



MISSION STATEMENT

The mission of the
Anamosa Community School District
is to provide **ALL** students
EDUCATIONAL OPPORTUNITIES
to **learn** and **achieve**
in a rapidly **changing** global
society.

**Anamosa Community School District
Board of Directors Regular Meeting
Administrative Offices Board Room
Monday, October 3, 2016 - 7:00 p.m.**

TENTATIVE AGENDA

- | | |
|--|---------|
| 1. Call to Order | Exhibit |
| 2. Roll Call and Determination of a Quorum | |
| 3. Adoption of Agenda | |
| 4. Communication from Individuals & Delegation
Recognize Visitors & Community Input | |
| 5. Employee Resignations/Terminations | A |
| 6. Consent Agenda (Review & Approval)
Personnel Appointments & Adjustments | B |

OLD BUSINESS

- | | |
|------------------------------------|---|
| 1. Current/Future Building Project | C |
|------------------------------------|---|

NEW BUSINESS

- | | |
|--|---|
| 1. Approval of Cadre Members: School Improvement Advisory Committee | D |
| 2. Approval of Special Education Contracts for the 2016-2017 School Year | E |
| 3. 2015-2016 Financial Results | F |

REPORTS

1. Committee Reports
 2. Board Comments
 3. Principal Reports
 4. Superintendent Report
-

ADJOURN

WORK SESSION:

- Athletic Facilities Maintenance Discussion
- Activities/Athletic Conference Participation Discussion

IMPORTANT DATES

October 17, 2016 - Regular Board Meeting - 7:00 p.m.
November 7, 2016 - Regular Board Meeting - 7:00 p.m.

BOARD OF EDUCATION MEETING
October 3, 2016

ISSUE: Employee Resignations/Terminations

BACKGROUND:

Individual employee resignations, as outlined below, are recommended for approval.

<u>Employee Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective Date</u>
Ashley Anthony	Special Education Paraeducator	Personal	Immediately

THE RECOMMENDATION IS:

“The Board of Education approves the employee resignation of Ashley Anthony, Special Education Paraeducator, effective immediately.”

**BOARD OF EDUCATION MEETING
October 3, 2016**

ISSUE: Personnel Appointments and Adjustments

BACKGROUND:

Routine personnel matters, as outlined in attachment, are recommended for approval.

THE RECOMMENDATION IS:

“The Board of Education approves the hire of,

BOARD OF EDUCATION MEETING
October 3, 2016

ISSUE: Current/Future Building Project Update

CONTACT: Lisa Beames, Superintendent

BACKGROUND:

Discussion can continue for current and future District facility construction.

THE RECOMMENDATION IS:

If any action is needed, it will be taken here.

BOARD OF EDUCATION MEETING
October 3, 2016

ISSUE: Approval Cadre Members: School Improvement Advisory Committee

CONTACT: Lisa Beames, Superintendent

BACKGROUND:

The following is a list of committee members to serve on the 2016-2017 CADRE (School Improvement Advisory) Committee.

Administrators:

Lisa Beames
Jacqueline Lahey
Linda Vaughn
Val Daily

Teachers:

Mary Sult
Trent Jeffrey
Joyce Johnson
Jackie Jaeger

Board Members:

Nicole Claussen
Rob Sayre

GWAEA:

Bart Mason

Community:

Becky Poling
Josh Breitbach
Rachel Ebsen
Jeremiah Hopkins

THE RECOMMENDATION IS:

“Approve Cadre Members for 2016-2017 as presented.”

**BOARD OF EDUCATION MEETING
October 3, 2016**

ISSUE: Approval of Special Education Contracts for the 2016-2017 School Year

CONTACT: Lisa Beames, Superintendent

BACKGROUND:

By law, any contract entered into by the District must be signed by the Board President. Special education contracts are sent to us by surrounding districts that have our resident students enrolled in their district either by open enrollment or tuitioned-in. I am asking for permission to have the Board President sign these contracts as they come in through-out the 2016-2017 school year.

We cross check these contracts from special education rosters received from GWAEA to make sure they are accurate before they are presented for signature.

THE RECOMMENDATION IS:

“Approve permission for the Board President to sign special education contracts as they come in for the 2016-2017 school year.”

**BOARD OF EDUCATION MEETING
October 3, 2016**

ISSUE: 2015-2016 Financial Results

CONTACT: Linda Von Behren, Business Manager

BACKGROUND:

The annual financial reports required by the State have been filed. This includes the Certified Annual Report, the Special Education Supplement, and the Annual Transportation Report, all of which are due September 15th annually.

The financial results of each of the funds will be discussed. A Power Point summary which will facilitate the discussion is attached.

INFORMATIONAL ONLY

Anamosa Community School District 2015-2016 Financial Results

BASED ON 2015-2016 CERTIFIED ANNUAL REPORT

OCTOBER 3, 2016

Student Activity Fund

Beginning Balance	\$211,756
Revenues	\$451,015
Expenditures	\$463,888
Ending Balance	\$198,883

- Revenues increased by approximately \$64,050 or 17% from the previous year.
- Expenses increased by approximately \$60,325 or 15%.
- Increases in revenues and expenses occurred in both athletics and student activities such as RAW, FFA, and PTO projects.
- The fund balance decreased by 6.1%

Management Fund

Beginning Balance	\$178,299
Revenues	\$284,695
Expenditures	\$261,903
Ending Balance	\$201,091

- Revenues increased \$6,061 or 2.2% and consist primarily property taxes. Revenues include Safety Group dividend from EMC of \$10,815 compared to \$6,728 the previous year.
- Expenses increased \$21,254 or 8.8%. Includes Early Retirement payments of \$28,995; increase in unemployment payments of \$12,860 to \$22,862. Workers comp premiums and deductible payments decreased by 22.5% to \$83,287 a portion of which is attributed to a more favorable experience modification. Auto & prop insurance increased 4.85% to \$126,707

SAVE Statewide Sales & Service Tax Fund

Beginning Balance	\$2,224,276
Revenues	\$1,212,102
Expenditures Ending Balance	\$888,623
	\$2,547,755

- Revenues increased by 3.0%. This includes \$30,695 in e-rate reimbursement for technology purchased from SAVE in '14-'15. Sales tax revenues increased \$2,594 or .2%
- Expenditures include \$814,040 in bond and sinking fund payments as well as Strawberry Hill luckpointing of \$44,900, Cat 6 and Cable Management at the High School at a cost of \$19,135, of which \$13,395 was reimbursed from e-rate

PPEL – Physical Plant & Equipment Levy

Beginning Balance	\$865,313
Revenues	\$367,369
Expenditures Ending Balance	\$348,721
	\$883,961

- Revenues were primarily from property taxes.
- Expenditures included: by Owner costs within High School project of \$57,248, Phone System upgrades of \$49,608, Repairs to Strawberry Hill roof of \$104,027, Strawberry Hill cafeteria floor \$11,625, Risers for High School \$14,400, Asbestos removal of \$7,912, Projector Installation costs of \$12,021, Nutrition Equipment of \$23,926, Maintenance Equipment of \$22,695 including a mower and New Holland front snow blower, Technology switches/cables for \$10,651

Other Capital Projects

Beginning Balance	\$2,950,853
Revenues	\$1,168,169
Expenditures Ending Balance	\$3,371,621
	\$747,401

- Revenues include donations of \$1,067,335 which almost exclusively came through the Foundation, Electrical Rebate of \$98,357, and interest of \$2,477
- Expenditures included \$112,253 in architect/engineer fees to Shive-Hattery (\$58,323) and MMS Consultants (\$53,930) and project costs for HS Renovations/PAC Center of \$2,400,135, MS Athletic Complex of \$751,565, SH Playground of \$116,773 and HS Greenhouse of \$40,240

Debt Service

Beginning Balance	\$2,961,253
Revenues	\$2,117,942
Expenditures	\$1,266,129
Ending Balance	\$3,813,066

- Revenues consist of property taxes for repayment of General Obligation Bonds of approximately \$1,207,106, transfers in from SAVE for repayment of Revenue Bonds and sinking fund payments of \$814,040, transfer from General Fund for Apple Lease of \$65,718 and interest of \$31,078
- Expenses consist of payment of the above related debt and debt related costs.

Nutrition Fund

Beginning Balance		\$298,111
Net Investment in Capital Assets	\$286,663	
Unrestricted Net Assets	\$11,448	
Revenues		\$808,136
Expenditures-includes \$171,847 in journal entry for		\$907,712
OPEB & IPERS		
Net Investment in Capital Assets	\$270,445	
Unrestricted Net Assets	(\$71,910)	
Ending Balance		\$198,535

- Federal Revenues were up \$47,372, or 13.3%. Local revenues were down \$10,851, or 2.8%
- Total Expenditures, other than the GASB 68 IPERS and OPEB journal entry, decreased \$6,521, or .9%. Salaries & Benefits decreased \$15,039, 4.6%
- Unrestricted Net Assets decreased by \$83,358. However, without the GASB 68 entry, would have increased by \$88,489.

GASB 68 – Net Pension Liability

- Governmental Accounting Standards Board (GASB) Standard
- ▶ Implemented in FY '15
 - ▶ Booked in FY '16 affecting beginning Fund Balances
 - ▶ Primary impact is on Proprietary Funds, i.e., Nutrition Fund and Day Care
 - ▶ General Fund portion is accounted for in Long-Term Debt, Fund 09, so does not have an impact on Fund Balance
 - ▶ Nutrition Impact: approximately \$171,000
 - ▶ Day Care Impact: approximately \$198,000

GASB 68 – Net Pension Liability (con't)

- ▶ Result of IPERS not being fully funded at the State level
- ▶ The unfunded portion of state-wide IPERS retirement funds (approximately 15%) is split proportionately among governmental entities
- ▶ Cannot be paid off or saved for even if extra money is available
- ▶ Results in deficit balances in Nutrition and Day Care which is common across the state
- ▶ Monthly Financials include Fund Equity/Net Assets without GASB 68 which more accurately reflects operating results

Anamosa Raiders Kids' Club

Beginning Balance - Unrestricted Net Assets	\$53,228
Revenues	\$151,660
Expenditures-includes \$197,796 in journal entry for OPEB & IPERS	\$311,730
Ending Balance- Unrestricted Net Assets	(\$106,842)

- Although ending FY '16 with negative Unrestricted Net Assets of (\$106,842), Kids' Club would have positive Unrestricted Net Assets of \$90,954 when removing the impact of GASB 68.
- This impact is highlighted on each monthly financial for more accurate operating results.

Three Year Old Preschool

Beginning Balance	(13,812)
Revenues	12,544
Expenditures includes \$11,574 GASB 68 entry	27,586
Ending Balance	(28,854)
Ending Balance Without GASB 68 entry	(17,280)

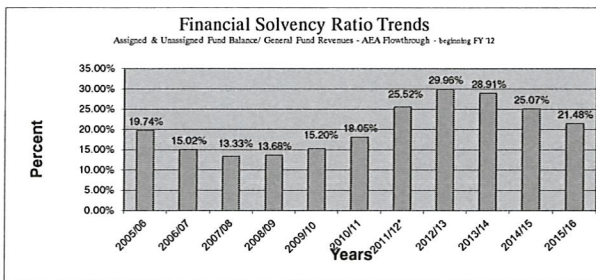
- Revenues decreased by \$5,751 or 31.4% due to a decrease in sections (23 students to 13 students)
- Expenses decreased from \$32,296 in '15 to \$27,586 in '16. FY '16 expenses included \$11,574 in GASB 68 entries
- The ending Fund Balance without GASB 68 would be (\$5,706). The program has been discontinued

General Fund

Beginning Balance	\$3,748,365
Revenues	\$13,229,006
Expenditures	\$13,729,069
Ending Balance	\$3,248,302

- Revenues increased by \$6,081 or .04%
- Expenses increased by \$84,400 or .6%. Salaries & Benefits increased by \$81,708 or .8%. Teacher FTE's decreased by 4.375
- Assigned & Unassigned Fund Balance decreased by \$521,433 or 16%

Solvency Ratio



Questions

Board of Education Committees

Policy Committee	Kristine Kilburg, Nicole Claussen, Sean Braden
Negotiations Committee	Kristine Kilburg Kandi Behnke, Sean Braden
PPEL & Facilities Committee	Connie McKean, Anna Mary Riniker, Nicole Claussen
CADRE	Nikki Claussen, Rob Sayre
Jones Co. Conf. Bd.	Roy Sayre
Ad Hoc Building/Long Range Planning	Connie McKean, Kristine Kilburg, Anna Mary Riniker,
Technology Committee	Rob Sayre, Anna Mary Riniker
