

**CARLISLE
COMMUNITY
SCHOOL DISTRICT**



**2015-2016
Annual Financial
and
Statistical Report**

Learning for a Lifetime

Annual Financial &
Statistical Report

Published:
September 2016

Carlisle Community
School District
430 School Street
Carlisle, Iowa 50047

www.carlislecscd.org

Carlisle Board of Education

Susan James, President

Jenny Foster, Vice President

Kyle Chambers

Art Hill

John Judisch

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. Two board members, Kyle Chambers and Art Hill, were elected September 8, 2015 to replace outgoing board members Michelle Tish and Rob Joiner.

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

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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

Insurance

Goodhue Nolte Insurance

100 Hwy 5
Carlisle, Iowa 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

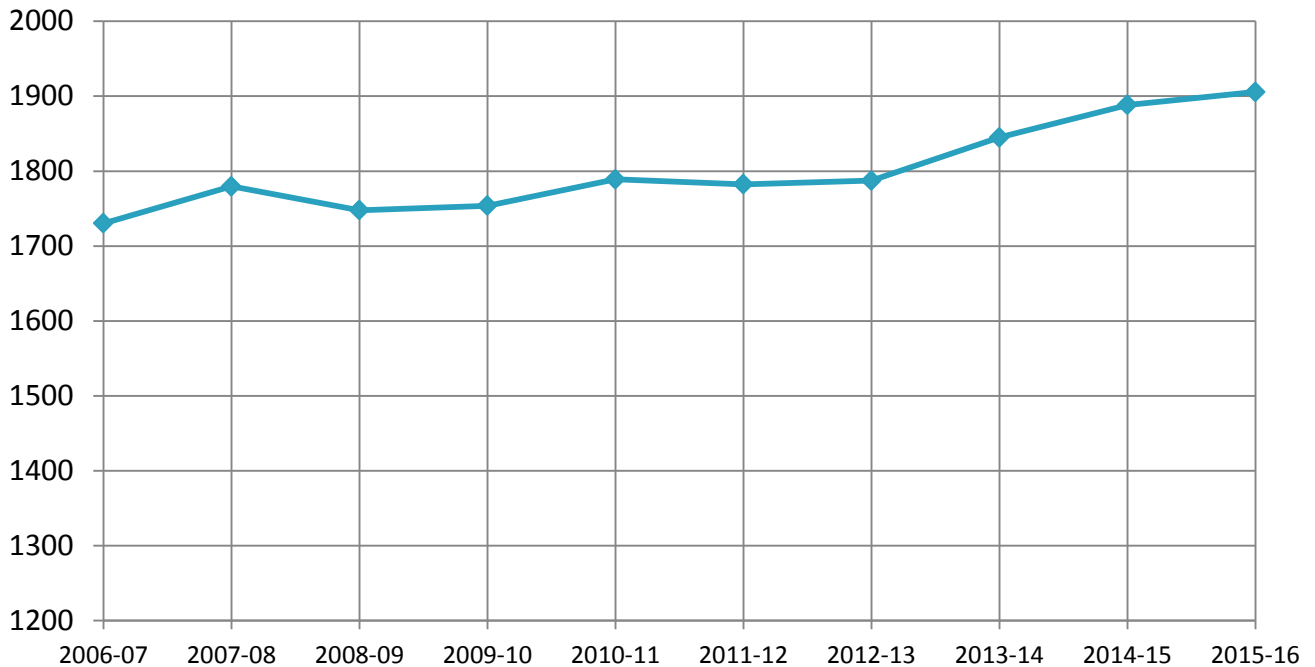
Learning for a Lifetime

Financial Highlights

- The Fiscal Year 2016 budget enrollment was 1888.33, an increase of 43.32 students from the Fiscal Year 2015 budget enrollment count. The legislature approved a 1.25% increase in supplemental state aid.
- Interest earnings for the 2015-2016 school year totaled \$22,395.85 for all funds.
- The district began to partial self-fund health insurance offered to employees for the 2010-2011 school year. At fiscal year end 2015-2016, there was a balance of \$671,056.53 in that fund.
- The district was the recipient of many generous donations during 2015-2016 totaling \$120,801.41 from various organizations such as PTO, Booster Club, CYA, Wells Fargo and Wellmark employees, parents, local patrons and businesses. These donations benefited many programs.
- During 2015-2016, the district also was the recipient of several grants applied for by employees totaling \$37,752.61. Grants received included BRAVO Culture Grant, ELL Grant, Foundation Grants, PLTW Grant and Dahl 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 \$1,965,000 on the middle school debt through FY2015-2016.
- Five hundred thirty-three classes were taken by Carlisle high school students earning a total of 1,599 college credits during 2015-2016. The district received supplementary weighting dollars in the amount of \$167,338.16 to fund the cost of the classes, \$164,552.80.

Student Enrollment History

Certified Enrollment



1713.2	1779.7	1747.7	1753.8	1788.97	1782.3	1787.29	1845.01	1888.33	1905.53
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Count date for certified enrollment is October 1 each year. Total certified enrollment on October 1, 2015 for the 2015-2016 school year was 1905.53 with 142.9 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 2015-2016 school year:

OPEN ENROLLMENTS IN

from	Ankeny	4 students
	Bondurant	1 student
	Des Moines	127 students
	Indianola	41 students
	Knoxville	2 students
	Norwalk	1 students
	Pleasantville	8 students
	SE Polk	10 students
	Urbandale	<u>2 students</u>
	Total	196 students

OPEN ENROLLMENTS OUT

to	CAM	7 students
	Clayton Ridge	5 students
	Colfax-Mingo	1 student
	Des Moines	43 students
	Indianola	8 students
	Pleasantville	1 student
	Southeast Polk	2 students
	Southeast Warren	3 students
	Urbandale	3 students
	West Des Moines	<u>1 student</u>
	Total	74 students

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Open Enrollment "IN"	96	127	139	174	198	216	208	196
Open Enrollment "OUT"	64	56	59	58	64	65	67	74
Open Enrollment Comparison	+32	+71	+80	+116	+134	+151	+141	+122

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	Ankeny	1 student
	Des Moines	13 students
	Indianola	4 students
	Southeast Polk	<u>1 student</u>
	Total	19 students

TUITIONED OUT

to	Ankeny	2 students
	Des Moines	10 students
	DMACC	8 students
	Indianola	2 students
	Southeast Polk	2 students
	Vinton-Shellsburg	<u>1 student</u>
	Total	25 students

A total of 217 students were served in the special education program during the 2015-2016 school year by 18 teachers and 47 associates.

In addition, \$86,499 Part B funding was received during the 2015-2016 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 received \$294,958.47 in 2015-2016 in Medicaid reimbursement.

Special Programs

EARLY CHILDHOOD

The district continued to receive the Statewide Voluntary Preschool Grant for the 2015-2016 school year in the amount of \$348,084.00. Expenditures totaled \$290,035.32 leaving a carryover balance of \$335,478.35. The program, employing 3 teachers plus classroom associates, served 110 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 2015-2016 school year totaled \$195,989.74. One hundred nineteen students were served in the district's program. The program is served by two and one-half full-time teachers.


HOME SCHOOL

Twenty-six students were served in the district's home school assistance program and dual enrollment during the 2015-2016 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 2015-2016 home school program totaled \$39,309.06.

Student Information



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



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

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



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



STUDENT POST GRADUATE FOLLOW-UP CLASS OF 2016

Attending 4 year college	57
Attending 2 year college	76
Other post-secondary	5
Employment	12
Homemaker	1
Active military services	5
Unknown	0

Faculty Breakdown



HIGH SCHOOL

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
12	8	3	13	4	3	1



MIDDLE SCHOOL

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
8	6	2	10	2	0	0



UPPER ELEMENTARY

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
7	2	3	4	2	0	1



ELEMENTARY

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
21	5	2	17	3	0	1

YEARS OF EXPERIENCE	# OF TEACHERS
0-5 years	45
6-10 years	23
11-15 years	43
more than 15 years	29

Absences

	# of Employees w/benefit	Sick Leave	Family Sick Leave	Personal	Bereave Family	Bereave Friend	Professional	Average Days Absent Per EE
Faculty	160	1223.5	305	261	72	20.5	525	13.14
Secretary	9	38.5	9	11	3	4.5	0	6.67
Nutrition	6	49	7	7	0	0	0	9.33
Cust/Bus Driver	35	460.5	31.5	61.5	7.5	12	0	15.47
AVERAGE DAY/DAYS OF ABSENCE PER EMPLOYEE								
Faculty		7.6	1.9	1.6	.5	.1	3.3	13.14
Secretary		4.3	1.0	1.2	0.3	0.5	0.3	6.67
Nutrition		8.2	1.2	1.2	0.0	0.0	0.0	9.33
Custodian/Bus Driver		13.2	0.9	1.8	0.2	0.3	0.0	15.47

Unused Leave	# of Employees w/benefit	Sick Leave	Personal Leave
Faculty	160	8,461	201.5
Secretary	9	473	10.5
Nutrition	6	532.5	15.5
Cust/Bus Driver	35	1687.5	43.5

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 2015-2016 allocation amounts received.

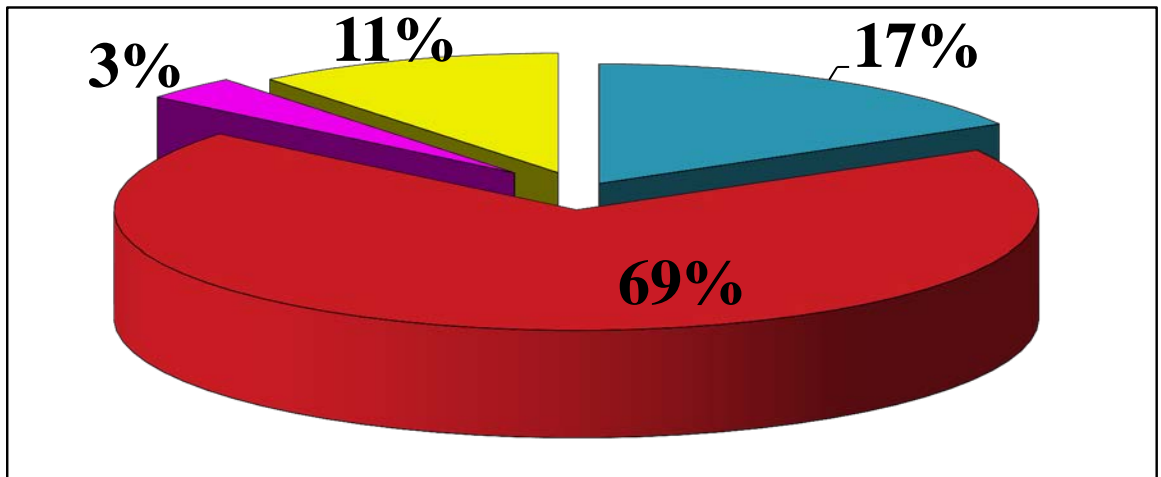
State Money	Description	Amount
TSS (Teacher Salary Supplement)	Extra teacher compensation, paid to teachers This compensation is paid monthly to the teachers and the amount is figured on an FTE (full-time employee) basis.	1,016,019
Professional Development – Regular & Core Curriculum Extra Professional Development Day	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.	103,252
Teacher Mentoring	Mentors are assigned to first and second year teachers to provide help and support. Each mentor receives \$1,000 for their service.	19,770



Revenues

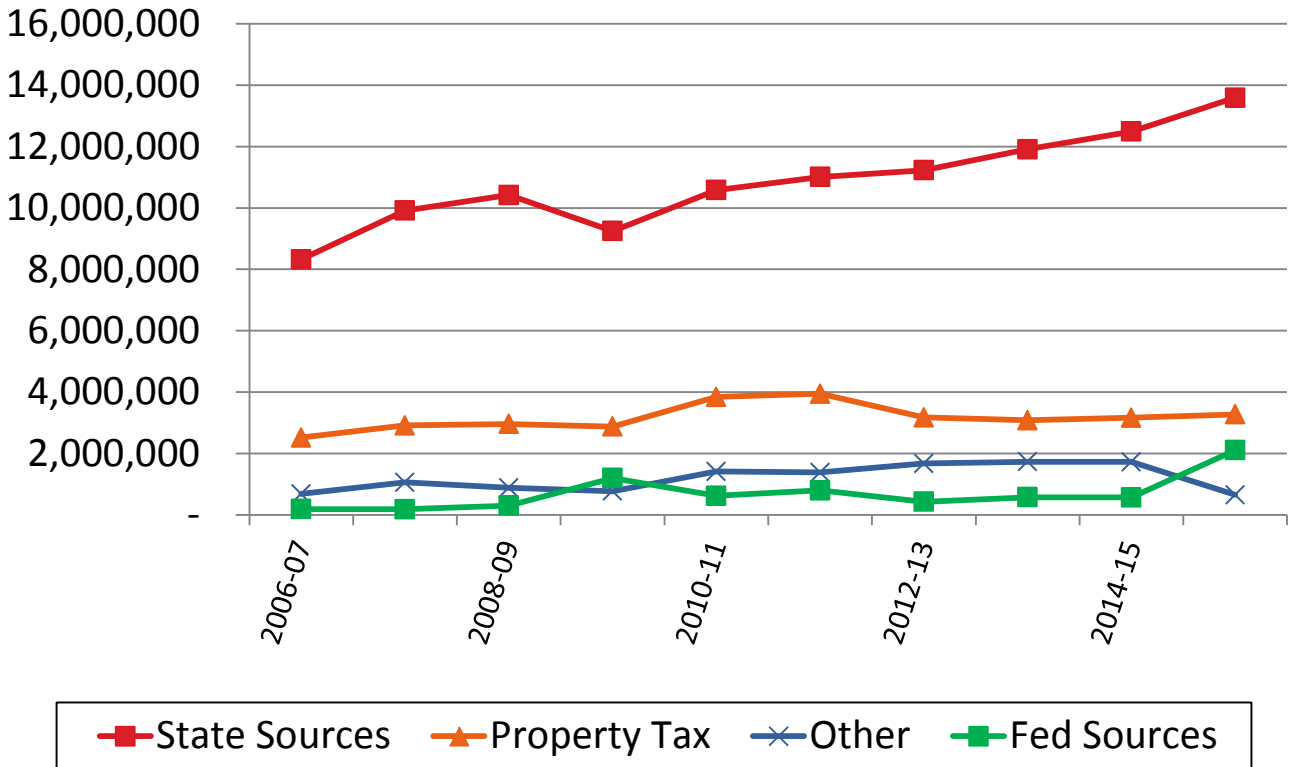
SUMMARY OF FINANCING FOR GENERAL FUND

Property Tax	\$	3,276,287
State Sources	\$	13,587,457
Federal Sources	\$	652,572
Other Funding	\$	2,106,923



■ 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

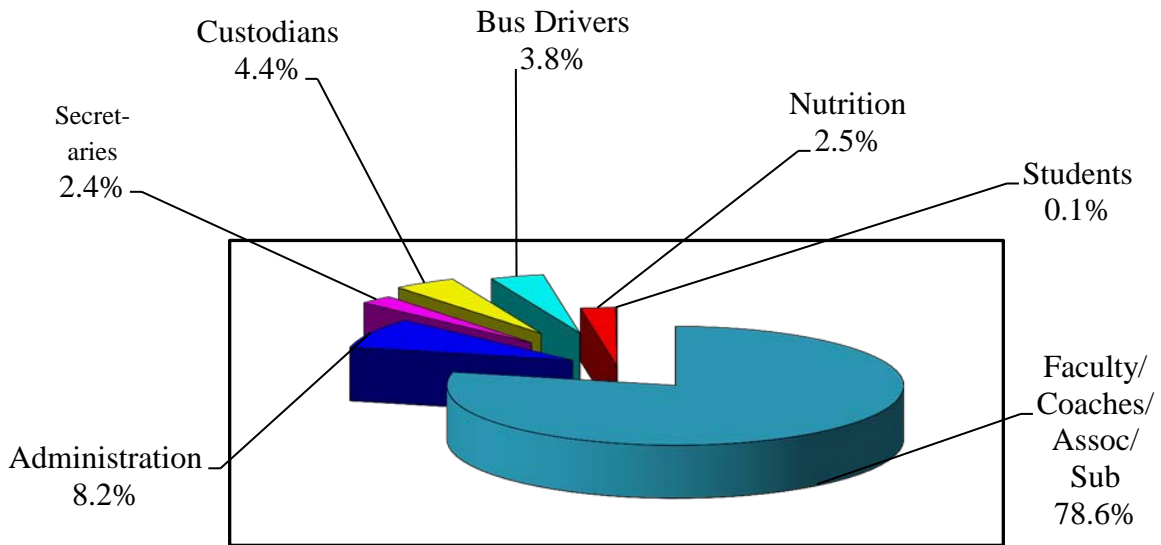
Other:

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	\$ 9,274,961
Administration	\$ 977,126
Secretaries	\$ 278,671
Custodians	\$ 520,700
Bus Drivers	\$ 445,572
Food Service	\$ 291,780
Students	\$ 10,976

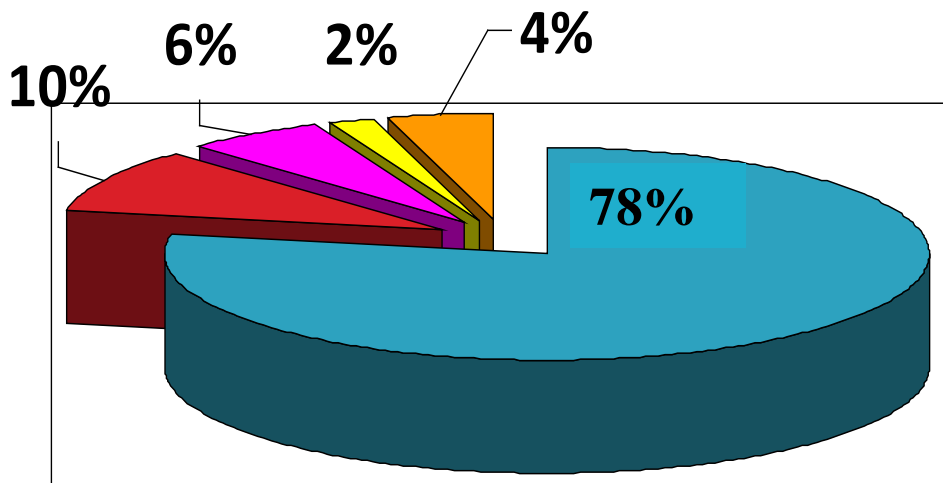
Salaries and benefits in the General Fund constituted 78% of the annual expenditures of the General Fund.

During 2015-16 there were 436 full and part-time employees of the School District.

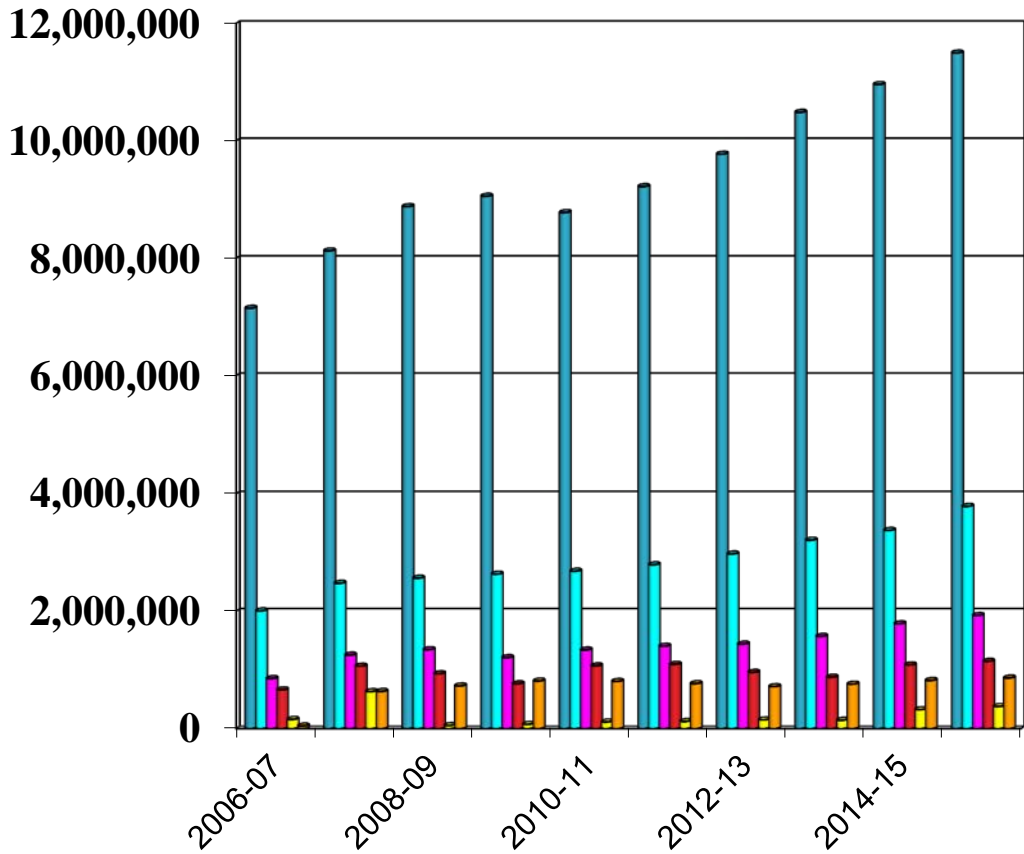
Expenditures

Summary of Expenditures - General Fund

Salaries	11,497,436
Benefits	3,786,182
Services	1,928,496
Supplies	1,148,353
Capital Outlay	377,681
Other	864,258



Expenditure History General Fund

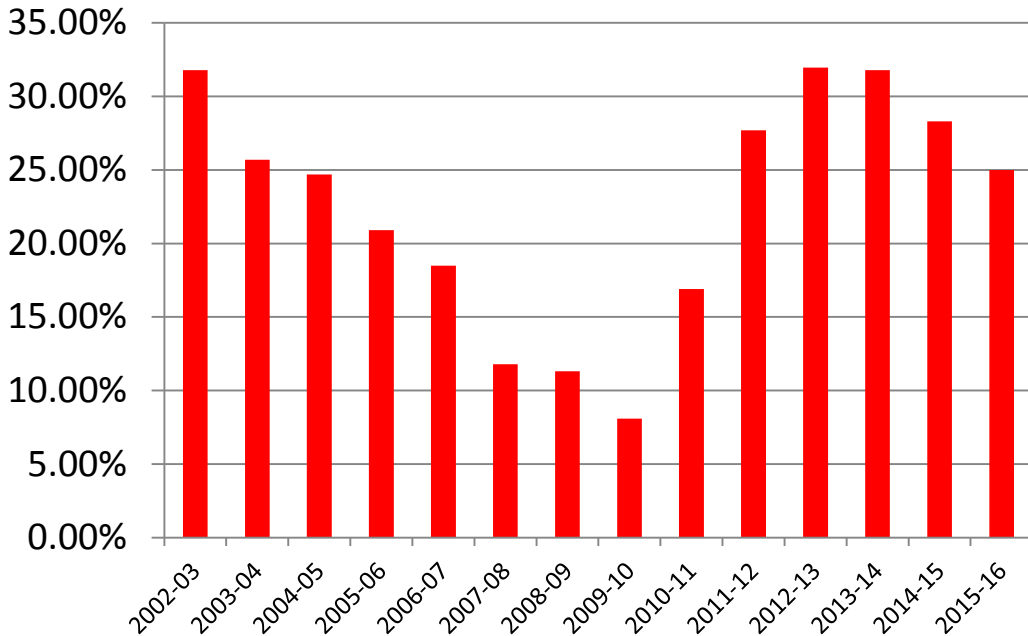


■ Salaries
 ■ Benefits
 ■ Services
 ■ Supplies
 ■ Cap Outlay
 ■ Other

Expenditures in the General Fund increased
in all areas compared to 2014-2015.

Solvency Ratio

Solvency Ratio History



The District's solvency ratio at the end of the fiscal year 2015-16 was 25.4 %, a decrease from fiscal year 2014-15 (28.3%).

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

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 will be 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. The District received a total of \$1,790,581.32 during 2015-2016.
- 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 expires 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. The projects began the summer of 2009 with and were completed the summer of 2011.
- Money received in 2015-2016 was used for the following items:
 - Softball Field Renovation Project
 - Preparation Work on the High School Renovation Project
 - 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 is used to buy transportation vehicles, equipment > \$500 and fund infrastructure projects. The Voted PPEL along with the Regular PPEL generated \$517,600 for FY2016.
- Money received in 2015-2016 was used for the following items:
 - Teacher laptops
 - Technology equipment
 - Student information program
 - High school parking lot
 - Soccer equipment
 - Security upgrades
 - Transportation vehicle

Transportation

The transportation fleet consists of 28 vehicles used for transporting students on regular routes; 21 buses, 7 vans and suburbans.

Miles traveled during 2015-2016:

- Buses traveled a total of 154,534 miles
- Vans/suburbans traveled a total of 61,345 miles

Discretionary transportation was introduced during FY04. Revenue received for this added service amounted to \$23,002.44 in the 2015-2016 school year. Approximately 190 students signed up to use this program. Current rate for this service is \$90 per student per quarter or \$150 per family per quarter. The fees paid fund the costs of the service.

The district purchased a bus, and a minivan during the 2015-2016 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. Nineteen families were reimbursed for private school transportation for 2015-2016.



Nutrition

A total of 228,622 student lunches were served during the 2015-2016 school year of which 69,371 were free and 13,206 were reduced. The district served 63,533 student breakfasts with 33,925 being free and 4,638 reduced.

The amount of federal aid received for the breakfast and lunch program was \$367,535.74. The amount of state aid received for the breakfast and lunch program totaled \$7,89711. The district received commodities valued at \$43,282.26.

Meal prices were increased for the 2015-2016 school year per federal guidelines.

Students: Breakfast \$1.45 Lunch \$ 2.35

Adults: Breakfast \$1.45 Lunch \$ 3.40



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. A new building has been constructed each year for the past 35 years. 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. Following is list of the addresses of the buildings:

1978-1979	720 Market St., Carlisle
1979-1980	120 N. 6 th St, Carlisle
1980-1981	The Carlisle Public Library
1981-1982	24 Park St., Carlisle
1982-1983	222 Park St., Carlisle
1983-1984	610 Market St., Carlisle
1984-1985	635 9 th St., Carlisle
1985-1986	945 9 th St., 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
2007-2008	1140 Bellflower Drive, Carlisle
2008-2009	1130 Bellflower Drive, Carlisle
2009-2010	1120 Bellflower Drive, Carlisle
2010-2011	1035 Bellflower Drive, Carlisle
2011-2012	1045 Bellflower Drive, Carlisle
2012-2013	1055 Bellflower Drive, Carlisle

The most recent house was sold for \$197,000. The houses are not priced to make a substantial profit. Only enough to cover expenses and to help defray cost of tools and equipment to use in the trade. A storage garage has been built with some of the profits to house their equipment along with instructional materials for the CAD Lab .

Insurance

2015-2016 Insurance Information

Company	Insurance Type	Deductible	Coinsurance	Limits	Add'l Info	Cost
EMC	Property	1,000	90%	39,973,632	Replacement Costs	52,158.00
	General Liability	1,000		2,000,000	Aggregate Limit	11,613.00
	Auto	100/Collision		1,000,000		18,640.00
	Crime	\$0 - \$1,010		1.500-300,000		2,391.00
	Workers Comp			500,000		185,772.00
	Umbrella			5,000,000		9,057.00
	Errors & Omissions			1,000,000		5,528.00
	Pollution			500,000		1,125.00
	Cyber Liability					5,378.00
	Builders Risk	1,000		0		0.00
	Group Excess - IASB Safety Program			15,000,000		3,777.00

Wellmark	Health – PPO	500	90%	Single	596.51
				Family	1,491.62
	Health – PPO	1000	90% (after deductible met)	Single	506.79
				Family	1,266.97
	Dental			Single	36.75
			Family	100.45	

EMC National Life Company	Life	\$50,000 Coverage			7.00
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Madison National Life	Long-term disability				.0023/\$1,000
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Additional Facts



Public education is an investment in the future

- The 2015-2016 regular program district cost per pupil was \$6,446 which was a 1.25% increase from 2014-2015.
- The total school tax levy for 2015-2016 was 17.91101 per \$1,000 of taxable valuation, a decrease of \$0.00114 from 2014-2015.
- District Taxable Valuation per pupil = 162,579 while the State Taxable Valuation per pupil = 306,000.
- Taxable valuation for 2015-2016 was:

Polk County	98,407,068
<u>Warren County</u>	<u>208,590,576</u>
Total	306,997,644

This is an increase of 4.3% in Polk County, 2.24% in Warren County and a 2.89% increase overall in the district's taxable valuation.

*Your support makes
educational
opportunities available*