

# **CARLISLE COMMUNITY SCHOOL DISTRICT**



## **2012-2013 Annual Financial and Statistical Report**

# *Learning for a Lifetime*

Annual Financial &  
Statistical Report

Published October, 2013

Carlisle Community  
School District  
430 School Street  
Carlisle, Iowa 50047

[www.carlisle.k12.ia.us](http://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	Dr. Tony Aylsworth	(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

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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 7<sup>th</sup> 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

#### **Avesis**

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*

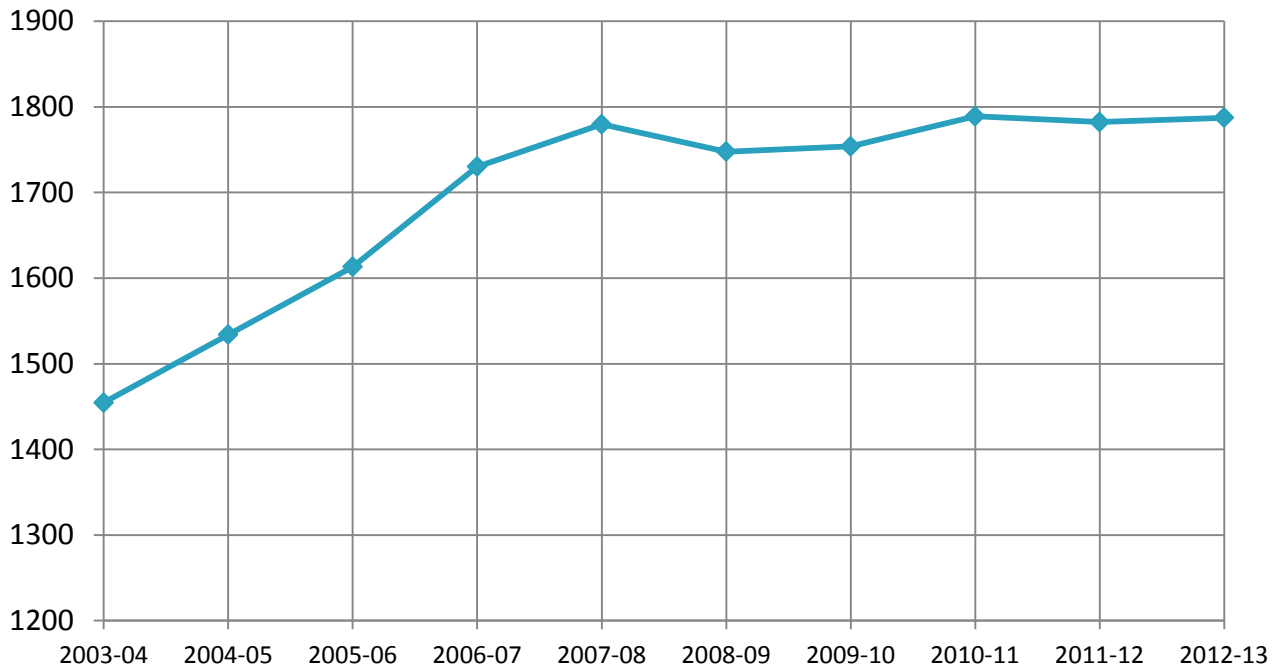
# *Learning for a Lifetime*

## **Financial Highlights**

- The Fiscal Year 2013 budget enrollment decreased by 6.67 students from the Fiscal Year 2012 budget enrollment count. The legislature approved 2% allowable growth.
- The district was able to pay off the Series 2004 Bonds in July, 2012. The payoff which was made two years before the final payment due date saved the district approximately \$25,000 in interest payments.
- Interest earnings for the 2012-2013 school year totaled \$ 20,109.69 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 2012-2013, there was a balance of \$ 362,669.97.
- The district was the recipient of many generous donations during 2012-2013 totaling \$106,647 from various organizations such as PTO, Booster Club, CYA, Wells Fargo and Wellmark employees, and parents and local patrons and businesses. These donations benefited many programs.
- During 2012-2013, the district also was the recipient of several grants applied for by employees totaling \$41,961. Grants received included United Way Grant, General Mills Grant, BRAVO Culture Grant and Prairie Meadows Grant.

# Student Enrollment History

## Certified Enrollment



1454.5	1534.0	1613.2	1730.2	1779.7	1747.7	1753.8	1788.97	1782.3	1787.3
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Total certified enrollment for 2012-2013 was 1787.29 with 124.375 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 2012-2013 school year:

## OPEN ENROLLMENTS IN

from	Des Moines .....	145 students
	I-35 .....	2 students
	Indianola .....	20 students
	Norwalk .....	2 students
	Pleasantville .....	7 students
	SE Polk .....	11 students
	Urbandale .....	1 student
	West Des Moines .....	8 students
	Knoxville .....	<u>2 students</u>
	Total .....	198 students

## OPEN ENROLLMENTS OUT

to	Ankeny .....	1 student
	Bondurant-Farrar .....	2 students
	CAM .....	2 students
	Clayton Ridge .....	1 student
	Des Moines .....	36 students
	Indianola .....	12 students
	Norwalk .....	2 students
	Pleasantville .....	2 students
	Southeast Polk .....	3 students
	Southeast Warren .....	1 student
	Urbandale .....	<u>2 students</u>
	Total .....	64 students

	2006-07	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Open Enrollment "IN"	52	67	69	96	127	139	174	198
Open Enrollment "OUT"	51	60	71	64	56	59	58	64
Open Enrollment Comparison	+1	+7	-2	+32	+71	+80	+116	+134

# Special Education

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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 .....	17 students
	Indianola .....	2 students
	Knoxville .....	1 student
	Pleasantville .....	2 students
	Southeast Polk .....	1 student
	West Des Moines .....	<u>4 students</u>
	Total .....	28 students

## TUITIONED OUT

to	Ankeny .....	1 student
	Des Moines .....	9 students
	DMAcc .....	5 students
	Dubuque .....	1 student
	Indianola .....	2 students
	Johnston .....	1 student
	Marshalltown .....	1 student
	Southeast Polk .....	2 students
	Urbandale .....	1 student
	Woodward Granger .....	<u>1 student</u>
	Total .....	24 students

A total of 234 students were served in the special education program during the 2012-2013 school year by 22 teachers and 34 associates.

In addition, \$91,701 Part B funding was received during the 2012-2013 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 \$124,679.92 in 2012-2013 for Medicaid claims.



# *Special Programs*

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## EARLY CHILDHOOD

The district continued to receive the Statewide Voluntary Preschool Grant for the 2012-2013 school year in the amount of \$324,054.00. Expenditures totaled \$343,255.01 leaving a carryover balance of \$116,618.03. The program, employing 3.5 teachers plus classroom associates, served 135 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 2012-2013 school year totaled \$124,294.87. One hundred eighty students were served in the district's program. The program is served by two and one-half full-time teachers.


## HOME SCHOOL

Thirty-one students were served in the district's home school assistance program and dual enrolled during the 2012-2013 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 2012-2013 home school program totaled \$35,995.58.


# Student Information



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



**MIDDLE SCHOOL**  
*Grades 6 - 8*  
 Student/FTE  
 Teacher Ratios  
 16.5 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  
 16.8 to 1

## STUDENT POST GRADUATE FOLLOW-UP CLASS OF 2013

Attending 4 year college .....	35
Attending 2 year college .....	55
Other post-secondary .....	0
Employment .....	13
Active military services .....	10
Unknown .....	1

# Faculty Breakdown



HIGH SCHOOL

# of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
15	4	3	10	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	13	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	3	1	0	2



ELEMENTARY

# of Teachers and Qualifications

BA	BA+15	BA+30	BA+45/MA	MA+15	MA+30	MA+45
17	1	1	21	6	0	0

YEARS OF EXPERIENCE	# OF TEACHERS
0-5 years	39
6-10 years	38
11-15 years	26
more than 15 years	24

# Absences

	# of Employees w/benefit	Sick Leave	Family Sick Leave	Personal	Bereave-Family	Bereave Friend	Professional	Average Days Absent Per EE
Faculty	143	883.5	227.5	233.5	27	36.5	337	10.61
Assoc/ Secretary	10	24.5	7.5	12	1.5	2	0	4.00
Nutrition	7	56	7	8	0	0	0	9.14
Cust/Bus Driver	33	368.5	46	64.5	22	4.5	0	13.92
AVERAGE DAY/DAYS OF ABSENCE PER EMPLOYEE								
Faculty		6.2	1.6	1.6	0.2	0.3	2.4	10.61
Associate/Secretary		2.5	0.8	1.2	0.2	0.2	0.0	4.00
Nutrition		8.0	1.0	1.1	0.0	0.0	0.0	9.14
Custodian/Bus Driver		11.2	1.4	2.0	0.7	0.1	0.0	13.92

Unused Leave	# of Employees w/benefit	Sick Leave	Personal Leave
Faculty	143	8,078.5	158.5
Assoc/ Secretary	10	621	11
Nutrition	7	501.5	9.5
Cust/Bus Driver	33	1,658.5	31

# 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 2012-2013 allocation amounts received.

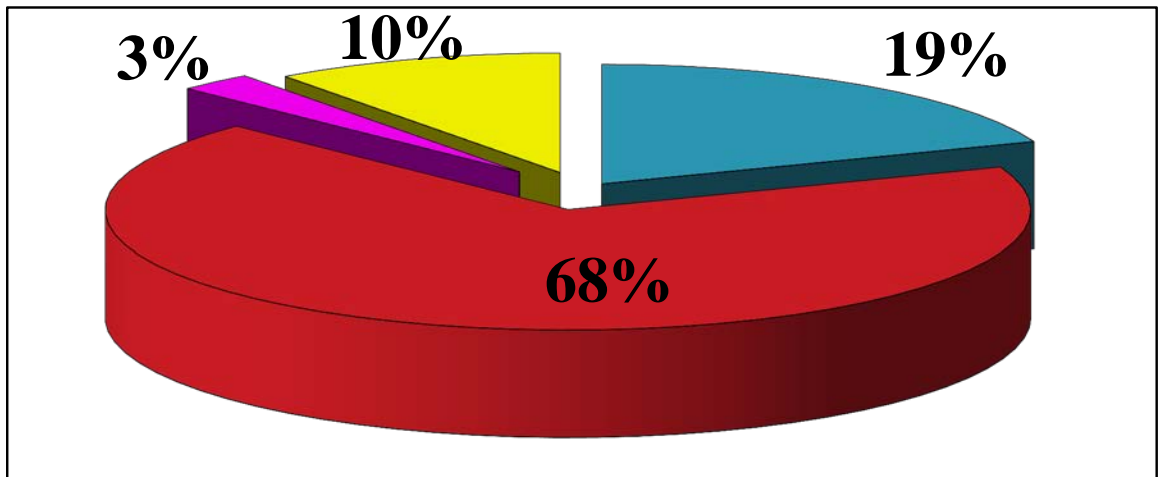
State Money	Description	Amount
TSS (Teacher Salary Supplement)	Extra teacher compensation, paid to teachers  This compensation is paid monthly to the teachers and the amount is figured on an FTE (full-time employee) basis.	890,722.00
Professional Development – Regular & Core Curriculum  Extra Professional Development Day	Funds paid to teachers for time spent on professional development outside the normal working day plus registration fees for workshops and for presenters.  Per diem compensation for an extra professional development day also comes from this money.	89,721.00
Teacher Mentoring	Mentors are assigned to first and second year teachers to provide help and support. Each mentor receives \$1,000 for their service.	17,289.00



# Revenues

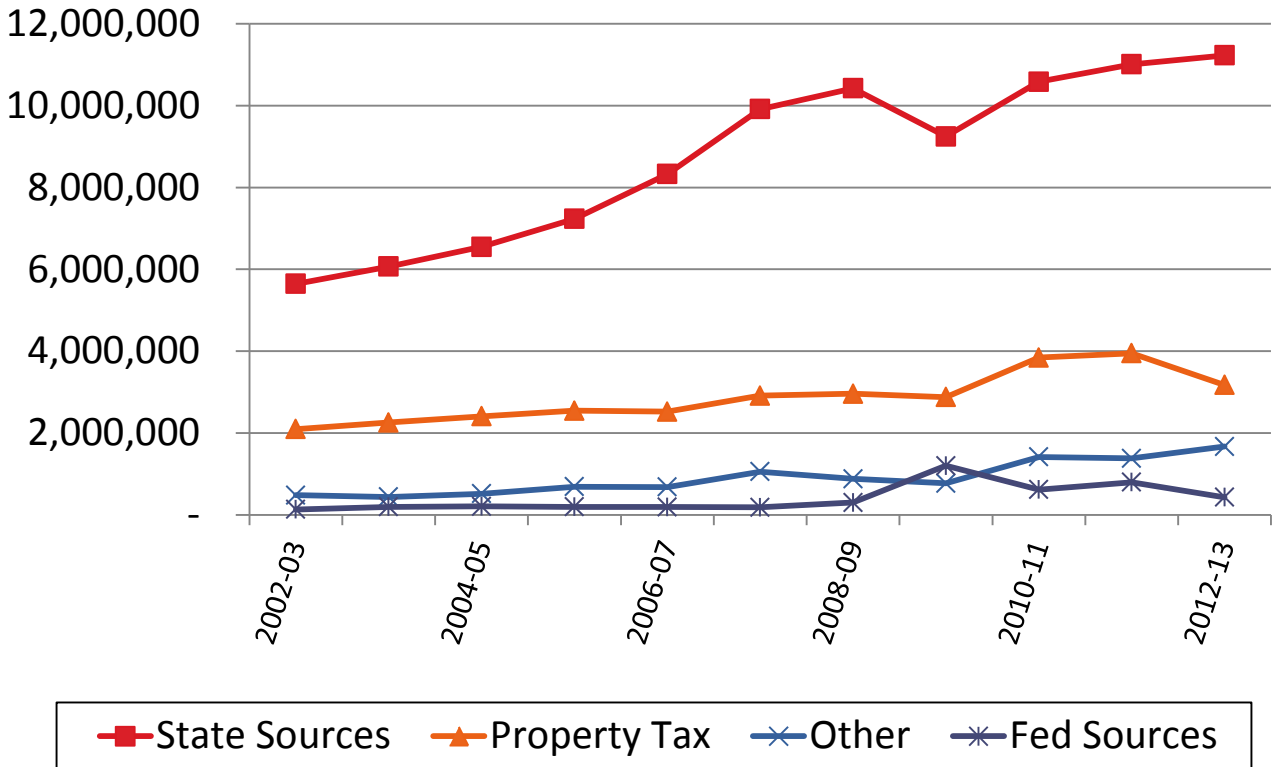
## SUMMARY OF FINANCING FOR GENERAL FUND

Property Tax	\$ 3,174,792
State Sources	\$ 11,227,780
Federal Sources	\$ 429,848
Other Funding	\$ 1,672,177



■ 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

## Property Tax

Warren and Polk County Taxes: regular, mobile home

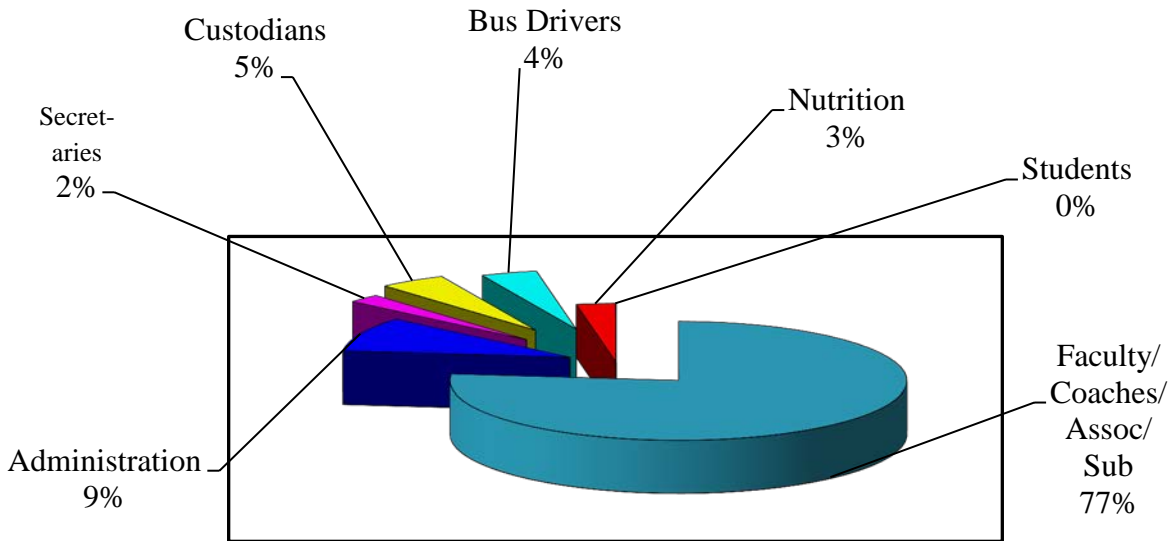
## Other:

Open Enrollment, 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 .....	\$ 7,714,538
Administration .....	\$ 951,059
Secretaries .....	\$ 231,469
Custodians .....	\$ 474,771
Bus Drivers .....	\$ 398,421
Food Service .....	\$ 276,873
Students .....	\$ 3,821

Salaries and benefits in the General Fund constituted 79.6% of the annual expenditures of the General Fund.

During 2012-13 there were 405 full and part-time employees of the School District.

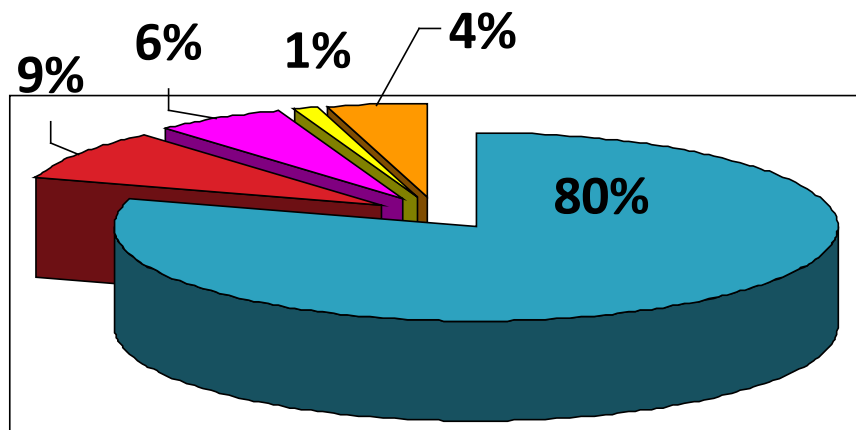


# Expenditures

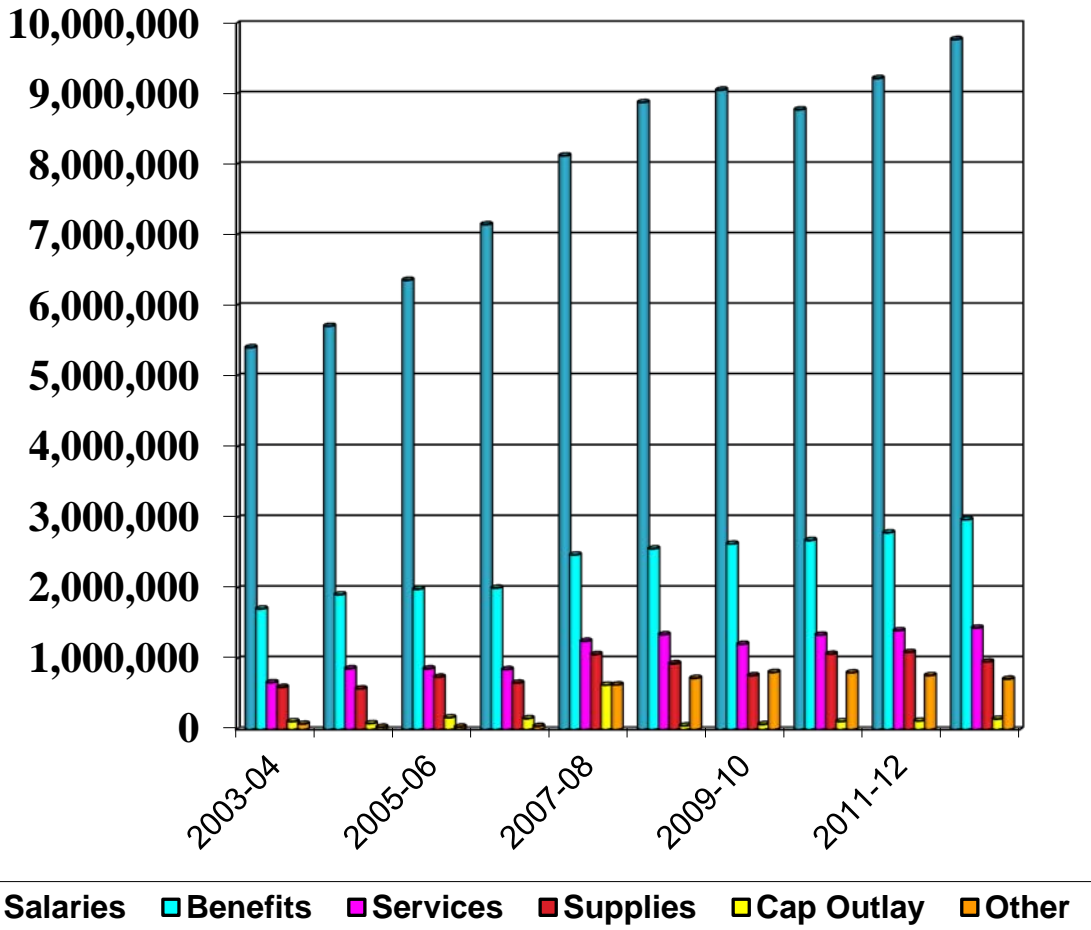
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## Summary of Expenditures - General Fund

Salaries	9,774,079
Benefits	2,976,501
Services	1,441,556
Supplies	960,255
Capital Outlay	150,864
Other	717,483



# Expenditure History General Fund

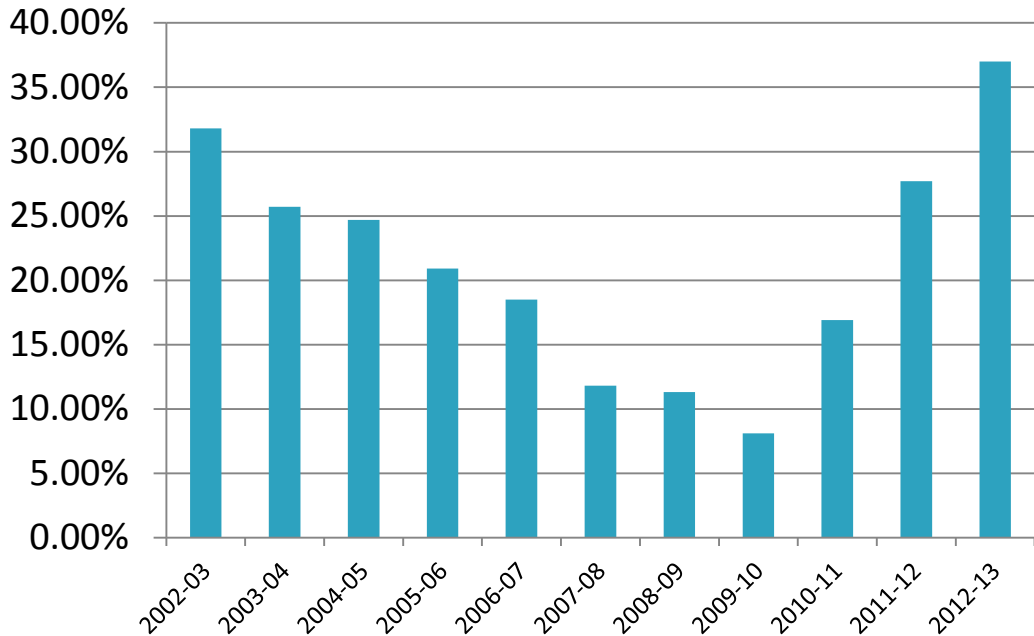


Expenditures in the General Fund increased in the areas of salaries/benefits, services, and capital outlay from 2011-2012.

# Solvency Ratio

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## 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

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## 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. Polk County local option sales tax revenue that was received for 2012-2013 was \$521,680.25. Warren County local option sales tax revenue received was \$996,370.00.

•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 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 2012-2013 was used for the following items:

- Early payoff of the Series 2004 bonds
- Purchase of one new bus
- Payment on bonds for Hartford and High School Infrastructure Projects
- Technology equipment
- Elementary boiler project
- Baseball field renovation

## 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 2012-2013 was used for the following items:

- Musical instruments
- Masonry restoration
- Security upgrade
- Last payment of the capital loan note used for technology equipment

# Transportation

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The average number of students transported by the district was 1,212 for the 2012-2013 school year.

Average cost for transportation per student was \$503.55.

Average cost per mile traveled is \$5.40.

Fourteen 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 - 113,064
- Activity & educational trips miles - 40,964

Discretionary transportation was introduced during FY04. Revenue received for this added service amounted to \$14,978 in the 2012-2013 school year. A total of 131 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 also purchased a brand new bus in the spring of 2013.



# Nutrition

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A total of 229,324 student lunches were served during the 2012-2013 school year of which 63,401 were free and 14,775 were reduced. The district served 53,574 student breakfasts with 27,342 being free and 4,815 reduced.

The amount of federal aid received for the breakfast and lunch program was \$311,641.80. The amount of state aid received for the breakfast and lunch program totaled \$7,625.08. The district received commodities valued at \$41,027.03.

Meal prices were increased for the 2012-2013 school year per federal guidelines.

Students: Breakfast \$1.25      Lunch \$ 2.05

Adults:      Breakfast \$1.25      Lunch \$ 3.10



# Building Trades

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## 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. Following is list of the addresses of the buildings:

1978-1979	720 Market St., Carlisle
1979-1980	120 N. 6 <sup>th</sup> 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 <sup>th</sup> St., Carlisle
1985-1986	945 9 <sup>th</sup> 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 <sup>th</sup> Street, Carlisle
1997-1998	215 N. 6 <sup>th</sup> 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

## 2012-2013 Insurance Information

Company	Insurance Type	Deductible	Coinsurance	Limits	Add'l Info	Cost
EMC	Property	1,000	90%	37,661,674	Replacement Costs	40,459.00
	General Liability	1,000		1,000,000		7,421.00
	Auto	100/Collision		1,000,000		13,668.00
	Crime	\$0 - \$1,010		1,500 - 101,000		1,481.00
	Workers Comp			500,000		180,933.00
	Umbrella			5,000,000		5,688.00
	Errors & Omissions			1,000,000		4,467.00
	Pollution			500,000		1,125.00
	Data Compromise					372.00
	Builders Risk	1,000		200,000		447.00
	Group Excess - IASB Safety Program			15,000,000		2,973.00

Wellmark	Health – PPO	500	90%	Single	542.08
				Family	1,355.20
	Health – PPO	1000	90% (after deductible met)	Single	460.14
				Family	1,150.35
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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# Quick Facts

## Public education is an investment in the future

- The 2012-2013 regular program district cost per pupil was \$6,001.
- The total school tax levy for 2012-2013 was 18.57766 per \$1,000 of taxable valuation, a decrease of \$2.073 from 2011-12.
- District Taxable Valuation per pupil = 155,185 while the State Taxable Valuation per pupil = 286,167.



•Taxable valuation for 2012-2013 was:

Polk County	83,229,872
<u>Warren County</u>	<u>193,356,177</u>
Total	276,586,049

This is an increase of 5.99% in Polk County, 5.3 % in Warren County and 5.78% increase overall.

*Your support makes  
educational  
opportunities available*