

Board of Education Regular Meeting
Monday, December 11, 2017 7:00 PM Central

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

Matt O'Daniel: Present

Teri O'Flaherty: Present

Bruce Scheer: Present

Jessi Scheer: Present

Luanne Sundberg: Present

Shanon Willmott: Present

Present: 6.

1. OPENING PROCEDURES

1.1. Call Meeting to Order

President O'Daniel called the meeting to order at 7:00 p.m.

1.2. Roll Call

Matt O'Daniel, Terri O'Flaherty, Bruce Scheer, Jessica Scheer, Luanne Sundberg, Shanon Willmott were present.

Also in attendance was Aaron Pfingsten, high school principal, Jacqueline Morgan, elementary principal, James Shada, athletic director, Lynn Johnson, superintendent and Cheryl Keeler, recording secretary.

1.3. Pledge of Allegiance

1.4. Approval of Regular Meeting Agenda

Motion to approve the regular meeting agenda as presented Passed with a motion by Bruce Scheer and a second by Teri O'Flaherty.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessi Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

2. WELCOME TO GUESTS AND PUBLIC FORUM

Kathy Rhea addressed the board. She urged the board to evaluate spending and distinguish between wants versus needs, she suggested that the board develop a 5-10 year plan, and spoke on the topic of adding staff in relation to option enrollment.

Merritt Gilmore and Jennifer Gay, parents of student athlete wrestlers, addressed the board. They expressed four points of concern: Safe and appropriately equipped space, dedicated space, maintenance of equipment, recognition and support of wrestling. Student athletes have to help move mats which takes 40 to 45 minutes combined and results in kids getting home later from practice. This "want" has crossed over to a need.

2.1. Cheryl Borhart ~ Code of Conduct in handbook

Cheryl Borhart addressed the board as a concerned parent. She expressed concerns about what she believes are bullying issues concerning students in 4th through 6th grades and student sexual misconduct. She made the following suggestions: address these issues in the handbook, email parents to see if anyone else has similar concerns, and to obtain a male resource officer who would be more intimidating. President O'Daniel responded that as a board they will review the policies and decide what is best for the District.

3. CURRICULUM/INSTRUCTION REPORTS

3.1. Social Studies Report

Barry Jurgensen presented the social studies department written report. Highlights included multi-cultural aspect, data samples of test results, middle school history data, addressing students who are not meeting expectations and special and future projects.

3.2. Report on Student Performance

Nichole Fairhead presented a written report on student performance and reviewed 16-17 summative assessment data. Highlights included review of ACT, NeSa, and ELA test scores. Arlington scored above the state average in every category except one grade level. All fifth grade levels across the state tend to see a dip in scores according to Superintendent Johnson. Student performance goals will be reviewed at the board retreat.

4. PRINCIPALS' REPORTS

4.1. Mr. Pfingsten's Report

Mr. Pfingsten summarized his written report. METRO is adding a new program to support high school industrial technology programs. The program is at no cost to the school due to a grant METRO received. Career coordinators will be available to the district as a resource to classrooms/teachers on job related topics in service trade areas.

4.2. Mrs. Morgan's Report

Mrs. Morgan presented her written report. Highlights included testing that is taking place, K-3 winter concert, preschool program, and cards second graders made to go to vets.

4.3. Mr. Shada's Report

Mr. Shada presented his written report. Highlights included student participation in winter sports, sportsmanship leadership conference and fall wrap up.

5. SUPERINTENDENT'S REPORT

5.1. Holiday Celebration

Board is invited to attend staff holiday celebrations on December 13th and 20th.

5.2. February Board Retreat

Board selected January 31st for the board retreat. Mrs. Johnson will make the reservation at the Fremont Golf Club at 6:00 p.m.

5.3. Update on Staffing

See consent agenda for staff updates.

5.4. Community Engagement

Areas discussed will post on the website with a link to a survey. Survey will be open for a week. Notifications and survey will also be available on Facebook, [Arlington Citizen](#), school-wide e-mail and possibly post cards. Superintendent Johnson will check on cost of post cards and inform the board prior to sending those out.

6. COMMITTEE AND REPRESENTATIVE REPORTS

6.1. Negotiations Committee

Negotiations are ongoing.

7. UNFINISHED BUSINESS

7.1. Discuss, Consider and Take Necessary Action to amend policies 9200 Formulation, Adoption and Amendment of Policies and 9310 Advance Notice of Meeting Materials. Motion to amend policy 9200 as presented Passed with a motion by Jessi Scheer and a second by Teri O'Flaherty.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessi Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

No changes were made to Policy 9310.

8. NEW BUSINESS

8.1. Discuss, Consider, and Review the 2016-2017 Annual Audit

Ric Ortmeier arrived after consent agenda at 8:12 p.m. Audit was received from auditor without noted change.

8.2. Discuss and Consider the 2016-2017 Annual Community Report.

Format for the Annual Community Report is new and improved. Information was reviewed.

8.3. Discuss, Consider and Take Necessary Action to adopt a resolution to enter into a lease agreement for computers with the Lease Finance Group.

Motion to adopt the resolution to enter into a computer lease agreement with Lease Finance Group as presented Passed with a motion by Teri O'Flaherty and a second by Shanon Willmott.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessi Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

The board supports this document for presentation to the public. This will essentially allow us to put a laptop cart in every core classroom in middle and high school like we have in the elementary school. All students would now have access to computers in every class.

9. CONSENT AGENDA

Motion to approve the consent agenda as presented Passed with a motion by Jessi Scheer and a second by Bruce Scheer.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessi Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

9.1. Minutes of the Previous Board Meeting(s): November 13, 2017 Regular Meeting Minutes and December 7, 2017 Community Engagement Workshop

9.2. Monthly Financial Reports

9.3. Claims (Check Register)

9.4. Special Fund Transfers

9.5. Hot Lunch Report

9.6. Activity Report

9.7. Accept the resignation of Chanel Werth as elementary paraprofessional.

9.8. Hire Faye Arthur as an elementary special education paraprofessional.

10. EXECUTIVE SESSION

Short break at 8:25 p.m. and entered executive session at 8:32 p.m.

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

Motion to enter into closed session on the first of two items to discuss the superintendent evaluation and to prevent needless injury to the reputation of an individual, with the understanding that the individual has not requested this to be public Passed with a motion by Teri O'Flaherty and a second by Jessi Scheer.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessi Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

10.2. Discuss and consider negotiations of superintendent contract and the negotiated teacher master agreement contract.

Motion to enter executive session to discuss negotiation of superintendent contract and the

negotiation of the teacher master agreement contract to protect the public interest. Passed with a motion by Teri O'Flaherty and a second by Jessi Scheer.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessi Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

Motion to exit executive session and move back into open session at 10:44 p.m. This motion, made by Shanon Willmott and seconded by Teri O'Flaherty, passed on a 6-0 roll call vote.

11. ACTION ON EXECUTIVE SESSION ITEMS

Board exited executive session at 10:44 p.m.

11.1. Discuss Superintendent Evaluation

The board presented the evaluation to Superintendent Johnson and discussed the various categories. In addition to category ratings, they explained the comments which included both recognition and opportunities.

The instrument contains seven categories with a 5 point scale (1- Unsatisfactory; 2-Need Improvement; 3-Satisfactory; 4-Above Average; 5-Outstanding) and the rating in these categories are as such:

Relationship with board of education: 3.67

Leadership: 3.76

Business and Financial Management: 3.65

Educational Programming and Planning: 3.77

Personnel: 3.74

Community Relations: 3.79

Personal Traits: 3.62

12. ADJOURNMENT

There being no further business meeting was adjourned at 11:14 p.m.

Social Studies Board Report 2017-2018

Multi-cultural Aspect:

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

Examples of multiculturalism taught through the social studies department include:

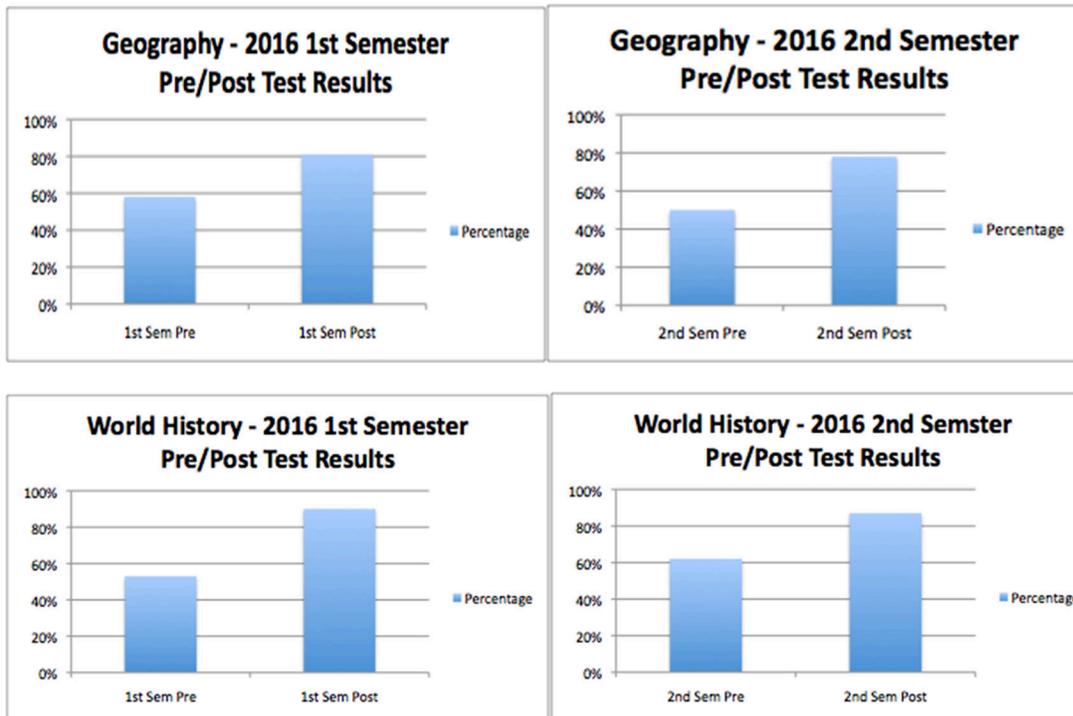
- World Geography: Multiple units analyzing various peoples and their cultures around the world.
- World History: Various cultures' roles in world development and the role of globalization in the world today.
- 20th Century American History: The immigrant experience and their contributions to American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

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

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

9th and 10th Grade

Currently in Geography and World History, students are given a pre-test and post-test over the curriculum that is covered throughout the year. The average of those tests are displayed below. As the charts indicate, students are demonstrating growth in both subject areas.



11th and 12th Grade

Students in grade 11 are currently studying 20th Century American History. Along with the course curriculum, students will also be working toward improving reading comprehension through the use of timed readings that also lend to the prescribed unit objectives. The timed readings and associated multiple choice assessment questions are intended to provide a more direct focus on reading comprehension strategies, particularly those associated with identifying main idea. As an example, during the upcoming Great Depression Unit, students will be assigned, over the course of the unit, three one-page readings. Each timed reading will be followed by six multiple choice questions to assess reading comprehension. Students will chart their results in an effort to both monitor their progress and to collect data as a whole to aid in instruction strategies. Starting this semester 12th grade students

studying American Government will be taking the citizenship test as part of their final exam grade.

Middle School History

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

The following is the same tactic as last year to monitor improvement from 7th to 8th grade. Each unit or chapter will require a different writing exercise for the students to focus on. There has been a considerable issue with getting students to restate the question in their first sentence. A rubric can be found on each test for the short essay question (2 points for restating the question in the first sentence, 6 points for answering the question with terminology from the chapter/unit, and 2 points for using correct grammar, capitalization, sentence structure, and spelling. The middle school team will continue to monitor the progress of each class to improve student learning.

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

Students in both the 7th and 8th grade are also taking a 100 question citizenship test developed by Mr. Jurgensen that incorporates questions from the Citizenship test as well as questions about local and state history/geography.

How do we respond when students are not learning?

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

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

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

Special Projects:

Underground Railroad Projects/Historic Preservation:

This year students are going to continue historic preservation projects. We will be working with the Nebraska State Historical Society to preserve the story of the Marshall Nurseries. Our goal is to nominate the former home of George Marshall, one of the founders of Marshall Nursery, to the National Register of Historic Places and to raise money in-order to erect a historical marker at the site of the Marshall Nursery. Students will also help to finish past nominations to the Network to Freedom.

Fall Semester - Research Class

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

Future Outlook:

Currently the Social Studies department is researching and testing new curriculum for the 2018-2019 school year.

Mr. Jurgensen is will be piloting a textbook published by McGraw-Hill for both the 7th and 8th grade at the beginning of the second semester.

Mr. Wiese is currently piloting curriculum materials produced by McGraw-Hill for geography and world history. The series we are looking at in these areas provide both an online version and textbook version of the curriculum. So far students are very receptive to the new materials but are divided on whether or not they would want to use the online only version as some have concerns about reading large amounts of text online, having online service at home, and having devices at home. Things they enjoy about the online version are the ability to manipulate reading material by making it larger or highlighting and the variety of media they offer in the forms of review games, video resources, and audio recordings of the text.

Mr. Gubbels is researching and will begin piloting curriculum materials for both 20th Century American History and American Government primarily during the 3rd quarter.

In the Spring of 2017, all Arlington 11th graders took the ACT as a statewide assessment. Students' scores in three areas, English Language Arts, Mathematics, and Science are shown at right in terms of what percent of Arlington students were on track for approaching the ACT College Readiness Benchmark. The ranges for each performance level are shown below:

	<u>Developing:</u>	<u>On Track:</u>	<u>ACT Benchmark:</u>
English Language Arts	1-17	18-19	20-36
Mathematics	1-17	18-21	22-36
Science	1-18	19-22	23-36

ACT scale scores* range from 1-36, Arlington students' average scale scores were:

19

English Language Arts
State: 18

20

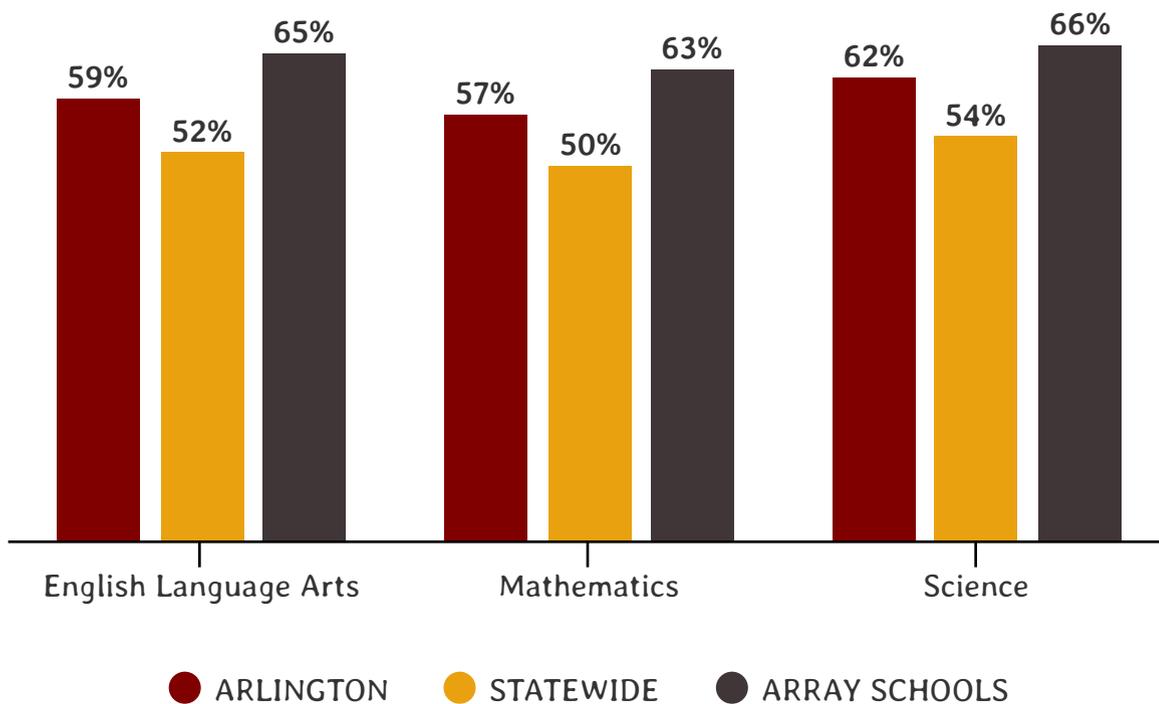
Mathematics
State: 19

20

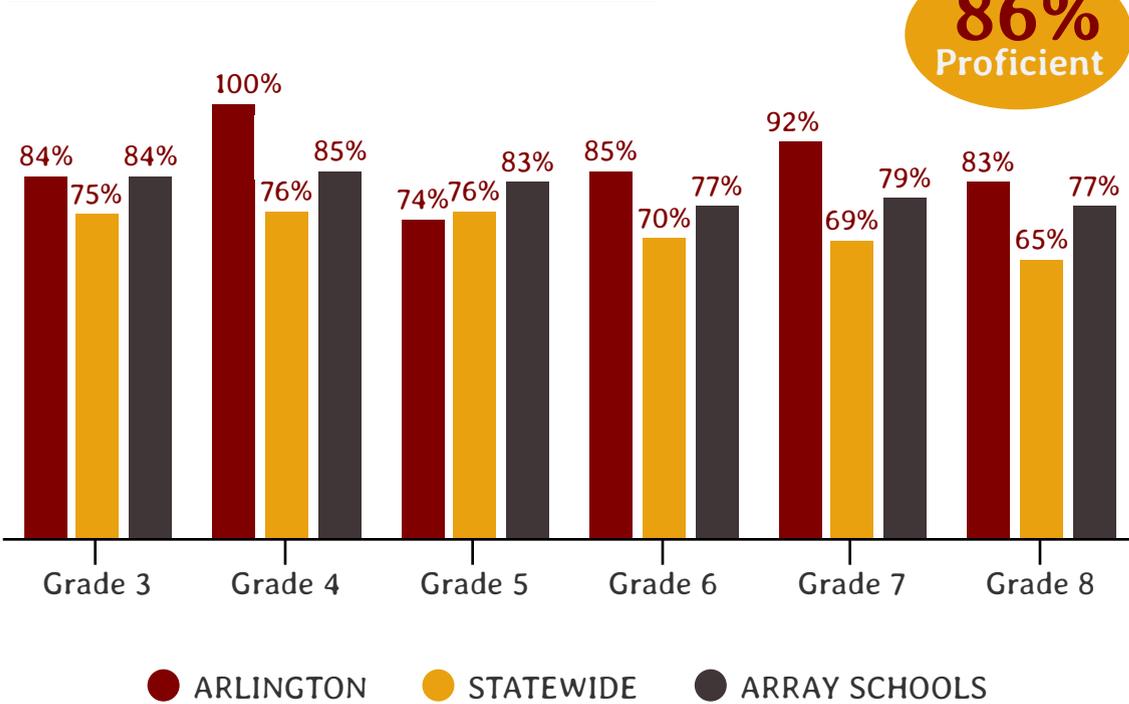
Science
State: 19

*Results represent students enrolled full-time in Arlington Public Schools.

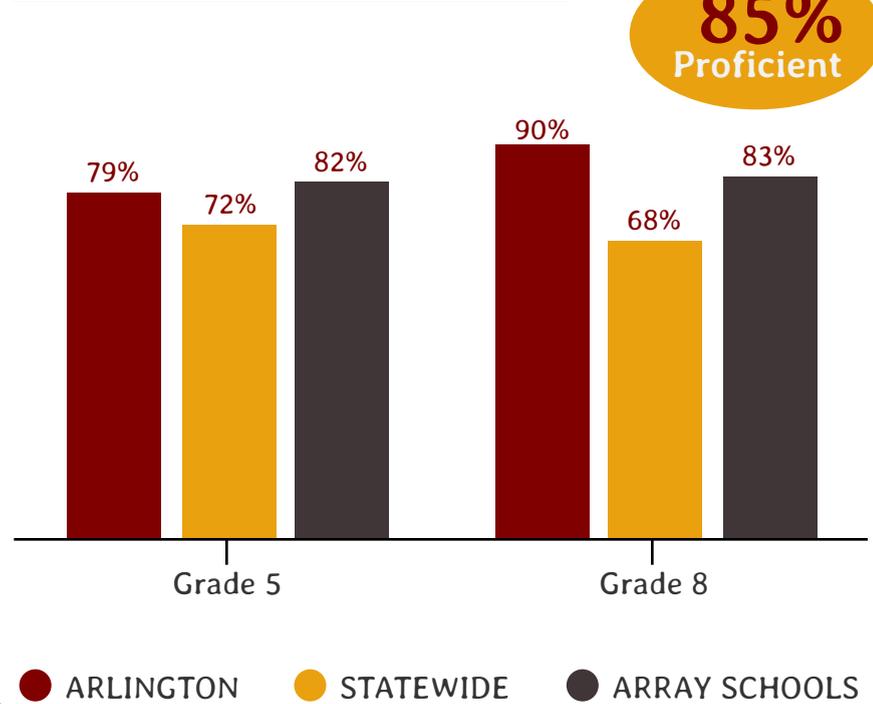
ACT Percent On Track and Above



NeSA Mathematics Percent Proficient

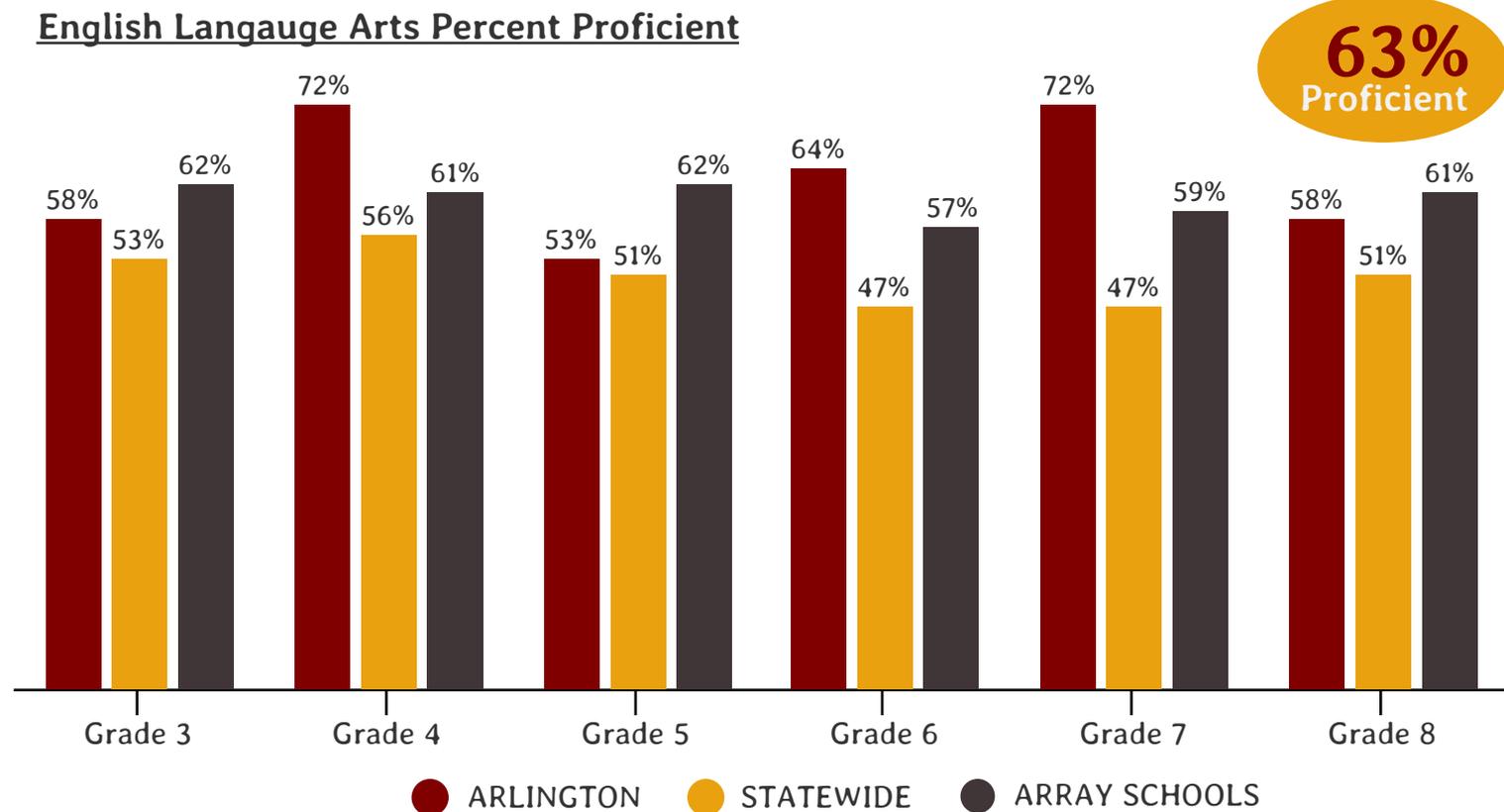


NeSA Science Percent Proficient



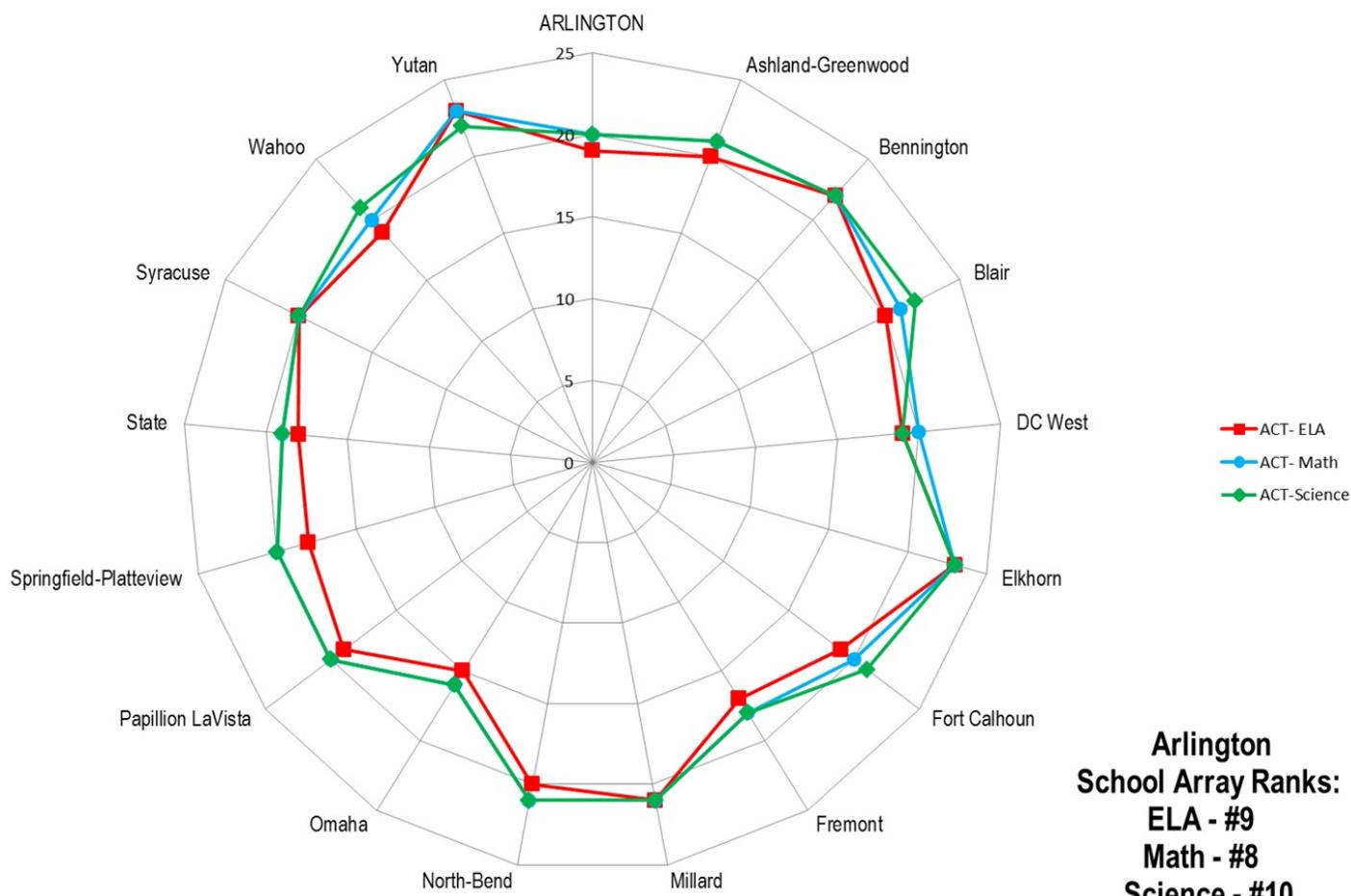
In the Spring of 2017, all Arlington 3rd-8th graders took a new summative assessment that combined assessment of language arts, reading, and writing standards. This created a new baseline in Nebraska. The change in number of non-proficient students is a result of the increased expectations for students in Nebraska as the state moves to a focus of all students becoming College and Career Ready. Teachers and students are not suddenly poor performers, but all will strive to meet these higher expectations. Lower proficiency levels have happened in all other states (without exception) where standards have been aligned to College and Career Ready benchmarks.*

English Language Arts Percent Proficient



*Adapted from NDE Assessment Office

11th Grade Average ACT Scale Score by Subject

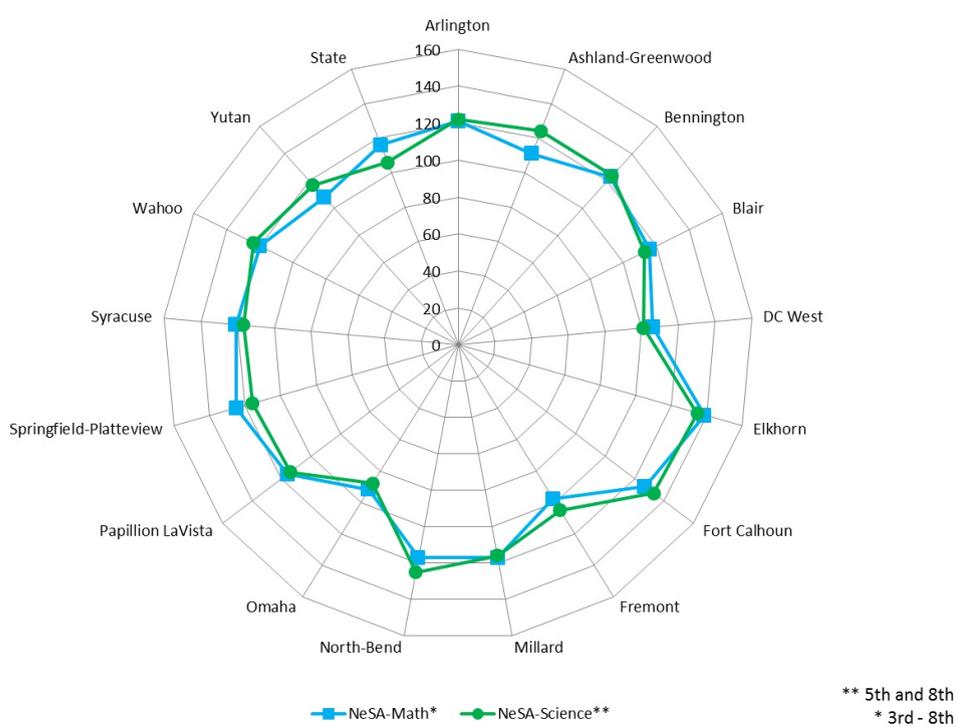


Average ACT Score

School District	English Language Arts	Math	Science
Arlington	19	20	20
Ashland-Greenwood	20	21	21
Bennington	22	22	22
Blair	20	21	22
DC West	19	20	19
Elkhorn	23	23	23
Fort Calhoun	19	20	21
Fremont	17	18	18
Millard	21	21	21
North-Bend	20	21	21
Omaha	15	16	16
Papillion La Vista	19	20	20
Springfield-Platteview	18	20	20
Syracuse	20	20	20
Wahoo	19	20	21
Yutan	23	23	22
State	18	19	19

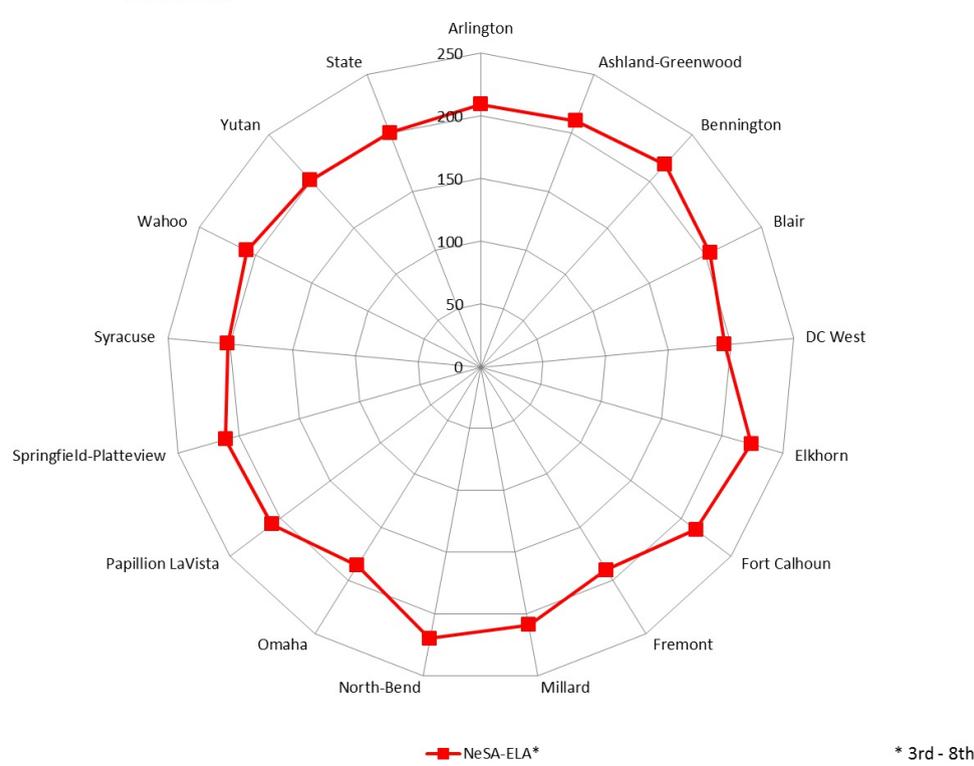
NeSA-Math and NeSA-Science Average Scale Score by Subject

(Scale 0-200)



NeSA-ELA Average Scale Score

(Scale 0-300)



Overall Rank in Array Schools:

6th **7th**

Based on 3rd-8th Grade **Math** Combined Average Scale Score

Based on 5th and 8th Grade **Science** Combined Average Scale Score

5th

4th and 8th Grade

Highest Rank

3rd

8th Grade

9th

5th and 6th Grade

Lowest Rank

8th

5th Grade

Math and Science

Overall Rank in Array Schools:

7th

Based on 3rd-8th Grade ELA Combined Average Scale Score

Highest Rank

4th

4th and 7th Grade Average Scale Score

Lowest Rank

13th

5th and 8th Grade Average Scale Score

English Language Arts

Secondary Principal's Report

December 2017 Board Meeting

Early Career Counselors

Metropolitan Community College received a grant to promote career education in construction, manufacturing, and the wheeled trades. As a part of the program, MCC is offering to provide early career counselors for area schools. The counselors will provide students in high school industrial technology classes insight, resources, and a helping hand. They will come out to the school every other week for ½ of a day to begin the program. The program begins in January and will be one component of career exploration in our accountability system.

Charity Work

Arlington FBLA members will again be ringing bells around the area this holiday season. They will ring at Casey's, the Vet's Club, the Spoon, and other businesses. All proceeds go to the Washington County Salvation Army!

MAPS Testing

Students completed MAP testing for the winter session last week. Content areas that were tested are reading, math, and science. Staff will use this data as one reference point to determine individual and whole class growth, and the final MAPS assessment will be administered in the spring.

Community Outreach

Student Council will be hosting the Annual Senior Citizen Christmas Dinner on December 13 from 11:00 am – 1:00 pm. A variety of students will perform for the guests while they enjoy a good meal.

December Elementary Principal Board Report

Fountas and Pinnell, MAP, STAR testing – We have begun our second round of district assessing. The process has been smooth. We are looking forward to analyzing the results and creating a plan of intervention for all students going forward with second semester.

K-3 Winter Concert – The K-3 Winter Program was performed on Monday, December 4th. The gym was filled with families and friends that came to enjoy the hard work of our music instructors, K-3 vocal performers, and 5th and 6th grade band members.

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

Trees for Vets – The second grade made cards that will accompany trees going overseas to our vets. The trees were provided by Santa's Woods.



2018 FOOTBALL SCHEDULE DATES

	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
WEEK 1	8.22.18	8.23.18	8.24.18	8.25.18
WEEK 2	8.29.18	8.30.18	8.31.18	9.1.18
WEEK 3	9.5.18	9.6.18	9.7.18	9.8.18
WEEK 4	9.12.18	9.13.18	9.14.18	9.15.18
WEEK 5	9.19.18	9.20.18	9.21.18	9.22.18
WEEK 6	9.26.18	9.27.18	9.28.18	9.29.18
WEEK 7	10.3.18	10.4.18	10.5.18	10.6.18
WEEK 8	10.10.18	10.11.18	10.12.18	10.13.18
WEEK 9	10.17.18	10.18.18	10.19.18	10.20.18

2019 FOOTBALL SCHEDULE DATES

	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
WEEK 1	8.28.19	8.29.19	8.30.19	8.31.19
WEEK 2	9.4.19	9.5.19	9.6.19	9.7.19
WEEK 3	9.11.19	9.12.19	9.13.19	9.14.19
WEEK 4	9.18.19	9.19.19	9.20.19	9.21.19
WEEK 5	9.25.19	9.26.19	9.27.19	9.28.19
WEEK 6	10.2.19	10.3.19	10.4.19	10.5.19
WEEK 7	10.9.19	10.10.19	10.11.19	10.12.19
WEEK 8	10.16.19	10.17.19	10.18.19	10.19.19
WEEK 9	10.23.19	10.24.19	10.25.19	10.26.19

CLASS A**32 TOTAL TEAMS****6 DISTRICTS (4 WITH 5 TEAMS / 2 WITH 6 TEAMS)****425 & ABOVE****PLAYOFFS (16) = 1 AND 2 FROM EACH DISTRICT PLUS 4 WILD CARDS**

TOTAL #	DECLARATION	CLASS	CLASS #	SCHOOL	BOY ENROLLMENT
1	11	A	1	GRAND ISLAND	1069
2	11	A	2	OMAHA SOUTH	1060
3	11	A	3	MILLARD WEST	963
4	11	A	4	OMAHA CENTRAL	940
5	11	A	5	MILLARD NORTH	940
6	11	A	6	MILLARD SOUTH	892
7	11	A	7	LINCOLN NORTH STAR	817
8	11	A	8	OMAHA NORTH	797
9	11	A	9	LINCOLN SOUTHEAST	796
10	11	A	10	LINCOLN EAST	785
11	11	A	11	LINCOLN SOUTHWEST	765
12	11	A	12	CREIGHTON PREPARATORY SCHOOL	764
13	11	A	13	OMAHA BRYAN	763
14	11	A	14	OMAHA WESTSIDE	759
15	11	A	15	LINCOLN HIGH	757
16	11	A	16	OMAHA BURKE	748
17	11	A	17	PAPILLION LA VISTA	686
18	11	A	18	OMAHA NORTHWEST	651
19	11	A	19	PAPILLION LA VISTA SOUTH	648
20	11	A	20	LINCOLN NORTHEAST	646
21	11	A	21	BELLEVUE WEST	635
22	11	A	22	FREMONT	621
23	11	A	23	KEARNEY	582
24	11	A	24	OMAHA BENSON	578
25	11	A	25	BELLEVUE EAST	548
26	11	A	26	ELKHORN SOUTH	500
27	11	A	27	NORFOLK	496
28	11	A	28	GRETNA	487
29	11	A	29	ELKHORN	471
30	11	A	30	LINCOLN PIUS X	456
31	11	A	31	COLUMBUS	452
32	11	A	32	NORTH PLATTE	445

CLASS B**23 TOTAL TEAMS****4 DISTRICTS (1 WITH 5 TEAMS / 3 WITH 6 TEAMS)****160 - 424****1 INELIGIBLE****PLAYOFFS (16) = DISTRICT WINNERS PLUS 12 WILD CARDS**

33	11	B OPT (INEL)	1	SOUTH SIOUX CITY	446
34	11	B	2	RALSTON	421
35	11	B	3	HASTINGS	406
36	11	B	4	SCOTTSBLUFF	387
37	11	B	5	LEXINGTON	360
38	11	B	6	OMAHA SKUTT	291
39	11	B	7	NORTHWEST	281
40	11	B	8	BLAIR	280
41	11	B	9	NORRIS	267
42	11	B	10	BEATRICE	266
43	11	B	11	SCHUYLER CENTRAL	245
44	11	B	12	WAVERLY	237
45	11	B	13	BENNINGTON	237
46	11	B	14	GERING	235
47	11	B	15	CRETE	230
48	11	B	16	PLATTSMOUTH	228
49	11	B	17	OMAHA GROSS (166) CORNERSTONE CHRISTIAN (26)	192
50	11	B	18	MC COOK	183
51	11	B	19	SEWARD	182
52	11	B	20	OMAHA RONCALLI	181
53	11	B	21	MT MICHAEL BENEDICTINE	180
54	11	B	22	ALLIANCE	179
55	11	B	23	YORK	173

CLASS C1**42 TOTAL TEAMS****7 DISTRICTS (7 WITH 6 TEAMS)****70 - 159****PLAYOFFS (16) = DISTRICT WINNERS PLUS 9 WILD CARDS**

56	11	C1	1	PLATTEVIEW	157
57	11	C1	2	NEBRASKA CITY	156
58	11	C1	3	AURORA	153
59	11	C1	4	SIDNEY	150
60	11	C1	5	HOLDREGE	138
61	11	C1	6	WAHOO	136
62	11	C1	7	OMAHA CONCORDIA (117) OMAHA STREET (9)	126
63	11	C1	8	WAYNE	122
64	11	C1	9	BOYS TOWN	119
65	11	C1	10	DOUGLAS CO WEST	118
66	11	C1	11	COLUMBUS LAKEVIEW	113
67	11	C1	12	ADAMS CENTRAL	113
68	11	C1	13	COZAD	110
69	11	C1	14	WEST POINT-BEEMER	107
70	11	C1	15	GOTHENBURG	104
71	11	C1	16	FALLS CITY	103
72	11	C1	17	ASHLAND-GREENWOOD	101
73	11	C1	18	OGALLALA	101
74	11	C1	19	LVSS - LOGAN VIEW (81) SCRIBNER-SNYDER (19)	100
75	11	C1	20	O'NEILL	96
76	11	C1	21	AUBURN	95
77	11	C1	22	FAIRBURY	93
78	11	C1	23	CHADRON	92
79	11	C1	24	CENTRAL CITY	92
80	11	C1	25	COLUMBUS SCOTUS	90
81	11	C1	26	RAYMOND CENTRAL	89
82	11	C1	27	BISHOP NEUMANN	88
83	11	C1	28	BROKEN BOW	87
84	11	C1	29	FORT CALHOUN	86
85	11	C1	30	PIERCE	86
86	11	C1	31	ARLINGTON	82
87	11	C1	32	BOONE CENTRAL (69) NEWMAN GROVE (12)	81
88	11	C1	33	MINDEN	80
89	11	C1	34	MITCHELL	77
90	11	C1	35	LINCOLN CHRISTIAN	77
91	11	C1	36	KEARNEY CATHOLIC	74
92	11	C1	37	MILFORD	73
93	11	C1	38	ORD	73
94	11	C1	39	VALENTINE	70
95	11	C1	40	CHASE COUNTY	70
96	11	C1	41	LINCOLN LUTHERAN	70
97	11	C1	42	FILLMORE CENTRAL	70

CLASS C2

39 TOTAL TEAMS
2 INELIGIBLE7 DISTRICTS (3 WITH 5 TEAMS / 4 WITH 6 TEAMS)
PLAYOFFS (16) = DISTRICT WINNERS PLUS 9 WILD CARDS

69 & BELOW

98	11	C2 OPT (INEL)	1	CONESTOGA	89
99	11	C2 OPT (INEL)	2	LOUISVILLE	78
100	11	C2	3	SYRACUSE	69
101	11	C2	4	GORDON-RUSHVILLE	69
102	11	C2	5	NORFOLK CATHOLIC	69
103	11	C2	6	ST PAUL	68
104	11	C2	7	HERSHEY	68
105	11	C2	8	NORTH BEND CENTRAL	67
106	11	C2	9	AQUINAS	67
107	11	C2	10	DAVID CITY	66
108	11	C2	11	JOHNSON CO CENTRAL	66
109	11	C2	12	MALCOLM	65
110	11	C2	13	GRAND ISLAND CENTRAL CATHOLIC	65
111	11	C2	14	WOOD RIVER	65
112	11	C2	15	TWIN RIVER	64
113	11	C2	16	TEKAMAH-HERMAN	63
114	11	C2	17	GIBBON	63
115	11	C2	18	DONIPHAN-TRUMBULL	61
116	11	C2	19	CENTURA	60
117	11	C2	20	BRIDGEPORT	60
118	11	C2	21	SHELBY-RISING CITY	58
119	11	C2	22	WILBER-CLATONIA	57
120	11	C2	23	CENTENNIAL	55
121	11	C2	24	PONCA	54
122	11	C2	25	BATTLE CREEK	53
123	11	C2	26	SUTTON	53
124	11	C2	27	BANCROFT-ROSALIE (27) LYONS DECATUR (26)	53
125	11	C2	28	OAKLAND CRAIG	52
126	11	C2	29	SOUTHERN VALLEY	52
127	11	C2	30	YUTAN	51
128	11	C2	31	SANDY CREEK	51
129	11	C2	32	STANTON	49
130	11	C2	33	HARTINGTON CEDAR CATHOLIC	49
131	11	C2	34	FREEMAN	48
132	11	C2	35	SUPERIOR	48
133	11	C2	36	CROFTON	46
134	11	C2	37	HASTINGS ST CECILIA	44
135	11	C2	38	ARCHBISHOP BERGAN	41
136	11	C2	39	NORTH ST PATRICK'S	36

109 TOTAL EIGHT MAN SCHOOLS. 7 INELIGIBLES. 102 ELIGIBLES - 51 / 51 SPLIT.

CLASS D1

57 TOTAL TEAMS

10 DISTRICTS (3 WITH 5 TEAMS / 7 WITH 6 TEAMS)

ELIGIBLE D1 & D2

7 INELIGIBLE

PLAYOFFS (32) = DISTRICT WINNERS PLUS 22 WILD CARDS

DIVIDED EQUALLY

137	8	D1 INELIGIBLE		WINNEBAGO	71
138	8	D1 INELIGIBLE		MADISON	68
139	8	D1 INELIGIBLE		RAVENNA	60
140	8	D1 INELIGIBLE		KIMBALL	55
141	8	D1 INELIGIBLE		WAKEFIELD	54
142	8	D1 INELIGIBLE		PERKINS COUNTY	51
143	8	D1 INELIGIBLE		PALMYRA	48
144	8	D1 2 YR EX (EL)	1	HEMINGFORD	54
145	8	D1 2 YR EX (EL)	2	CAMBRIDGE	49
146	8	D1 2 YR EX (EL)	3	MORRILL	48
147	8	D1	4	AINSWORTH	47
148	8	D1	5	ELMWOOD-MURDOCK	47
149	8	D1	6	LUTHERAN HIGH NORTHEAST	47
150	8	D1	7	OSCEOLA (25) HIGH PLAINS (22)	47
151	8	D1	8	OMAHA BROWNELL TALBOT	46
152	8	D1	9	BAYARD	46
153	8	D1	10	WISNER-PILGER	46
154	8	D1	11	THAYER CENTRAL	46
155	8	D1	12	GUARDIAN ANGELS	46
156	8	D1	13	ARCADIA (12) LOUP CITY (34)	46
157	8	D1	14	SOUTH LOUP - CALLAWAY (19) ARNOLD (27)	46
158	8	D1	15	OMAHA NATION	45
159	8	D1	16	NELIGH-OAKDALE	45
160	8	D1	17	SUTHERLAND	45
161	8	D1	18	BRUNING-DAVENPORT (26) SHICKLEY (19)	45
162	8	D1	19	EMF - EXETER-MILLIGAN (23) FRIEND (22)	45
163	8	D1	20	TRI COUNTY	44
164	8	D1	21	AMHERST	44
165	8	D1	22	HTRS	44
166	8	D1	23	LAUREL-CONCORD-COLERIDGE	43
167	8	D1	24	WEeping WATER	42
168	8	D1	25	SOUTHERN	42
169	8	D1	26	CROSS COUNTY	42
170	8	D1	27	CREIGHTON	42
171	8	D1	28	HOWELLS-DODGE	42
172	8	D1	29	NEBRASKA CHRISTIAN	42
173	8	D1	30	HEARTLAND COMMUNITY	42
174	8	D1	31	ALMA	42
175	8	D1	32	NEBRASKA EV LUTHERAN	42
176	8	D1	33	BURWELL	41
177	8	D1	34	PALMER	41
178	8	D1	35	NIOBRARA (20) VERDIGRE (21)	41
179	8	D1	36	FULLERTON	40
180	8	D1	37	SOUTHWEST	40
181	8	D1	38	BOYD COUNTY	39
182	8	D1	39	SHELTON	39
183	8	D1	40	ARAPAHOE	38
184	8	D1	41	WEST HOLT	37
185	8	D1	42	HITCHCOCK CO	37
186	8	D1	43	ELM CREEK	36
187	8	D1	44	HOMER	36
188	8	D1	45	DUNDY CO STRATTON	36
189	8	D1	46	NORTH CENTRAL - ROCK COUNTY (25) KEYA PAHA (11)	36
190	8	D1	47	EAST BUTLER	34
191	8	D1	48	ELKHORN VALLEY	34
192	8	D1	49	ANSLEY (25) LITCHFIELD (9)	34
193	8	D1	50	LOURDES CENTRAL	34

109 TOTAL EIGHT MAN SCHOOLS. 7 INELIGIBLES. 102 ELIGIBLES - 51 / 51 SPLIT.

CLASS D2

52 TOTAL TEAMS

9 DISTRICTS (2 WITH 5 TEAMS / 7 WITH 6 TEAMS)

ELIGIBLE D1 & D2

1 INELIGIBLE

PLAYOFFS (32) = DISTRICT WINNERS PLUS 23 WILD CARDS

DIVIDED EQUALLY

194	8	D2 OPT (INEL)		FRANKLIN	39
195	8	D2	1	HARTINGTON NEWCASTLE	33
196	8	D2	2	CLEARWATER (19) ORCHARD (14)	33
197	8	D2	3	OVERTON	32
198	8	D2	4	PLEASANTON	32
199	8	D2	5	ELWOOD	31
200	8	D2	6	MERIDIAN	31
201	8	D2	7	BERTRAND	31
202	8	D2	8	GARDEN COUNTY	31
203	8	D2	9	OMAHA CHRISTIAN	30
204	8	D2	10	PAWNEE CITY	29
205	8	D2	11	KENESAW	29
206	8	D2	12	PAXTON	29
207	8	D2	13	TWIN LOUP - SARGENT (22) LOUP COUNTY (7)	29
208	8	D2	14	MAXWELL	28
209	8	D2	15	PLAINVIEW	28
210	8	D2	16	ALLEN	28
211	8	D2	17	BLOOMFIELD	28
212	8	D2	18	EMERSON-HUBBARD	28
213	8	D2	19	SANDHILLS (10) THEDFORD (18)	28
214	8	D2	20	CLARKSON (16) LEIGH (12)	28
215	8	D2	21	CEDAR BLUFFS	27
216	8	D2	22	PENDER	27
217	8	D2	23	AXTELL	27
218	8	D2	24	ANSELMO-MERNA	27
219	8	D2	25	WAUNETA-PALISADE	27
220	8	D2	26	LEYTON (16) BANNER COUNTY (11)	27
221	8	D2	27	BLUE HILL	26
222	8	D2	28	JOHNSON-BROCK	26
223	8	D2	29	RANDOLPH	25
224	8	D2	30	DILLER-ODELL	25
225	8	D2	31	CENTRAL VALLEY	25
226	8	D2	32	BRADY	25
227	8	D2	33	CHAMBERS (12) WHEELER CENTRAL (3) EWING (10)	25
228	8	D2	34	MULLEN	24
229	8	D2	35	WAUSA	23
230	8	D2	36	LOOMIS	23
231	8	D2	37	MEDICINE VALLEY	23
232	8	D2	38	RIVERSIDE	23
233	8	D2	39	OSMOND	22
234	8	D2	40	MEAD	22
235	8	D2	41	WINSIDE	22
236	8	D2	42	PARKVIEW CHRISTIAN	22
237	8	D2	43	ELGIN (11) POPE JOHN (11)	22
238	8	D2	44	HUMPHREY ST FRANCIS	21
239	8	D2	45	LAWRENCE-NELSON	20
240	8	D2	46	WALLACE	20
241	8	D2	47	WYNOT	19
242	8	D2	48	STUART	19
243	8	D2	49	GILTNER	18
244	8	D2	50	FALLS CITY SACRED HEART	18
245	8	D2	51	ST MARY'S	17

CLASS D6

**31 TOTAL TEAMS
2 INELIGIBLE**

**6 DISTRICTS (5 WITH 5 TEAMS / 1 WITH 6 TEAMS)
PLAYOFFS (16) = NO DISTRICT WINNERS. 16 WILDCARDS**

**ALL 6 MAN
TEAMS**

246	6	D6 INELIGIBLE	1	HUMPHREY (24) LINDSAY HOLY FAMILY (10)	34
247	6	D6 INELIGIBLE	2	MCPHERSON COUNTY (8) STAPLETON (22)	30
248	6	D6 2 YR EX (EL)	3	WALTHILL	47
249	6	D6 2 YR EX (EL)	4	HARVARD	40
250	6	D6 2 YR EX (EL)	5	MAYWOOD (19) HAYES CENTER (12)	31
251	6	D6 2 YR EX (EL)	6	WILCOX-HILDRETH	29
252	6	D6	7	MCCOOL JUNCTION	27
253	6	D6	8	DESHLER	27
254	6	D6	9	MINATARE	27
255	6	D6	10	CRAWFORD	25
256	6	D6	11	CREEK VALLEY	24
257	6	D6	12	HEARTLAND LUTHERAN	23
258	6	D6	13	EUSTIS-FARNAM	22
259	6	D6	14	SILVER LAKE	22
260	6	D6	15	HYANNIS	22
261	6	D6	16	SANTEE	22
262	6	D6	17	STERLING	21
263	6	D6	18	DORCHESTER	21
264	6	D6	19	LEWISTON	21
265	6	D6	20	CODY-KILGORE	19
266	6	D6	21	POTTER-DIX	19
267	6	D6	22	HAY SPRINGS	19
268	6	D6	23	SUMNER-EDDYVILLE-MILLER	18
269	6	D6	24	HAMPTON	16
270	6	D6	25	SOUTH PLATTE	13
271	6	D6	26	ELBA	13
272	6	D6	27	SPALDING ACADEMY	12
273	6	D6	28	RED CLOUD	11
274	6	D6	29	ST EDWARD	11
275	6	D6	30	ARTHUR COUNTY	9
276	6	D6	31	SIoux COUNTY	8

James Shada
December 2017 Board Report

Student Participation in Winter Activities

We currently have 21 student-athletes out for wrestling, 27 student-athletes out for boys' basketball, and 14 student-athletes out for girls' basketball. We also have 15 cheerleaders and 9 dance team members. The middle school boys' basketball team has 20 student-athletes out.

Sportsmanship Leadership Summit

On November 16th we took nineteen students to the 2017 Sportsmanship and Leadership Summit sponsored by the Nebraska Coaches Association. This was a great opportunity for our students to hear national speakers on what quality leadership looks like on and off the playing field and in the classroom. The speakers included Rob Miller and Lori Thomas. This year's breakout sessions were led by NSAA student advisory committee members. This was a great learning opportunity for our student-athletes. You may have also seen some highlights on sportsmanship on our Arlo Twitter page. The students also brought back some ideas about Snapchat and Instagram and how we can use these platforms as an activities department to communicate with our student body.

Fall Wrap Up

- This fall we sold 64 family passes (70 in 2016), seven adult passes (15 in 2016), and ten student passes (15 in 2016)
- Congratulations to Grace Volk on receiving a scholarship to play volleyball at UNC Asheville.
- 1st Team All-State Softball Omaha World Herald: May Hoelsing and Alexa Brenn
- NCC Volleyball 1st team: Grace Volk and Shelby Kaup
- NCC Softball 1st team: Alexa Brenn, May Hoelsing, Maddie VonSeggern, 2nd team: Taylor Wakefield
- C-1 District Football: 1st team Jackson Borgmann, 2nd team Caleb Caskey.
- On 11/24 the band played in the Village Point Lighting Ceremony
- On 12/14 we will have the Middle and High School Winter Concert

Negotiations Committee Meeting

Wednesday, November 29, 2017 6:00 PM
Central

HS CONFERENCE ROOM
705 North 9th Street
Arlington, NE 68002-0580

1. Roll Call

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

AEA Members also present: Teresa Feick, Janet Warner

2. Discuss initial proposals and negotiate based on those proposals.

The two committees presented their original proposals and discussed aspects of the proposals.

3. Recommendation to the board as a result of this meeting:

There are no formal recommendations to the board this month as a result of this meeting.

Bylaws of the Board - Bylaws, Policies and RegulationsFormulation, Adoption, Amendment of Policies

Policy proposals and suggested amendments to or revisions of existing policies shall normally be submitted to all members of the Board of Education by the Superintendent in writing prior to a regularly scheduled Board of Education meeting in which such proposed policies, amendments, or revisions thereof shall be read and discussed.

Policies will be adopted or amended after consideration at two (2) meetings of the Board of Education. The agenda and minutes shall be marked to indicate policy matters.

The formal adoption of policies shall be by majority vote of all members of the Board of Education and the actions shall be recorded in the minutes of the Board of Education. Only those written statements so adopted and so recorded shall be regarded as official policy.

Policies shall be reviewed at least every **three (3) years** or at such other periodic time periods as may be required by law.

Reference: Robert's Rules of Order

Date of Adoption: May 10, 2010 and June 14, 2010

Reviewed: October 13, 2014

Bylaws of the Board - MeetingsAdvance Delivery of Meeting Materials

The Board shall require the Superintendent to prepare an agenda which, with the minutes, shall be mailed or delivered to the Board members on Friday or prior to each regular monthly Board meeting.

Items not placed on the regular agenda may be shelved until the regular meeting on the following month to provide the Board adequate time to research the item in question. All citizens in the district boundary are permitted to place an item on the agenda. Those persons outside the district may place an item on the agenda by permission of the President of the Board or the Superintendent of Schools.

Legal Reference: §79-520

Date of Adoption: May 10, 2010 and June 14, 2010

Reviewed: October 13, 2014

**SCHOOL DISTRICT NO. 24
ARLINGTON PUBLIC SCHOOLS
WASHINGTON COUNTY, NEBRASKA
FINANCIAL STATEMENTS
AUGUST 31, 2017**

ARLINGTON SCHOOL DISTRICT NO. 24

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RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the fiduciary fund, each major fund, and the aggregate remaining fund information of Arlington School District No. 24 (District), Arlington, Nebraska, as of and for the year ended August 31, 2017, 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, 2017, 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.

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 32 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated October 30, 2017 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.



RIC ORTMEIER
Certified Public Accountant
Fremont, Nebraska
October 30, 2017

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF NET POSITION - CASH BASIS
AUGUST 31, 2017**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash in bank	\$ 5,546,847	\$ 103,664	\$ 5,650,511
Cash at county treasurer	2,168,715		2,168,715
Total assets	<u>\$ 7,715,562</u>	<u>\$ 103,664</u>	<u>\$ 7,819,226</u>
NET POSITION			
Restricted for:			
Capital projects	\$ 2,808,526		\$ 2,808,526
Debt service	481,388		481,388
School nutrition program		\$ 103,664	103,664
Employee benefits	105,853		105,853
Unrestricted	4,319,795		4,319,795
Net position	<u>\$ 7,715,562</u>	<u>\$ 103,664</u>	<u>\$ 7,819,226</u>

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

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 government:					
Governmental activities:					
Instruction	\$ 4,433,644		\$ 333,074	\$ (4,100,570)	\$ (4,100,570)
Support services - pupils	239,136			(239,136)	(239,136)
Support services - staff	158,399			(158,399)	(158,399)
Board of education	26,989			(26,989)	(26,989)
Executive administration	276,733			(276,733)	(276,733)
District legal services	12,012			(12,012)	(12,012)
Office of principals	411,382			(411,382)	(411,382)
Support services - business	25,141			(25,141)	(25,141)
Vehicle acquisition and maintenance	17,771			(17,771)	(17,771)
Maintenance and operation of buildings	706,564	\$ 35		(706,529)	(706,529)
Pupil transportation-regular	288,950		6,422	(282,528)	(282,528)
Pupil transportation-special education	6,902			(6,902)	(6,902)
State categorical programs	9,896			(9,896)	(9,896)
Federal programs	284,778		327,952	43,174	43,174
Debt service	7,922,363			(7,922,363)	(7,922,363)
Capital outlay	1,301,012			(1,301,012)	(1,301,012)
Summer school	17,620	2,900		(14,720)	(14,720)
Preschool tuition		19,554		19,554	19,554
Transfer to other funds	10,000			(10,000)	(10,000)
Total governmental activities	16,149,292	22,489	667,448	(15,459,355)	(15,459,355)
				-	-

See Notes to Financial Statements

ARLINGTON PUBLIC SCHOOL DISTRICT NO. 24

STATEMENT OF ACTIVITIES - CASH BASIS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2017

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 nutrition program	335,889	218,529	97,095		(20,264)	(20,264)
Total business-type activities	335,889	218,529	97,095		(20,264)	(20,264)
Total primary government	\$ 16,485,180	\$ 241,018	\$ 764,543	(15,459,355)	(20,264)	(15,479,619)
General receipts:						
Taxes				7,194,615		7,194,615
Fines and licenses				35,950		35,950
State aid				566,166		566,166
Other state sources				638,390		638,390
Interest income				17,401	13	17,414
Bond proceeds				7,130,000		7,130,000
Other				9,775		9,775
Total general receipts				15,592,297	13	15,592,310
Change in net position				132,942	(20,252)	112,690
Net position - beginning				7,582,620	123,915	7,706,536
Net position - ending				\$ 7,715,562	\$ 103,664	\$ 7,819,226

See Notes to Financial Statements

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
 GOVERNMENTAL FUNDS
 AUGUST 31, 2017

	General Fund	Depreciation Fund	Special Building Fund	Bond Fund	Employee Benefit Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS							
Cash in bank:							
Reserved		\$ 1,439,924	\$ 477,362	\$ 343,332	\$ 105,853	\$ 793,733	\$ 3,160,204
Unreserved	\$ 2,386,643						2,386,643
Cash at county treasurer:							
Reserved			(3)	138,056		97,510	235,563
Unreserved	1,933,152						1,933,152
Total assets	<u>\$ 4,319,795</u>	<u>\$ 1,439,924</u>	<u>\$ 477,359</u>	<u>\$ 481,388</u>	<u>\$ 105,853</u>	<u>\$ 891,243</u>	<u>\$ 7,715,562</u>
FUND BALANCES							
Restricted				\$ 481,388		\$ 891,243	\$ 1,372,630
Assigned		\$ 1,439,924	\$ 477,359		\$ 105,853		2,023,137
Unassigned	\$ 4,319,795						4,319,795
Total fund balance	<u>\$ 4,319,795</u>	<u>\$ 1,439,924</u>	<u>\$ 477,359</u>	<u>\$ 481,388</u>	<u>\$ 105,853</u>	<u>\$ 891,243</u>	<u>\$ 7,715,562</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, 2017

	Major Funds							Total Governmental Funds
	General Fund	Deprec- iation Fund	Special Building Fund	Bond Fund	Employee Benefit Fund	Qualified Capital Purpose Undertaking Fund	Elimin- ations	
Receipts:								
Taxes:								
Property	\$ 6,044,406		\$ 9,014	\$ 422,746		\$ 297,589		\$ 6,773,755
Motor vehicle	374,353							374,353
Public power district sales	36,369							36,369
Carline	9,031		26	635		446		10,138
Fines and licenses	35,950							35,950
Rental of school equip/facility	35							35
State programs	1,491,193		82	30,640		22,136		1,544,052
Federal programs	327,952							327,952
Summer school	2,900							2,900
Preschool tuition and fees	19,554							19,554
Interest income	3,959	\$ 1,125	668	4,842		6,806		17,401
Other	3,831			4,959		986		9,775
Total receipts	8,349,533	1,125	9,790	463,822	-	327,963	-	9,152,234
Disbursements:								
Instruction	4,438,671				\$ 94,973		\$ (100,000)	4,433,644
Support services:								
Pupils	239,136							239,136
Staff	158,399							158,399
Board of education	26,989							26,989
Executive administration	276,733							276,733
District legal services	12,012							12,012
Office of principals	411,382							411,382
General business	25,141							25,141
Vehicle acquisition and maintenance	17,771							17,771
Operation and maintenance of buildings	1,306,564						(600,000)	706,564
Pupil transportation-regular	288,950							288,950
Pupil transportation- special education	6,902							6,902
State programs	9,896							9,896
Federal programs	284,778							284,778
Summer school	17,620							17,620
Debt service				7,637,947		284,416		7,922,363
Capital outlay		65,425	14,716			1,220,871		1,301,012
Total disbursements	7,520,944	65,425	14,716	7,637,947	94,973	1,505,287	(700,000)	16,139,292
Excess (deficiency) of receipts over (under) disbursements	828,589	(64,300)	(4,926)	(7,174,125)	(94,973)	(1,177,324)	700,000	(6,987,058)
Other financing sources or uses:								
Bond proceeds				7,130,000				7,130,000
Transfer to Activity Fund	(10,000)							(10,000)
Transfers from other funds		600,000			100,000		(700,000)	-
Net change in fund balances	818,589	535,700	(4,926)	(44,125)	5,027	(1,177,324)	-	132,942
Fund balances - beginning	3,501,206	904,224	482,284	525,513	100,827	2,068,566		7,582,620
Fund balances - ending	\$ 4,319,795	\$ 1,439,924	\$ 477,359	\$ 481,388	\$ 105,853	\$ 891,243		\$ 7,715,562

See Notes to Financial Statements

ARLINGTON SCHOOL DISTRICT NO. 24

**STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
AUGUST 31, 2017**

	<u>School Nutrition Fund</u>
ASSETS	
Cash in bank	<u>\$ 103,664</u>
Total assets	<u>103,664</u>
NET POSITION	
Restricted	<u>103,664</u>
Net position	<u>\$ 103,664</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, 2017

	School Nutrition Fund
Receipts:	
Sale of lunches	\$ 218,529
Federal reimbursement	95,853
State reimbursement	1,242
Interest	13
	<hr/>
Total receipts	315,637
	<hr/>
Disbursements:	
Wages and benefits	136,297
Food purchases	142,369
Purchased services	7,805
Supplies	3,453
Capital outlay	44,950
Other	1,015
	<hr/>
Total disbursements	335,889
	<hr/>
Change in net position	(20,252)
Net position - beginning	123,915
	<hr/>
Net position - ending	<u>\$ 103,664</u>

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUND
AUGUST 31, 2017

	<u>Activity Fund</u>
ASSETS	
Cash in bank	<u>\$ 212,976</u>
Total assets	<u><u>212,976</u></u>
NET POSITION	
Restricted	<u>212,976</u>
Net position	<u><u>\$ 212,976</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
NET POSITION - CASH BASIS
FIDUCIARY FUND
FOR THE YEAR ENDED AUGUST 31, 2017

	<u>Activity Fund</u>
Local receipts:	
Activity receipts	\$ 364,104
Interest	14
	<u>364,118</u>
Non-revenue receipts:	
Transfer from General Fund	<u>10,000</u>
Total receipts	<u>374,118</u>
Disbursements:	
Supplies and materials	<u>344,267</u>
Total disbursements	<u>344,267</u>
Change in net position	29,851
Net position - beginning	<u>183,125</u>
Net position - ending	<u><u>\$ 212,976</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2017

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, 2017 (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.

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

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2017 (CONTINUED)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

not meeting this definition are reported as non-operating receipts and disbursements. The School Nutrition 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 Nutrition 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.

Qualified Capital Purpose Undertaking Fund – This fund can be used for removal of environmental hazards, the reduction or elimination of accessibility barriers, modifications for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

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.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2017 (CONTINUED)

B. BUDGET BASIS AND PROPERTY TAXES

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.

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 Nutrition Fund
- Activity Fund
- Bond Fund
- Qualified Capital Purpose Undertaking 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 are certified by the respective County Boards on or before October 15th. Real estate and personal property taxes are due and become an enforceable lien on property on December 31st. The first half of real estate and personal property taxes becomes delinquent on May 1st and the second half becomes delinquent September 1st following the levy date. Delinquent taxes bear a statutory rate (currently 14%) of interest. Property taxes levied are recognized when received by the Counties.

Property Tax Levy -The District’s general fund, bond fund, and qualified capital purpose undertaking fund levies for the year ended August 31, 2017 were \$.950892, .065691, and .046398 respectively, per \$100 of assessed valuation. The district’s assessed valuation was \$691,939,625.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2017 (CONTINUED)

C. RESTRICTED FUND BALANCES

Restricted fund balances at August 31, 2017 were as follows:

Special Building Fund-restricted for capital outlay	\$ 477,359
Qualified Capital Purpose Undertaking Fund	891,243
Depreciation Fund-restricted for capital outlay	<u>1,439,924</u>
Sub-total Capital Projects	2,808,526
Bond Fund-restricted for debt service	481,388
Employee Benefit Fund-restricted for retirement benefits	105,853
School Nutrition Fund-restricted for food programs	<u>103,664</u>
Total restricted government-wide fund balances	<u>\$ 3,499,431</u>
Restricted Fiduciary Funds – Activity Fund	<u>\$ 212,976</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 \$600,000 to the Depreciation fund for capital improvements, \$100,000 to the Employee Benefit fund, and \$10,000 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 paid at a rate of \$40 per day.

Non-certified staff earn sick leave at the rate of six days per year and can accumulate sick leave up to thirty five days. Non-certified staff are also 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, 2017 (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, 2017 are entirely insured or collateralized. All securities are held by the pledging institution but not in the District's name.

G. LEASES

During a prior year, the District entered into a capital lease arrangement with NASB Leasing Corporation for the purchase of a used school bus. Semi-annual lease payments of \$5,892, including principal and interest at a rate of 1.15%, will be paid until the final payment due June 1, 2018. As of August 31, 2016, the remaining principal balance is \$11,684.

The District has a fair market value arrangement with Lenovo Financial Services for the lease of computer equipment. An annual lease payment of \$14,654 was due during the fiscal year ending August 31, 2017 with a two year extension that has annual payments of \$16,014 in the following fiscal years.

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.

Funding Policy – Plan members were required to contribute 9.78% of their annual covered salary for each fiscal year ending August 31, 2015, 2016, and 2017. 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, 2015, 2016 and 2017, were \$391,189, \$405,254 and \$424,123 respectively, equal to the required contributions for each year.

ARLINGTON SCHOOL DISTRICT NO. 24

NOTES TO FINANCIAL STATEMENTS – CASH BASIS FOR THE YEAR ENDED AUGUST 31, 2017 (CONTINUED)

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 were refinanced during the year.

Series 2017 General Obligation Refunding Bonds in the original amount of \$7,130,000 with interest rates of 1.00% to 3.25%. The principal balance as of August 31, 2017 is \$7,130,000.

Series 2015 Qualified Capital Purpose Undertaking Bonds in the original amount of \$2,635,000 with interest rates of 1.00% to 2.75%. The principal balance at August 31, 2017 is \$2,400,000.

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

Year Ended <u>August 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	460,000	217,205	677,205
2019	550,000	211,618	761,618
2020	575,000	204,401	779,401
2021	600,000	195,648	795,648
2022	620,000	185,178	805,178
2023-27	3,230,000	711,692	3,941,692
2028-32	2,825,000	330,411	3,155,411
2033	<u>670,000</u>	<u>10,886</u>	<u>680,886</u>
Total	<u>\$9,530,000</u>	<u>\$2,067,039</u>	<u>\$11,597,039</u>

K. SUBSEQUENT EVENTS

The District has evaluated subsequent events as of the auditor's report date and there is nothing significant to note.

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, 2017**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 2,234,565	\$ 3,501,206
Receipts:		
Local receipts:		
Property taxes	6,513,800	6,044,406
Carline tax	5,000	9,031
Public power district sales tax	-	36,369
Motor vehicle taxes	290,000	374,353
Summer school tuition	120	2,900
Preschool tuition and fees	-	19,554
Interest	-	3,959
Fines and licenses	1,500	1,625
Community service activity	-	35
Other	1,200	1,609
	<u>6,811,620</u>	<u>6,493,840</u>
County and ESU receipts:		
County fines	32,000	34,326
	<u>32,000</u>	<u>34,326</u>
State receipts:		
State Aid	566,165	566,166
Special education	310,000	333,074
Special education transportation	10,000	6,422
Homestead exemption	-	110,155
Property tax credit	-	335,966
Personal property tax credit		18,468
High ability learners	5,000	6,418
Flex funding support services		9,913
Pro-rate motor vehicle	-	14,695
State apportionment	85,000	89,916
State categorical programs	9,500	-
	<u>985,665</u>	<u>1,491,193</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, 2017**

	Budget (Original and Final)	Actual
Federal receipts:		
Title I, Part A NCLB	25,000	58,976
Title I, Improving Basic Programs Accountability	25,000	13,591
Title II, Part A NCLB Teacher Quality Grants	-	20,819
IDEA Part B Base Allocation	-	42,152
IDEA Preschool	-	5,752
IDEA Enrollment Poverty	-	90,382
Medicaid in Public Schools	1,500	4,679
Medicaid Administrative Activities (MAAPS)	12,000	14,197
Federal Vocational - Perkins	2,500	7,116
Universal Services Fund	-	6,254
Other federal categorical receipts	20,674	425
REAP (small rural school achievement grants)	-	63,609
Total Federal funds	<u>86,674</u>	<u>327,952</u>
Non-revenue receipts:		
Sale of property	100	652
Other	-	1,571
	<u>100</u>	<u>2,222</u>
Total receipts	<u>7,916,059</u>	<u>8,349,533</u>
TOTAL AVAILABLE RESOURCES (Carried Forward)	<u>10,150,624</u>	<u>11,850,739</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, 2017**

	Budget (Original and Final)	Actual
TOTAL AVAILABLE RESOURCES (Carried forward)	10,150,624	11,850,739
Disbursements:		
Instruction - regular:		
Salaries:		
Teachers	\$ 2,901,274	\$ 2,767,091
Substitutes	83,400	87,654
Clerical and paraprofessional staff	41,813	17,055
Employee benefits	494,533	422,166
Increased retirement contribution rate	-	72,823
Early retirement	-	2,000
Voluntary termination	-	2,000
Purchased services	29,400	35,732
Distance education	-	11,012
Supplies and materials	100,990	126,690
Textbooks	111,176	76,083
Other	18,315	12,003
	<u>3,780,901</u>	<u>3,632,309</u>
Flex-spending:		
Stipends	18,000	-
	<u>18,000</u>	<u>-</u>
Limited English Proficiency Program:		
Stipends	-	3,786
Employee benefits	-	624
Increased retirement	-	100
	<u>-</u>	<u>4,510</u>
Poverty Programs:		
Salaries:		
Teachers	40,523	31,543
Substitutes	-	70
Clerical and paraprofessional staff	-	3,770
Employee benefits	-	4,600
Increased retirement contribution rate	-	921
	<u>40,523</u>	<u>40,904</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, 2017

	Budget (Original and Final)	Actual
Instruction - special education:		
Salaries:		
Teachers	389,458	349,285
Substitutes	19,000	13,822
Clerical and paraprofessional staff	210,997	200,684
Employee benefits	102,280	79,336
Increased retirement contribution rate	-	14,468
Purchased services	500	96,288
Tuition to other agencies	215,699	-
Supplies and materials	6,643	3,378
Other	1,494	8
	<u>946,071</u>	<u>757,267</u>
Early childhood special education instruction:		
Supplies and materials	1,023	3,681
	<u>1,023</u>	<u>3,681</u>
Support services - pupils:		
Salaries:		
Professional staff	234,689	163,777
Clerical and paraprofessional staff	24,662	20,720
Employee benefits	57,244	35,069
Increased retirement contribution rate	-	4,860
Purchased services	47,196	2,748
Supplies and materials	86,027	6,348
Other	21,616	211
	<u>471,434</u>	<u>233,732</u>
Support services - pupils - safety and recruitment:		
Purchased services	1,000	3,785
Supplies and materials	5,000	1,619
	<u>6,000</u>	<u>5,404</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, 2017

	Budget (Original and Final)	Actual
Support services - staff:		
Salaries:		
Professional staff	103,192	109,285
Clerical and paraprofessional staff	17,766	17,616
Employee benefits	16,046	15,845
Increased retirement contribution rate	-	3,337
Purchased services	-	1,460
Supplies and materials	7,556	6,966
Other	1,017	3,891
	<u>145,577</u>	<u>158,399</u>
General administration - board of education:		
Purchased services	34,492	6,535
Liability insurance	4,400	5,449
Fidelity bond premium	600	-
Supplies and materials	1,300	950
Other	16,950	14,055
	<u>57,742</u>	<u>26,989</u>
General administration - executive administration services:		
Salaries:		
Superintendent	173,384	135,608
Clerical staff	93,391	85,438
Employee benefits	37,298	49,099
Increased retirement contribution rate	-	4,618
Supplies and materials	2,700	222
Other	3,800	1,748
	<u>310,573</u>	<u>276,733</u>
District legal services:		
Contracted legal services	-	12,012
	<u>-</u>	<u>12,012</u>
Office of the principal:		
Salaries:		
Professional staff	256,290	258,977
Clerical staff	54,825	37,779
Employee benefits	114,180	104,493
Increased retirement contribution rate	-	7,805
Purchased services	-	225
Supplies and materials	2,650	140
Other	7,950	1,964
	<u>435,895</u>	<u>411,382</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, 2017

	Budget (Original and Final)	Actual
General administration - business services:		
Purchased services	25,083	18,604
Distance education	6,500	5,876
Supplies and materials	3,000	558
Other	2,214	103
	<u>36,797</u>	<u>25,141</u>
Vehicle acquisition and maintenance:		
Purchased services	8,108	15,968
Other	5,000	1,804
	<u>13,108</u>	<u>17,771</u>
Support services - maintenance and operation of buildings:		
Salaries - clerical and custodial staff	240,258	213,168
Employee benefits	61,706	56,855
Increased retirement contribution rate	-	5,260
Purchased services	302,005	271,467
Supplies and materials	86,500	82,559
Capital outlay	1,195,006	668,600
Other	91,500	8,654
	<u>1,976,975</u>	<u>1,306,564</u>
Support services - regular pupil transportation:		
Salaries - clerical staff and drivers	108,490	100,189
Employee benefits	24,686	18,861
Increased retirement contribution rate	-	658
Purchased services	92,617	67,019
Supplies and materials	-	555
Capital Outlay	96,000	97,771
Other	4,500	3,898
	<u>326,293</u>	<u>288,950</u>
Support services - school age special education pupil transportation:		
Salaries - professional staff	-	1,405
Employee benefits	-	241
Increased retirement contribution rate	-	37
Purchased services	7,000	1,102
	<u>7,000</u>	<u>2,785</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, 2017

	Budget (Original and Final)	Actual
Support services - below five special education pupil transport:		
Salary - professional staff	8,080	2,256
Benefits	1,129	389
Increased retirement	-	59
Purchased services	-	1,413
	<u>9,209</u>	<u>4,117</u>
State categorical programs:		
Salary - professional staff	9,682	5,801
Benefits	-	884
Increased retirement contribution rate	-	153
Supplies and materials	-	3,058
	<u>9,682</u>	<u>9,896</u>
Federal programs:		
Title I Part A NCLB	62,675	72,571
Title I NCLB Improving Basic Programs	-	5,284
Title II Part A NCLB Teacher Quality Grants	200	226
IDEA Part B Base - Birth through Age Four	42,152	47,571
IDEA Preschool Base Allocation	5,752	5,752
IDEA Enrollment/Poverty	70,510	66,383
IDEA Part B Proportionate Share	5,607	7,563
Vocational-Perkins	1,300	6,505
Other	2,000	-
REAP	34,000	72,923
Total Federal funds	<u>224,196</u>	<u>284,778</u>
Summer school		
Salary - professional staff	-	10,450
Benefits	-	1,534
Increased retirement	-	264
Purchased services	-	3,975
Supplies and materials	-	1,397
	<u>-</u>	<u>17,620</u>
Transfer to other Funds	<u>10,000</u>	<u>10,000</u>
Total operational cash disbursements	<u>8,826,999</u>	<u>7,530,944</u>
FUND BALANCE, End of Year	<u>\$ 1,323,625</u>	<u>\$ 4,319,795</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, 2017

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 910,421	\$ 904,224
Receipts:		
Interest	-	1,125
Transfer from General Fund	-	600,000
Total receipts	-	601,125
Total available resources	910,421	1,505,349
Disbursements:		
Capital outlay	910,421	65,425
Total disbursements	910,421	65,425
FUND BALANCE, End of Year	\$ -	\$ 1,439,924

ARLINGTON SCHOOL DISTRICT NO. 24

**SCHOOL NUTRITION FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND
BALANCE - CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 98,900	\$ 123,915
Receipts:		
Student lunches	229,000	218,529
Federal reimbursement	78,800	95,853
State reimbursement	1,400	1,242
Interest	7	13
Total receipts	<u>309,207</u>	<u>315,637</u>
Total available resources	<u>408,107</u>	<u>439,553</u>
Disbursements:		
Wages	117,000	113,651
Benefits	25,000	22,645
Food	155,000	142,369
Purchased services	8,500	7,805
Supplies	15,000	3,453
Capital outlay	87,607	44,950
Other	-	1,015
Total disbursements	<u>408,107</u>	<u>335,889</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 103,664</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, 2017**

	Budget (Original)	Budget (Amended)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 483,822</u>	<u>\$ 483,822</u>	<u>\$ 525,513</u>
Local receipts:			
Property taxes	450,000	450,000	422,746
Carline tax	500	500	635
Interest	300	300	4,842
Other	-	-	4,959
State receipts:			
Homestead exemption	-	-	7,610
Property tax credit	-	-	21,979
Motor vehicle prorata	-	-	1,051
Sale of bonds	<u>-</u>	<u>7,130,000</u>	<u>7,130,000</u>
Total receipts	<u>450,800</u>	<u>7,580,800</u>	<u>7,593,822</u>
Total available resources	<u>934,622</u>	<u>8,064,622</u>	<u>8,119,334</u>
Disbursements:			
Redemption of principal	250,000	7,380,000	7,320,000
Debt service interest	203,664	203,664	195,046
Other expense	480,958	480,958	122,901
Total disbursements	<u>934,622</u>	<u>8,064,622</u>	<u>7,637,947</u>
FUND BALANCE, End of Year	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 481,388</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, 2017

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 429,658	\$ 482,284
Local receipts:		
Property taxes	-	9,014
Carline tax	-	26
Interest	-	668
State receipts:		
Motor vehicle pro rate	-	82
Total receipts	-	9,790
Total available resources	429,658	492,075
Disbursements:		
Building acquisition & improvement	429,658	14,716
Total disbursements	429,658	14,716
FUND BALANCE, End of Year	\$ -	\$ 477,359

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, 2017

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 174,021</u>	<u>\$ 183,125</u>
Local receipts:		
Activity receipts	310,000	364,104
Interest	400	14
	<u>310,400</u>	<u>364,118</u>
Non-revenue receipts:		
Transfer from General Fund	<u>9,000</u>	<u>10,000</u>
Total receipts	<u>319,400</u>	<u>374,118</u>
Total available resources	<u>493,421</u>	<u>557,243</u>
Disbursements:		
Purchased services	<u>493,421</u>	<u>344,267</u>
Total disbursements	<u>493,421</u>	<u>344,267</u>
FUND BALANCE, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 212,976</u></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, 2017

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 100,827</u>	<u>\$ 100,827</u>
Receipts:		
Transfers from General Fund	<u>-</u>	<u>100,000</u>
Total receipts	<u>-</u>	<u>100,000</u>
Total available resources	<u>100,827</u>	<u>200,827</u>
Disbursements:		
Employee benefits	<u>100,827</u>	<u>94,973</u>
Total disbursements	<u>100,827</u>	<u>94,973</u>
FUND BALANCE, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 105,853</u></u>

ARLINGTON SCHOOL DISTRICT NO. 24

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND
 BALANCE - CASH BASIS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2017

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	<u>\$ 1,975,093</u>	<u>\$ 2,068,566</u>
Local receipts:		
Local property taxes	317,834	297,589
Carline taxes	-	446
Interest	-	6,806
Other local receipts	-	986
	<u>317,834</u>	<u>305,827</u>
State receipts:		
Homestead exemption	-	5,375
Property tax credit	-	16,027
Pro-rate motor vehicle	-	734
	<u>-</u>	<u>22,136</u>
Total receipts	<u>317,834</u>	<u>327,963</u>
Total available resources	<u>2,292,927</u>	<u>2,396,530</u>
Disbursements:		
Building, acquisition and improvements	1,867,203	1,220,871
Redemption of principal	389,685	235,000
Debt service interest	36,039	48,816
Other miscellaneous expenses - debt service	-	600
	<u>-</u>	<u>600</u>
Total disbursements	<u>2,292,927</u>	<u>1,505,287</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 891,243</u>

ARLINGTON SCHOOL DISTRICT NO. 24

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2017

	Fund Balance Beginning of Year	Receipts	Disburse- ments	Excess (Deficiency) of Receipts Over (Under) Disburse- ments	Fund Balance End of Year	Composition of Fund Balances		
						Cash in Bank	Cash at County Treasurer	
General Fund	\$ 3,501,206	\$ 8,349,533	\$ 7,530,944	\$ 818,589	\$ 4,319,795	\$ 2,386,643	\$ 1,933,152	
Depreciation Fund	904,224	601,125	65,425	535,700	1,439,924	1,439,924		
School Nutrition Fund	123,915	315,637	335,889	(20,252)	103,664	103,664		
Special Building Fund	482,284	9,790	14,716	(4,926)	477,359	477,362	(3)	
Bond Fund	525,513	7,593,822	7,637,947	(44,125)	481,388	343,332	138,056	
Employee Benefit Fund	100,827	100,000	94,973	5,027	105,853	105,853		
Qualified Capital Purpose Fund	2,068,566	327,963	1,505,287	(1,177,324)	891,243	793,733	97,510	
Total Government-Wide Funds	7,706,536	17,297,871	17,185,180	112,690	7,819,226	5,650,511	2,168,715	
Fiduciary Funds: Activity Fund	183,125	374,118	344,267	29,851	212,976	212,976		
Grand Total - All Funds	\$ 7,889,661	\$ 17,671,988	\$ 17,529,447	\$ 142,541	\$ 8,032,202	\$ 5,863,487	\$ 2,168,715	

RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

1835 E. Military Avenue · Suite 121 · Fremont, Nebraska 68025
Telephone & Fax (402) 721-4224

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Arlington School District No. 24 (the District) as of and for the year ended August 31, 2017, and the related notes to the financial statements and have issued my report thereon dated October 30, 2017.

Internal Control over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the findings portion of the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies

Compliance and Other Matters

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

Response to Findings

The District's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The District's response is not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

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



RIC ORTMEIER
Certified Public Accountant
Fremont, Nebraska
October 30, 2017

ARLINGTON SCHOOL DISTRICT NO. 24

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED AUGUST 31, 2017

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

RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

1835 E. Military Avenue · Suite 121 · Fremont, Nebraska 68025
Telephone & Fax (402) 721-4224
riocpa@abbnebraska.com

October 30, 2017

Nebraska Department of Education
PO Box 94987
Lincoln, Nebraska 68509-4987

RE: Arlington School District 24

During the performance of our audit fieldwork for the year ended August 31, 2017, we performed the following procedures regarding Arlington Public School District's student membership and attendance reporting:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) We determined the District was following its policies and procedures for collecting student census data.
- 3) We determined attendance at the district is collected at least daily and calculated to the nearest tenth of a day.
- 4) We determined the District maintains a cumulative attendance and membership record for each student.
- 5) We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- 6) We sampled student's from the District's attendance records for the year ended August 31, 2017 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
- 7) We traced totals reported by the District on its quarterly Student Attendance report to the District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2017.

No reportable instances of non-compliance were noted.

If you need additional information please call me at (402) 721-4224 or email me at riocpa@abbnebraska.com.

Sincerely,


Ric Ortmeier, CPA

Student Achievement

2016-2017 Dual Credit Information

57

of Arlington students that earned college credit

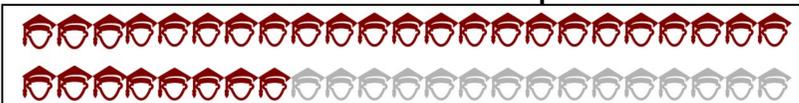
537

Total Credits Earned

Class of 2017 Data

Total # of 2017 Arlington Graduates **46**

100%
Graduation Rate



31 # of Graduates that received at least 1 scholarship → **\$530,000**

Total dollar amount of scholarships earned by Class of 2017

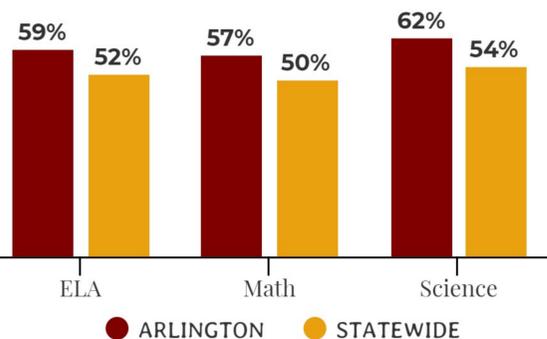
In the Spring of 2017, all Arlington 11th graders took the ACT as a statewide assessment. Students' scores in three areas, English Language Arts, Mathematics, and Science are shown at right in terms of what percent of Arlington students were on track for approaching the ACT College Readiness Benchmark. The ranges for each performance level are shown below:

ACT

Developing: On Track: Benchmark:

ELA	1-17	18-19	20-36
Math	1-17	18-21	22-36
Science	1-18	19-22	23-36

ACT Percent On Track and Above

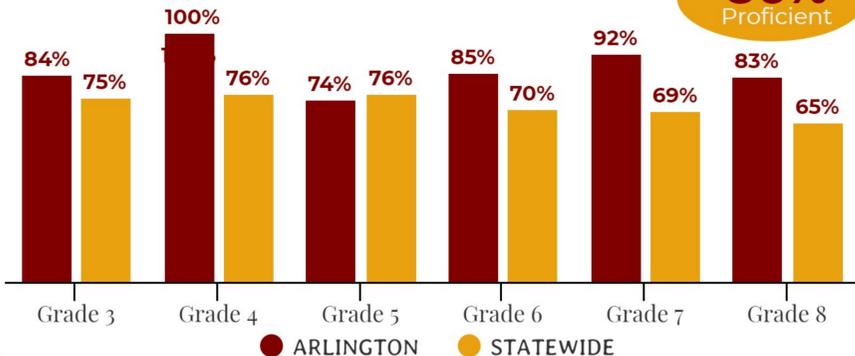


ACT scale scores* range from 1-36, Arlington students' average scale scores were:

- 19** English Language Arts State: 18
- 20** Mathematics State: 19
- 20** Science State: 19

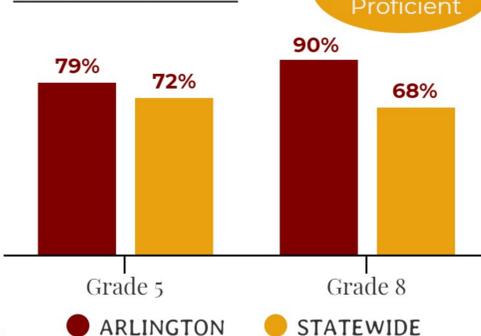
*Results represent students enrolled full-time in Arlington Public Schools.

NeSA Mathematics Percent Proficient



86%
Proficient

NeSA Science Percent Proficient

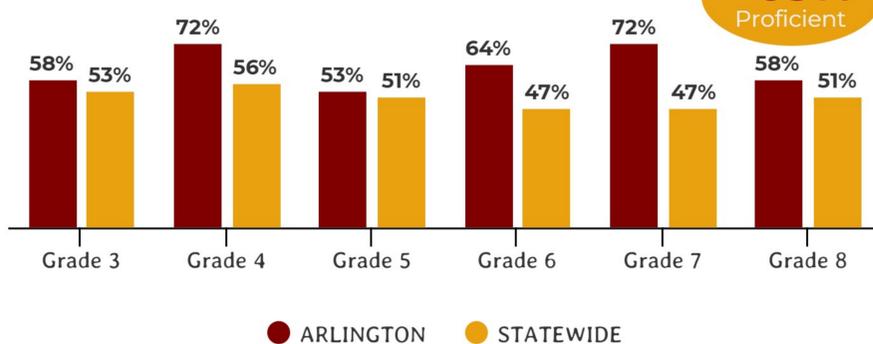


85%
Proficient

In the Spring of 2017, all Arlington 3rd-8th graders took a **new summative assessment** that combined assessment of language arts, reading, and writing standards. This created a new baseline in Nebraska. The change in number of non-proficient students is a result of the increased expectations for students in Nebraska as the state moves to a focus of all students becoming College and Career Ready. Teachers and students are not suddenly poor performers, but all will strive to meet these higher expectations. Lower proficiency levels have happened in all other states (without exception) where standards have been aligned to College and Career Ready benchmarks.*

*Adapted from NDE Assessment Office

English Language Arts Percent Proficient



63%
Proficient

2016-2017 Annual Report

Soaring to Excellence



Photo by Jack Douglas

Arlington Public Schools
705 N. 9th Street
Arlington, NE 68002
www.apseagles.org
facebook.com/apseagles.org

High School Office
PH: 402-478-4171
Elementary Office
PH: 402-478-4121

Superintendent's Office
PH: 402-478-4173
Fax: 402-478-4176



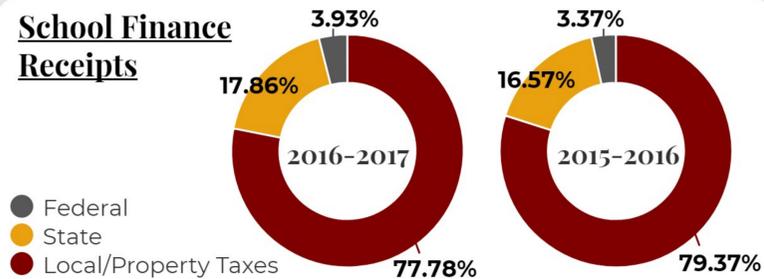
Annual Report

This Annual Report is intended to provide a 'snapshot' of information for district patrons. All of the information is based upon the **2016-2017** school year. We encourage you to visit our schools and to take an active role in the education of Arlington students. This report is produced by the superintendent's office and all comments and questions concerning this report should be directed to the superintendent's office at **402-478-4173**.

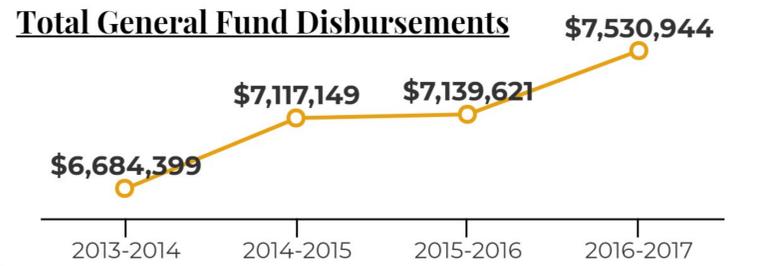
District Goals:

1. Maximize district resources to provide quality facilities and educational programs.
2. Work proactively with the community to improve the educational and enrichment programs.
3. Provide quality facilities to enhance educational programs and extracurricular programs.
4. Develop and implement plans using instructional best practices, formative and summative assessments, and student data to ensure that all students are college and career ready.

School Finance Receipts



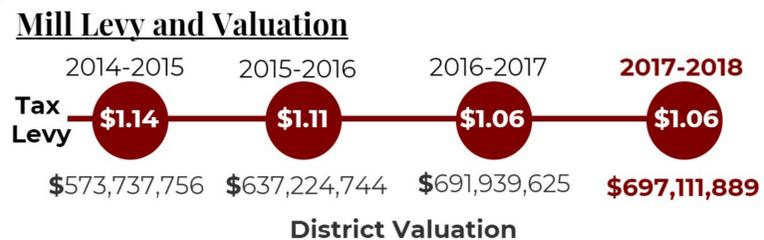
Total General Fund Disbursements



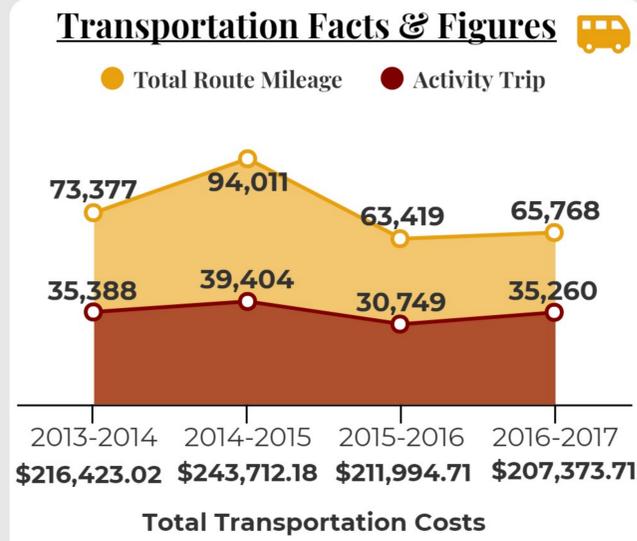
Property Tax Request and State Aid



Mill Levy and Valuation



Transportation Facts & Figures



Number of School Meals Served (K-12)

Year	Breakfast	Lunch
2016/17	10,441	76,750
2015/16	9,828	76,463
2014/15	8,771	72,521
2013/14	9,056	72,359

2016-2017 Certified Staff

Average Teacher Salary	
Arlington	\$56,663
State	\$52,534
Average Years Experience	
Arlington	14.02
State	14.03
Teaching Staff with Masters Degree/Higher	
Arlington	72.92%
State	54.14%

Our Mission

"The Mission of Arlington Public Schools is to empower all students to develop skills for life-long learning and responsible decision making in order to contribute to a global society."

Student Population Characteristics

Enrolled in Special Education	ARL- 11.70%	STATE- 14.97%
Mobility Rate (Moving In/Out During Year)	ARL- 3.13%	STATE- 4.23%
Eligible fo Free/Reduced School Meals	ARL- 21.81%	STATE- 44.65%

651

Total PK-12 Students in 2016-2017

2015/16	635 Students
2014/15	590 Students
2013/14	587 Students
2012/13	553 Students

Parent-Teacher Conference Data

	Fall 2015	Fall 2016	Fall 2017
AES	97%	98%	98%
AMS	70%	61%	65%
AHS	52%	49%	52%

PK-12 Enrollment

Fall Membership 2016-2017

Pre-school	27
Kindergarten	32
1st Grade	47
2nd Grade	46
3rd Grade	52
4th Grade	38
5th Grade	48
6th Grade	47
7th Grade	54
8th Grade	52
9th Grade	63
10th Grade	43
11th Grade	56
12th Grade	46
Total PK-12	651

PK-12 Daily Attendance Data

2016/17	ARL	95.96%
	State	94.59%
2015/16	ARL	96.13%
	State	94.89%
2014/15	ARL	95.88%
	State	95.17%
2013/14	ARL	96.24%
	State	95.18%
2012/13	ARL	96.08%
	State	95.3%

AHS Student Participation Data

	Athletics	Activities
2016/17	74%	79%
2015/16	70%	76%
2014/15	76%	91%
2013/14	66%	65%
2012/13	78%	76%

Highlights

High School

- A National Merit Finalist
- Agriculture department and local FFA program inaugural year
- UNMC High School Alliance Program participant

Elementary School

- Elementary implemented Fountas and Pinnell benchmarking
- Implemented new Tool Box curriculum for social-emotional character building
- In conjunction with Two Rivers Bank and the Arlington FBLA chapter the Bank In Schools program was implemented

Activities Program

- Football District Champions (10-1)
- National FBLA 3rd place in Partnership in Business and 8th place in Management Decision Making
- Volleyball District Runner-up
- Baseball District Champions

Follow us on Twitter: [Arlington Schools @ArloEagles](#) [Arlington Activities @ArloEaglesSport](#)

**MASTER GOVERNMENTAL
LEASE-PURCHASE AGREEMENT
NO. 5260**

Name and Address of Lessee:

**Washington County School District 89-0024
705 North 9th Street
Arlington, NE 68002**

Lessor:

**Lease Finance Group,
a division of Signature Bank
9800 Bren Road East, Suite 200
Minnetonka, MN 55343**

1. LEASE. Lessor hereby agrees to lease to Lessee, and Lessee hereby agrees to lease from Lessor, the personal property described in a Supplement or Supplements attached to this Master Governmental Lease-Purchase Agreement (this "Master Lease") from time to time signed by Lessor and Lessee upon the terms and conditions set forth in this Master Lease and in the related Supplement (such property together with all replacements, repairs and additions incorporated therein or affixed thereto being referred to herein as "Equipment"). Each Supplement shall constitute a separate lease incorporating the terms of this Master Lease. References in this Master Lease to "Lease" shall be construed to mean a Supplement which incorporates the terms of this Master Lease. Lessee's execution of a Supplement shall obligate Lessee to lease the Equipment described therein from Lessor. No Supplement shall be binding on Lessor unless and until executed by Lessor. Anything to the contrary notwithstanding, Lessor shall have no obligation to accept, execute or enter into any Supplement or lease to Lessee any equipment. The execution by Lessee of a Supplement shall evidence a determination by the Lessee that the Equipment described therein is essential to its proper, efficient and economic operation, that Lessee desires to enter into a Lease for the acquisition of that Equipment under the terms of such Lease, that the Equipment is necessary for the governmental functions of Lessee, and that Lessor is neither the manufacturer nor a dealer or merchant of said Equipment, but has agreed to provide the funding for and on behalf of Lessee for the acquisition of said Equipment under the terms of such Lease at the specific request of Lessee.

2. DELIVERY AND ACCEPTANCE. With respect to each Lease, Lessee will evidence its acceptance of the Equipment by executing and delivering to Lessor a Delivery and Acceptance Certificate (herein so called) in the form to be provided by Lessor.

3. TERM. The term of each Lease shall begin the date the Equipment is accepted by Lessee (the "Acceptance Date") and shall continue unless earlier terminated as provided herein. The Acceptance Date shall be recorded on the related Supplement.

4. RENT. Lessee shall pay as rent for the full term of each Lease the amount shown in the related Supplement as Total Rent, and a portion of each rent payment is paid as, and represents the payment of interest, and Exhibit "A" attached to the related Supplement sets forth the interest component of each rent payment during the Lease term. The Total Rent due under a Lease shall be payable in installments each in the amount of the basic rental payment set forth in Exhibit A attached to the related Supplement plus any applicable sales and use tax thereon. Interest under a Lease shall accrue from the date Lessor disburses lease proceeds, which date shall not be earlier than the Acceptance Date for such Lease.

Except as provided in Section 5 hereof, the obligation of Lessee to make rent payments and all other payments required under each Lease shall be absolute and unconditional in all events. Notwithstanding any dispute between Lessee and Lessor or any other person, Lessee shall make all rent payments and other payments required under each Lease when due and shall not withhold any rent payment or other payment pending final resolution of such dispute nor shall Lessee assert any right of set-off or counterclaim against its obligation to make such rent payments or other payments required under any Lease. Lessee's obligation to make rent payments or other payments during the term of each Lease shall not be abated through accident or unforeseen circumstances. However, nothing herein shall be construed to release Lessor from the performance of its obligations under a Lease; and if Lessor should fail to perform any

such obligation, Lessee may institute such legal action against Lessor as Lessee may deem necessary to compel the performance of such obligation or to recover damages therefor.

Lessee reasonably believes that funds can be obtained sufficient to make all rent payments during the term of each Lease and hereby covenants that the officer of Lessee responsible for budget preparation shall request the required appropriation for each fiscal year during the term of each Lease from the governing body of Lessee and exhaust all available administrative reviews and appeals in the event such portion of the budget is not approved.

5. NON-APPROPRIATION OF FUNDS. If, notwithstanding the making in good faith of a request to the governing body of Lessee for funds to pay its obligations under a Lease for any ensuing fiscal year in accordance with appropriate procedures and Section 4 hereof, such governing body does not appropriate funds to be paid to Lessor for the Equipment relating to such Lease, Lessee may, upon prior written notice to Lessor effective 60 days after the giving of such notice or upon the exhaustion of the funding authorized for the then current fiscal year, whichever is later, return such Equipment to Lessor at Lessee's expense and thereupon be released of its obligation to make all rental payments to Lessor due under such Lease after the close of the fiscal year for which funds were appropriated, provided: (i) the Equipment is returned to Lessor freight prepaid and insured to any location in the continental United States designated by Lessor in the same condition as when first delivered to Lessee, reasonable wear and tear resulting solely from authorized use thereof excepted, (ii) the foregoing notice states the failure of the governing body to appropriate the necessary funds as reason for cancellation of the Lease, and (iii) the notice is accompanied by payment of all amounts then due to Lessor under such Lease. In the event Lessee returns the Equipment pursuant to the terms of this Section 5, Lessor shall retain all sums paid by Lessee in connection with the related Lease.

6. REPRESENTATIONS AND WARRANTIES OF LESSEE. Lessee represents and warrants and, so long as any Lease is in effect or any part of Lessee's obligations thereunder remain unfulfilled, shall continue to represent and warrant, that:

(a) Lessee is a state, a possession of the United States, the District of Columbia, or a political subdivision of any of the foregoing. If Lessee is incorporated, it is duly organized and existing under the constitution and laws of its jurisdiction of incorporation and will do or cause to be done all things necessary to preserve and keep such organization and existence in full force and effect.

(b) Lessee has been duly authorized by the constitution and laws of the applicable jurisdiction and by a resolution of its governing body (which resolution, if requested by Lessor, is attached hereto) to execute and deliver this Master Lease and each Lease and to carry out its obligations hereunder and thereunder.

(c) All requirements have been met, and procedures have occurred in order to ensure the enforceability of this Master Lease and each Lease, and Lessee has complied with such public bidding requirements, if any, as may be applicable to the transactions contemplated by this Master Lease and each Lease.

(d) The Equipment will be used by Lessee only for the purpose of performing one or more governmental or proprietary functions of Lessee consistent with the permissible scope of Lessee's authority and will not be used in a trade or business of any person or entity other than Lessee.

(e) Lessee has funds available and properly appropriated to pay the rent payments due under each Lease until the end of its current appropriation period.

(f) This Master Lease and each Lease constitute valid, legal and binding obligations of Lessee enforceable against Lessee in accordance with the terms hereof and thereof.

(g) Lessee will take no action that would cause the interest portion of the rent payments under any Lease to become includible in gross income of the recipient for federal income tax purposes under the Internal Revenue Code of 1986 (the "Code") and Treasury Regulations promulgated thereunder (the "Regulations"), and Lessee will take and will cause its officers, employees and agents to take all affirmative actions legally within its power necessary to ensure that the interest portion of the rent payments under any Lease does not become includible in gross income of the recipient for federal income tax purposes under the Code and Regulations.

7. WARRANTIES. Lessee agrees that it has selected each item of Equipment based upon its own judgment and disclaims any reliance upon any statements or representations made by Lessor. LESSOR MAKES NO WARRANTY WITH RESPECT TO THE EQUIPMENT, EXPRESSED OR IMPLIED, AND LESSOR SPECIFICALLY DISCLAIMS ANY WARRANTY OF MERCHANTABILITY AND OF FITNESS FOR A PARTICULAR PURPOSE AND ANY LIABILITY FOR CONSEQUENTIAL DAMAGES ARISING OUT OF THE USE OF OR THE INABILITY TO USE THE EQUIPMENT. Lessee agrees to make rental and

other payments required under each Lease without regard to the condition of the Equipment and to look only to persons other than Lessor such as the manufacturer, vendor or carrier thereof should any item of Equipment for any reason be defective. So long as no Event of Default has occurred and is continuing, Lessor agrees, to the extent they are assignable, to assign to Lessee, without any recourse to Lessor, any warranty received by Lessor.

8. TITLE. Upon acceptance of the Equipment by Lessee hereunder, title to the Equipment will vest in Lessor; provided, however, that upon payment by Lessee of the Total Rent due under the applicable Lease or the exercise by Lessee of its prepayment option with respect to the Equipment and the fulfillment by Lessee of all of its other obligations under such Lease, title shall immediately vest in Lessee. Lessee at its expense shall protect and defend the title and keep the Equipment free of all claims and liens other than the rights of Lessee and Lessor hereunder. The Equipment shall remain personal property regardless of its attachment to realty, and Lessee agrees to take such action at its expense as may be necessary to prevent any third party from acquiring any interest in the Equipment as a result of its attachment to realty.

9. SECURITY AGREEMENT; FURTHER ASSURANCES. To secure the performance of all Lessee's obligations under each Lease, upon execution of each such Lease, Lessee hereby grants to Lessor a security interest constituting a first lien on the Equipment applicable to such Lease and on all additions, attachments, repairs, replacements and modifications thereto or therefor and on any proceeds therefrom. Lessor is hereby authorized to file financing statements to perfect such security interest in accordance with the Uniform Commercial Code. Lessee agrees to execute or deliver such additional documents, including, without limitation, financing statements, opinions of counsel, notices and similar instruments, in form satisfactory to Lessor, which Lessor deems necessary or appropriate to establish and maintain its security interest in the Equipment or for the confirmation or perfection of any Lease and Lessor's rights thereunder.

10. LAWS AND TAXES. Lessee shall comply with all laws and regulations relating to the Equipment and its use and shall promptly pay when due all sales, use, property, excise and other taxes and all license and registration fees now or hereafter imposed by any governmental body or agency upon the Equipment or its use or the rentals hereunder excluding, however, any taxes on or measured by Lessor's net income. Upon request by Lessor, Lessee shall prepare and file at its expense all tax returns relating to taxes for which Lessee is responsible hereunder which Lessee is permitted to file under the laws of the applicable taxing jurisdiction.

11. LESSEE NEGLIGENCE. Lessee assumes all risks and liabilities, whether or not covered by insurance, for loss or damage to the Equipment and for injury to or death of any person or damage to any property, whether such injury or death be with respect to agents or employees of Lessee or of third parties, and whether such property damage be to Lessee's property or the property of others, which is proximately caused by the negligent conduct of Lessee, its officers, employees and agents. Lessee hereby assumes responsibility for and agrees to reimburse Lessor for all liabilities, obligations, losses, damages, penalties, claims, actions, costs and expenses (including reasonable attorney's fees) of whatsoever kind and nature, imposed on, incurred by or asserted against Lessor that in any way relate to or arise out of a claim, suit or proceeding based in whole or in part upon the negligent conduct of Lessee, its officers, employees and agents, to the maximum extent permitted by law.

12. ASSIGNMENT. Without Lessor's prior written consent, Lessee will not sell, assign, sublet, pledge, or otherwise encumber or permit a lien arising through Lessee to exist on or against any interest in this Master Lease, any Lease or the Equipment or remove the Equipment from the location referred to above or in the related Supplement. Lessor may assign its interest in this Master Lease and one or more Leases and sell or grant a security interest in all or any part of the Equipment without Lessee's consent. Lessee hereby appoints Lessor as Lessee's agent for purposes of maintaining a written record of all such assignments.

13. INSPECTION. Lessor may inspect the Equipment at any time and from time to time during regular business hours.

14. REPAIRS. Lessee will use the Equipment with due care and for the purpose for which it is intended. Lessee will maintain the Equipment in good repair, condition and working order and will furnish all parts and services required therefore, all at its expense. All such parts when furnished shall immediately become part of the Equipment for all purposes hereof.

15. LOSS OR DAMAGE. In the event any item of Equipment shall become lost, stolen, destroyed, damaged beyond repair or rendered permanently unfit for use for any reason, or in the event of condemnation or seizure of any item of Equipment, Lessee shall promptly pay Lessor (a) the amount of all rent and other amounts payable by Lessee under the related Lease with respect to such item which are due but unpaid at the date of such payment plus (b) the amount stated in the related Supplement or Exhibit A thereto as the Termination Balance. Upon payment of such amount to Lessor, such item shall become the property of Lessee, Lessor will transfer to Lessee, without recourse or warranty, all of Lessor's right, title and interest therein, the rent with respect to such item shall terminate, and the basic rental payments on the remaining items shall be reduced accordingly. Lessee shall pay any sales and use taxes due on

such transfer. Any insurance or condemnation proceeds received shall be credited to Lessee's obligation under this Section and Lessee shall be entitled to any surplus.

16. **INSURANCE.** Lessee shall obtain and maintain on or with respect to the Equipment at its own expense (a) liability insurance against liability for bodily injury and property damage with a minimum limit of \$1,000,000 combined single limit and (b) physical damage insurance insuring against loss or damage to the Equipment in an amount not less than the full replacement value of the Equipment or the amount stated in the related Supplement or an exhibit thereto as the Termination Balance whichever is greater. Lessee shall furnish Lessor with certificate of insurance evidencing the issuance of a policy or policies to Lessee in at least the minimum amounts required herein, naming Lessor as an additional insured thereunder for the liability coverage and as loss payee for the property damage coverage. Each such policy shall be in such form and with such insurers as may be satisfactory to Lessor, and shall contain a clause requiring the insurer to give to Lessor at least thirty (30) days prior written notice of any alteration in the terms of such policy or the cancellation thereof, and a clause specifying that no action or misrepresentation by Lessee shall invalidate such policy. Lessor shall be under no duty to ascertain the existence of or to examine any such policy or to advise Lessee in the event any such policy shall not comply with the requirement thereof.

17. **RETURN OF THE EQUIPMENT.** Upon the termination of a Lease pursuant to Section 5 or Section 21 hereof, Lessee will immediately deliver the Equipment to Lessor in the same condition as when delivered to Lessee, ordinary wear and tear excepted, at such location within the continental United States as Lessor shall designate. Lessee shall pay all transportation and other expenses relating to such delivery.

18. **ADDITIONAL ACTION.** Lessee will promptly execute and deliver to Lessor such further documents and take such further action as Lessor may request in order to more effectively carry out the intent and purpose of this Master Lease and each Lease. Lessee will furnish, from time to time on request, a copy of Lessee's latest annual balance sheet and income statement.

19. **LATE CHARGES.** If any installment of basic rent due under a Lease is not paid when due or within seven (7) days thereafter, Lessor may impose a late charge of up to 5% of the amount of the installment but in any event not more than permitted by applicable law. Rent payments thereafter received shall be applied first to delinquent installments and then to current installments.

20. **DEFAULT.** Each of the following events shall constitute an "Event of Default" under a Lease: (a) Lessee shall fail to pay when due any installment of basic rent under any Lease; (b) Lessee shall fail to observe or perform any other agreement to be observed or performed by Lessee under any Lease and the continuance thereof for 10 calendar days following written notice thereof by Lessor to Lessee; (c) any warranty, representation or statement made or furnished to Lessor by or on behalf of Lessee with respect to any Lease proves to have been false or misleading in any material respect; or (d) Lessee shall voluntarily file, or have filed against it involuntarily, a petition for liquidation, reorganization, adjustment of debt, or similar relief under the federal or state bankruptcy code or any other present or future federal or state bankruptcy or insolvency law, or a trustee, receiver, or liquidator shall be appointed of it or of all or a substantial part of its assets.

21. **REMEDIES.** Whenever any Event of Default referred to in Section 20 hereof shall have happened and be continuing with respect to a Lease, Lessor shall have the right, at its option and without any further demand or notice, to take one or any combination of the following remedial steps:

(a) Lessor, with or without terminating the affected Lease, may declare all rent payments due or to become due thereunder during the fiscal year in effect when the default occurs to be immediately due and payable by Lessee, whereupon such rent payments shall be immediately due and payable.

(b) Lessor, with or without terminating the affected Lease, may repossess the Equipment by giving Lessee written notice to deliver the Equipment to Lessor, whereupon Lessee shall do so in the manner provided in Section 17 hereof; or in the event Lessee fails to do so within 10 days after receipt of such notice, Lessor may enter upon Lessee's premises where the Equipment is kept and take possession of the Equipment and charge Lessee for costs incurred in repossessing the Equipment, including reasonable attorneys' fees. Lessee hereby expressly waives any damages occasioned by such repossession. If the Equipment or any portion of it has been destroyed or damaged beyond repair, Lessee shall pay the applicable Termination Balance of the Equipment, as set forth in the related Supplement or Exhibit A thereto (less credit for proceeds of insurance remaining after subtraction of Lessor's costs with respect to the collection thereof), to Lessor. Notwithstanding the fact that Lessor has taken possession of the Equipment, Lessee shall continue to be responsible for the rent payments due under the affected Lease during the fiscal year then in effect. If the affected Lease has not been terminated, Lessor shall return the Equipment to Lessee at Lessee's expense when the event of default is cured.

(c) If Lessor terminates the affected Lease and takes possession of the Equipment, Lessor shall within 30 days thereafter use its best efforts to sell the Equipment or any portion thereof in a commercially reasonable manner at public or private sale in accordance with applicable state laws. Lessor shall apply the proceeds of such sale to pay the following items in the following order: (i) all costs incurred in securing possession of the Equipment; (ii) all expenses incurred in completing the sale; (iii) the applicable Termination Balance of the Equipment; and (iv) the balance of any rent payments owed by Lessee during the fiscal year then in effect. Any sale proceeds remaining after the requirements of clauses (i), (ii), (iii) and (iv) have been met may be retained by Lessee.

(d) If the proceeds of sale of the Equipment are not sufficient to pay the balance of any rent payments owed by Lessee during the fiscal year then in effect, Lessor may take any other remedy available at law or in equity to require Lessee to perform any of its obligations hereunder.

22. NOTICES. Any written notice hereunder to Lessee shall be deemed to have been given when delivered personally or deposited in the United States mails, postage prepaid, addressed to Lessee at its address set forth above or at such other address as may be last known to Lessor.

23. PREPAYMENT. Each Lease may be prepaid in whole, but not in part, and on any regular payment date with 45 days written notice to Lessor, upon payment of all rent payments then due thereunder, plus the amount set forth as Termination Balance on the related Supplement or any exhibit thereto.

24. SURVIVAL. Lessee's obligations under Section 11 hereof shall survive termination of all Leases.

25. MISCELLANEOUS. Any provision of this Master Lease or any Lease which is unenforceable in any jurisdiction shall, as to jurisdiction, be ineffective to the extent of such unenforceability without invalidating the remaining provisions of this Master Lease or Lease, and any such unenforceability in any jurisdiction shall not render unenforceable such provision in any other jurisdiction. This Master Lease and each Lease shall in all respects be governed by, and construed in accordance with, the substantive laws of the state in which the Lessee is located.

Dated: December 5, 2017

Lessee: **Washington County School District 89-0024**

By: _____

Its: _____

Lessor: **Lease Finance Group, a division of Signature Bank**

By: _____

Its: _____

[Non-Escrow]

RESOLUTION OF GOVERNING BODY

At a duly called meeting of the governing body of Lessee held in accordance with all applicable legal requirements, including open meeting laws, on the 11th day of December, 2017, the following resolution was introduced and adopted:

RESOLUTION AUTHORIZING THE EXECUTION AND DELIVERY OF A MASTER GOVERNMENTAL LEASE-PURCHASE AGREEMENT, SUPPLEMENT NO. 5260-1 AND RELATED INSTRUMENTS, AND DETERMINING OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the governing body of Washington County School District 89-0024 ("Lessee") desires to obtain certain equipment (the "Equipment") described in Supplement No. 5260-1 to Master Governmental Lease-Purchase Agreement No. 5260 (collectively, the "Lease") with Lease Finance Group, a division of Signature Bank ("Lessor"), the form of which has been available for review by the governing body of Lessee prior to this meeting; and

WHEREAS, the Equipment is essential for the Lessee to perform its governmental functions; and

WHEREAS, the funds made available under the Lease will be applied to the acquisition of the Equipment in accordance with such Lease; and

WHEREAS, Lessee has taken the necessary steps, including those relating to any applicable legal bidding requirements, to arrange for the acquisition of the Equipment; and

WHEREAS, Lessee proposes to enter into the Lease with Lessor substantially in the form presented to this meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LESSEE AS FOLLOWS:

Section 1. It is hereby found and determined that the terms of the Lease in the form presented to this meeting and incorporated in this resolution are in the best interests of Lessee for the acquisition of the Equipment.

Section 2. The Lease and the acquisition and financing of the Equipment under the terms and conditions as described in the Lease are hereby approved. The Superintendent of Lessee and any other officer of Lessee who shall have power to execute contracts on behalf of Lessee be, and each of them hereby is, authorized to execute, acknowledge and deliver the Lease with any changes, insertions and omissions therein as may be approved by the officers who execute the Lease, such approval to be conclusively evidenced by such execution and delivery of the Lease.

Section 3. The proper officers of Lessee be, and each of them hereby is, authorized and directed to execute and deliver any and all papers, instruments, opinions, certificates, affidavits and other documents and to do or cause to be done any and all other acts and things necessary or proper for carrying out this resolution and the Lease.

Section 4. Pursuant to Section 265(b) of the Internal Revenue Code of 1986, as amended (the "Code"), Lessee hereby specifically designates the Lease as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Code.

The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect and further certifies that the Lease executed on behalf of Lessee is the same as presented at such meeting of the governing body of Lessee, excepting only such changes, insertions and omissions as shall have been approved by the officers who executed the same.

Date: December 11, 2017

Washington County School District 89-0024

By: _____
Title: Superintendent

Address: 705 N 9th Street, PO Box 580
Arlington NE 68002

Attention: _____
Telephone: 402-478-4173
Facsimile: 402-478-4176

COMMUNITY ENGAGEMENT MEETING

HS CONFERENCE ROOM
705 North 9th Street
Arlington, NE 68002-0580

Thursday, December 7, 2017 7:00 PM Central

Matt O'Daniel: Present
Teri O'Flaherty: Present
Bruce Scheer: Present
Jessica Scheer: Present
Luanne Sundberg: Present
Shanon Willmott: Present

Present: 6.

Also in attendance was the presenter Marcia Herring, Nebraska Association of School Boards staff member, Superintendent Lynn Johnson, High School Principal Aaron Pfungsten, Assistant Principal James Shada, Elementary Principal Jacque Morgan and 25 stakeholders of the district.

1. Workshop Called to Order and Roll Call

President O'Daniel noted that this workshop was being held in compliance with the Open Meeting Laws and that the same were posted on the wall.

2. Overview of district progress

President Matt O'Daniel welcomed and thanked those present for their attendance. He then introduced the board members and NASB presenter, Marcia Herring. President O'Daniel provided an overview of the board goals indicating that the board goals, objectives and strategies were influenced by the input that was received by stakeholders in the community engagement sessions hosted in 2014. He provided an overview of the progress made on the goals.

3. Stakeholder Engagement Session(s)

Marcia Herring, provided an overview of the collaborative process that would be used to discuss and brainstorm strategies in the four areas that seemed to be common elements derived from the survey feedback. The four areas included academics, expanded learning opportunities, facilities, and community support structures. Participants shared the highlights of their small group discussion with the whole group. Ms. Herring explained that all of the information received through the stakeholder engagement session will be collected and shared out with the board and all of the participants. In addition, the board will provide another opportunity for all

stakeholders of the district to respond to the four areas discussed via a survey that will be linked to the district website.

4. Adjourn

President Matt O'Daniel thanked everyone for their input and willingness to support the students through their collaborative efforts. He adjourned the meeting at 8:34 p.m.

1. OPENING PROCEDURES

1.1 Call Meeting to Order

President O'Daniel called the meeting to order at 7:00 p.m.

1.2 Roll Call

Matt O'Daniel, Teri O'Flaherty, Jessica Scheer, Luanne Sundberg, Shanon Willmott were present. Bruce Scheer was absent.

Also in attendance was Aaron Pfingsten, high school principal, Jacqueline Morgan, elementary principal, Lynn Johnson, superintendent and Cheryl Keeler, recording secretary.

1.3 Pledge of Allegiance

1.4 Approval of Regular Meeting Agenda

Motion to approve the regular meeting agenda as presented passed with a motion by Teri O'Flaherty and a second by Jessica Scheer.

Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Jessica Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

2. WELCOME TO GUESTS AND PUBLIC FORUM

3. CURRICULUM/INSTRUCTION REPORTS

3.1 Safety Committee Annual Report

Written report was presented by Superintendent Johnson. There was a brief overview of the recommendations made to the Safety Committee as a result of two external inspections. Question arose about whether we had adequate security cameras and the response is that the coverage is currently adequate.

4. REVIEW OF ANNUAL DISTRICT PLAN

Updated annual goals were presented by Superintendent Johnson with no further modifications suggested by the board.

5. PRINCIPALS' REPORTS

5.1 Mr. Pfingsten's Report

Mr. Pfingsten presented his written report. Highlights included parent teacher conference attendance, Veteran's Day Program, curriculum information, highlights of presentation on safe driving.

5.2 Mrs. Morgan's Report

Mrs. Morgan presented her written report. Highlights included information on Abbra Nebraska Magic Show, parent teacher conferences, fundraiser which raised around \$18,000 and Trunk & Treat attendance.

5.3 Mr. Shada's Report

Mr. Shada was not in attendance. Mrs. Johnson reviewed his written report on activities. National FBLA third place finishers, Rachel Kraemer and Alek Timm, were recognized at a ceremony in Lincoln for their accomplishment.

6. SUPERINTENDENT'S REPORT

6.1 Annual Report

Annual report is missing student performance data which has not been released yet. The plan is to have the report available as soon as data is released by NDE.

6.2 Enrollment Figures

K-6, 314 students; 7-12, 315 Students. Total PK-12, 656 students 137 option in students. 50 option out students.

6.3 Update on state assessment system

Written update on new state assessment system, NACAS, was presented by Superintendent Johnson. This will replace several tests currently being used, included ACT. Changes take place this coming year.

6.4 Staffing Update

Addressed in consent agenda.

7. COMMITTEE AND REPRESENTATIVE REPORTS

7.1 Buildings and Grounds Committee

Luanne Sundberg presented report. Main topics were outlined and committee discussion focused on roofing. Other areas discussed in committee were finalization of HVAC project, removal of old boiler system and ball field lights and fencing needs.

7.2 Negotiations Committee

Matt O'Daniel presented report. One meeting was held to discuss norms and protocols for negotiation sessions. More meetings to be scheduled.

7.3 Professional Development Sharing

ALICAP's Annual Membership Meeting - November 15

8. UNFINISHED BUSINESS

8.1 Discuss and Consider plans to host a community engagement event.

Scheduled date for Community Engagement is Thursday, December 7. Discussion centered on how to make the best use of community input and use this input to guide a December board workshop.

8.2 Discuss and Consider Staffing for 2018-2019.

Jacqueline Morgan and Lynn Johnson shared with the board the recent increase in special education student needs. They recommended hiring an additional special education teacher for second semester. Balancing budgetary concerns and student needs were major points of discussion. Administrators requested the latitude to bring a candidate forward mid-year, if one is found.

Bruce Scheer entered meeting at end of discussion 7:59 p.m.

Motion to approve adding an elementary special education teacher passed with a motion by Matt O'Daniel and a second by Teri O'Flaherty.

Bruce Scheer: Abstain (With Conflict), Luanne Sundberg: Nay, Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Jessica Scheer: Yea, Shanon Willmott: Yea

9.3 Blair Chamber of Commerce

Board considered our membership in the Blair Chamber as unnecessary due to the fact we currently belong to Fremont Chamber of Commerce.

9. NEW BUSINESS

9.1 Discuss and Consider forming a temporary committee to review district bus barn needs.

Jessi Scheer recused herself from discussion and any action on this item due to potential conflict. James Shada entered meeting at 8:15 p.m. A temporary committee was formed to review district bus barn needs. Matt O'Daniel, Bruce Scheer and Luanne Sundbeg will serve on the committee.

9.2 Discuss, Consider and Review Policies 9000-9400.

There could be some wording changes to Policy 9310 and Policy 9200. Superintendent Johnson will check the wording with attorney and bring back in December.

10. CONSENT AGENDA

Approve consent agenda passed with a motion by Teri O'Flaherty and a second by Jessica Scheer. Matt O'Daniel: Yea, Teri O'Flaherty: Yea, Bruce Scheer: Yea, Jessica Scheer: Yea, Luanne Sundberg: Yea, Shanon Willmott: Yea

10.1 Minutes of the Previous Board Meeting(s): October 9, 2017 Regular Meeting Minutes

10.2 Monthly Financial Reports

10.3 Claims (Check Register)

10.4 Special Fund Transfers

10.5 Hot Lunch Report

10.6 Activity Report

10.7 Hire Tom Fitzgerald as a substitute bus driver.

10.8 Hire Jordan Scheil as assistant girls' basketball coach.

11. EXECUTIVE SESSION

12. ACTION ON EXECUTIVE SESSION ITEMS

13. ADJOURNMENT

There being no other business meeting was adjourned at 8:27 p.m.

Matt O'Daniel, Board President

Lynn Johnson, Superintendent

Date

Date

BUDGET MONITORING 2017-2018

Comparison of receipts and disbursements between 2016-2017 and 2017-2018 reveals the following.

Receipts	2016-2017	2017-2018
September	1,902,860.95 (Levy 1.103582(Gen. Fd. .950034/	2,065,094.42 (Levy 1.062981(Gen. Fd. .950892/
October	298,682.47 Bond 0.076616/QCPPUF .051680/	374,807.35 Bond 0.065691/QCPPUF .046398)
November	169,750.93 Special Bld. .025252)	255,213.52
December		
January		
February		
March		
April		
May		
June		
July		
August		
RECEIPTS TO DATE	2,371,294.35	2,695,115.29

Disbursements	2016-2017	2017-2018
September	571,223.06	580,898.73
October	575,720.26	637,800.24
November	601,164.90	599,653.50
December		
January		
February		
March		
April		
May		
June		
July		
August		
DISBURSEMENT TO DATE	1,748,108.22	1,818,352.47

BUDGET		
Gen. Minus SpEd/Grants	7,614,127	7,711,030 18.47% Expended
General SpEd	927,483	1,014,574 20.26% Expended
Gen. SpEd Transportation	28,511	28,512 3.00% Expended
General Grants	256,878	259,627 26.56% Expended
Sub Total	8,826,999	9,013,743
Total Lunch Fund Expend.	408,107	410,400 25.36% Expended
Total	9,235,106	9,424,143

PERCENTAGE OF TOTAL BUDGET		
EXPENDED TO DATE	18.93%	19.29%

NOVEMBER 2017 MONTHLY SUMMARY REPORT

SITE	BUDGET	MTD	YTD	BUDGET BALANCE	% SPENT
100 ELEMENTARY					
1110 REGULAR INSTRUCTION	\$1,399,820.00	109,118.36	339,996.06	\$1,059,823.94	24.29%
1210 SPECIAL EDUCATION	\$685,954.00	51,041.99	149,305.21	\$536,648.79	21.77%
1290 PRE-SCHOOL	\$10,818.00	453.52	822.43	\$9,995.57	7.60%
2120 GUIDANCE	\$82,922.00	5,352.14	16,583.53	\$66,338.47	20.00%
2210 STAFF DEVELOPMENT	\$14,100.00	43.29	741.37	\$13,358.63	5.26%
2212 CURRICULUM	\$21,885.00	1,366.00	4,400.28	\$17,484.72	20.11%
2220 LIBRARY SERVICES	\$72,223.00	7,643.85	20,024.20	\$52,198.80	27.73%
2410 PRINCIPAL	\$162,089.00	11,002.35	33,604.25	\$128,484.75	20.73%
2760 SPECIAL ED TRANSPORTATION	\$12,302.00	101.92	320.03	\$11,981.97	2.60%
TOTAL ELEMENTARY	\$2,462,113.00	186,123.42	565,797.36	\$1,896,315.64	22.98%
SECONDARY					
1110 REGULAR INSTRUCTION	\$2,321,492.00	180,240.40	523,895.83	\$1,797,596.17	22.57%
1210 SPECIAL EDUCATION	\$328,620.00	19,944.23	56,232.71	\$272,387.29	17.11%
2120 GUIDANCE	\$117,294.00	10,789.70	30,342.31	\$86,951.69	25.87%
2210 STAFF DEVELOPMENT	\$3,000.00	133.24	692.60	\$2,307.40	23.09%
2212 CURRICULUM	\$28,971.00	1,366.00	4,400.28	\$24,570.72	15.19%
2220 LIBRARY SERVICES	\$50,063.00	4,224.36	12,229.98	\$37,833.02	24.43%
2410 PRINCIPAL	\$309,562.00	21,801.50	65,943.73	\$243,618.27	21.30%
2760 SPECIAL ED TRANSPORTATION	\$7,000.00	0.00	0.00	\$7,000.00	0.00%
TOTAL SECONDARY	\$3,166,002.00	238,499.43	693,737.44	\$2,472,264.56	21.91%
300 DISTRICT WIDE					
1111 TECHNOLOGY	\$188,716.00	11,833.91	44,901.87	\$143,814.13	23.79%
1160 POVERTY PLAN/LEP	\$45,378.00	4,659.05	12,371.30	\$33,006.70	27.26%
2130 HEALTH SERVICES	\$58,911.00	6,266.24	18,253.83	\$40,657.17	30.99%
2150 SAFETY & SECURITY	\$6,000.00	260.36	3,355.77	\$2,644.23	55.93%
2310 BOARD OF EDUCATION	\$34,600.00	1,050.00	2,146.44	\$32,453.56	6.20%
2320 SUPERINTENDENT	\$325,516.00	22,412.75	67,148.87	\$258,367.13	20.63%
2330 LEGAL	\$25,342.00	1,502.00	1,784.00	\$23,558.00	7.04%
2510 GENERAL BUSINESS SUPPORT	\$36,797.00	789.14	5,894.29	\$30,902.71	16.02%
2520 OTHER VEHICLES	\$46,108.00	3,215.38	4,091.53	\$42,016.47	8.87%
2610 OPERATION OF PLANT	\$603,045.00	37,763.78	116,073.89	\$486,971.11	19.25%
2620 MAINTENANCE	\$1,397,084.00	4,107.74	29,813.50	\$1,367,270.50	2.13%
2750 REGULAR TRANSPORTATION	\$321,294.00	26,250.89	54,533.23	\$266,760.77	16.97%
TOTAL DISTRICT WIDE	\$3,088,791.00	120,111.24	360,368.52	\$2,728,422.48	11.67%
300 GRANTS DISTRICT WIDE					
3121/3504/3500 STATE PROGRAMS	\$14,682.00	572.04	2,087.28	\$12,594.72	14.22%
4200 TITLE I/III/ACCTOUNTABILITY	\$70,600.00	5,661.55	17,069.87	\$53,530.13	24.18%
2765 Preschool Transportation	\$9,210.00	330.77	535.10	\$8,674.90	5.81%
4402/04-06-12-10 IDEA GRANT	\$145,196.00	9,754.96	28,559.33	\$116,636.67	19.67%
4990/4992 KICKS/PERKINS/ED/WALK/CORP/REA	\$29,149.00	9,943.75	21,232.07	\$7,916.93	72.84%
5000 Transfer	\$10,000.00	0.00	10,000.00	\$0.00	100.00%
6000 Summner School	\$18,000.00	0.00	0.00	\$18,000.00	
TOTAL GRANTS DISTRICT WIDE	\$296,837.00	26,263.07	79,483.65	\$217,353.35	26.78%
GENERAL FUND TOTAL	\$9,013,743.00	\$570,997.16	\$1,699,386.97	\$7,314,356.03	18.85%
400 HOT LUNCH					
TOTAL BUDGET	\$410,400.00	\$32,252.53	\$104,092.26	\$306,307.74	25.36%

MONTHLY GENERAL FUND BANK RECONCILIATION
11/30/2017

BALANCE AS OF 10/31/2017		\$3,607,845.75
UNIT MADE AND ELECTRONIC DEPOSITS	State Aid	\$89,526.00
Receipts:		
Wash Co. Taxes	\$87,259.78	
Dodge Co. Taxes	\$3,693.48	
Douglas Co. Taxes	\$5,274.98	
Douglas Co Fines	\$60.34	
Spirit Bus	\$160.00	
Preschool Tuition	\$1,905.00	
Village of Arlington	\$300.00	
REAP	\$17,141.39	
Title IIA	\$226.00	
State Grant NDEQ Track	\$17,005.00	
	Receipts	\$222,551.97
Non-Program Receipts		
Hot Lunch Transfer	\$32,252.53	Total transf \$32,252.53
MONTHLY INTEREST		
Sweep interest	\$407.23	
Bank checking	\$1.79	
	Total Interest	\$409.02
TOTAL MONTHLY RECEIPTS		\$255,213.52
MONTHLY DISBURSEMENTS		
Accounts Payable	\$117,607.60	
Fica Taxes EFT	\$104,407.28	
Payroll	\$288,612.78	
State Taxes EFT	\$14,525.25	
Retirement	\$74,500.59	
	Total Disbursements	\$599,653.50
		\$0.00
ENDING BANK BALANCE 11-30-2017 (Sweep account bal & GF account bal)		\$3,263,405.77
CD Balance		\$0.00
Total to account for		\$3,263,405.77

MONTHLY SPECIAL BUILDING FUND RECONCILIATION

11/30/2017

Balance as of 10/31/2017		\$477,483.52
DEPOSITS		
Property Taxes Washington Co.	\$0.00	
Property Taxes Douglas Co	\$0.00	
Property taxes Dodge Co	\$0.00	
	Total receipts	\$0.00
RECEIPTS		
Account interest	\$56.61	
	Total Interest	\$56.61
		\$0.00
TOTAL MONTHLY RECEIPTS		\$56.61
DISBURSEMENTS		
	Total Disburse	\$0.00
ENDING BUILDING BALANCE		\$477,540.13

MONTHLY DEPRECIATION FUND RECONCILIATION

11/30/2017

Balance as of 10/31/2017		\$1,440,159.04
MONTHLY INTEREST		
ACCOUNT INTEREST	\$109.43	
	Total Interest	\$109.43
TOTAL MONTHLY RECEIPTS	\$0.00	\$0.00
MONTHLY DISBURSEMENTS	\$0.00	
	\$0.00	
	\$0.00	
	Total Disburse	\$0.00
ENDING DEPRECIATION BALANCE		\$1,440,268.47

2007 BOND FUND RECONCILIATION

11/30/2017

Balance as of 10/31/2017		\$491,805.68
MONTHLY INTEREST		
ACCOUNT INTEREST	\$22.64	
	Total Interest	\$22.64
TOTAL MONTHLY RECEIPTS		\$22.64
Bond Money Wash Co.	\$3,932.32	
Bond Money Douglas Co.	\$198.90	
Bond Money Dodge Co.	\$153.37	
	Total receipts	\$4,307.23
MONTHLY DISBURSEMENTS	\$0.00	
	Total Disburse	\$0.00
ENDING BOND BALANCE		\$496,112.91

EMPLOYEE BENEFIT FUND

11/30/2017

Balance as of 10/31/2017		\$80,213.09
TOTAL MONTHLY RECEIPTS		
General Fund Transfer	\$0.00	
MONTHLY DISBURSEMENTS		
BCBS	Insurance	\$8,546.80
	Total Disburse	\$8,546.80
		\$0.00
ENDING BENEFIT BALANCE		\$71,666.29

CONSTRUCTION/QCPUF

11/30/2017

Balance as of 10/31/2017		\$250,308.88
MONTHLY INTEREST		
	\$113.21	
	Total Receipts	\$113.21
MONTHLY DISBURSEMENTS		
	\$0.00	
	\$0.00	
	\$0.00	
	Total Disburse	\$0.00
ENDING CONSTRUCTION BALANCE		\$250,422.09

QPUF BOND FUND RECONCILIATION

11/30/2017

Balance as of 10/31/2017		\$318,442.25
MONTHLY INTEREST		
ACCOUNT INTEREST	\$75.47	
	Total Interest	\$75.47
TOTAL MONTHLY RECEIPTS		\$75.47
Bond Money Wash Co.	\$2,773.76	
Bond Money Douglas Co.	\$140.47	
Bond Money Dodge Co.	\$108.31	
	Total receipts	\$3,098.01
MONTHLY DISBURSEMENTS		
	Total Disburse	\$0.00
ENDING BOND BALANCE		\$321,540.26

SUMMARIES OF BALANCES**SPECIAL FUNDS CHECKING ACCOUNT BALANCE****\$3,057,550.15****SUB ACCOUNTS:**

BUILDING FUND BALANCE	\$477,540.13
DEPRECIATION FUND BALANCE	\$1,440,268.47
2007 BOND FUND BALANCE	\$496,112.91
EMPLOYEE BENEFIT FUND	\$71,666.29
CONSTRUCTION/QCPUF	\$250,422.09
QPUF BOND BALANCE	\$321,540.26

CHECK REGISTER FOR DECEMBER 2017 BOARD MEETING

PAYEE NAME	DESCRIPTION	AMOUNT
ACT Publications	Score Reporting	\$250.00
AEF	Memorial	\$50.00
Bell Creek	Repairs	\$1,665.80
Cash-Wa	Food	\$2,352.53
Centerpoint Energy	Natural Gas	\$478.98
Chem-Tech	Pest Control	\$185.28
Des Moines Stamp	Notary Stamp	\$32.40
Eagle Auto	Two Tires	\$358.81
Earthgrains	Bread	\$835.09
Egan Supply	Batteries/Cleaners	\$6,185.20
Enterprise	Min/Notices	\$133.65
ESU #3	Sped Services	\$5,100.00
Ewell Educatin	Ag Subscription	\$295.00
Fitzgerald, Thomas	Reimburse License	\$65.00
Fort Calhoun	Psychologist Services	\$2,561.62
Fremont Sanitation	Trash Removal	\$372.73
Global Equipment	Misc Supplies	\$649.05
Hiland Dairy	Dairy	\$2,483.36
Hireright	Drug Test	\$29.40
Home Town Leasing	Copier Lease	\$1,723.15
IXL Learning	Upgrades	\$210.00
Jackson	Linen Cleaning	\$389.50
Jostens	Diplomas/Covers	\$389.06
Kriz-Davis	Electrical Supplies	\$1,335.89
KSB School	Legal Services	\$325.00
Lou's	VB Jersey	\$163.22
Lrn2Move	PT Services	\$904.38
Menards	Misc Supplies	\$364.23
Metal Doors	Adjust Doors	\$731.00
Mid-States Utility	Misc Supplies	\$224.84
Musicspoke	Vocal Music	\$56.00
NCSA	Registrations	\$115.00
NE Food	Food	\$927.63
NE Safety Center	Level I Class	\$150.00
Omaha Truck	Bus Parts	\$195.82
One Source	Background Checks	\$48.00
OPPD	Electricity	\$8,333.07
O'Reilly	Misc Parts	\$403.64
P & H Electric	Misc Supplies	\$250.00
Perry Guthery Haase	Legal Services	\$225.00
Popplers Music	Vocal Music	\$158.92
Sellon, Monty Dr.	Physical	\$85.00
Staples	Misc Supplies	\$78.94
Sysco	Food	\$4,516.33
Thermo King	Battery	\$379.96
Thompson Co	Food	\$3,254.40
Unite	Internet	\$748.65
Village of Arlington	Water	\$905.56
Walmart	Misc Supplies	\$377.42
Winnelson	Plumbing Supplies	\$179.25
Total Check Registers		\$52,232.76
Handpayables		
VISA	Misc	\$1,819.66
Alpha Pro Solutions	Alcohol Saliva Tests	\$83.15
Shell	Bus/Vehicle Gas	\$3,462.60
Spelling City	Subscription	\$59.95
Embroidery Connection	Tee Shirts	\$96.00
Gene Steffy's	Repair Silver Van	\$959.85
JW Pepper	Music	\$112.97
Nebraska Central Equipment	Bus Parts	\$307.73
Nebraska Safety	Level 1 Test	\$150.00
Payflex	Admin Fees	\$100.00

Totals Handpayables

\$7,151.91

SUMMARY OF VISA

Amazon	Memory Upgrades	\$122.94
Amazon	Toners	\$82.52
Fill N Chill	Gas	\$50.00
Amazon	Power Adaptor	\$35.97
Amazon	Lenovo Battery	\$50.98
Amazon	Tablet	\$79.99
Amazon	Laptop	\$28.99
Amazon	Adapter/Cables	\$119.88
Amazon	LCD Screen	\$43.27
Sumcompter	Desktop Replacement	\$47.99
Ecycle Pro	Desktop Replacement	\$44.64
Ecycle Pro	Desktop Replacement	\$45.36
Amazon	Memory Upgrades	\$106.74
Ascendtech	Motherboard	\$51.91
Amazon	Devices/Coil	\$71.04
Amazon	Alphabet	\$26.80
Amazon	Hopper	\$81.46
Amazon	Memory Upgrades	\$131.98
Lowe's	Magnets for Doors	\$6.54
Northern Tool	Grass Spreader	\$146.79
NAFME	Music Fees/Dues	\$125.00
NMEA	Registration	\$100.00
Amazon	Chart	\$18.89
Walmart	Returned Curtain Materials	-\$11.91
Pioneer	Long Distance	\$101.89
NMEA	Renewal/Registrations	\$110.00
	Total	\$1,819.66

NOVEMBER 2017 PAYROLL DEDUCTIONS/RETIREMENT

	DATE	PAYEE NAME	AMOUNT	DESCRIPTION
	11/16/17	TSA/DUES/DEDUCTIONS	\$10,862.14	EMPLOYEE DEDUCTIONS
	11/16/17	MADISON NATIONAL	\$987.02	LTD/LIFE INSURANCE
	11/16/17	BLUE CROSS	26,003.75	INSURANCE
TOTAL			\$37,852.91	

Electronic Pays	\$104,407.28	Internal Revenue Service	FICA
	\$74,542.04	Nebr. Retirement System	Retirement
	\$14,525.25	Nebr. State Taxes	State

Total **\$193,474.57**

NOVEMBER PAYROLL

Certified Staff	\$286,375.25
Non-Certified	\$108,894.19
Administration	\$33,754.06

Total **\$429,023.50**

SCHOOL LUNCH ACCOUNT - November 2017
December 11, 2017 Board Meeting

Cash balance as of October 31, 2017:	Expenditures to date thru 11/30/2017	\$104,092.26
\$95,666.54		

November Receipts:

Lunches	24,584.65
Federal Reimbursement	10,943.55
State Reimbursement	
Interest	0.80
Other	87.48
	\$ 35,616.48

November 2017 Bills/December 2017 Expenditures for Approval

Cash-Wa Distributing/food	2,352.53
Chem Tech/other	46.32
Earthgrains/food	835.09
Fremont Sanitation/other	93.18
Hiland Dairy/food	2,483.36
Jackson Services/other	389.50
Nebraska Food Distribution/food	927.63
Pegler Sysco/food	4,150.21
Pegler Sysco/other	366.12
Thompson Co./food	3,254.40
Village of Arlington/other	100.00
	\$ 14,998.34

TOTAL CASH: \$131,283.02

November Expenditures:

Food	16,043.56
Salaries/November	15,687.88
Other	521.09
	\$ 32,252.53

BALANCE ON HAND: \$99,030.49

Bank Balance	
Checking	\$99,030.49
CD's	
TRANSFERS TO GF	\$ 71,839.73
MINUS EXPEND. FROM GF	(\$104,092.26) (November \$32,252.53)
TOTAL:	\$66,777.96

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

Working Balance 11/30/17: \$99,030.49

NOVEMBER 2017 ACTIVITY BALANCE

Account	Beginning Bal	Expenditures	Revenues	Balance
		YTD	YTD	
One School One Team	4,383.38	\$15,633.30	\$12,070.00	\$820.08
Always For Kids	\$6,539.29	\$9,083.18	\$10,865.35	\$8,321.46
Art Class	\$7,778.88	\$1,977.28	\$147.00	\$5,948.60
Art Club	\$1,198.43	\$0.00	\$0.00	\$1,198.43
Athletics	\$483.91	\$33,143.77	\$40,586.14	\$7,926.28
Band	\$3,491.44	\$910.14	\$285.00	\$2,866.30
Band Fund Raising	\$1,558.98	\$678.32	\$1,005.00	\$1,885.66
Baylor/ACT	\$4,429.09	\$192.00	\$667.00	\$4,904.09
Book Club	\$271.46	\$195.91	\$195.00	\$270.55
Cheerleading	\$2,648.33	\$3,952.30	\$5,769.65	\$4,465.68
Class of 2016	\$249.89	\$200.00	\$0.00	\$49.89
Class of 2017	\$79.86	\$0.00	\$0.00	\$79.86
Class of 2018	\$2,751.34	\$0.00	\$0.00	\$2,751.34
Class of 2019	\$4,614.37	\$0.00	\$210.00	\$4,824.37
Class of 2020	\$2,759.50	\$286.00	\$1,827.70	\$4,301.20
Class of 2021	\$1,295.18	\$0.00	\$976.79	\$2,271.97
Class of 2022	\$0.00	\$0.00	\$635.08	\$635.08
SKILLS	\$511.85	\$0.00	\$395.00	\$906.85
Library Fund Elem/HS	\$5,919.04	\$3,412.35	\$1,809.26	\$4,315.95
Concessions	\$5,234.91	\$12,154.76	\$9,125.79	\$2,205.94
Dance Squad	-\$446.51	\$307.00	\$1,432.90	\$679.39
Drama	\$311.91	\$520.05	\$598.98	\$390.84
Elem Lounge	\$1,219.66	\$97.58	\$0.00	\$1,122.08
FBLA	\$8,045.50	\$6,653.33	\$12,135.77	\$13,527.94
FFA	\$6,247.05	\$2,286.30	\$9,227.14	\$13,187.89
Floor Fund	\$427.95	\$0.00	\$0.00	\$427.95
General	\$3,335.46	\$625.39	\$652.13	\$3,362.20
Family Consumer	\$3,306.84	\$329.39	\$320.00	\$3,297.45
Honors History	\$719.46	\$99.00	\$687.70	\$1,308.16
Honor Society	-\$262.47	\$171.90	\$789.94	\$355.57
Interest	\$914.68	\$0.00	\$3.52	\$918.20
JH Student Council	\$4,637.86	\$1,468.27	\$577.16	\$3,746.75
Middle School STEM	\$638.62	\$0.00	\$0.00	\$638.62
Metal Shop/Wood Shop	\$1,895.26	\$1,798.36	\$340.00	\$436.90
Metro	\$42,453.39	\$927.50	\$0.00	\$41,525.89
Quiz Bowl	\$1,389.64	\$0.00	\$0.00	\$1,389.64
Secondary Lounge	\$1,629.19	\$0.00	\$0.00	\$1,629.19
Soaring to Excellence	\$0.00	\$0.00	\$0.00	\$0.00
Spanish Club	\$181.94	\$0.00	\$0.00	\$181.94
Speech	\$1,416.66	\$150.00	\$979.00	\$2,245.66
Spring Musical	\$8,852.57	\$2,234.49	\$393.00	\$7,011.08
Student Council	\$3,848.74	\$1,145.89	\$2,110.70	\$4,813.55
Student Vending	\$2,414.11	\$160.73	\$93.24	\$2,346.62
Swing Choir	\$5,543.64	\$4,905.98	\$868.30	\$1,505.96
Transition	\$1,613.51	\$0.00	\$0.00	\$1,613.51
Yearbook	\$10,350.84	\$9,653.17	\$1,975.00	\$2,672.67
Pepsi	\$5,511.24	\$1,531.22	\$199.74	\$4,179.76
CAMPS				
BB Camp Fundraiser	\$4,127.23	\$1,084.50	\$2,370.00	\$5,412.73
GBB Camp Fundraiser	\$2,311.74	\$1,150.21	\$900.00	\$2,061.53
VB Camp Fundraiser	\$7,265.38	\$1,036.06	\$1,476.88	\$7,706.20
FB Fund (Camps)	\$8,756.28	\$3,591.95	\$954.05	\$6,118.38
CC Fundraiser	\$3,558.94	\$2,673.08	\$1,497.50	\$2,383.36
SB Fundraiser	\$4,407.59	\$5,461.60	\$3,052.12	\$1,998.11
Wrestling Fund	\$2,661.95	\$784.45	\$2,141.10	\$4,018.60
Boys Golf	\$1,206.02	\$64.99	\$900.00	\$2,041.03
Girls Golf	\$1,154.84	\$332.59	\$1,110.00	\$1,932.25
Track Fund	\$235.38	\$0.00	\$900.00	\$1,135.38
Baseball Fund	\$4,561.90	\$509.84	\$1,576.65	\$5,628.71
Totals	\$212,643.12	\$133,574.13	\$136,832.28	\$215,901.27
Cd Balance	\$84,293.87			
Checking Balance	\$131,607.40			
Savings Balance	\$219.46			

ARLINGTON PUBLIC SCHOOLS
AMENDMENT TO CONTRACT OF EMPLOYMENT
WITH SUPERINTENDENT

COPY

Section 2
Compensation and Benefits

A. Compensation: In consideration of a salary package of One Hundred Thirty Four Thousand, Seven Hundred Seventy-Nine Dollars (\$138,495.00) annually, said compensation to be paid in twelve equal monthly installments, with the first such installment to be payable on July 20, 2017, and each subsequent installment shall be paid on or before the 20th day of each month thereafter during the term of this agreement. Salary payments shall be subject to state and federal withholding required by law, including without limitation retirement contributions, FICA, FUTA, Medicare, and state or federal unemployment contributions. The Board retains the right to adjust the Superintendent's monthly salary upward during the term of this Contract, as an amendment hereto, without such adjustment constituting a new contract or extending the length of this Contract. The Superintendent's salary shall not be reduced during the term of this Contract.

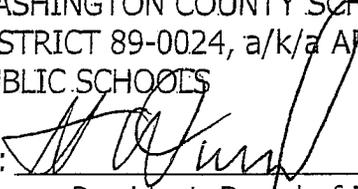
IN WITNESS WHEREOF, the parties have executed this Contract on the dates indicated below.



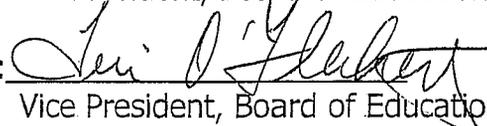
Lynn Johnson, Superintendent

Dated: 4-10-17

WASHINGTON COUNTY SCHOOL
DISTRICT 89-0024, a/k/a ARLINGTON
PUBLIC SCHOOLS

By: 

President, Board of Education

By: 

Vice President, Board of Education

Dated: 4-10-17

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT ARLINGTON PUBLIC SCHOOLS

THIS CONTRACT is made by and between the Board of Education of Arlington Public Schools, legally known as Washington County School District 89-0024, and referred to as "the Board" and "the School District" respectively, and Lynn Johnson, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of its meeting held on March 9, 2015, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period of three year(s) beginning on July 1, 2015, and expiring on June 30, 2018. References to "contract year" shall mean the period from July 1st through June 30th and shall consist of all office working days except Saturdays and Sundays and any holidays or leave days listed in Section 11. The Superintendent shall be on duty in the District on all days when the central office is open for business, unless the Superintendent is out of the District on school business or on leave.

Section 2. Salary. The Superintendent's salary for the 2015-2016 contract year shall be \$130,779.00 which shall be paid in 12 equal monthly installments beginning in the month of July 2015. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 3. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation. The School District shall withhold other deductions as the Superintendent and Board may agree.

Section 4. Professional Status. The Superintendent affirms that she is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, she will hold a valid and appropriate certificate to act as a superintendent of schools in the state of Nebraska which she will register and maintain on file in the School District's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that she registers her certificate.

Section 5. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations, and directives. The Superintendent agrees to devote her time, skill, labor, and attention to her duties throughout the contract term. She shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns to her. By agreement with the Board, she may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out her duties and obligations to the School District.

Section 6. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the District and shall be responsible for implementing Board policy. She shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. She is responsible for administering the instruction of students and the business affairs of the School District. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 7. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of her duties; (m) any arrest, criminal charge, or criminal conviction of the Superintendent or the failure to report the same; (n) any filing against the Superintendent under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying School District records or documents; (p) misrepresentation of fact to the District and its personnel in the conduct of the District's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased, or contracted by the District except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes.

Section 8. Disability. If the Superintendent is unable to perform her duties by reason of illness, accident, or other disability beyond her control, and the Superintendent is continuously disabled for a period of 120 consecutive calendar days, has exhausted all available leave, and is unable to return to work on a full-time basis and perform the essential functions of her job with reasonable accommodations, the Board may initiate action to cancel this contract, whereupon the respective rights, duties, and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

Section 9. Transportation. The Board shall provide the Superintendent with transportation or reimburse her for mileage required in the performance of her official duties at the rate approved by the Board.

Section 10. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** The District shall pay for and provide health insurance for which the Superintendent is qualified for through the District's health insurance carrier.
- b. Dental Insurance.** The District shall pay for and provide dental insurance for which the Superintendent is qualified for through the District's health insurance carrier.
- c. Life Insurance.** Term life insurance with a total death benefit of Fifty-Thousand Dollars (\$50,000) with the option to purchase an additional \$50,000 of coverage.
- d. Sick Leave.** The Superintendent shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of forty-five (45) days. Sick leave may only be used for personal illness or as otherwise provided in the certificated staff agreement. If the Superintendent qualifies for disability pay under the long-term disability policy, she shall be required to take the disability pay instead of sick leave pay. The Superintendent shall not be compensated for unused days of sick leave upon the ending of her employment with the District.

- e. **Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the School District's carrier at her own expense. The Board will increase her salary by the amount of the premium cost.

- f. **Vacation.** The Superintendent shall have twenty-five (25) vacation days for the 2015-16 contract year which she may use at times she chooses so long as her absence does not interfere with the proper performance of her duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the 2015-16 contract year, the Board shall give the Superintendent the number of days necessary to restore her total to twenty (25) days. For example, if she uses 12 days of vacation one year, the board will provide her with 13 days the following year to bring her total to 25 days. The Superintendent shall develop a system for recording her use of vacation days and shall keep such records current and on file in the District's central office. Annually, at the Board's regularly scheduled August meeting, and at other times upon the Board's request, the Superintendent shall report to the Board on the number of vacation days she has used. The Board may require her to use her vacation days and shall compensate her for unused vacation days upon the conclusion of her employment.

- g. **Professional Development.** The Superintendent is expected to continue her professional development and to participate in relevant learning experiences. With the approval of the Board, she may attend appropriate professional meetings at the local, state, regional, and national level; and the Board will pay for valid expenses of attendance. Attendance at a national convention is allowed every two years. If the Superintendent attends a national convention in her initial year of employment and does not return as Superintendent following the initial year of employment, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.

- h. Professional Dues.** The School District will pay the annual dues for the Superintendent's membership in the following organizations: Nebraska Council of School Administrators (NCSA), the American Association of School Administration (AASA), the Association of Supervision and Curriculum Development and other professional associations with Board approval.
- i. Bereavement Leave.** The Superintendent shall be allowed a total of not more than four (4) consecutive days on full pay in case of death in the immediate family, defined as spouse, children, mother, father, mother-in-law, father-in-law, brother, sister, or a person in the same home as part of the family. A total of not more than two (2) consecutive days on full pay is allowed for the Superintendent for absence in the case of death of other members of the immediate family, defined as son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandparent, grandchildren, aunt, uncle, niece, or nephew. A total of one (1) day per year on full pay is allowed for each employee in the case of death of a close friend or neighbor. Death leave is not limited to four (4) days in one year, but covers each death in the immediate family which occurs during the year.
- j. Holidays.** The Superintendent shall receive the following paid holidays: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day. The Superintendent shall receive annually three (3) additional "floating" paid holidays to be used at the Superintendent's discretion.
- k. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops, conferences, training programs, official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (Neb. Rev. Stat. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$2,600 or more.

Section 11. Principal Residence/Domicile in School District. The Superintendent shall have her domicile and principal residence within the boundaries of the District as they exist on the first duty day for the Superintendent under the terms of this contract; and, the Superintendent shall maintain her domicile and residence within the boundaries of the District during the term of this agreement, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent is in her first year of employment with the District and does not have her domicile and principal place of residence within the District at the time of her employment, the Superintendent shall move her domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain her domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the District as a legal voter of the School District; (3) to be involved in school and community activities bringing her in contact with parents and community leaders and be committed to the future of the District and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which she is the educational leader.

Section 12. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 13. Compensation Upon Termination and Credit for Accrued Vacation. Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary she was paid but had not earned prior to the date of termination of this contract. She shall be paid for any unused vacation days at the daily compensation rate then in effect at the termination of employment.

Section 14. Evaluation. The Board shall evaluate the Superintendent twice during her first year of employment and at least once each year thereafter. The Superintendent shall remind the Board members in writing at least 45 days before the date of each upcoming evaluation and provide them with the written evaluation instrument to be used.

Section 15. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by her carrying out her duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of her performance of her duties or her position as Superintendent of the District, the Board will provide her with a legal defense to the maximum extent permitted by law so long as she acted in good faith and in a manner which she reasonably believes to be in or not opposed to the best interests of the District and, with respect to any criminal action or proceeding, had no reasonable cause to believe that her conduct was unlawful.

Section 16. Physical or Mental Examination. The Superintendent agrees that, at the request of the Board, she will have a comprehensive physical and/or mental examination performed by a licensed physician or physicians of the Board's choosing during the term of this Contract. The Superintendent agrees that she will authorize the physician performing each such examination to provide the Board with all records, results and medical judgments of the examination. The cost of such physical examinations and physician's reports which are not paid for by the Superintendent's insurance coverage shall be paid by the District.

Section 17. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract.

Section 18. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 19. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this 9th day of March, 2015.

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this ____ day of _____, 2015.

Superintendent