

CARLISLE COMMUNITY SCHOOL DISTRICT



2009-2010 Annual Financial and Statistical Report

Learning for a Lifetime

Annual Financial &
Statistical Report

Published Sept. 2010

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 financial profile was prepared on a cash basis. To receive additional copies or for more information about anything in this report, or to comment, 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	Julie Kruse-Halbur	(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, Kain & Associates, P.C.
1201 High Avenue West
Oskaloosa, IA 52577

Attorney

Ron Peeler
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

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

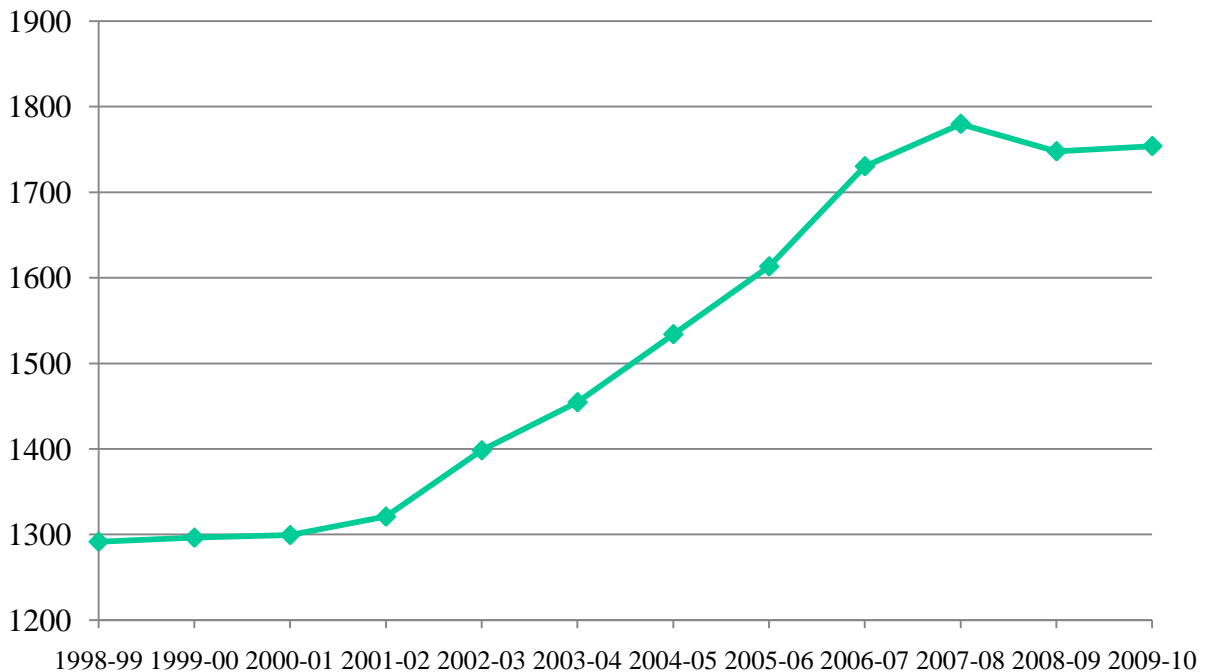
Learning for a Lifetime

Financial Highlights

- The Fiscal Year 2010 budget enrollment increased by 6 students from the Fiscal Year 2009 budget enrollment count. The legislature approved 4% allowable growth but there was an across the board cut of 10% in the Fall of 2009 which amounted to a reduction in school foundation aid of \$804,305. This reduction was partially back-filled with ARRA Stimulus money, one-time funding. The district also made adjustments in spending plus dipped into cash reserves to compensate for the cut.
- 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 sold the 37 acre piece of land known as the Walker Property. This land was purchased in August of 2002 at a price of \$350,000. The land was then rented as farm land and the district received rental income of \$3,600 a year. The selling price was \$440,000.
- 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 2009-2010 was \$421,294. Warren County local option sales tax revenue received was \$693,034.
- Statewide Penny Legislation passed in the spring of 2008 with Governor Culver signing on May 6, 2008. This legislation will replace 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 an anticipated completion in the fall of 2010.
- Interest earnings for the 2009-2010 school year totaled \$89,359.87.
- In July, 2007 the purchase of technology and phone equipment to be paid with school equipment purchase capital notes in amount of \$230,000. Repayment began in January 2008 with the last payment scheduled for July 2011. Repayment will be made with general fund money.
- The board also authorized in May 2008 more general obligation capital loan notes in the amount of \$443,000 to purchase more technology equipment district-wide. Repayment began January 2009 and will end July 2012. Voted PPEL monies will fund the debt repayment.
- 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 as stated above.

Student Enrollment History

Certified Enrollment



1291.6	1296.3	1299.3	1320.9	1398.3	1454.5	1534	1613.2	1730.2	1779.7	1747.7	1753.8
--------	--------	--------	--------	--------	--------	------	--------	--------	--------	--------	--------

Total certified enrollment for 2009-2010 was 1753.8 with 124 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 2009-2010 school year:

OPEN ENROLLMENTS IN

from	Ankeny	1 student
	Clarke	1 student
	Des Moines	87 students
	Indianola	14 students
	PCM	1 student
	Pleasantville	11 students
	SE Polk	6 students
	Urbandale	3 students
	West Des Moines	2 students
	Winterset	1 student
		<hr/>
	Total	127 students

OPEN ENROLLMENTS OUT

to	Des Moines	37 students
	Indianola	13 students
	Norwalk	2 students
	Southeast Polk	4 students
		<hr/>
	Total	56 students

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Open Enrollment "IN"	55	52	67	69	96	127
Open Enrollment "OUT"	57	51	60	71	64	56

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	9 students
	Pleasantville	<u>1 student</u>
	Total	10 students

TUITIONED OUT

to	Ames	1 student
	Des Moines	10 students
	DMACC	2 students
	Indianola	3 students
	Manson NW Webster ..	1 student
	Woodward Granger	<u>2 students</u>
	Total	19 students

A total of 224 students were served in the special education program during the 2009-10 school year by 22 teachers and 23 associates.

In addition, \$88,830 Part B funding had been received during the 2009-2010 FY. 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.

Special Programs

EARLY CHILDHOOD

The district was a recipient of a Statewide Voluntary Preschool Grant for the 2009-2010 school year in the amount of \$349,541. Expenditures totaled 319,278.61 leaving a carryover balance of \$59,095.20. The program, employing three teachers and associates, served 99 regular education students. Because of the grant funding the district is able to offer this 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 2009-2010 school year totaled \$125,244.15. One hundred forty students were eligible to be part of the program. The program is served by two full-time teachers.


SUMMER SCHOOL

Summer School was not offered for the 2009-2010 school year.

HOME SCHOOL

Thirty-five students were served in the district's home school assistance program under the direction of the home school coordinator.

Student Information



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



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



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



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

**STUDENT POST GRADUATE FOLLOW-UP
 CLASS OF 2010**

Attending 4 year college	35
Attending 2 year college	43
Other training	2
Employment	8
Homemaker	1
Active military services	6
Unknown	9

Faculty Breakdown



HIGH SCHOOL

of Teachers and Qualifications

<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>MA</u>	<u>MA+15</u>	<u>MA+30</u>	<u>MA+45</u>
12	7	2	12	1	0	0



MIDDLE SCHOOL

of Teachers and Qualifications

<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>MA</u>	<u>MA+15</u>	<u>MA+30</u>	<u>MA+45</u>
7	4	3	12	1	1	1



UPPER ELEMENTARY

of Teachers and Qualifications

<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>MA</u>	<u>MA+15</u>	<u>MA+30</u>	<u>MA+45</u>
6	6	1	3	1	0	2



ELEMENTARY

of Teachers and Qualifications

<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>MA</u>	<u>MA+15</u>	<u>MA+30</u>	<u>MA+45</u>
9	5	7	17	6	0	0

YEARS OF EXPERIENCE	# OF TEACHERS
0-5 years	28
6-10 years	55
11-15 years	22
more than 15 years	21

Absences

	# of Employees w/benefit	Sick Leave	Family Sick Leave	Personal	Bereave-Family	Bereave Friend	Professional	Average Days Absent Per EE
Faculty	133	1033.5	178.5	236.5	39.5	21.5	284	12.14
Assoc/ Secretary	10	26.5	8	7.5	7.5	1	3.5	4.60
Nutrition	7	40	8	7	3	0	0	7.14
Cust/Bus Driver	34	217	30	47.5	4	10	0	8.19
AVERAGE DAY/DAYS OF ABSENCE PER EMPLOYEE								
Faculty		7.8	1.3	1.8	0.3	0.2	2.1	12.14
Associate/Secretary		2.7	0.8	0.8	0.8	0.1	0.4	4.60
Nutrition		5.7	1.1	1.0	0.4	0.0	0.0	7.14
Custodian/Bus Driver		6.4	0.9	1.4	0.1	0.3	0.0	8.19

Unused Leave	# of Employees w/benefit	Sick Leave	Personal Leave
Faculty	133	6,947	158.5
Assoc/ Secretary	10	537	10
Nutrition	7	813.5	14.5
Cust/Bus Driver	34	567	48

Extra Teacher Compensation \$s

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 2009-2010 allocation amounts received.

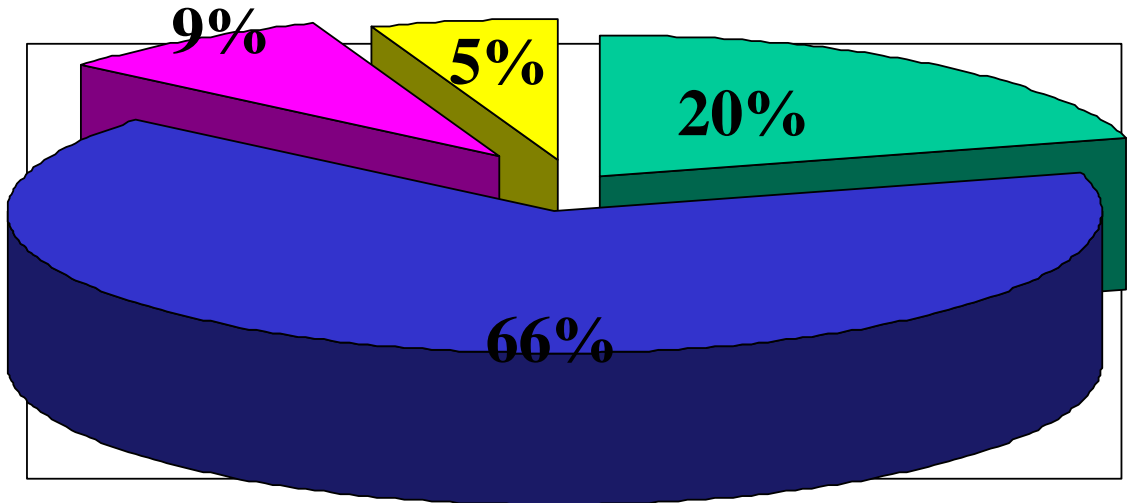
State Money	Description	Amount
TSS (Teacher Salary Supplement)	Extra teacher compensation, paid to teachers This compensation was broken down into Ph II money paid twice during the year and Teacher Quality money paid monthly.	838,337.00
Professional Development – Regular & Core Curriculum/ Extra Professional 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	83,994.00
Teacher Mentoring	Mentors are assigned to first and second year teachers to provide help and support. Each mentor receives \$1,000 for their service.	13,000.00



Revenues

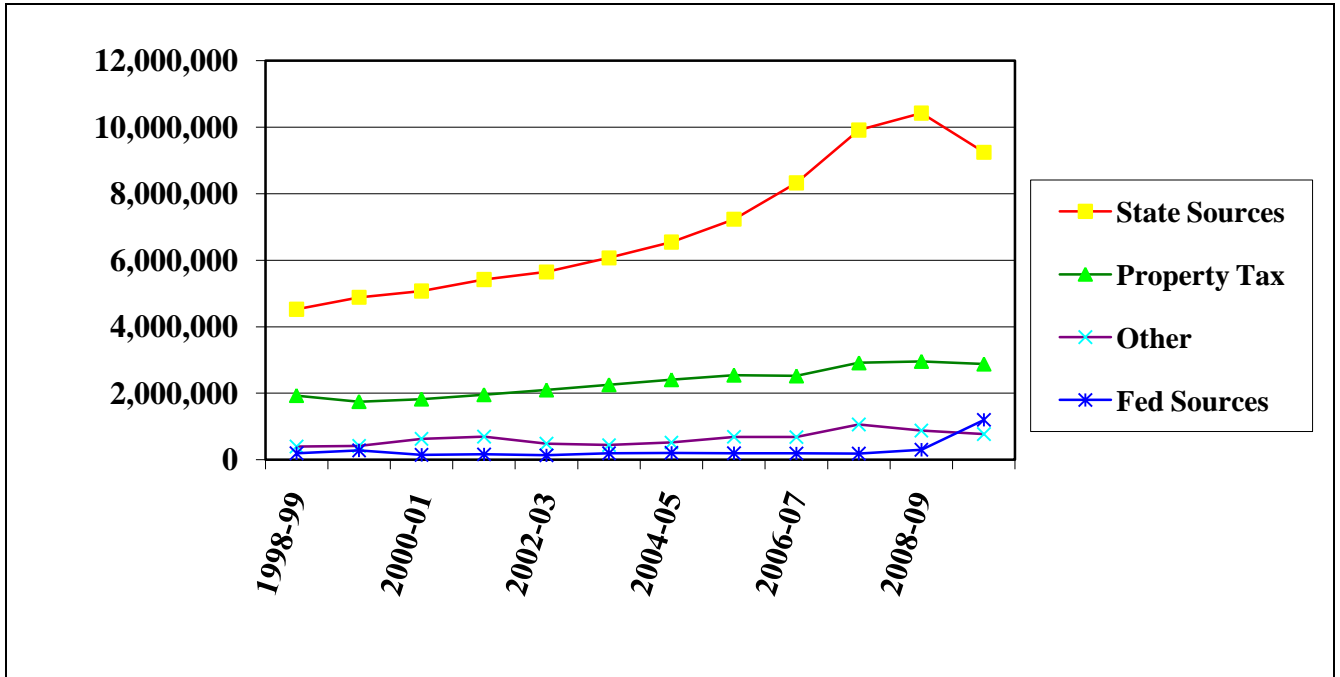
SUMMARY OF FINANCING FOR GENERAL FUND

Property Tax	\$ 2,879,790
State Sources	\$ 9,246,176
Federal Sources	\$ 1,200,103
Other Funding	\$ 771,269



■ 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

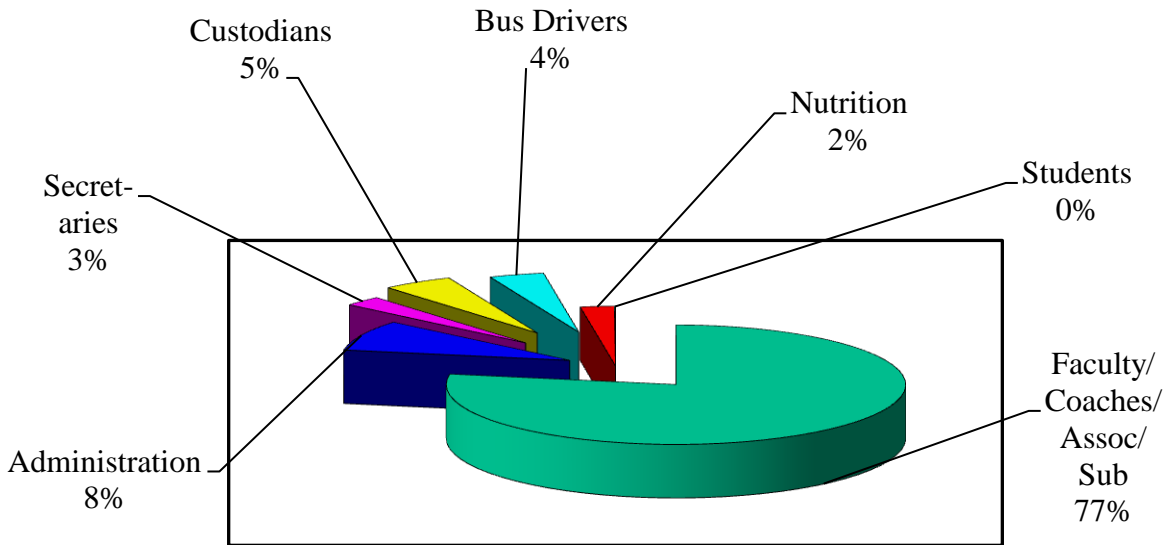
Other:

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	\$ 7,218,489
Administration	\$ 765,427
Secretaries	\$ 247,976
Custodians	\$ 461,424
Bus Drivers	\$ 357,162
Food Service	\$ 220,520
Students	\$ 7,189

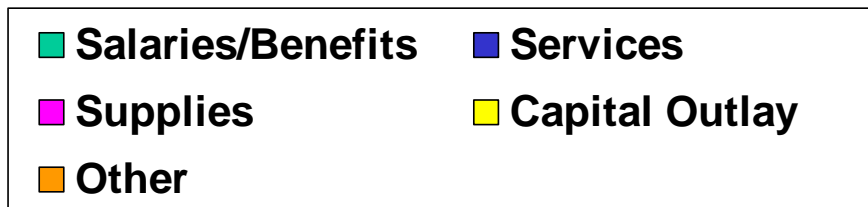
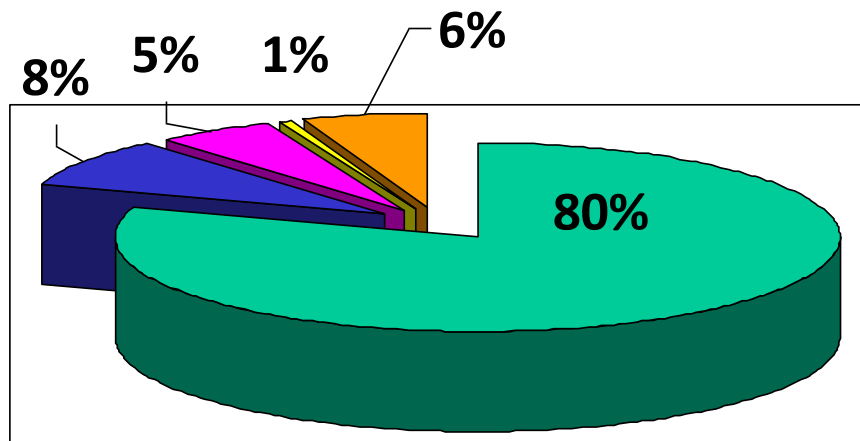
Salaries and benefits in the General Fund constituted 80.33% of the annual expenditures of the General Fund.

During 2009-10 there were 368 full and part-time employees of the School District.

Expenditures

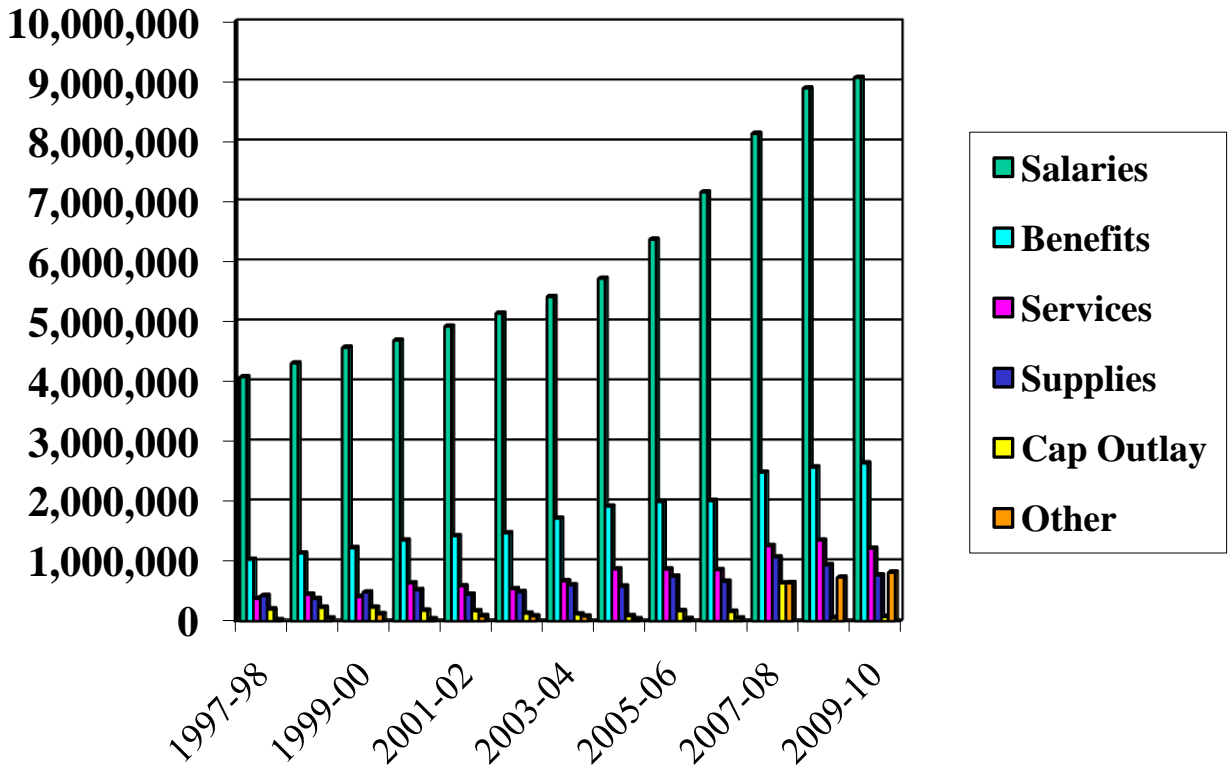
Summary of Expenditures - General Fund

Salaries	9,057,666
Benefits	2,632,293
Services	1,211,088
Supplies	765,410
Capital Outlay	74,241
Other	811,920



Expenditure History

General Fund



Expenditures in the General Fund continue to increase because of enrollment numbers and increased costs of salaries and benefits.

2009-2010 Actual Expenditures

(All Funds - by Program)

PROGRAM AREA	ACTUAL	BUDGETED	UNDER/OVER
INSTRUCTION	\$ 9,535,968	\$ 9,927,500	\$ 391,532
TOTAL SUPPORT SERVICES	\$ 5,359,519	\$ 6,085,500	\$ 725,981
NON-INSTRUCTION PROGRAMS	\$ 1,106,558	\$ 1,020,000	-\$ 86,558
OTHER	\$12,017,240	\$14,232,049	\$ 2,214,809
TOTALS	\$28,019,285	\$31,265,049	\$ 3,245,764

PROGRAM AREAS DEFINED

INSTRUCTION	Salaries, Benefits, Educational Materials, Adult Education
SUPPORT SERVICES	Guidance, Media, Technology, Central Supply, Printing, Human Resources, Administration, Maintenance, Transportation
NON-INSTRUCTIONAL	Food Service, Building Trades
OTHER	Architecture/Engineering, Site and Building Improvements, Debt Service, AEA Flow Thru

Transportation

The average number of students transported by the district was 1,229 for the 2009-2010 school year.

Average cost for transportation per student was \$325.27.

Average cost per mile traveled is \$3.14.

Sixteen families were reimbursed for private school transportation.

The transportation fleet consists of 28 vehicles used for transporting students.

Miles traveled with all buses and suburbans:

- Regular route & non-route miles - 158,047

Discretionary transportation was introduced during FY04. Revenue received for this added service amounted to \$23,053 in the 2009-2010 school year. A total of 141 students signed up to use this program. Revenues were up due to a rate increase from \$1.00 per day to \$90 per student per quarter or \$150 per family per quarter for the 2009-2010 school year. This helped the program to cash flow itself.



Nutrition

A total of 211,484 student lunches were served during the 2009-2010 school year along with 36,280 student breakfasts.

The amount of federal aid received for the breakfast and lunch program was \$199,844. The amount of state aid received for the breakfast and lunch program totaled \$6,936.78.

Meal costs remained the same for the 2009-2010 school year.

Students: Breakfast \$1.15 Lunch \$1.60

Adults: Breakfast \$1.15 Lunch \$2.00



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 Seuferer 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

The most recent house was sold for \$192,500. 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

2009-2010 Insurance Information

Company	Insurance Type	Deductible	Coinsurance	Limits	Add'l Info	Cost
EMC	Property	250	90%	36,669,595	Replacement Costs	43,370.00
	General Liability	1,000		1,000,000		8,935.00
	Auto	100/Collision		1,000,000		20,305.00
	Crime	\$0 - \$1,010		1,000 - 101,000		1,367.00
	Workers Comp			500,000		151,072.00
	Umbrella			5,000,000		7,730.00
	Errors & Omissions			1,000,000		3,915.00
	Pollution			500,000		725.00
	Builders Risk	500		200,000		317.00
Group Excess - IASB Safety Program			15,000,000		2,932.00	

Wellmark	Health – PPO	250	90%	Single	450.03
		500		Family	1,125.08
	Health – HDHP	1000	100%	Single	383.47
		2000	(after deductible met)	Family	958.68
	Dental			Single	31.80
			Family	86.85	

EMC National Life Company	Life	\$50,000 Coverage			9.00
---------------------------	------	-------------------	--	--	------

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

Quick Facts

Public education is an investment in the future

- 2009-2010 regular program district cost per pupil was \$5,768, an increase of \$222 from 2008-09
- Total school tax levy for 2009-2010 was 19.46621 per \$1,000 of taxable valuation, a decrease of about \$0.50 from 2008-09.



- Taxable valuation for 2009-2010 was:

Polk County	64,208,134
<u>Warren County</u>	<u>167,292,627</u>
Total	231,500,761

This is an increase of 4.48% in Warren County, 9.22 % in Polk County and 5.76% increase overall.

*Your support makes
educational
opportunities available*