade level and course.

2. **Curriculum Alignment:**

Our curriculum is a living document, and we are constantly working to make sure this is aligned within and between grade levels and with state standards. This year, we reassessed novels and major works of literature, such as plays, to determine where and when they are taught, making sure students are exposed to a variety of canon literature; also we evaluated literary terms, as delineated by NeSA, to ascertain where each was introduced, practiced, and mastered.

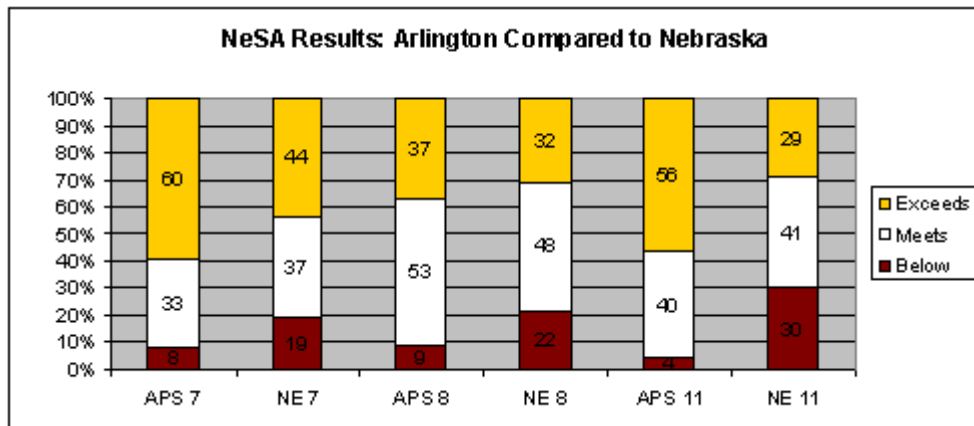
3. **S.M.A.R.T Goals:**

During the 2014-2015 school year, all students will perform at or above proficiency on the NeSA reading tests.

B. How do we know students are learning?

1. **NeSA Scores:**

In reading, last year's juniors were 96% proficient, and the eighth graders were 90% proficient. The average for the state of Nebraska was 70% and 80%, respectively. Therefore, this shows that Arlington students significantly outperform the state.



2. **Classroom assessments:**

Our teaching is aligned to state standards, and we use formative and summative assessments within the classroom to identify students who have successfully mastered the material as well as those who might need additional assistance.

C. How do we respond when students are not learning?

1. **GRIP:**

Students with an average of D or F who are also missing work or need to redo work are assigned to GRIP. This provides extra time as well as computer access needed to complete assignments. In addition, students can opt to spend that time with the teacher for reteaching.

2. **SAT:**

Students who might need additional assistance are referred to the Student

Assistance Team (SAT) to be considered for accommodations or special education services.

3. Daily Evaluation:

Daily evaluation of a student's or a class's needs allows teachers to reteach or slow down as necessary.

4. Parental Contact:

Parents are contacted with regards to failing grades, missing work, or behavioral issues.

5. General Classroom Strategies:

Strategies include but are not limited to reteaching, reading aloud, modeling, additional time provided to students before and after school, and peer teaching.

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

1. Total Students Currently Earning A's in 7-12 English: 71

Total Students Currently Earning F's in 7-12 English: 9

2. Enrichment Opportunities:

Students are provided the opportunity to take more rigorous courses such as honors courses, dual credit courses, creative writing, and journalism.

3. Cross-curricular Research Opportunities:

Students in Honors English and Honors History classes may choose to further their historical research in dual-credit composition class.

E. Other educational opportunities:

1. Study Buddies:

All junior and seniors students are eligible to donate their study hall time to assist elementary students in a variety of pre-scheduled educational activities such as reading, math, and science.

Andrew Farber
December 2014
Board report

Finals

As the semester comes to a close, Arlington students and staff in grades 7-12 are diligently preparing for semester finals. Finals are scheduled for December 18 and 19. All high school courses are expected to provide semester test to their students. The test provided may be of traditional or alternative in nature, however the final should cover the majority of the material discussed through out the first semester.

This year the Middle – High School will return to a 1:30 out, therefore the finals schedule will consist of four 71-minute classes a day and a 20-minute break at the halfway point. Lunch will not be served to secondary students on either day.

Senior Citizen Diner

The Arlington High School student council will be hosting the annual senior citizens luncheon on Wednesday, December 10, from 11:00am – 1:00pm. Along with a delicious lunch, there will be performances from a variety of student groups in both elementary, middle and high school. It would be greatly appreciated if you could join us.

Middle school research

Arlington Public Schools is examining the possibilities of changing the building configuration at the middle school level. Evaluating current research, we are considering adding the sixth grade to the seventh and eighth grades, while creating a K-five possibility in the elementary. Currently, the committee is evaluating current data and research, preparing to meet with other districts and evaluating scheduling, staff movement and building space.

**ARLINGTON PUBLIC SCHOOLS
SCHOOL IMPROVEMENT
ACTION PLAN FORMS**

<p>School Compact Goal: We will develop and implement plans to increase student achievement.</p> <p>Specific Result: Define and develop a system of interventions for students in grades K-6</p> <p>School Improvement Building Level Goal: ELEM: All students will improve their reading proficiency levels. All students will improve their math proficiency levels. HS: All students will improve their reading proficiency levels. All students will improve their math proficiency levels.</p>	<p>Our Reality: The 3-5 school is 'Needs Improvement' for AYP. Grades 6-8 is NOT MET for AYP. No locally definition of 'success'.</p>
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Strategies and Action Steps	Person(s) Responsible for Action Step	Staff Development	Evidence of Success		Timeline	
			Student Performance Improvement and Tool/Instrument used.	Resources	Begin	End
1. Develop a MTSS Leadership Team	Principal		As defined through consultant, NeSA, STAR, and DIBELS Performance	Time to meet, Trainings Costs, Potential Materials, Staff Training	8/2014	Ongoing
2. Consult Leaders from school systems using research based interventions	MTSS Team		Meeting notes and plans derived through conversations, NeSA, STAR, and DIBELS Performance	Time, contacts	10/2014	Ongoing
3. Attend Universal Technical Assistance Training through UNL	MTSS Team		Training materials, NeSA, STAR, and DIBELS Performance	Training Materials, time, substitute pay	11/2014	Ongoing
4. Research Tier II and Tier III Intervention Systems	MTSS Team	Visit other school districts using systems Investigate cost of programs Training on programs put into place	Student growth on assessments defined by the MTSS team, NeSA, STAR, and DIBELS Performance	Time, substitute pay, travel costs, cost and training of programs	11/2014	4/2015
5. Identify Assessments used to benchmark and progress monitor students	MTSS Team	Assessment Training (delivering and understanding reports)	Assessments delivered and scores used to move students into appropriate tiers, NeSA, STAR, and DIBELS Performance	Time, UNL Rtl Consortium,	11/2014	Ongoing
6. Training staff on MTSS protocols	Principal, MTSS Team		Presentation Materials, NeSA, STAR, and DIBELS Performance	Time, stipends for training if completed in the summer	6/2015	5/2016, Ongoing for new staff
7. Develop a system to track students (data wall)	MTSS Team	Books, web resources, training, visiting school districts	Students appropriately displayed in tiers, NeSA, STAR, and DIBELS Performance	Books, training materials,	8/2015	Ongoing

**ARLINGTON PUBLIC SCHOOLS
SCHOOL IMPROVEMENT
ACTION PLAN FORMS**

<p>School Compact Goal: We will develop and implement plans to increase student achievement.</p> <p>Specific Result: Create a structured intervention period at the end of the day for 5th and 6th grade students.</p> <p>School Improvement Building Level Goal: ELEM: All students will improve their reading proficiency levels. <i>All students will improve their math proficiency levels.</i></p> <hr/> <p>HS: All students will improve their reading proficiency levels. <i>All students will improve their math proficiency levels.</i></p>	<p>Our Reality: The 3-5 school is 'Needs Improvement' for AYP. Grades 6-8 are NOT MET for AYP. No local definition of 'success'.</p>
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Strategies and Action Steps	Person(s) Responsible for Action Step	Staff Development	Evidence of Success		Timeline	
			Student Performance Improvement and Tool/Instrument used.	Resources	Begin	End
1. Determine time and staffing needs.	Leslie Gubbels, Carla Kaup, Jake Eckhardt Erin Reed, Lucas McCain, David Fritson	Training for interventions or programs chosen (for those monitoring and leading interventions)		Potential new staff	11/2014	1/2015
2. Developing guidelines for group development and movement.	5 th /6 th Grade Team, Principal	Visiting a school that has process in place, web resources/research		Time, colleagues, contacts	11/2014	Ongoing
3. Research and choose intervention tools, systems, or possible programs	5 th /6 th Grade Team	School visits, web resources, training tools		Time, colleagues, contacts, substitute pay, travel costs, interventional tools, systems, and/or programs, UNL RtI Consultant	11/2014	Ongoing
4. Evaluate the effectiveness of the interventions	5 th /6 th Grade Team		Student performance (i.e. classroom grades), benchmark assessment identified in step 2, NeSA, DIBELS, and STAR assessments	Time, benchmark assessments	11/2014	Ongoing

**ARLINGTON PUBLIC SCHOOLS
SCHOOL IMPROVEMENT
ACTION PLAN FORMS**

School Compact Goal: We will develop and implement plans to increase student achievement.	Our Reality: The 3-5 school is 'Needs Improvement' for AYP. Grades 6-8 are NOT MET for AYP. No local definition of 'success'.
Specific Result #2: Develop a Culture of Success	
School Improvement Building Level Goal: ELEM: All students will improve their reading proficiency levels. All students will improve their math proficiency levels.	
HS: All students will improve their reading proficiency levels. All students will improve their math proficiency levels.	

Strategies and Action Steps	Person(s) Responsible for Action Step	Staff Development	Evidence of Success	Resources	Timeline	
			Student Performance Improvement and Tool/Instrument used.		Begin	End
1. Math & Reading "Clubs"	Teachers	Teachers train Teachers	Student Participation, DIBELS, NeSA, STARS assessments	NeSA data, C4L data, Hands on activities, computers	11/14	Ongoing
2. Donuts w/Dad & Muffins with Mom, or similar events	Teachers	n/a	Student/Parent/Community Participation, DIBELS, NeSA, STARS assessments	Food & drinks, space, time, materials for stations	12/14	Ongoing
3. Mix it Up at Lunch	Counselors/teachers		Student participation, DIBELS, NeSA, SATRS assessments	H.S. role models, space, materials	10/14	Ongoing
4. Activities and Events to increase the quantity of books read by students	Soaring to Excellence & AES staff		Accelerated Reader, Brag tags, DIBELS, NeSA, STARS assessments	Funding, brag tags, materials	08/14	
5. Honor Roll	Principal		Increased number of students making the honor roll	SIMS data	08/15	Ongoing
6. Assemblies	Counselor & Teachers		Increased enthusiasm and motivation for academic achievement and citizenship	Time, money, speakers, student/teacher participation	08/14	Ongoing
7. Student Council & Ambassadors	Counselor/Principal/Teachers	Research Current Successful programs	Increased enthusiasm and motivation for academic achievement and citizenship	Time, money	08/15	Ongoing
8. Community Outreach/Involvement	Teachers		Increased enthusiasm and motivation for academic achievement and citizenship	Time, money, speakers	08/14	Ongoing
9. Curriculum Nights	Teachers	Collaboration	Increased enthusiasm and motivation for academic achievement, NeSA, DIBELS, STARS	Time, money for materials and prizes, space	08/15	Ongoing
10. Parent Night	Principal & Teachers		Increased awareness for parents regarding testing, classroom expectations, and other parental	Time, technology	10/14	Ongoing

			involvement in learning.			
11. Parent Teacher Organization to promote school culture	Principal, parent volunteers and teachers	Research successful PTOs	Increased parental involvement with parents and teachers. AdvancED survey results.	Time, space, parents	8/15	Ongoing
12. Investigate additional "club" offerings to supplement "Chess Club"	Compact Team, Parents		Student Participation	Time, space, funding, instructors	12/14	Ongoing

David Fritson
Board Report
December 2014

Universal Technical Assistance Training

On Wednesday, November 19th, 2014, a group of teacher leaders engaged in training surrounding Multi-Tiered Systems of Support, or MTSS for short. MTSS, also referred to as RTI, is the system in which school staff develop interventions when students are not meeting benchmarks. The training, led by the University of Nebraska, involved reflecting on current practices and prioritizing changes that need to occur to the system. Arlington will become a part of a cohort of schools engaged in the discussions surrounding MTSS best practices and will be assigned a consultant to assist in full implementation of MTSS at the building level. We are very grateful for the opportunity to collaborate with the consortium and are eager to implement changes to the system. I would like to thank, Deb Hansen, Kerri Harris, Cheryl Larsen, Lucas McCain, Jamie Smith, and Deb Walling for attending the training and engaging in cooperative dialogue.

Cohort Team Meets

A team of teachers met last month to create action plans to submit in response to our Needs Improvement Status for AYP. The team worked on creating action plans that serve to increase student achievement. Three separate action plans were created, with each one targeting a specific need of our school. The first outlines our district's plans to improve the MTSS system. This will help us to remediate student needs early and assist in making accommodations for struggling learners. The second action plan outlines steps to assist our 5th and 6th grade teams in supporting learners in the upper grades. We are exploring ways to allocate resources that would support learners in the 5th and 6th grade. We are analyzing various options that will provide additional teaching and support for struggling learners. The final action plan serves to provide creative ways to motivate students to do their best when engaging in standardized tests. This action plan serves to promote a culture that celebrates success and partners with community to enhance school culture. We hope to provide a constructive school cultures that promotes positive student interactions.

Winter Program a Success!

Special thanks to Mrs. Crosland, Mrs. Mastny, and Mr. Parde for their efforts in making the 2014 Winter program a success! The students did a fantastic job learning their lines, singing their songs, and remembering the choreography. A capacity crowd was treated to a very entertaining story about Melton the Warm-Hearted Snowman. Special thanks to Erin Reed and Kurt Sanders for their performances. It was clear that the students enjoyed performing alongside the adults!

James Shada
December 2014
Board Report

Student Participation in Winter Activities

We currently have 20 student-athletes out for Wrestling, 28 student-athletes out for Boys Basketball, and 21 student-athletes out for Girls Basketball. We also have 13 cheerleaders and 10 dance team members. The middle school boys' basketball team has 26 student-athletes out.

Sportsmanship Leadership Summit

On November 19th we took nineteen students to the 2014 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 Aaron Davis and Rob Miller who spoke on sportsmanship trends, pillars of sportsmanship, great teams and great schools and time to look in the mirror. This was a great learning opportunity for our student-athletes.

PLC's

I have met with each secondary PLC group. Our staff has made great progress on their essential learnings. The individual subject areas are still working on finishing up their essential learnings. Our staff has done a fine job taking time to put quality depth into each essential learning for the course they are working on for the semester. The next phase is teachers continuing to align essential learnings to assessments.

**SCHOOL DISTRICT NO. 24
ARLINGTON PUBLIC SCHOOLS
WASHINGTON COUNTY, NEBRASKA
FINANCIAL STATEMENTS
AUGUST 31, 2014**

ARLINGTON SCHOOL DISTRICT NO. 24

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RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

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Telephone & Fax (402) 721-4224

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, 2014, 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, 2014, 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 31, 2014 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 31, 2014

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF NET POSITION - CASH BASIS
AUGUST 31, 2014**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash in bank	\$ 2,656,094	\$ 52,729	\$ 2,708,823
Cash at county treasurer	<u>1,773,225</u>	<u></u>	<u>1,773,225</u>
Total assets	<u>\$ 4,429,319</u>	<u>\$ 52,729</u>	<u>\$ 4,482,048</u>
NET POSITION			
Restricted for:			
Capital projects	\$ 1,073,813		\$ 1,073,813
Debt service	393,257		393,257
Student lunch program		\$ 52,729	52,729
Employee benefits	86,716		86,716
Unrestricted	<u>2,875,533</u>	<u></u>	<u>2,875,533</u>
Net position	<u>\$ 4,429,319</u>	<u>\$ 52,729</u>	<u>\$ 4,482,048</u>

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2014

Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position		
				Governmental Activities	Business-type Activities	Totals
Primary governmental activities:						
Governmental activities:						
Instruction	\$ 3,885,008		\$ 395,735	\$ (3,489,273)		\$ (3,489,273)
Support services - pupils	195,325			(195,325)		(195,325)
Support services - staff	123,869			(123,869)		(123,869)
Board of education	37,553			(37,553)		(37,553)
Executive administration	270,895			(270,895)		(270,895)
Office of principals	390,149			(390,149)		(390,149)
Support services - business	25,481			(25,481)		(25,481)
Vehicle acquisition and maintenance	12,738			(12,738)		(12,738)
Maintenance and operation of buildings	600,289			(600,289)		(600,289)
Pupil transportation-regular	198,872		8,458	(190,414)		(190,414)
Pupil transportation-special education	42,485			(42,485)		(42,485)
Early retirement or term	30,000			(30,000)		(30,000)
State categorical programs	17,587			(17,587)		(17,587)
Federal programs	196,587		181,062	(15,524)		(15,524)
Debt service-interest on bonds	416,822			(416,822)		(416,822)
Capital outlay	502,511			(502,511)		(502,511)
Transfer to other funds	9,000			(9,000)		(9,000)
Total governmental activities	6,955,173	-	585,255	(6,369,918)	-	(6,369,918)

See Notes to Financial Statements

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

STATEMENT OF ACTIVITIES - CASH BASIS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2014

Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position		
				Governmental Activities	Business-type Activities	Totals
Business-type activities:						
School lunch and milk	270,841	212,751	78,484		20,394	20,394
Total business-type activities	270,841	212,751	78,484		20,394	20,394
Total primary government	\$ 7,226,014	\$ 212,751	\$ 663,740	(6,369,918)	20,394	(6,349,523)
General receipts:						
Taxes				6,178,900		6,178,900
Fines and licenses				38,019		38,019
Rental of school equip and facilities				700		700
State aid				312,060		312,060
Other state sources				345,861		345,861
Preschool tuition and fees				8,160		8,160
Interest income				6,403	5	6,408
Other				33,772		33,772
Total general receipts				6,923,876	5	6,923,880
Change in net position				553,958	20,399	574,357
Net position - beginning				3,875,361	32,330	3,907,691
Net position - ending				\$ 4,429,319	\$ 52,729	\$ 4,482,048

See Notes to Financial Statements

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
 GOVERNMENTAL FUNDS
 AUGUST 31, 2014

	General Fund	Depreciation Fund	Special Building Fund	Bond Fund	Employee Benefit Fund	Total Governmental Funds
ASSETS						
Cash in bank:						
Reserved		\$ 853,910	\$ 219,903	\$ 250,333	\$ 86,716	\$ 1,410,862
Unreserved	\$ 1,245,232					1,245,232
Cash at county treasurer:						
Reserved				142,924		142,924
Unreserved	1,630,301					1,630,301
Total assets	<u>\$ 2,875,533</u>	<u>\$ 853,910</u>	<u>\$ 219,903</u>	<u>\$ 393,257</u>	<u>\$ 86,716</u>	<u>\$ 4,429,319</u>
FUND BALANCES						
Restricted				\$ 393,257		\$ 393,257
Assigned		\$ 853,910	\$ 219,903		\$ 86,716	1,160,529
Unassigned	\$ 2,875,533					2,875,533
Total fund balance	<u>\$ 2,875,533</u>	<u>\$ 853,910</u>	<u>\$ 219,903</u>	<u>\$ 393,257</u>	<u>\$ 86,716</u>	<u>\$ 4,429,319</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, 2014

	Major Funds						Total Governmental Funds
	General Fund	Depreciation Fund	Special Building Fund	Bond Fund	Employee Benefit Fund	Eliminations	
Receipts:							
Taxes:							
Property	\$ 5,344,547		\$ 6,197	\$ 450,726			\$ 5,801,470
Motor vehicle	333,111						333,111
Public power district sales	37,476						37,476
Carline	6,300			542			6,843
Fines and licenses	38,019						38,019
Rental of school equip/facility	700						700
State programs	1,032,452			29,663			1,062,115
Federal programs	181,062						181,062
Preschool tuition and fees	8,160						8,160
Interest income	4,397	\$ 1,013	582	411			6,403
Other	33,772						33,772
Total receipts	7,019,997	1,013	6,779	481,342	-	-	7,509,131
Disbursements:							
Instruction	3,883,567				\$ 86,851	\$ (85,410)	3,885,008
Support services:							
Pupils	195,325						195,325
Staff	123,869						123,869
Board of education	37,553						37,553
Executive administration	270,895						270,895
Office of principals	390,149						390,149
General business	25,481						25,481
Vehicle acquisition and maintenance	12,738						12,738
Operation and maintenance of buildings	1,250,289					(650,000)	600,289
Pupil transportation-regular	198,872						198,872
Pupil transportation-special education	42,485						42,485
Early retirement or term	30,000						30,000
State programs	17,587						17,587
Federal programs	196,587						196,587
Debt service				416,822			416,822
Transfer to Activity Fund	9,000						9,000
Capital outlay		502,511					502,511
Total disbursements	6,684,399	502,511	-	416,822	86,851	(735,410)	6,955,173
Excess (deficiency) of receipts over (under) disbursements	335,598	(501,498)	6,779	64,521	(86,851)	735,410	553,958
Other financing sources or uses:							
Transfers from other funds		650,000			85,410	(735,410)	-
Net change in fund balances	335,598	148,502	6,779	64,521	(1,441)	-	553,958
Fund balances - beginning	2,539,935	705,408	213,124	328,736	88,157		3,875,361
Fund balances - ending	\$ 2,875,533	\$ 853,910	\$ 219,903	\$ 393,257	\$ 86,716		\$ 4,429,319

See Notes to Financial Statements

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
AUGUST 31, 2014

	<u>School Lunch Fund</u>
ASSETS	
Cash in bank	<u>\$ 52,729</u>
Total assets	<u>52,729</u>
NET POSITION	
Restricted	<u>52,729</u>
Net position	<u>\$ 52,729</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, 2014

	School Lunch Fund
Receipts:	
Sale of lunches	\$ 212,751
Federal reimbursement	77,062
State reimbursement	1,422
Interest	5
	<hr/>
Total receipts	291,240
	<hr/>
Disbursements:	
Wages and benefits	122,751
Food purchases	141,508
Purchased services	3,836
Supplies	1,633
Other	1,113
	<hr/>
Total disbursements	270,841
	<hr/>
Change in net position	20,399
	<hr/>
Net position - beginning	32,330
	<hr/>
Net position - ending	<u>\$ 52,729</u>

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUND
AUGUST 31, 2014

	<u>Activity Fund</u>
ASSETS	
Cash in bank	\$ 199,816
Total assets	<u>199,816</u>
NET POSITION	
Unrestricted	<u>199,816</u>
Net position	<u>\$ 199,816</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, 2014

	<u>Activity Fund</u>
Local receipts:	
Activity receipts	\$ 295,478
Interest	511
	<u>295,989</u>
Non-revenue receipts:	
Transfer from General Fund	<u>9,000</u>
Total receipts	<u>304,989</u>
Disbursements:	
Purchased services	<u>304,404</u>
Total disbursements	<u>304,404</u>
Change in net position	585
Net position - beginning	<u>199,231</u>
Net position - ending	<u>\$ 199,816</u>

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2014

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, 2014 (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, 2014 (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, 2014 (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 and bond fund levies for the year ended August 31, 2014 were \$1.049892 and .090061, respectively, per \$100 of assessed valuation. Assessed valuation of all property in three counties was \$534,987,693.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2014 (CONTINUED)

C. RESTRICTED FUND BALANCES

Restricted fund balances at August 31, 2014 were as follows:

Special Building Fund-restricted for capital outlay	\$ 219,903
Depreciation Fund-restricted for capital outlay	<u>853,910</u>
Sub-total Capital Projects	1,073,813
Bond Fund-restricted for debt service	393,257
Employee Benefit Fund-restricted for retirement benefits	86,716
School Lunch Fund-restricted for student lunches	<u>52,729</u>
Total designated fund balances	<u>\$ 1,606,515</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, \$85,410 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. Unused sick leave beyond twenty nine days is no longer paid.

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, 2014 (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, 2014 are entirely insured or collateralized. All securities are held by the pledging institution but not in the District's name.

The District's bank deposits at August 31, 2014 consisted of the following:

Demand deposits	\$ 2,824,471
Certificates of deposit	<u>84,168</u>
Total	2,908,639
Less, fiduciary fund	<u>(199,816)</u>
Cash in bank – primary government	<u>\$ 2,708,823</u>

G. CAPITAL LEASE

During the 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, 2014, the remaining principal balance is \$47,139.

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 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.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2014 (CONTINUED)

H. PENSION PLANS (CONTINUED)

Funding Policy – Plan members were required to contribute 8.88% of their annual covered salary from September 1, 2010 – August 31, 2011. Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2011 – August 31, 2012. Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2012 – August 31, 2014. 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, 2012, 2013 and 2014, were \$345,299, \$374,899 and \$374,972 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 balance at August 31, 2014 is \$7,780,000.

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

Year Ended	Principal	Interest	Total
<u>August 31</u>			
2015	225,000	205,202	430,202
2016	235,000	203,646	438,646
2017	235,000	201,515	451,515
2018	265,000	198,542	463,542
2019	280,000	194,720	474,720
2020-24	1,705,000	879,715	2,584,715
2025-29	2,335,000	609,235	2,944,235
2030-33	<u>2,485,000</u>	<u>175,533</u>	<u>2,660,533</u>
Total	<u>\$7,780,000</u>	<u>\$2,668,109</u>	<u>\$10,448,109</u>

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, 2014**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 1,420,131</u>	<u>\$ 2,539,935</u>
Receipts:		
Local receipts		
Property taxes	5,560,630	5,344,547
Carline tax	-	6,300
Public power district tax	32,000	37,476
Motor vehicle taxes	295,000	333,111
Preschool tuition and fees	-	8,160
Interest	750	4,397
Fines and licenses	250	1,490
Rental of school equipment	-	700
Other	120	1,278
	<u>5,888,750</u>	<u>5,737,459</u>
County and ESU receipts:		
County fines	42,000	36,529
Other county receipts	-	1,058
	<u>42,000</u>	<u>37,587</u>
State receipts:		
State Aid	312,060	312,060
Special education	315,000	395,735
Special education transportation	3,200	8,458
Homestead exemption	-	95,544
Property tax credit	-	106,181
High ability learners	5,500	5,701
Flex funding school age support services	-	8,525
Pro-rate motor vehicle	8,500	13,612
State apportionment	45,000	85,868
State Early Childhood	-	167
Other state receipts	-	600
	<u>689,260</u>	<u>1,032,452</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, 2014**

	Budget (Original and Final)	Actual
Federal receipts:		
Title I, Part A NCLB	45,000	18,286
Title II, Part A NCLB Teacher Quality Grants	-	20,846
IDEA Part B Base Allocation	80,000	42,127
IDEA Preschool	-	5,954
IDEA Enrollment Poverty	-	49,394
Medicaid in Public Schools	2,000	5,394
Medicaid Administrative Activities (MAAPS)	-	21,207
Federal Vocational - Perkins	750	1,750
Universal	-	500
REAP	-	13,756
Other federal categorical receipts	80,000	1,848
Total Federal funds	<u>207,750</u>	<u>181,062</u>
Non-revenue receipts:		
Sale of property	-	840
Other	700	30,596
	<u>700</u>	<u>31,436</u>
Total receipts	<u>6,828,460</u>	<u>7,019,997</u>
TOTAL AVAILABLE RESOURCES (Carried Forward)	<u>8,248,591</u>	<u>9,559,932</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, 2014

	Budget (Original and Final)	Actual
TOTAL AVAILABLE RESOURCES (Carried forward)	8,248,591	9,559,932
Disbursements:		
Instruction - regular:		
Salaries		
Teachers	\$ 2,584,557	\$ 2,331,773
Substitutes	69,400	67,598
Clerical and paraprofessional staff	42,328	51,327
Employee benefits	517,797	515,154
Increased retirement contribution rate	-	47,986
Purchased services	65,761	21,142
Distance education	-	21,083
Supplies and materials	45,810	97,438
Textbooks	100,833	8,060
Capital outlay	28,671	-
Other	43,965	14,701
	<u>3,499,122</u>	<u>3,176,261</u>
Flex-spending:		
Salaries - stipends	15,000	12,381
Employee benefits	3,000	2,034
Increased retirement contribution rate	-	248
Purchased services	-	3,500
Supplies and materials	-	645
	<u>18,000</u>	<u>18,807</u>
Poverty Programs:		
Salaries:		
Teachers	36,069	28,287
Clerical and paraprofessional staff	-	1,251
Employee benefits	-	5,776
Increased retirement contribution rate	-	772
	<u>36,069</u>	<u>36,087</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, 2014**

	Budget (Original and Final)	Actual
Instruction - special education:		
Salaries:		
Teachers	363,104	299,207
Substitutes	19,000	22,103
Clerical and paraprofessional staff	154,514	128,475
Employee benefits	87,659	79,763
Increased retirement contribution rate	-	11,676
Purchased services	500	1,543
Tuition paid other districts	-	14,449
Tuition to other agencies	281,398	59,633
Supplies and materials	5,410	4,548
Textbooks	514	222
Other	550	890
	<u>912,649</u>	<u>622,509</u>
Early childhood special education instruction:		
Salaries:		
Professional	-	7,002
Substitutes	-	736
Clerical and paraprofessional staff	-	850
Employee benefits	-	3,963
Increased retirement contribution rate	-	218
Purchased services	-	310
Tuition paid to other districts (Spec Ed)	15,000	14,056
Supplies and materials	-	2,769
	<u>15,000</u>	<u>29,903</u>
Support services - pupils:		
Salaries		
Professional	140,697	152,677
Clerical and paraprofessional staff	22,128	-
Employee benefits	26,383	27,993
Increased retirement contribution rate	-	4,229
Purchased services	6,431	6,468
Supplies and materials	2,177	3,835
Other	751	122
	<u>198,567</u>	<u>195,325</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, 2014**

	Budget (Original and Final)	Actual
Support services - staff:		
Salaries:		
Professional	69,044	68,513
Stipend	-	9,100
Clerical and paraprofessional staff	16,506	16,158
Employee benefits	11,842	14,640
Increased retirement contribution rate	-	2,597
Purchased services	6,000	240
Supplies and materials	9,258	5,127
Furniture/Noncap	179	-
Other	36,485	7,493
	<u>149,314</u>	<u>123,869</u>
General administration - board of education:		
Accounting and auditing service	9,150	5,850
Legal services	30,342	12,988
Liability insurance	4,400	4,931
Fidelity bond premium	600	600
Supplies and materials	671	1,330
Other	13,000	11,855
	<u>58,163</u>	<u>37,553</u>
General administration - executive administration services:		
Salaries:		
Superintendent	154,908	123,674
Clerical staff	79,822	91,656
Employee benefits	33,382	44,718
Increased retirement contribution rate	-	5,965
Supplies and materials	2,700	472
Other	4,700	4,412
	<u>275,512</u>	<u>270,895</u>
Office of the principal:		
Salaries:		
Professional staff	250,367	233,113
Clerical staff	47,934	51,389
Employee benefits	87,581	93,389
Increased retirement contribution rate	-	7,881
Purchased services	1,700	-
Supplies and materials	4,700	299
Other	9,000	4,079
	<u>401,282</u>	<u>390,149</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, 2014

	Budget (Original and Final)	Actual
General administration - business services:		
Purchased services	21,383	20,225
Distance education & telecommunications	6,500	3,617
Supplies and materials	3,000	950
Other	1,214	689
	<u>32,097</u>	<u>25,481</u>
Vehicle acquisition and maintenance:		
Purchased services	8,108	10,490
Capital outlay	5,000	-
Other	-	2,249
	<u>13,108</u>	<u>12,738</u>
Support services - maintenance and operation of buildings:		
Salaries-clerical and custodial staff	247,350	170,826
Employee benefits	39,710	60,466
Increased retirement contribution rate	-	4,732
Purchased services	306,721	273,302
Supplies and materials	75,000	75,014
Capital outlay	10,000	11,942
Other	1,318,816	654,006
	<u>1,997,597</u>	<u>1,250,289</u>
Support services - regular pupil transportation:		
Salaries - clerical staff and drivers	86,676	74,655
Employee benefits	19,979	12,044
Increased retirement contribution rate	-	2,068
Purchased services	97,617	95,288
Supplies and materials	-	165
Capital Outlay	12,000	11,785
Other	4,500	2,868
	<u>220,772</u>	<u>198,872</u>
Support services - school age special education pupil transportation		
Salaries - professional	3,176	9,178
Employee benefits	730	972
Increased retirement contribution rate	-	254
Purchased services	13,835	7,369
Capital Outlay	30,000	20,650
Other	-	421
	<u>47,741</u>	<u>38,844</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, 2014**

	Budget (Original and Final)	Actual
Support services - below five special education pupil transport		
Salary - professional staff	-	629
Benefits	-	84
Purchased services	3,011	2,833
Supplies and materials	-	96
	<u>3,011</u>	<u>3,642</u>
Early Retirements or terminations	<u>-</u>	<u>30,000</u>
State categorical programs:		
Salary - professional staff	8,000	11,813
Benefits	1,682	2,052
Increased retirement contribution rate	-	327
Supplies and materials	-	3,394
	<u>9,682</u>	<u>17,587</u>
State Grant		
Walk to school grant supplies	<u>145,000</u>	<u>-</u>
Federal programs:		
Title I Part A NCLB	52,697	52,675
IDEA Part B Base - Birth through Age Four	42,127	42,127
IDEA Preschool Base Allocation	5,954	4,636
IDEA Preschool Base Allocation Transport	-	1,318
IDEA Enrollment/Poverty	61,741	61,741
IDEA Part B Proportionate Share	7,086	7,086
Vocational-Perkins	1,300	2,156
Other	2,000	650
REAP	34,000	24,198
Total Federal funds	<u>206,905</u>	<u>196,587</u>
Transfer to other Funds	<u>9,000</u>	<u>9,000</u>
Total operational cash disbursements	<u>8,248,591</u>	<u>6,684,399</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 2,875,533</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, 2014**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 702,947</u>	<u>\$ 705,408</u>
Receipts:		
Interest		1,013
Transfer from General Fund		<u>650,000</u>
Total receipts	<u>-</u>	<u>651,013</u>
Total available resources	<u>702,947</u>	<u>1,356,421</u>
Disbursements:		
Reappropriated funds	702,947	
Capital outlay		<u>502,511</u>
Total disbursements	<u>702,947</u>	<u>502,511</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 853,910</u>

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, 2014**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 22,643	\$ 32,330
Receipts:		
Student lunches	196,000	212,751
Federal reimbursement	73,000	77,062
State reimbursement	-	1,422
Interest	10	5
Total receipts	<u>269,010</u>	<u>291,240</u>
Total available resources	<u>291,653</u>	<u>323,570</u>
Disbursements:		
Wages	100,000	101,815
Benefits	21,000	20,935
Food	151,153	141,508
Purchased services	7,500	3,836
Supplies	2,000	1,633
Capital outlay	10,000	-
Other	-	1,113
Total disbursements	<u>291,653</u>	<u>270,841</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 52,729</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, 2014**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 247,750</u>	<u>\$ 328,736</u>
Local receipts:		
Property taxes	477,000	450,726
Carline tax	750	542
Interest	100	411
	<u>477,850</u>	<u>451,679</u>
State receipts:		
Homestead exemption	-	8,197
Property tax credit	-	17,079
Motor vehicle prorate	100	1,146
Other state receipts	-	3,241
	<u>100</u>	<u>29,663</u>
Total receipts	<u>477,950</u>	<u>481,342</u>
Total available resources	<u>725,700</u>	<u>810,078</u>
Disbursements:		
Redemption of principal	270,700	210,000
Debt service interest	455,000	206,298
Other expense		524
Total disbursements	<u>725,700</u>	<u>416,822</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 393,257</u>

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, 2014**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 212,880	\$ 213,124
Local receipts:		
Property taxes	-	6,197
Interest	750	582
Total receipts	750	6,779
Total available resources	213,630	219,903
Disbursements:		
Building, acquisition, and improvements	213,630	-
Total disbursements	213,630	-
FUND BALANCE, End of Year	\$ -	\$ 219,903

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, 2014

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 177,501</u>	<u>\$ 199,231</u>
Local receipts:		
Activity receipts	175,000	295,478
Interest	-	511
	<u>175,000</u>	<u>295,989</u>
Non-revenue receipts:		
Transfer from General Fund	-	9,000
	<u>175,000</u>	<u>304,989</u>
Total receipts	<u>175,000</u>	<u>304,989</u>
Total available resources	<u>352,501</u>	<u>504,220</u>
Disbursements:		
Purchased services	<u>352,501</u>	<u>304,404</u>
Total disbursements	<u>352,501</u>	<u>304,404</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 199,816</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, 2014

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 88,157	\$ 88,157
Receipts:		
Transfers from General Fund	-	85,410
Total receipts	-	85,410
Total available resources	88,157	173,567
Disbursements:		
Employee benefits	88,157	86,851
Total disbursements	88,157	86,851
FUND BALANCE, End of Year	\$ -	\$ 86,716

ARLINGTON SCHOOL DISTRICT NO. 24

**NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2014**

**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, 2014

	Fund Balance Beginning of Year	Receipts	Disburse- ments	Excess (Deficiency) of Receipts Over (Under) Disburse- ments	Fund Balance End of Year	Composition of Fund Balance	
						Cash in Bank	Cash at County Treasurer
General Fund	\$ 2,539,935	\$ 7,019,997	\$ 6,684,399	\$ 335,598	\$ 2,875,533	\$ 1,245,232	\$ 1,630,301
Depreciation Fund	705,408	651,013	502,511	148,502	853,910	853,910	
Activity Fund	199,231	304,989	304,404	585	199,816	199,816	
School Lunch Fund	32,330	291,240	270,841	20,399	52,729	52,729	
Special Building Fund	213,124	6,779	-	6,779	219,903	219,903	
Bond Fund	328,736	481,342	416,822	64,521	393,257	250,333	142,924
Employee Benefit Fund	88,157	85,410	86,851	(1,441)	86,716	86,716	
Grand Total - All Funds	\$ 4,106,922	\$ 8,840,770	\$ 8,265,828	\$ 574,942	\$ 4,681,864	\$ 2,908,639	\$ 1,773,225

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 the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Arlington School District No. 24 (the District) as of and for the year ended August 31, 2014, which collectively comprise the District's financial statements and have issued my report thereon dated October 31, 2014. My report disclosed that, as described in Note A to the financial statements, the District prepares its financial statements on the cash basis method of accounting, which is a comprehensive method of accounting other than accounting principles generally accepted in the United States of America. 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.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the District's internal control over financial reporting as a basis for designing my auditing procedures 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 over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the cash basis of accounting such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. I consider the deficiency described below to be a significant deficiency in internal control over financial reporting.

I, as the District's auditor, have always been requested to draft the financial statements and the accompanying notes to the financial statements. This circumstance is not unusual in an organization of this size. 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.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. I did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I performed tests of its compliance with certain provision 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the District's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Education, management, the Nebraska Department of Education and Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.



RIC ORTMEIER
Certified Public Accountant
Fremont, Nebraska
October 31, 2014

ARLINGTON SCHOOL DISTRICT NO. 24

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2014**

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