

CARLISLE COMMUNITY SCHOOL DISTRICT



2017-2018 Annual Financial and Statistical Report

Learning for a Lifetime

Annual Financial &
Statistical Report

Published:
September 2017

Carlisle Community
School District
430 School Street
Carlisle, Iowa 50047

www.carlislecsd.org

Carlisle Board of Education

Kyle Chambers, President

Art Hill, Vice President

Jeramie Eginore

Harry Shipley

Cody Woodruff

Bryce Amos, Superintendent of Schools

The Carlisle Community Schools, like every public school district in Iowa, is governed by a board of directors. They are responsible for determining policies, setting the budget and maintaining standards of excellence in education on behalf of the community. Board members are elected by the Carlisle Community School District voters for four-year terms during a regular election held the second Tuesday in September of odd-numbered years. Three new board members were elected September 12, 2017. They are: Jeramie Eginore, Harry Shipley and Cody Woodruff. They will serve a four-year term until the next election in November 2021.

This report will be available on the district's website. To receive additional printed copies or for more information about anything in this report, please call (515)989-3589.

Superintendent	Bryce Amos	(515)989-3589
High School Principal	Matthew Blackmore	(515)989-0831
Middle School Principal	John Elkin	(515)989-0833
Hartford Principal	Tim Norton	(515)989-0316
Elementary Principal	Dr. Barb Niemeyer	(515)989-0339
Business Manager	Jean Flaws	(515)989-3589
Human Resource	Dr. Brandon Eighmy	(515)989-3589

*Learning
for a
Lifetime*

Consultants and Advisors

Independent Auditor

Hunt & Associates, P.C.
1201 High Avenue West
Oskaloosa, IA 52577

Attorney

Drew Bracken
Ahlers & Cooney, P.C.
100 Court Avenue, Suite 600
Des Moines, IA 50309-2231

Official Depositories

Great Western Bank

100 1st Street
Carlisle, Iowa 50047

Peoples Bank

1015 Hwy 5
Carlisle, Iowa 50047

ISJIT

6000 Grand Ave., Ste. A
Des Moines, IA 50312

Bankers Trust

453 7th Street
Des Moines, IA 50304-0897

TELF Program

Insurance

Goodhue Nolte Insurance

100 Hwy 5
Carlisle, IA 50047

Wellmark Blue Cross Blue Shield

P.O. Box 10353
Des Moines, IA 50306

EMC National Life Company

PO Box 9202
Des Moines, Iowa 50306-9202

Madison National Life

PO Box 88789
Milwaukee, WI 53288-0789

Aveis

PO Box 52718
Phoenix, AZ 85072

Learning for a Lifetime

Mission Statement

CHARACTER, SERVICE AND EXCELLENCE IN
EVERYTHING WE DO

District Belief Statements

We believe that:

- Education
 - meets the needs of all students by being current and relevant.
 - prepares students to lead productive, moral, responsible lives.
- Communities
 - are valuable sources of information and expertise in the education of our students.
- Educators
 - are well-trained and proponents of life-long learning.
 - model desirable traits and serve as partners in learning for students and families.
- Students
 - deserve a safe, caring environment where their needs are met.
 - learn respect for themselves and others.
 - need developmentally appropriate opportunities to learn and explore.
 - are encouraged to strive for excellence in every endeavor.

Vision Statement

The Carlisle Community School District, in partnership with students, families, and our community is dedicated to:

- meeting the needs of all students.
- recognizing the uniqueness of each child.
- preparing students to lead productive, moral, responsible lives.

Adopted 7/14/03

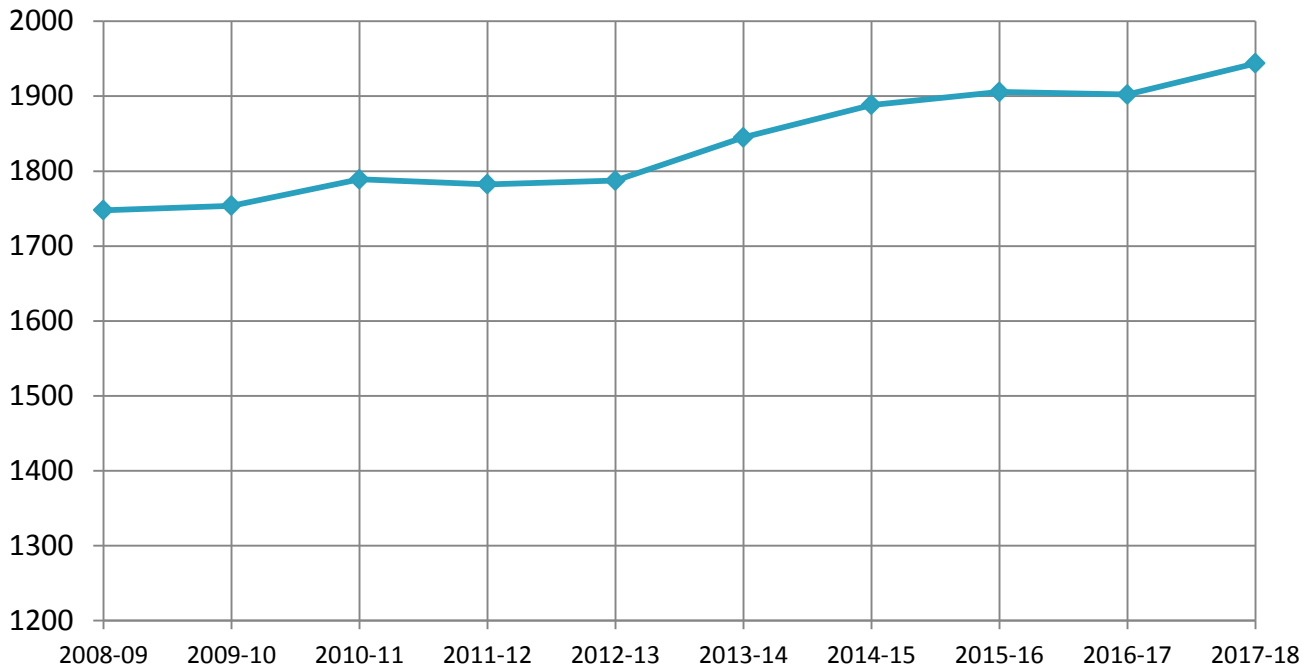
Learning for a Lifetime

Financial Highlights

- The Fiscal Year 2017-2018 budget enrollment was 1,902.25, a decrease of 3.28 students from the fiscal year 2016-2017 budget enrollment count. The legislature approved a 1.1% increase in supplemental state aid.
- Interest earnings for the 2017-2018 school year totaled \$32,192.20 for all funds.
- The District began to partial self-fund health insurance during the 2010-2011 school year. At fiscal year end 2017-2018, there was a balance of \$960,339.55 in that fund.
- The District was the recipient of many generous donations during 2017-2018 totaling \$73,642.41 from various organizations such as PTO, Booster Clubs, CYA, Wells Fargo and Wellmark employees, parents, local patrons and businesses. These donations benefited many programs.
- During 2017-2018, the District also was the recipient of several grants applied for by employees totaling \$12,485.40. Grants received included BRAVO Culture Grant, and PLTW Grant.
- The District began a debt surplus levy in FY2012-2013 and continues to levy a debt surplus levy. This has allowed the District to pay off an additional \$3,375,000 on the middle school debt through FY2017-2018.
- One hundred eighty-nine Carlisle high school students earned a total of 1,789 college credits through 596 courses taken at DMACC during 2017-2018. The district received supplementary weighting dollars in the amount of \$132,213.76 to fund the cost of the classes.
- The Fiscal Year 2017-2018 was a busy year for capital projects. The HS Band Room and Infrastructure Project funded by PPEL and sales tax funds was completed. The relocation of the art and industrial tech classrooms got underway in April, 2018 which is being funded by sales tax money. A special election was held April 3, 2018 asking voters to pass a bond issue for up to \$17,000,000 to fund a HS Indoor Activity Center and other infrastructure and security projects district-wide. The bond issue did pass by 85%. The HS Indoor Activity Center project will start the fall of 2018.

Student Enrollment History

Certified Enrollment



1747.70	1753.80	1788.97	1782.32	1787.29	1845.01	1888.33	1905.53	1902.25	1943.73
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

Count date for certified enrollment is October 1 each year. Total certified enrollment on October 1, 2017 for the 2017-2018 school year was 1943.73 with 145.4 FTE teachers.



Open Enrollment

Iowa Code section 282.18 maximizes parental choice in providing a wide range of educational opportunities which are not available for pupils because of where they live. Following are lists of Open Enrollments coming into and going out of the Carlisle School District for the 2017-2018 school year:

OPEN ENROLLMENTS IN

from	Bondurant-Farrar.....	2 students
	Des Moines	148 students
	Indianola	40 students
	Norwalk	3 students
	Pleasantville	8 students
	Saydel	1 student
	SE Polk	<u>5 students</u>
	Total	207 students

OPEN ENROLLMENTS OUT

to	Ankeny	2 students
	Clayton Ridge	2 students
	Des Moines	46 students
	East Union	1 student
	Indianola	10 students
	Southeast Polk	3 students
	Southeast Warren	1 student
	West Des Moines	<u>5 students</u>
	Total	70 students

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Open Enrollment "IN"	139	174	198	216	208	196	202	207
Open Enrollment "OUT"	59	58	64	65	67	74	69	70
Open Enrollment Comparison	+80	+116	+134	+151	+141	+122	+133	+137

Special Education

It is the responsibility of each eligible individual's resident local education agency to provide or make provision for appropriate special education and related services to meet the requirements of state and federal statutes and rules.

Each local education agency shall ensure the provision of full educational opportunity to children requiring special education.

Following are lists of the Tuition In and Tuition Out special needs students:

TUITIONED IN

from

Des Moines	12 students
Indianola	<u>4 students</u>
Total	16 students

TUITIONED OUT

to

Des Moines	8 students
DMACC	2 students
Ft. Dodge	2 students
Sioux City	1 student
Southeast Polk	2 students
West Des Moines	<u>2 students</u>
Total	17 students

A total of 238 students were served in the special education program during the 2017-2018 school year by 20 teachers and 53 associates.

In addition, \$88,419 Part B funding was received during the 2017-2018 fiscal year. These Part B funds are federal financial assistance dollars under the provisions of the Individuals with Disabilities Education Act and are used to help defray the costs of educating students with disabilities.

The district netted \$255,682.39 in 2017-2018 in Medicaid reimbursement.

Special Programs

EARLY CHILDHOOD

The district continued to receive the Statewide Voluntary Preschool Grant for the 2017-2018 school year in the amount of \$343,196. Expenditures totaled \$389,143.91 leaving a carryover balance of \$369,660.83. The program, employing 3 teachers plus classroom associates, served 117 preschool students. Because of the receipt of grant funds, the district is able to offer the preschool program and provide transportation at no cost to the parents. The district offers a morning and an afternoon session with classes meeting 4 days a week.

ELP/TALENTED AND GIFTED

Iowa Code section 257.43 requires each school district to incorporate talented and gifted programming into its comprehensive school improvement plan. Iowa Code section 257.46 specifies that the funding formula for the talented and gifted program be a combination of the state's allowable growth funds and local district funds. Expenditures for this program during the 2017-2018 school year totaled \$189,100.01 with a carryover balance of \$118,549.66. One hundred thirty students were served in the district's program. The program is served by three full-time teachers.


HOME SCHOOL

Twenty-two students were served in the district's home school assistance program and dual enrollment during the 2017-2018 school year. The district does provide the services of a home school coordinator to those students and families. Part of the district's property tax funds are allocated to the home school program. Expenditures for the 2017-2018 home school program totaled \$40,480.04 with a carryover balance of \$149,974.98.

Student Information




HIGH SCHOOL
Grades 9 - 12
 Student/FTE
 Teacher Ratios
 15.55 to 1



MIDDLE SCHOOL
Grades 6 - 8
 Student/FTE
 Teacher Ratios
 15.87 to 1

HARTFORD UPPER ELEMENTARY
Grades 4 - 5
 Student/FTE
 Teacher Ratios
 14.55 to 1




CARLISLE ELEMENTARY
Grades PS - 3
 Student/FTE
 Teacher Ratios
 14.25 to 1

STUDENT POST GRADUATE FOLLOW-UP CLASS OF 2018

Attending 4 year college	68
Attending 2 year college	49
Other post-secondary	0
Employment	17
Homemaker	0
Active military services	9
Unknown	8

Faculty Breakdown



HIGH SCHOOL

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
8	8	4	13	5	4	1



MIDDLE SCHOOL

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
8	6	4	7	1	1	0



UPPER ELEMENTARY

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
15	1	2	5	2	0	1



ELEMENTARY

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
19	8	1	16	4	1	1

YEARS OF EXPERIENCE	# OF TEACHERS
0-5 years	54
6-10 years	21
11-15 years	34
more than 15 years	37

Absences

	# of Employees w/benefit	Sick Leave	Family Sick Leave	Personal	Bereave Family	Bereave Friend	Professional	Average Days Absent Per EE
Faculty	165	1,202	331	265.5	75	24.5	374.5	11.77
Secretary	9	52	13.5	16.5	9	2	7	9.61
Nutrition	6	77	6	14	1	1	0	15.50
Cust/Bus Driver	33	277.5	33.5	50	22.5	6.5	0	10.80
AVERAGE DAY/DAYS OF ABSENCE PER EMPLOYEE								
Faculty		7.3	2.0	1.6	0.5	0.1	2.3	11.77
Secretary		5.8	1.5	1.8	1.0	0.2	0.8	9.61
Nutrition		12.8	1.0	2.3	0.2	0.2	0.0	15.50
Custodian/Bus Driver		8.4	1.0	1.5	0.7	0.2	0.0	10.80

Unused Leave	# of Employees w/benefit	Sick Leave	Personal Leave
Faculty	165	9,011.5	187.5
Secretary	9	549	14.5
Nutrition	6	549.5	8
Cust/Bus Driver	33	1,361	37

Extra Teacher Compensation

In an effort to maintain and advance the educational excellence in the state of Iowa and to respond to teacher shortages and declining comparability of Iowa teachers' salaries with other states, the state of Iowa has established several funding sources listed below with the 2017-2018 allocation amounts received.

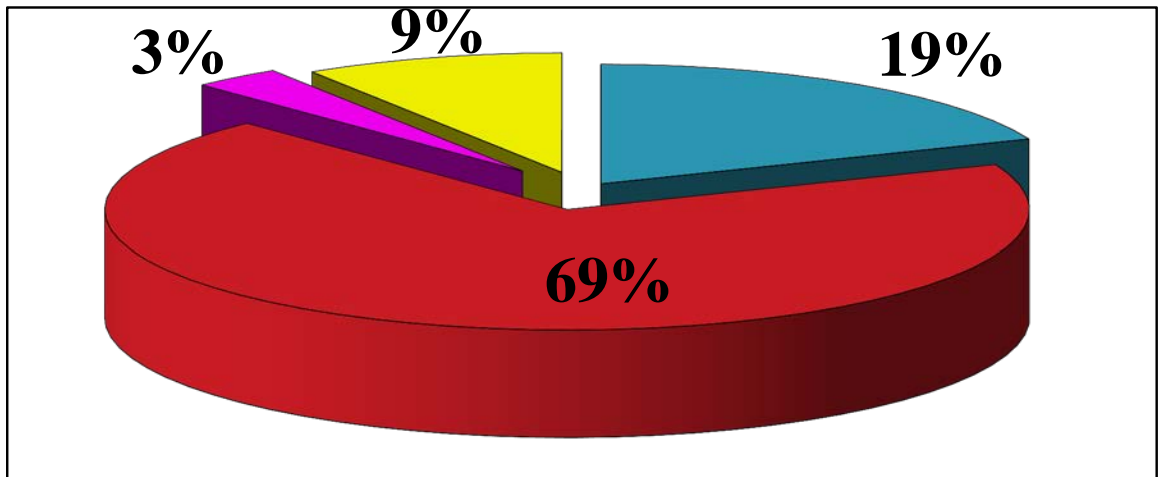
State Money	Description	Amount
TSS (Teacher Salary Supplement)	Extra teacher compensation, paid to teachers. This compensation is paid monthly to the teachers and the amount is figured on an FTE (full-time employee) basis.	1,059,315
Professional Development Supplement	Funds paid to teachers for time spent on professional development outside the normal working day plus registration fees for workshops and for presenters. Per diem compensation for an extra professional development day also comes from this money.	108,070
TLC (Teacher Leadership Compensation)	The TLC system provides funding for teacher leaders/coaches, mentors and additional support for improving instruction to improve student learning.	614,957



Revenues

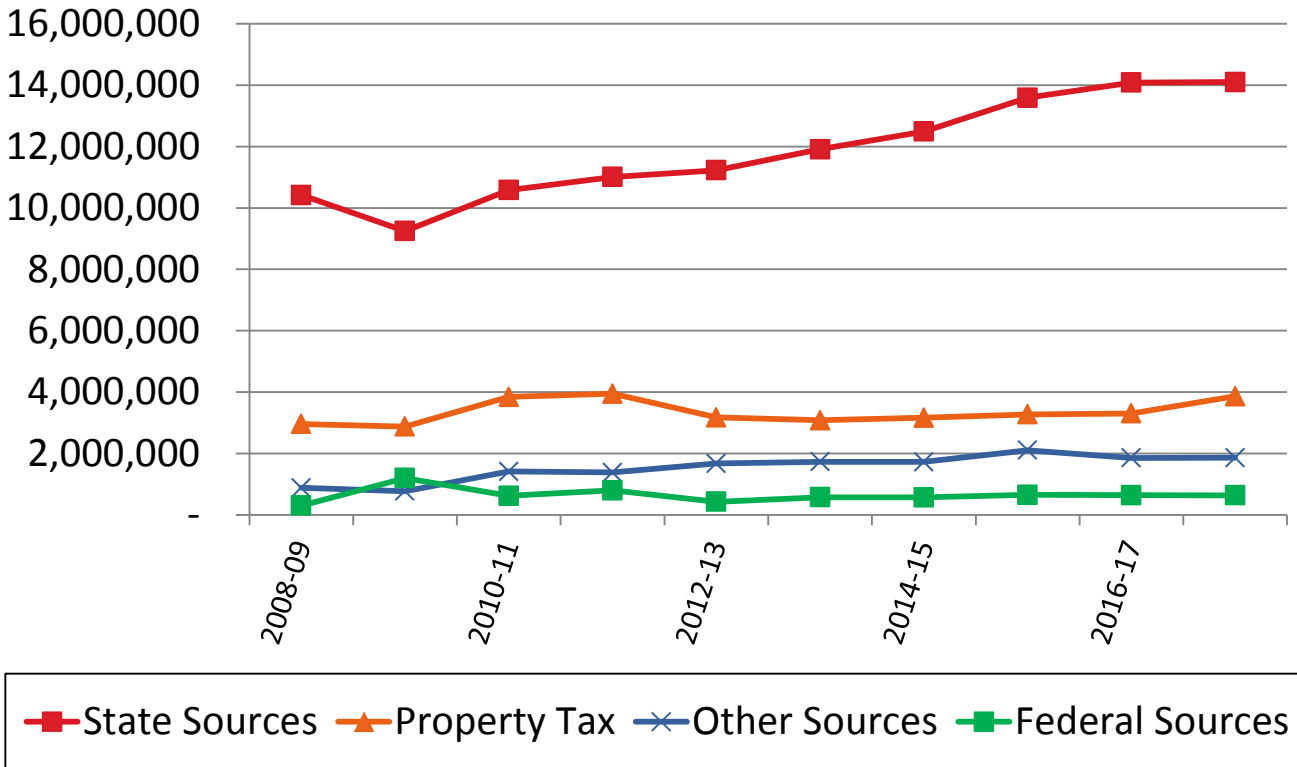
SUMMARY OF FINANCING FOR GENERAL FUND

Property Tax	\$	3,861,921
State Sources	\$	14,101,668
Federal Sources	\$	635,247
Other Funding	\$	1,861,580



■ Property Tax ■ State Sources ■ Federal Sources ■ Other Funding

Actual Revenue History General Fund



What is included in the revenue groupings?

State Sources

State Aid, Preschool State Aid, AEA Flow thru, Teacher Compensation, Early Intervention, Non-public Transportation Aid

Property Tax

Warren and Polk County Taxes: regular, mobile home

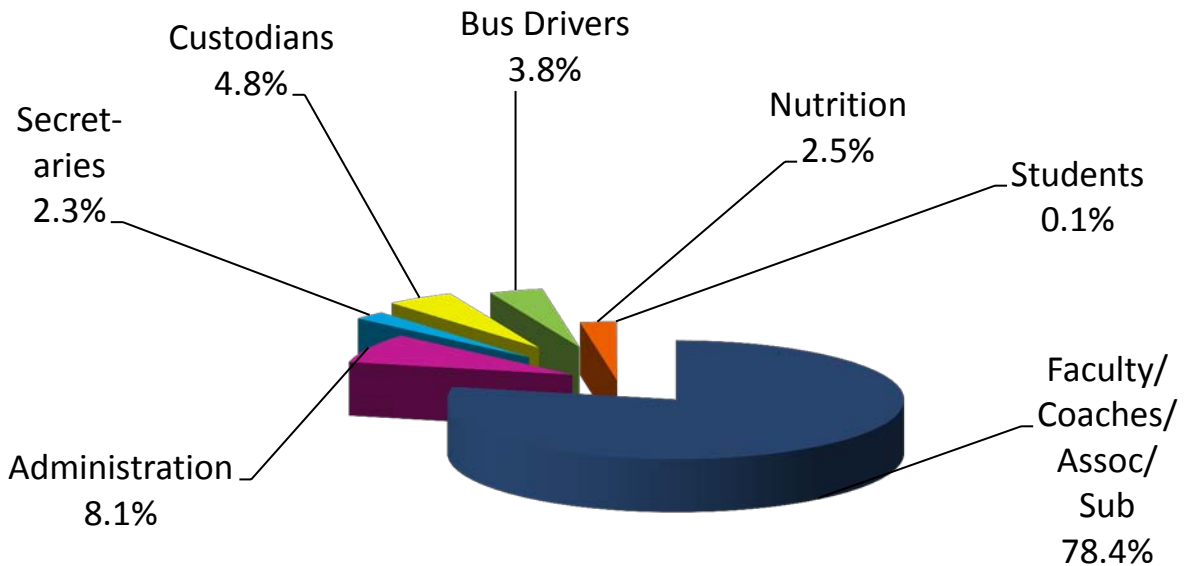
Other:

Open Enrollment, Special Education, Instructional Material Fees, Discretionary Transportation, Facilities Rental, Interest Earnings, Donations, Miscellaneous

Federal Sources:

Title I, Title II-A, Title VI, Special Education Part B, Carl Perkins, Medicaid

Employee Salaries



Faculty/Coaches/Assoc/Sub	\$ 10,063,341
Administration	\$ 1,036,170
Secretaries	\$ 293,831
Custodians/Maintenance	\$ 618,286
Bus Drivers/Mechanic	\$ 485,384
Food Service	\$ 324,188
Students	\$ 9,855

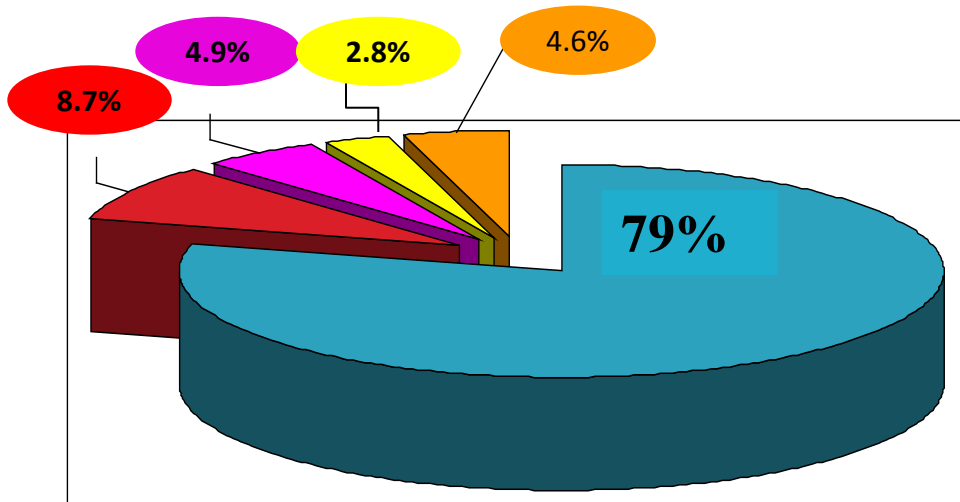
Salaries and benefits in the General Fund constituted 79% of the annual expenditures of the General Fund.

During 2017-18 there were 449 full and part-time employees of the School District.

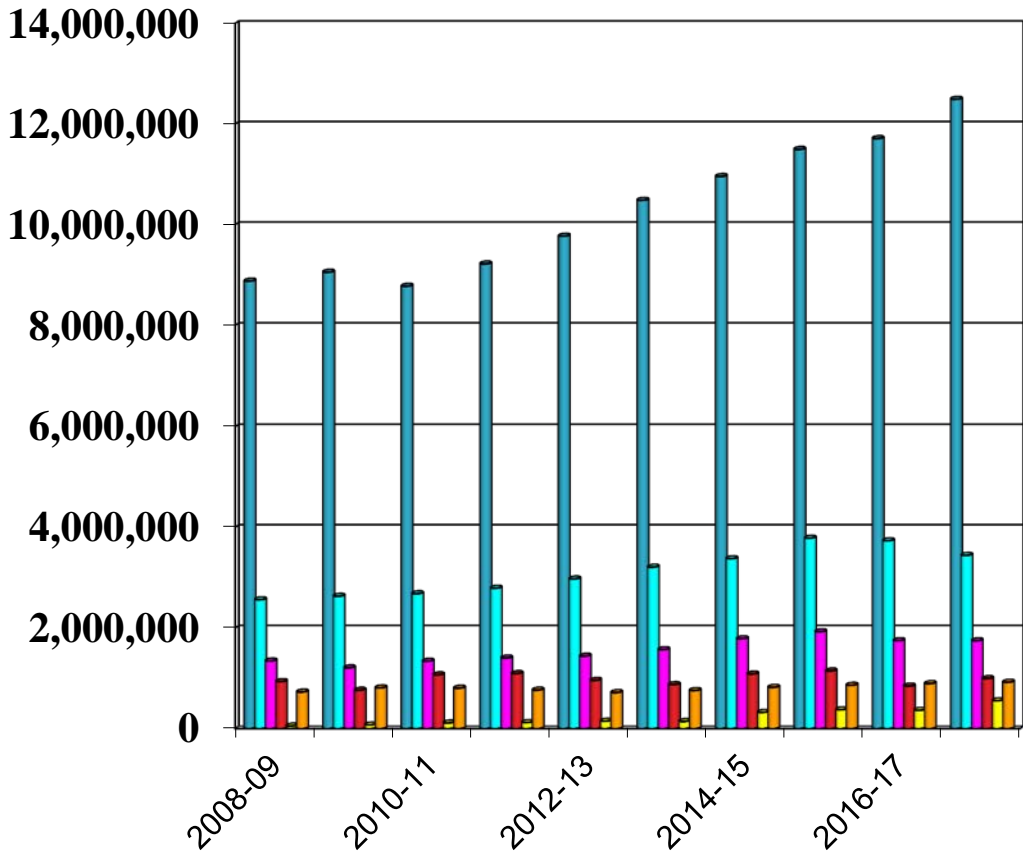
Expenditures

Summary of Expenditures - General Fund

Salaries	12,493,415
Benefits	3,444,510
Services	1,748,561
Supplies	996,825
Capital Outlay	556,851
Other	923,169



Expenditure History General Fund

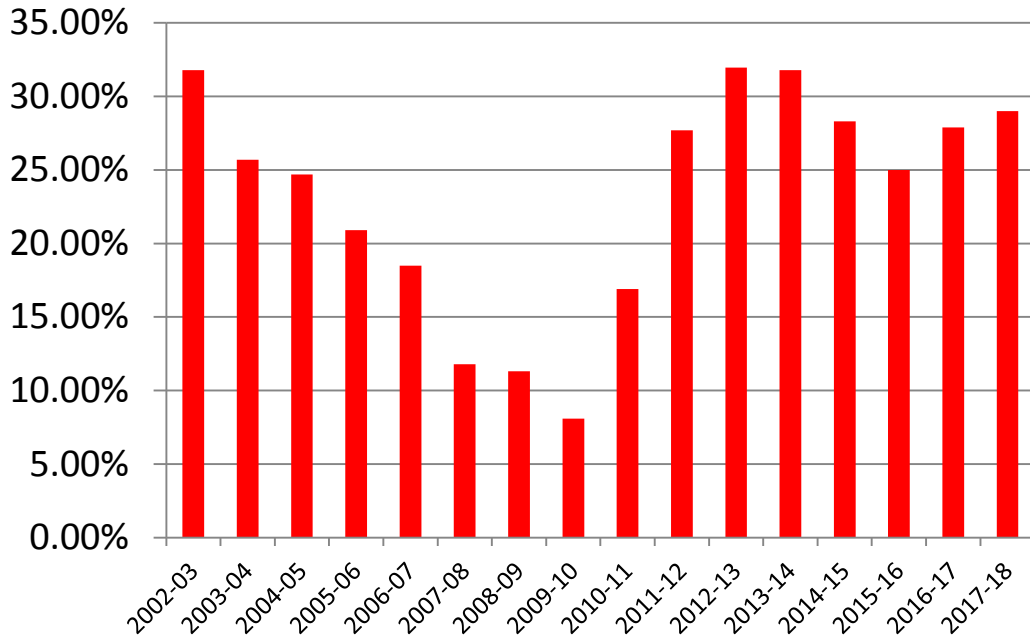


■ Salaries
 ■ Benefits
 ■ Services
 ■ Supplies
 ■ Cap Outlay
 ■ Other

Expenditures in the General Fund increased in the areas of salaries, supplies, capital outlay and other expenditures as compared to 2016-2017.

Solvency Ratio

Solvency Ratio History



The District's solvency ratio at the end of the fiscal year 2017-18 was 29%, an increase from fiscal year 2016-17 (27.9%).

Solvency Ratio is an indicator of the financial position of the district. It is calculated by dividing the unassigned fund balance by the general fund revenues.

Target solvency ratio:	10 to 15 percent
Acceptable ratio:	5 to 10 percent
Solvency alert:	0 to 5 percent
Solvency concern:	lower than 0 percent

Fund Cash Balances

FUND	2017-18 End Balance
General Fund	\$8,583,582.81
Activity Fund	\$ 118,116.86
Management Fund	\$ 924,300.79
Capital Projects Fund	\$ 150,132.57
Local Option Sales Tax Fund	\$2,030,086.99
PPEL Fund	\$ 95,999.81
Debt Service Fund	\$ 737,578.96
Nutrition Fund	\$ 266,227.42
Building Trades Fund	\$ 69,589.91
Adult Education Fund	\$ 0.00
Partial Self-funding Insurance Fund	\$ 960,339.55
Employee Flex Plan Fund	\$ 8,357.19
Randleman Library Fund	\$ 23,607.03
Food Pantry Fund	\$ 3,381.00

Capital Projects

Local Option Sales Tax/Statewide Penny

- A Local Option Sales Tax for Warren County was passed on January 13, 2004. The Warren Co. Sales Tax plus the Polk Co. Sales Tax was used to pay off the revenue bond that was issued July 7, 2004. Revenue from this bond was used for the Football Stadium and High School Gym improvements along with the Early Childhood Center.
- Statewide Penny Legislation passed in the spring of 2008 with Governor Culver signing on May 6, 2008. This legislation replaced the current local option sales tax as it expired in Polk (2010) and Warren (2014) Counties assuring more equal distribution of monies based on student population. The voters passed the Revenue Purpose Statement authorizing expenditure of revenues from the State of Iowa Secure An Advanced Vision for Education Fund (SAVE) on Sept. 9, 2008. Projected revenues allowed the district to bond for 11,325,000 to fund infrastructure projects at the Hartford building and at the high school. These projects began the summer of 2009 and were completed the summer of 2011.
- The District refinanced the 2009 bonds in December, 2015 which will provide an approximate savings of \$828,000.
- The District received a total of \$1,771,744.38 in local option sales tax money during 2017-2018. The money was used for the following items:
 - High School Projects, Phase I and Phase 2
 - Payment on bonds for Hartford and High School Infrastructure Projects

PPEL/VPPEL

- On Sept. 11, 2007, patrons voted to reinstate the Voted PPEL in the amount of \$1.34 by a vote of 277 to 241. The district began receiving these funds in July 2008. On September 8, 2015, patrons voted to extend the Voted PPEL for an additional ten years, until June 2028. The money can be used to buy transportation vehicles, equipment > \$500 and fund infrastructure projects. The Voted PPEL along with the Regular PPEL generated \$564,031.37 for FY2018.
- PPEL loan notes, in the amount of \$4,520,000 were issued in September 2016 to fund a new band room and an infrastructure project at the high school that began November 7, 2016 with occupancy of the band room in the fall of 2017 and continuation of infrastructure work during the 2017-2018 school year.
- Money received in 2017-2018 was used for the following items:
 - Technology and maintenance equipment
 - High school band room and infrastructure project
 - Hartford portable payments
 - PPEL loan note payment

Transportation

The transportation fleet consists of 29 vehicles used for transporting students on regular routes; 21 buses, 8 vans and suburbans.

Miles traveled during 2017-2018:

- Route miles (bus & van/suburban) totaled 124,519
- Non-route miles (bus-activities/field trips) totaled 32,465
- Non-route miles (van/suburban) totaled 64,331

Pay-To-Ride transportation was introduced during FY04. Revenue received for this added service amounted to \$15,617.90 in the 2017-2018 school year. Approximately 315 students used this program throughout the school year. Current rate for this service is \$90 per student per quarter or \$150 per family per quarter. Students qualifying for free/reduced meals also receive the same benefit for pay-to-ride transportation.

The district purchased a bus and a suburban during the 2017-2018 school year.

Through a state program, families residing in the Carlisle district and sending students to non-public private schools can receive reimbursement for transporting the students if a completed form is submitted to the resident district. The district then files a report with the state in order to receive the funds to distribute to the families. Seventeen families were reimbursed for private school transportation in 2017-2018.



Nutrition

A total of 229,868 student lunches were served during the 2017-2018 school year of which 70,415 were free and 15,146 were reduced. The district served 66,911 student breakfasts with 31,111 being free and 6,142 reduced.

The amount of federal aid received for the breakfast and lunch program was \$406,657.13. The amount of state aid received for the breakfast and lunch program totaled \$8,469.75. The district received commodities valued at \$41,940.63.

Meal prices were increased for the 2017-2018 school year per federal guidelines.

Students:	Breakfast \$1.65	Lunch \$ 2.55
Adults:	Breakfast \$2.00	Lunch \$ 3.55



Building Trades

CONSTRUCTION CLASS

The Carlisle Community School District has been very fortunate to have instructors who have worked with students who are interested in construction. Mr. Wayne Fleishman instructed the class for the first 16 years followed by Mr. Al Stoner for the next 13 years. Mr. Jesse Seufferer took over the class in 2007-2008. Mr. Matt Hesse led the program beginning in 2011-2012. No house was built during the 2013-2014, 2014-2015 and 2015-2016 school years. The program was re-instated for the 2016-2017 school year led by Mr. Matt Hesse. Following is a list of the addresses where buildings/houses were constructed through the building trades program:

1978-1979	720 Market St., Carlisle	2007-2008	1140 Bellflower Drive, Carlisle
1979-1980	120 N. 6 th St, Carlisle	2008-2009	1130 Bellflower Drive, Carlisle
1980-1981	The Carlisle Public Library	2009-2010	1120 Bellflower Drive, Carlisle
1981-1982	24 Park St., Carlisle	2010-2011	1035 Bellflower Drive, Carlisle
1982-1983	222 Park St., Carlisle	2011-2012	1045 Bellflower Drive, Carlisle
1983-1984	610 Market St., Carlisle	2012-2013	1055 Bellflower Drive, Carlisle
1984-1985	635 9 th St., Carlisle	2016-2017	1000 Juniper Drive, Carlisle
1985-1986	945 9 th St., Carlisle	2017-2018	1030 Juniper Drive, Carlisle
1986-1987	835 Terrace Dr., Carlisle		
1987-1988	725 Terrace Dr., Carlisle		
1988-1989	625 Market St., Carlisle		
1989-1990	1325 Hardin Dr., Carlisle		
1990-1991	225 Main St., Carlisle		
1991-1992	530 Main St., Carlisle		
1992-1993	45 Elm St., Carlisle		
1993-1994	65 Elm St., Carlisle		
1994-1995	425 Highland Dr., Carlisle		
1995-1996	415 Highland Dr., Carlisle		
1996-1997	1290 S. 5 th Street, Carlisle		
1997-1998	215 N. 6 th St., Carlisle		
1998-1999	3000 E. Diehl Ave, Des Moines		
1999-2000	840 William Nowles Circle, Carlisle		
2000-2001	535 Veterans Memorial Dr., Carlisle		
2001-2002	615 Veterans Memorial Dr., Carlisle		
2002-2003	605 Veterans Memorial Dr., Carlisle		
2003-2004	715 William Nowles Dr., Carlisle		
2004-2005	830 William Nowles Circle, Carlisle		
2005-2006	1130 Lyle Murphy Drive, Carlisle		
2006-2007	1105 Lyle Murphy Drive, Carlisle		

The 2017-2018 house sold for \$288,400 in June. Houses are not price to make a substantial profit, only to help defray costs of the next school year's house. A storage garage was built with some of the profits to house the equipment along with instructional materials for the CAD Lab.

Insurance

2017-2018 Insurance Information

Company	Insurance Type	Deductible	Coinsurance	Limits	Add'l Info	Cost
EMC	Property	1,000	90%	39,973,632	Replacement Costs	5.00
	General Liability	1,000		2,000,000	Aggregate Limit	12,880.00
	Auto	100/Collision		1,000,000		22,666.00
	Crime	\$0 - \$1,010		1.500-300,000		1,804.00
	Workers Comp			500,000		135,952.00
	Umbrella			5,000,000		5,832.00
	Errors & Omissions			1,000,000		7,870.00
	Pollution			500,000		1,125.00
	Cyber Liability					2,979.50
	Builders Risk	1,000		0		210.00
	Group Excess - IASB Safety Program			15,000,000		3,737.00

Wellmark	Health – PPO	500	90%		Single	587.02
					Family	1,467.92
	Health – PPO	1000	90%		Single	498.74
			(after deductible met)		Family	1,246.84
	Health – Alliance Select	5000	50%		Single	348.38
				Family	843.95	
	Dental				Single	40.25
					Family	106.15

Avesis	Vision	Co-Pays \$10-\$15		Employee	11.32
				EE + Spouse	21.72
				EE + Child(ren)	23.66
				EE + Family	30.46

EMC National Life Company	Life	\$50,000 Coverage			7.00
---------------------------	------	-------------------	--	--	------

Madison National Life	Long-term disability				.0023/\$1,000
-----------------------	----------------------	--	--	--	---------------

Additional Facts



Public education is an investment in the future

- The 2017-2018 regular program district cost per pupil was \$6,664 which was a 1.1% increase from 2016-2017.
- The total school tax levy for 2017-2018 was 17.85506 per \$1,000 of taxable valuation, a decrease of \$0.0558 from 2016-2017.
- District Taxable Valuation per pupil = 172,802 while the State Taxable Valuation per pupil = 329,208.
- Taxable valuation for 2017-2018 was:

Polk County	104,322,768
<u>Warren County</u>	<u>224,398,658</u>
Total	328,721,426

This is an increase of 3.05% in Polk County, 4.46% in Warren County and a 4.01% increase overall in the district's taxable valuation.

*Your support makes
educational
opportunities available*