

CARLISLE COMMUNITY SCHOOL DISTRICT



2011-2012 Annual Financial and Statistical Report

Learning for a Lifetime

Annual Financial &
Statistical Report

Published October, 2012

Carlisle Community
School District
430 School Street
Carlisle, Iowa 50047

www.carlisle.k12.ia.us

Carlisle Board of Education

John Judisch, President

Rob Joiner, Vice President

Mark Cowan

Susan James

Michelle Tish

Dr. Tom Lane, 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.

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	Dr. Tom Lane	(515)989-3589
High School Principal	Mike Anthony	(515)989-0831
Middle School Principal	Dr. Keri Schlueter	(515)989-0833
Hartford Principal	Tim Norton	(515)989-0316
Elementary Principal	Barb Niemeyer	(515)989-0339
Business Manager	Jean Flaws	(515)989-3589
Human Resource	Diana Whited	(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

700 Second Ave., Ste. 100
Des Moines, IA 50309-1731

Bankers Trust

453 7th Street
Des Moines, IA 50304-0897

Insurance

Central Iowa Insurance Services

120 S. 1st Street
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

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

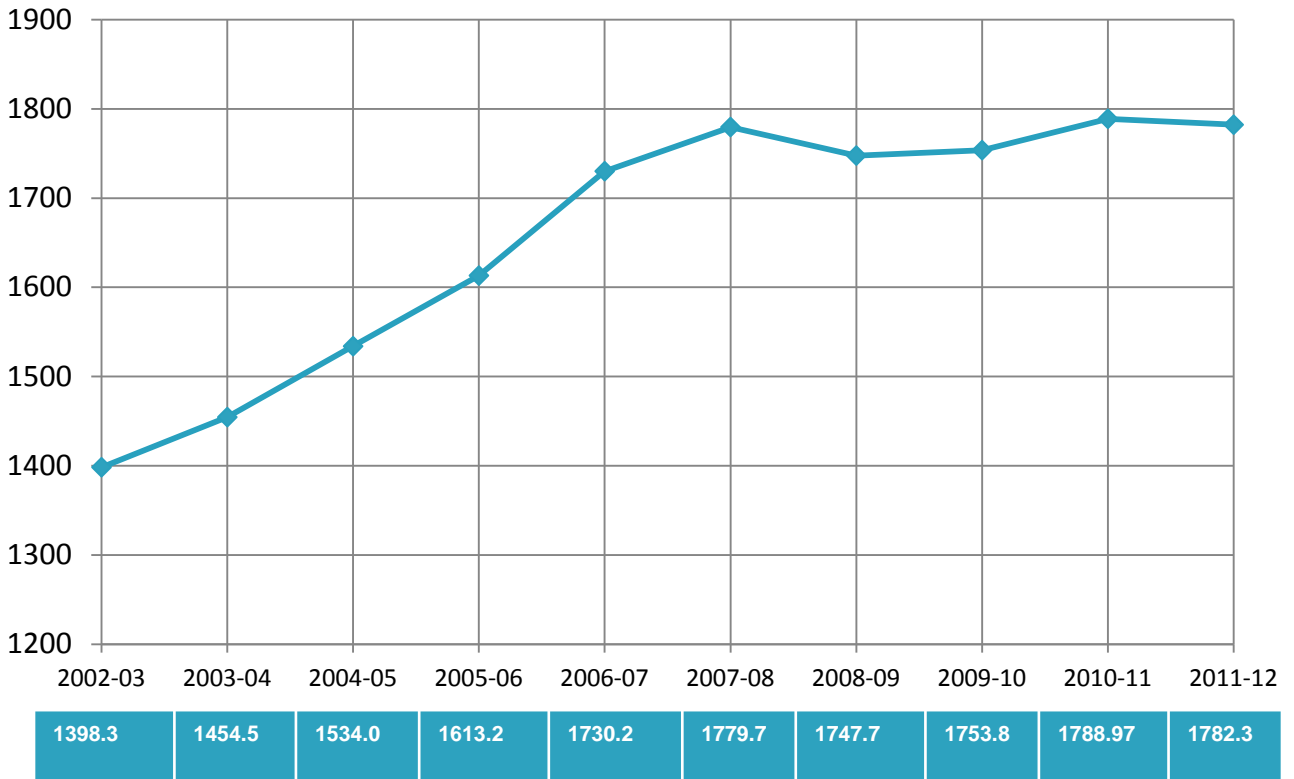
Learning for a Lifetime

Financial Highlights

- The Fiscal Year 2012 budget enrollment increased by 35.17 students from the Fiscal Year 2011 budget enrollment count. The legislature approved 0% allowable growth.
- The district received ARRA Stimulus money in four different areas: Title I, Part B, Professional Development and Education Stabilization. The first installment was received in June 2009 with remaining installments received during Fiscal Year 2010. The district received additional funds for Education Stabilization and Education Government Services totaling 172,211.00 during Fiscal Year 2011.
- During Fiscal Year 2011, the district also received \$345,865.00 for the Education Jobs Fund. This money is to be expended by September 30, 2012. The district chose to carryover \$327,608.14 for Fiscal Year 2012. The district received an additional \$5,119 in FY 2012 for a grand total of \$350,984. The money was used to fund salaries and benefits for 11 district employees in 2011-2012.
- Interest earnings for the 2011-2012 school year totaled \$ 74,508.84 for all funds.
- The district was awarded a BEEP grant November, 2010 to help purchase a new bus and install retrofits in ten buses owned by the district to improve energy efficiency exhaust systems. The district completed the retrofits and purchased a new bus and received \$50,841.00 from the grant in December, 2011 to help fund those expenditures.
- The district began to partial self-fund health insurance offered to employees for the 2010-2011 school year. At fiscal year end 2011-2012, there was a balance of \$191,112.17.
- The district was the recipient of many generous donations during 2011-2012 totaling in excess of \$120,000 from various organizations such as PTO, Booster Club, CYA, Wells Fargo and Wellmark employees, and parents and local patrons. These donations benefited many programs.
- During 2011-2012, the district also was the recipient of several grants applied for by employees totaling approximately \$38,000. Grants received were Fire Safety Grant, IASB/Century Link Grant, Trees for Teens Grant, All-State Mini Grant, Guide One Foundation Grant and Warren County Philanthropic Grant.

Student Enrollment History

Certified Enrollment



Total certified enrollment for 2011-2012 was 1782.3 with 119 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 2011-2012 school year:

OPEN ENROLLMENTS IN

from	Des Moines	130 students
	I-35	2 students
	Indianola	16 students
	Norwalk	1 student
	Pleasantville	8 students
	SE Polk	10 students
	Urbandale	2 students
	West Des Moines	3 students
	Knoxville	<u>2 students</u>
	Total	174 students

OPEN ENROLLMENTS OUT

to	Ankeny	1 students
	Bondurant-Farrar	2 students
	Des Moines	33 students
	Indianola	12 students
	Melcher-Dallas	1 student
	Norwalk	2 students
	Pleasantville	2 students
	Southeast Polk	<u>5 students</u>
	Total	58 students

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Open Enrollment "IN"	52	67	69	96	127	139	174
Open Enrollment "OUT"	51	60	71	64	56	59	58
Open Enrollment Comparison	+1	+7	-2	+32	+71	+80	+116

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	Central Decatur	1 student
	Des Moines	19 students
	Indianola	1 student
	Knoxville	1 student
	Pleasantville	1 student
	Southeast Polk	1 student
	West Des Moines	<u>3 students</u>
	Total	27 students

TUITIONED OUT

to	Ames	3 students
	Des Moines	9 students
	DMACC	2 students
	Indianola	2 students
	Manson NW Webster ..	1 student
	Woodward Granger	<u>2 students</u>
	Total	19 students

A total of 212 students were served in the special education program during the 2011-12 school year by 20 teachers and 34 associates.

In addition, \$87,955 Part B funding had been received during the 2011-2012 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 \$132,399.04 in 2011-2012 for Medicaid claims.

Special Programs

EARLY CHILDHOOD

The district was a recipient of a Statewide Voluntary Preschool Grant for the 2011-2012 school year in the amount of \$294,150. Expenditures totaled \$277,999.70 leaving a carryover balance of \$135,805.04. The program, employing three teachers and classroom associates, served 108 regular education 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.


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 2011-2012 school year totaled \$124,294.87. One hundred eighty-one students were part of the district's program. The program is served by two full-time teachers.


HOME SCHOOL

Thirty students were served in the district's home school assistance program and dual enrolled during the 2011-2012 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 2011-2012 home school program totaled \$35,265.98.


Student Information



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



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



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



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

STUDENT POST GRADUATE FOLLOW-UP CLASS OF 2012

Attending 4 year college	56
Attending 2 year college	47
Other post-secondary	6
Employment	19
Active military services	13
Unknown	3

Faculty Breakdown



HIGH SCHOOL

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45
11	6	3	3	8	2	1	0



MIDDLE SCHOOL

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45
3	6	3	4	8	1	1	1



UPPER ELEMENTARY

of Teachers and Qualifications

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



ELEMENTARY

of Teachers and Qualifications

BA	BA+15	BA+30	BA+45	MA	MA+15	MA+30	MA+45
12	2	2	4	14	6	0	0

YEARS OF EXPERIENCE	# OF TEACHERS
0-5 years	31
6-10 years	41
11-15 years	24
more than 15 years	23

Absences

	# of Employees w/benefit	Sick Leave	Family Sick Leave	Personal	Bereave-Family	Bereave Friend	Professional	Average Days Absent Per EE
Faculty	131	973	224	222.5	112	22	374.5	13.01
Assoc/ Secretary	10	35	4.5	7.5	3	0	1	4.65
Nutrition	7	114	8	5	0	0	0	17.00
Cust/Bus Driver	34	154	32	62.5	18.5	7.5	0	7.35
AVERAGE DAY/DAYS OF ABSENCE PER EMPLOYEE								
Faculty		7.4	1.7	1.7	0.9	0.2	2.9	13.01
Associate/Secretary		3.5	0.5	0.8	0.3	0	0.1	4.65
Nutrition		16.3	1.1	0.7	0.0	0.0	0.0	17.00
Custodian/Bus Driver		4.7	1.0	1.9	0.6	0.2	0.0	7.35

Unused Leave	# of Employees w/benefit	Sick Leave	Personal Leave
Faculty	131	8,314	164
Assoc/ Secretary	10	736	13.5
Nutrition	7	464.5	12.5
Cust/Bus Driver	34	1607	57.5

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 2011-2012 allocation amounts received.

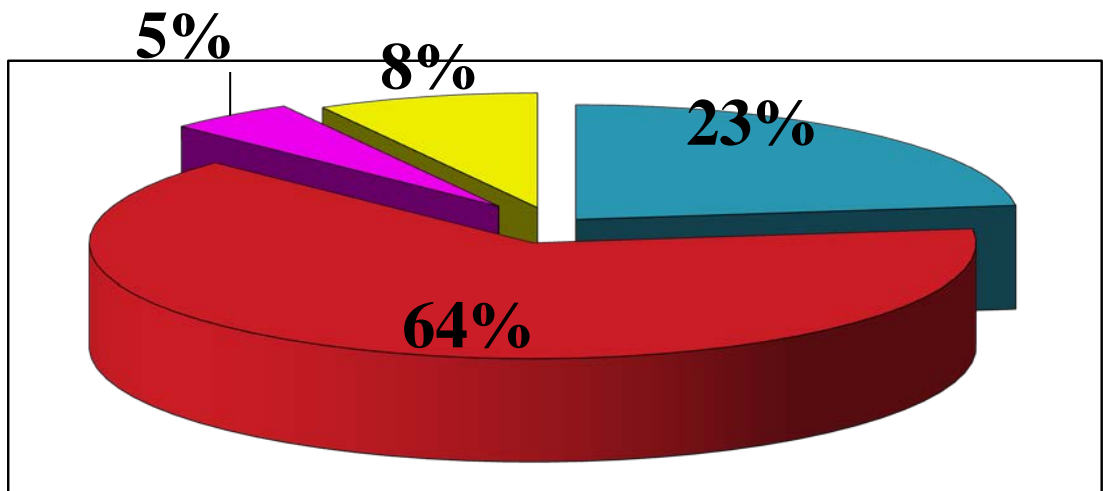
State Money	Description	Amount
TSS (Teacher Salary Supplement)	Extra teacher compensation, paid to teachers This compensation is paid monthly to the teachers and the amount is figured on an FTE (full-time employee) basis.	875,930.00
Professional Development – Regular & Core Curriculum/ Extra Professional Development Day	Funds paid to teachers for time spent on professional development outside the normal working day plus registration fees for workshops and presenters. Per diem compensation for an extra professional development day also comes from this money.	88,001.00
Teacher Mentoring	Mentors are assigned to first and second year teachers to provide help and support. Each mentor receives \$1,000 for their service.	12,350.00



Revenues

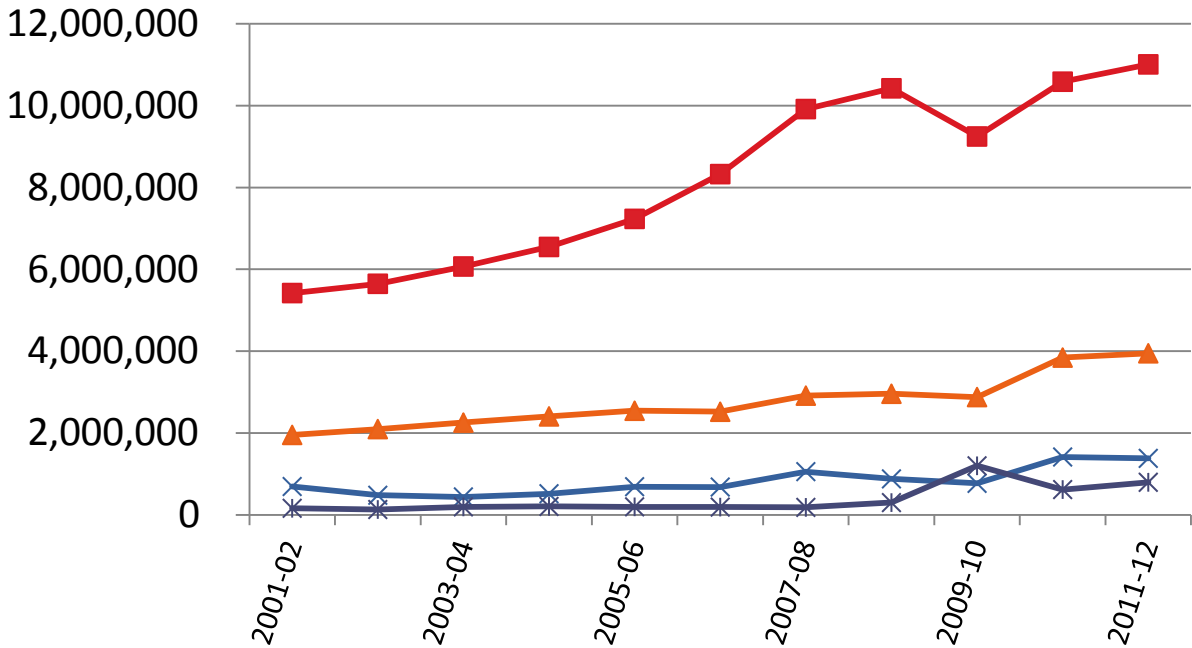
SUMMARY OF FINANCING FOR GENERAL FUND

Property Tax	\$ 3,949,472
State Sources	\$ 11,008,007
Federal Sources	\$ 796,938
Other Funding	\$ 1,382,334



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

Actual Revenue History General Fund



What is included in the revenue groupings?

State Sources

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

Property Tax

Warren and Polk County Taxes: regular, mobile home

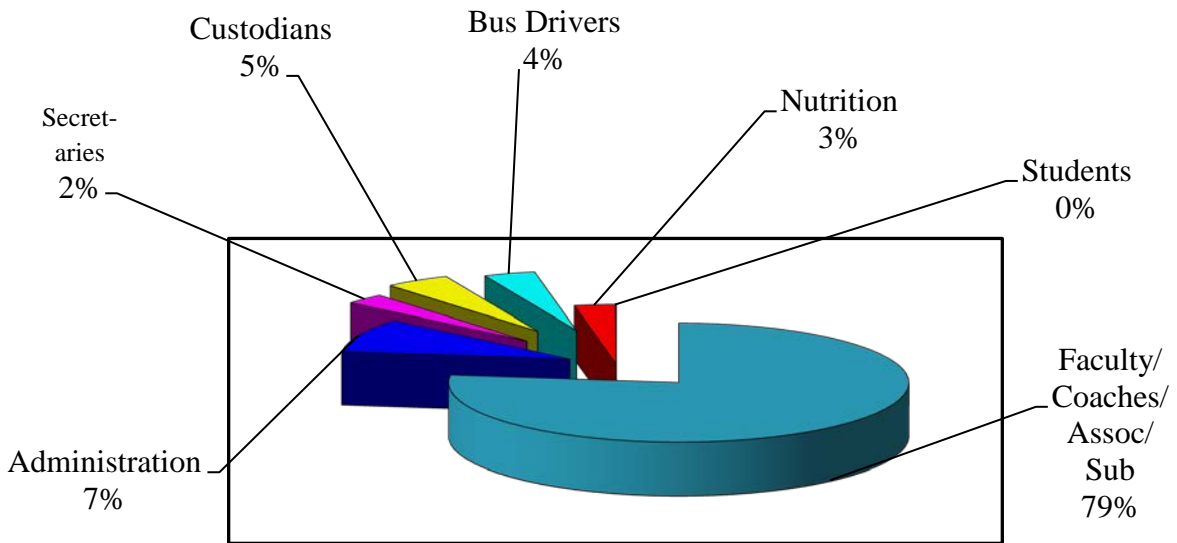
Other:

Open Enrollment, Book Rental Fees, Discretionary Transportation, Interest Earnings, Donations, Miscellaneous

Federal Sources:

Title I, Title V, Title VI, Special Education Part B, Carl Perkins, ARRA Money

Employee Salaries



Faculty/Coaches/Assoc/Sub	\$ 7,335,032
Administration	\$ 866,616
Secretaries	\$ 267,333
Custodians	\$ 434,470
Bus Drivers	\$ 343,805
Food Service	\$ 272,504
Students	\$ 6,301

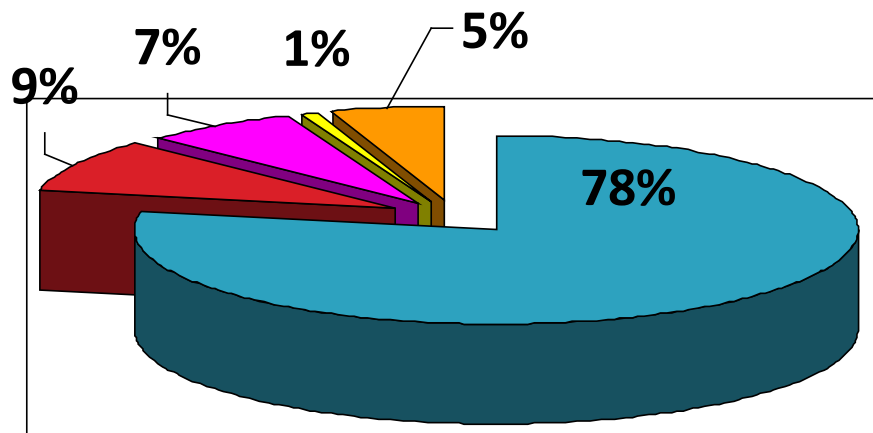
Salaries and benefits in the General Fund constituted 78% of the annual expenditures of the General Fund.

During 2011-12 there were 380 full and part-time employees of the School District.

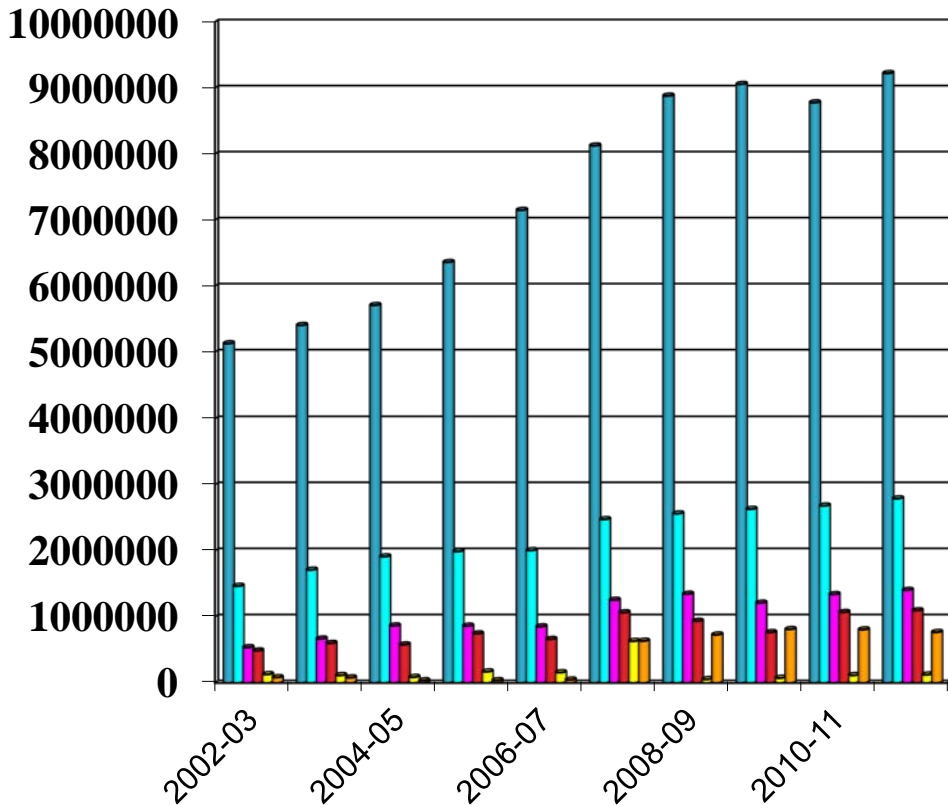
Expenditures

Summary of Expenditures - General Fund

Salaries	9,221,910
Benefits	2,792,090
Services	1,404,458
Supplies	1,095,748
Capital Outlay	123,362
Other	767,517



Expenditure History General Fund

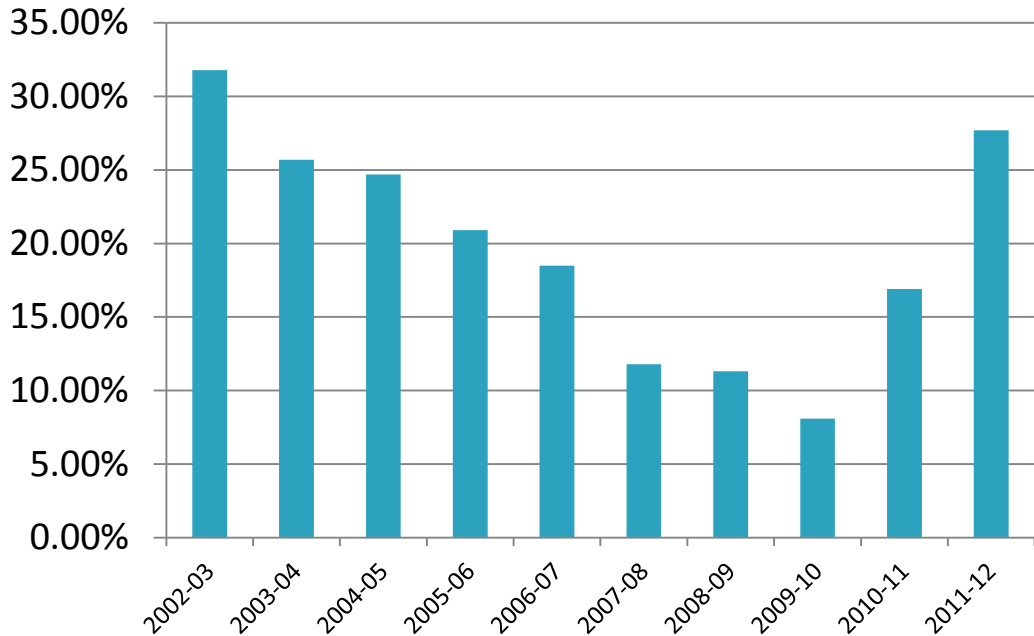


■ Salaries ■ Benefits ■ Services ■ Supplies ■ Cap Outlay ■ Other

Expenditures in the General Fund increased in the areas of salaries/benefits, services, supplies and capital outlay.

Solvency Ratio

Solvency Ratio History



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. This 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. Polk County local option sales tax revenue that was received for 2011-2012 was \$516,207.67. Warren County local option sales tax revenue received was \$878,927.02.

•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. This allowed the district to bond for 11,325,000 to fund infrastructure projects at Hartford and at the high school. The projects began the summer of 2009 with and were completed the summer of 2011.

•Money received in 2011-2012 was used for the following items:

- Payment of negative balances for two capital project funds as a result of the early childhood and middle school building projects.
- Purchase of two new buses
- Payment on bonds for Hartford and High School Infrastructure Projects
- Technology equipment
- Elementary boiler project

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. The money will be used to buy buses and fund infrastructure projects, along with paying off the capital loan notes used to purchase technology equipment. The first capital loan note was in the amount of \$230,000 and was paid off in July, 2011. The second capital loan note was in the amount of \$443,000 with the last payment in July 2012.

•Money received in 2011-2012 was used for the following items:

- Technology equipment
- Snow plow/remover w/attachments
- HS gym lights
- MS sod/irrigation system
- Musical instruments
- Baseball field work

Transportation

The average number of students transported by the district was 1,177 for the 2011-2012 school year.

Average cost for transportation per student was \$479.69.

Average cost per mile traveled is \$4.88.

Seventeen families were reimbursed for private school transportation.

The transportation fleet consists of 26 vehicles used for transporting students; 19 buses and 7 vans/suburbans.

Miles traveled with all buses and suburbans:

- Regular route & non-route miles - 149,612

Discretionary transportation was introduced during FY04. Revenue received for this added service amounted to \$21,805.85 in the 2011-2012 school year. A total of 154 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 was a recipient of a BEEP grant in the amount of \$52,841. A portion of the money was used to retrofit 10 buses and a portion was used to help fund the purchase of a new bus.

The district also purchased two brand new buses in the spring of 2012.



Nutrition

A total of 231,451 student lunches were served during the 2011-2012 school year of which 51,378 were free and 20,298 were reduced. The district served 46,344 student breakfasts with 21,489 being free and 5,735 reduced.

The amount of federal aid received for the breakfast and lunch program was \$276,514. The amount of state aid received for the breakfast and lunch program totaled \$7,542. The district received commodities valued at \$46,132.

Meal prices were increased for the 2011-2012 school year per federal guidelines.

Students: Breakfast \$1.25 Lunch \$1.95

Adults: Breakfast \$1.25 Lunch \$2.50



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 30 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. 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

The most recent house was sold for \$194,500. 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

2011-2012 Insurance Information

Company	Insurance Type	Deductible	Coinsurance	Limits	Add'l Info	Cost
EMC	Property	1,000	90%	37,661,674	Replacement Costs	34,634.00
	General Liability	1,000		1,000,000		6,172.00
	Auto	100/Collision		1,000,000		12,330.00
	Crime	\$0 - \$1,010		1,500 - 101,000		1,456.00
	Workers Comp			500,000		129,847.00
	Umbrella			5,000,000		5,050.00
	Errors & Omissions			1,000,000		4,009.00
	Pollution			500,000		1,125.00
	Builders Risk	1,000		200,000		317.00
Group Excess - IASB Safety Program			15,000,000		2,973.00	

Wellmark	Health – PPO	500	90%	Single	532.08
				Family	1,330.19
	Health – HDHP	1000	90% (after deductible met)	Single	470.02
				Family	1,175.05
	Dental			Single	36.75
				Family	100.45

EMC National Life Company	Life	\$50,000 Coverage			8.00
---------------------------	------	-------------------	--	--	------

Standard Insurance	Long-term disability				.0023/\$1,000
--------------------	----------------------	--	--	--	---------------

Quick Facts

Public education is an investment in the future

- The 2011-2012 regular program district cost per pupil was \$5,883.
- The total school tax levy for 2011-2012 was 20.65059 per \$1,000 of taxable valuation, a decrease of about \$0.32 from 2010-11.



- Taxable valuation for 2011-2012 was:

Polk County	79,043,701
<u>Warren County</u>	<u>182,433.638</u>
Total	261,477.339

This is an increase of 4.23% in Warren County, 12.88 % in Polk County and 6.70% increase overall.

*Your support makes
educational
opportunities available*