



ANKENY
COMMUNITY SCHOOL DISTRICT

*Ankeny Community Schools is unified in its commitment, passion, and vision
so every learner is prepared to achieve a lifetime of personal success.*

Minutes
Ankeny School Board Meeting
February 1, 2022
4:30 PM

Please turn off cellular phone during the meeting. Thank you.

Members Present

Trent Murphy - President
Ryan Weldon - Vice President
Sarah Barthole
Joy Burk
Katie Claeys
Aaron Johnson
Amy Tagliareni

Board Members Absent

Others in Attendance

See Attached List

1. Call To Order

a. Board Meeting Access

Livestream: www.YouTube.com/AnkenySchools

b. Board Meeting Capacity

Starting Monday, October 4, 2021, Ankeny Community School District's board meetings (located at 306 SW School Street) will be limited to the board room's capacity of 35 seats. The Neveln Building, located next door where overflow seating is located, will be under construction and no longer accessible. This long-planned construction work on the Neveln building is scheduled to last through December 2022. Members of the public are welcome to watch the live stream of the board meetings on our [YouTube Channel](#).

- c. The Work Session will begin at 4:30pm with the Regular Board Meeting following at 6:00pm.**

2. Approval Of Agenda

On a motion by Katie Claeys and seconded by Amy Tagliareni, it was RESOLVED: The Board approved the motion to approve and accept this agenda with an amendment to item 6d personnel report.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

3. Pledge of Allegiance

4. Work Session

a. Computer Science Curriculum Review Outcomes

The Board went into recess at 5:21pm.

The Board reconvened into open session at 6:00pm.

5. Communication From The Public

a. Stacy Pierce - General

6. Consent Agenda

a. Board Minutes

- January 18, 2022 Regular Board Minutes
- January 18, 2022 Retreat Board Minutes

b. Open Enrollment

c. Paid Bills

d. Personnel Report - Amended

e. 2021-22 Board Meeting Dates - Amended

f. 2022-23 Board Meeting Dates

g. Approval of Consent Agenda

On a motion by Sarah Barthole and seconded by Aaron Johnson, it was RESOLVED: The Board approved the motion to approve and accept these consent agenda items with an amendment to item 6e with the new dates beginning in March of 2022 as recommended. Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.
Motion carried 7 - 0.

7. Information Only

a. Presentation: FY21 Annual Comprehensive Financial Report (ACFR)/Audit - Bohnsack & Frommelt

b. Discussion: FY2022-23 Budget Assumptions

c. 2022-2023 PPEL Projects

8. Old Business

a. Contracts and Agreements

- Bus Garage Lease Agreement with First Student
- 2021-22 Interagency Agreement for Special Education Instructional Program - Pella Community School District (1)
- Substantial Completion of Parkview Middle School Phase II
- Business Associate Agreement with Department of Education
- Terracon consultants, Inc for Elementary #12 for an estimated cost of \$62,300.00

On a motion by Aaron Johnson and seconded by Amy Tagliareni, it was RESOLVED: The Board approved the motion to approve and accept the contracts and agreements as recommended.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

b. Approve the FY21 Annual Comprehensive Financial Report (ACFR)

On a motion by Joy Burk and seconded by Amy Tagliareni, it was RESOLVED: The Board approved a motion to approve the FY21 Annual Comprehensive Financial Report (ACFR) as presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

c. Approve 2022-23 Budget Assumptions

On a motion by Aaron Johnson and seconded by Ryan Weldon, it was RESOLVED: The Board approved the motion to approve the 2022-23 Budget Assumptions as recommended. Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.
Motion carried 7 - 0.

9. New Business

a. Policies - First of Two Readings

- 902.12 Regulation of Parking - *Five-year review; changes for clarity & consistency*
- 902.13 Access to District Buildings & Grounds - *Five-year review; changes for clarity & consistency*
- 1000.00 Principles & Objectives for Community Relations - *Five-year review; changes for clarity & consistency*
- 1001.10 Board Communications - *Five-year review; changes for clarity & consistency*
- 303.30 Administrative Personnel Employment - Individual Contracts - *Five-year review; changes for clarity & consistency*
- 304.10 Resignations - Administrative - *Five-year review; changes for clarity & consistency*
- 400.06 Gifts to Employees - *Five-year review; changes for clarity & consistency*
- 217.00 Gifts to Board Directors - *Changes for clarity & consistency*
- 1003.20 Gifts to Unit Personnel - *Proposed elimination via consolidation into 400.06 and 217.00*
- 400.09 Staff Access to District Provided Telecommunications, Electronic, and Networked Information Resources - *Five-year review; changes for clarity & consistency*
- 400.14 - Email Retention - *Five-year review; changes for clarity & consistency*
- 400.58 Suspension - *Five-year review; changes for clarity & consistency*

On a motion by Joy Burk and seconded by Amy Tagliareni, it was RESOLVED: The Board approved the motion to approve the first of two readings of presented policies. Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.
Motion carried 7 - 0.

- b. As part of the district's response to the impact of the COVID-19 pandemic, the district's administration is authorized to submit a request to the School Budget Review Committee for funding related to FY22 SWVPP increased enrollment in the amount of \$75,883.50**

On a motion by Amy Tagliareni and seconded by Sarah Barthole, it was RESOLVED: The

Board approved the motion to approve the SBRC Request for funding related to FY22 Statewide Voluntary Preschool Program (SWVPP) increased enrollment in the amount of \$75,883.50 as recommended.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

c. Approve the K-7 Computer Science Curriculum

On a motion by Sarah Barthole and seconded by Aaron Johnson, it was RESOLVED: The Board approved the motion to approve and accept the K-7 computer science curriculum as presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni.

Motion carried 6 - 0.

Directors abstaining from vote: Weldon.

10. Board Member Reports

Director Burk finished her school tours this week and thanked Dr. Dittmar and Carol Eddy for taking her to all the schools. She visited Ashland Ridge, Rock Creek and Westwood last week and will visit the District Office this week. There are lots of positive things happening in the buildings. She appreciates all the teachers who are making things happen during the COVID surge and thanks all staff for the behind the scenes work that is keeping buildings open.

Director Barthole attended the Policy Committee meeting and had engaging discussions about policies. She also attended a Calendar Committee meeting and there was a lot of good dialogue at that meeting too.

Director Murphy thanked the Board members for their time in attending all the committee meetings. He appreciates all their hard work.

Director Claeys participated in the post-secondary readiness action team and appreciated the diversity of voices on that team. She thanked Dr. Dittmar for her work with that team. She is really enjoying being a part of the Policy Committee and the engagement of rich dialogue and diversity of voice on that committee as well. She commends Jessica Dirks with her work on the library book review process. Director Claeys also attended a Calendar Committee meeting and found the different perspectives on what people value in a school calendar very interesting.

Director Tagliareni participated in the social/emotional action team. She appreciates all the hard work of all the people on that committee. She is also part of the Facility and Finance Committee and the School Foundation Committee, where new Board members have joined, and she is looking forward to working with them. She thanked Carol Eddy, Sheryl Dales and Corissa Thompson for their computer science presentation and gave a huge thank you to Jennifer Jamison for her work with the District's financial reports. She thanked all teachers for keeping the doors open and for keeping kids learning. She is very appreciative.

11. Superintendent Reports

Dr. Pruitt thanked Carol Eddy, Sheryl Dales and Corissa Thompson for their work on the K-7 computer science curriculum. Dr. Pruitt reminded the Board and the community that there will be a community conversation on Thursday, February 3, surrounding mental health and keeping our students and staff safe in school.

The Board went into recess at 6:41pm.

12. Exempt Session

a. Exempt Session

The Board will hold a strategy meeting, and pursuant to Iowa Code 20.17, this portion of the meeting is considered "exempt" under the provisions of Chapter 20.

The Board convened into exempt session. Time:6:41pm

Reconvene into open session. Time:7:43pm

Any action from exempt session will be taken in open session.

13. Closed Session

a. Closed Session - Litigation

Administration requests a closed session as provided in section 21.5(1)(c) of the open meetings law to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation." (Roll Call Vote)

Any action from closed session will be taken in open session.

On a motion by Ryan Weldon and seconded by Sarah Barthole, it was RESOLVED: The Board approved the motion to go into closed session at 7:44pm

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Aaron Johnson and seconded by Ryan Weldon, it was RESOLVED: The Board approved the motion to reconvene into open session at 8:17pm. No action taken.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

b. Closed Session - Personnel

Superintendent's Recommendation: "I move that we hold a closed session as provided in section 21.5(1)(i) of the open meetings law to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's

reputation and that individual requests a closed session.” (Roll Call Vote)

Any action from closed session will be taken in open session.

On a motion by Aaron Johnson and seconded by Sarah Barthole, it was RESOLVED: The Board approved the motion to go into closed session at 8:18pm.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Ryan Weldon and seconded by Sarah Barthole, it was RESOLVED: The Board approved the motion to reconvene into open session at 8:39pm. No action taken.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

14. Adjournment

On a motion by Ryan Weldon and seconded by Aaron Johnson, it was RESOLVED: The meeting adjourned at 8:40pm.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

Respectfully Submitted,

Board President

Board Secretary



ANKENY
COMMUNITY SCHOOL DISTRICT

Board of Education Meeting
February 1, 2022

Others in Attendance

Name

1. Dr. Erick Pruitt – Superintendent
2. Jennifer Jamison – Board Secretary
3. Sarah Murphy – Recording Secretary
4. Jodie Graham – Director of Human Resources
5. Shelley Rouse – ACSD
6. Samantha Aukes – Director of Communications
7. Jessica Dirks – Chief Officer of Legal Affairs and Strategic Initiatives
8. Melissa Shilling – District Legal Counsel
9. Miriam Van Heukelem (telephonic) – District Legal Counsel
10. Mia Frommelt (telephonic) Bohnsack & Frommelt, LLP
11. Ken Morris – Director of Equity
12. Darin Haack – Chief Operations Officer
13. Jen Lindaman – Chief Officer of Academic Services
14. Evie Neller – student board representative
15. Charlie Brink – student board representative
16. Shannon Cole – ACSD
17. Carol Eddy – ACSD
18. Sheryl Dales – ACSD
19. Corissa Thompson – ACSD
20. Chris Higgins
21. Nikoel Hytrek
22. Jeremy Doe
23. Michelle Watkin
24. Kathryn Armstrong
25. Shelly Northway
26. Stacy Pierce



ANKENY
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Item Cover Sheet

Title: Board Meeting Access

Extended Information: Livestream: www.YouTube.com/AnkenySchools

ATTACHMENTS:

File Name	Description	Type	Upload Date
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No Attachments Available



ANKENY
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Item Cover Sheet

Title: Board Meeting Capacity

Extended Information: Starting Monday, October 4, 2021, Ankeny Community School District's board meetings (located at 306 SW School Street) will be limited to the board room's capacity of 35 seats. The Neveln Building, located next door where overflow seating is located, will be under construction and no longer accessible. This long-planned construction work on the Neveln building is scheduled to last through December 2022. Members of the public are welcome to watch the live stream of the board meetings on our [YouTube Channel](#).

ATTACHMENTS:

File Name	Description	Type	Upload Date
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No Attachments Available



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Item Cover Sheet

Title: The Work Session will begin at 4:30pm with the Regular Board Meeting following at 6:00pm.

ATTACHMENTS:

File Name

Description

Type

Upload Date

No Attachments Available



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Computer Science Curriculum Review Outcomes

ATTACHMENTS:

File Name	Description	Type	Upload Date
Computer Science Grade Level Standards and Components.pdf	K-7 Computer Science Curriculum Review	Support Document	1/28/2022



ANKENY
COMMUNITY SCHOOL DISTRICT

Department of Academic Services

K-7 Computer Science Curriculum Review

February, 2022

(Board approved - enter date approved)

Computer Science Mission Statement

The mission statement was written collaboratively by representatives of Computer Science teachers, Digital Learning Teachers, Instructional Coaches and Administrators. The mission statement is a commitment by teachers across the district ensuring a guaranteed and viable curriculum.

The Computer Science Curriculum will empower all students to persevere in the development of the 21st century skills necessary to create solutions to real world problems that make positive contributions to a diverse society.

Prioritized Grade Level Standards

The Prioritized Grade Level Standards represent the guaranteed and viable curriculum for all students in Ankeny. Prioritized through a collaborative process, the Prioritized Grade Level Standards represent the most critical concepts and skills required to be successful learners in school and beyond high school.

Any Grade Level Standard (Bold and Underlined) are the most critical to student success and, as a result, have been designated as priority standards. Those Grade Level Standards labeled as “supporting” have been designated as agreed upon areas for instruction, but will not be provided the same amount of direct instruction and/or experiences that students will have with the priority standards. The prioritization process allows teachers to target instruction on the skills required for that grade or course. This allows students to focus on only a few grade level standards and dive deeper into the learning.

When prioritizing the Computer Science standards great care was taken to ensure that all students receive access to each of the computer science concepts and subconcepts as well as the standards. Computer Science concepts and subconcepts can be seen below:

Computer Science Concepts				
Computing Systems	Networks & the Internet	Data Analysis	Algorithms & Programming	Impacts of Computing
Subconcepts				
<ul style="list-style-type: none"> • Devices • Hardware & Software • Troubleshooting 	<ul style="list-style-type: none"> • Network Communication & Organization • Cybersecurity 	<ul style="list-style-type: none"> • Storage • Collection, Visualization, Transformation • Inference & Models 	<ul style="list-style-type: none"> • Algorithms • Variables • Control • Modularity • Program Development 	<ul style="list-style-type: none"> • Culture • Social Interactions • Safety, Law & Ethics

Embedded in the Computer Science Standards are specific practices that students will utilize when engaged in learning the standards. These practices are listed and defined below:

- Practice 1: Fostering an Inclusive Computing Culture
 - Building an inclusive and diverse computing culture requires strategies for incorporating perspectives from people of different genders, ethnicities, and abilities. Incorporating these perspectives involves understanding the personal, ethical, social, economic, and cultural contexts in which people operate. Considering the needs of diverse users during the design process is essential to producing inclusive computational products.
- Practice 2: Collaborating around Computing
 - Collaborative computing is the process of performing a computational task by working in pairs and on teams. Because it involves asking for the contributions and feedback of others, effective collaboration can lead to better outcomes than working independently. Collaboration requires individuals to navigate and incorporate diverse perspectives, conflicting ideas, disparate skills, and distinct personalities. Students should use collaborative tools to effectively work together and to create complex artifacts.
- Practice 3: Recognizing and Defining Computational Problems
 - The ability to recognize appropriate and worthwhile opportunities to apply computation is a skill that develops over time and is central to computing. Solving a problem with a computational approach requires defining the problem, breaking it down into parts, and evaluating each part to determine whether a computational solution is appropriate.
- Practice 4: Developing and Using Abstractions
 - Abstractions are formed by identifying patterns and extracting common features from specific examples to create generalizations. Using generalized solutions and parts of solutions designed for broad reuse simplifies the development process by managing complexity.
- Practice 5: Creating Computational Artifacts
 - The process of developing computational artifacts embraces both creative expression and the exploration of ideas to create prototypes and solve computational problems. Students create artifacts that are personally relevant or beneficial to their community and beyond. Computational artifacts can be created by combining and modifying existing artifacts or by developing new artifacts. Examples of computational artifacts include programs, simulations, visualizations, digital animations, robotic systems, and apps.
- Practice 6: Testing and Refining Computational Artifacts
 - Testing and refinement is the deliberate and iterative process of improving a computational artifact. This process includes debugging (identifying and fixing errors) and comparing actual outcomes to intended outcomes. Students also respond to the changing needs and expectations of end users and improve the performance, reliability, usability, and accessibility of artifacts.
- Practice 7: Communicating about Computing
 - Communication involves personal expression and exchanging ideas with others. In computer science, students communicate with diverse audiences about the use and effects of computation and the appropriateness of computational choices. Students write clear comments, document their work, and communicate their ideas through multiple forms of media. Clear communication includes using precise language and carefully considering possible audiences.

Kindergarten

Prioritized Grade Level Standards

Priority Standard(s)

Students will use appropriate terminology in identifying and describing the function of common physical components of computing systems (hardware). (1A-Computing Systems-02)

Practice(s): Communicating About Computing: 7.2

A computing system is composed of hardware and software. Hardware consists of physical components. Students should be able to identify and describe the function of external hardware, such as desktop computers, laptop computers, tablet devices, monitors, keyboards, mice, and printers.

Supporting Standard(s)

Students will keep login information private, and log off of devices appropriately.

(1A-Impacts of Computing-18) Practice(s): Communicating About Computing: 7.3

People use computing technology in ways that can help or hurt themselves or others. Harmful behaviors, such as sharing private information and leaving public devices logged in should be recognized and avoided.

1st Grade

Prioritized Grade Level Standards

Priority Standard(s)

Students will model the way programs store and manipulate data by using numbers or other symbols to represent information. (1A-Algorithms & Programming-09)

Practice(s): Developing and Using Abstractions: 4.4

Information in the real world can be represented in computer programs. Students could use thumbs up/down as representations of yes/no, use arrows when writing algorithms to represent direction, or encode and decode words using numbers, pictographs, or other symbols to represent letters or words.

Supporting Standard(s)

Students will describe basic hardware and software problems using accurate terminology.

(1A-Computing Systems-03) Practice(s): Testing and Refining Computational Artifacts, Communicating About Computing: 6.2, 7.2

Problems with computing systems have different causes. Students at this level do not need to understand those causes, but they should be able to communicate a problem with accurate terminology (e.g., when an app or program is not working as expected, a device will not turn on, the sound does not work, etc.). Ideally, students would be able to use simple troubleshooting strategies, including turning a device off and on to reboot it, closing and reopening an app, turning on speakers, or plugging in headphones. These are, however, not specified in the standard, because these problems may not occur.

Students will explain what passwords are and why we use them, and use strong passwords to protect devices and information from unauthorized access. (1A-Networks and the Internet-04) Practice(s): Communicating About Computing: 7.3

Learning to protect one's device or information from unwanted use by others is an essential first step in learning about cybersecurity. Students are not required to use multiple strong passwords. They should appropriately use and protect the passwords they are required to use.

Students will debug (identify and fix) errors in an algorithm or program that includes sequences and simple loops. (1A-Algorithms & Programming-14) Practice(s): Testing and Refining Computational Artifacts: 6.2

Algorithms or programs may not always work correctly. Students should be able to use various strategies, such as changing the sequence of the steps, following the algorithm in a step-by-step manner, or trial and error to fix problems in algorithms and programs.

Students will use correct terminology, describe steps taken and choices made during the iterative process of program development. (1A-Algorithms & Programming-15) Practice(s): Communicating About Computing: 7.2

At this stage, students should be able to talk or write about the goals and expected outcomes of the programs they create and the choices that they made when creating programs. This could be done using coding journals, discussions with a teacher, class presentations, or blogs.

2nd Grade

Prioritized Grade Level Standards

Priority Standard(s)

Students will develop programs with sequences and simple loops, to express ideas or address a problem. (1A-Algorithms & Programming-10) Practice(s): Creating Computational Artifacts: 5.2

Programming is used as a tool to create products that reflect a wide range of interests. Control structures specify the order in which instructions are executed within a program. Sequences are the order of instructions in a program. For example, if dialogue is not sequenced correctly when programming a simple animated story, the story will not make sense. If the commands to program a robot are not in the correct order, the robot will not complete the task desired. Loops allow for the repetition of a sequence of code multiple times. For example, in a program to show the life cycle of a butterfly, a loop could be combined with move commands to allow continual but controlled movement of the character.

Supporting Standard(s)

Students will select and operate appropriate software to perform a variety of tasks, and recognize that users have different needs and preferences for the technology they use. (1A-Computing Systems-01) Practice(s): Fostering an Inclusive Computing Culture: 1.1

People use computing devices to perform a variety of tasks accurately and quickly. Students should be able to select the appropriate app/program to use for tasks they are required to complete. For example, if students are asked to draw a picture, they should be able to open and use a drawing app/program to complete this task, or if they are asked to create a presentation, they should be able to open and use presentation software. In addition, with teacher guidance, students should compare and discuss preferences for software with the same primary functionality. Students could compare different web browsers or word processing, presentation, or drawing programs.

Students will store, copy, search, retrieve, modify, and delete information using a computing device and define the information stored as data. (1A-Data & Analysis -05)

Practice(s): Developing and Using Abstractions: 4.2

All information stored and processed by a computing device is referred to as data. Data can be images, text documents, audio files, software programs or apps, video files, etc. As students use software to complete tasks on a computing device, they will be manipulating data.

Students will develop plans that describe a program's sequence of events, goals, and expected outcomes. (1A-Algorithms & Programming-12) Practice(s): Creating Computational Artifacts, Communicating About Computing: 5.1, 7.2

Creating a plan for what a program will do clarifies the steps that will be needed to create a program and can be used to check if a program is correct. Students could create a planning document, such as a story map, a storyboard, or a sequential graphic organizer, to illustrate what their program will do. Students at this stage may complete the planning process with help from their teachers.

3rd Grade

Prioritized Grade Level Standards

Priority Standard(s)

Students will determine potential solutions to solve simple hardware and software problems using common troubleshooting strategies. (1B-Computing Systems-03) Practice(s): Testing and Refining Computational Artifacts: 6.2

Although computing systems may vary, common troubleshooting strategies can be used on all of them. Students should be able to identify solutions to problems such as the device not responding, no power, no network, app crashing, no sound, or password entry not working. Should errors occur at school, the goal would be that students would use various strategies, such as rebooting the device, checking for power, checking network availability, closing and reopening an app, making sure speakers are turned on or headphones are plugged in, and making sure that the caps lock key is not on, to solve these problems, when possible.

Supporting Standard(s)

Students will discuss real-world cybersecurity problems and how personal information can be protected. (1B-Networks & the Internet-05) Practice(s): Recognizing and Defining Computational Problems: 3.1

Just as we protect our personal property online, we also need to protect our devices and the information stored on them. Information can be protected using various security measures. These measures can be physical and/or digital. Students could discuss or use a journaling or blogging activity to explain, orally or in writing, about topics that relate to personal cybersecurity issues. Discussion topics could be based on current events related to cybersecurity or topics that are applicable to students, such as the necessity of backing up data to guard against loss, how to create strong passwords and the importance of not sharing passwords, or why we should install and keep anti-virus software updated to protect data and systems.

Students will modify, remix, or incorporate portions of an existing program into one's own work, to develop something new or add more advanced features. (1B-Algorithms & Programming-12) Practice(s): Creating Computational Artifacts: 5.3

Programs can be broken down into smaller parts, which can be incorporated into new or existing programs. For example, students could modify prewritten code from a single-player game to create a two-player game with slightly different rules, remix and add another scene to an animated story, use code to make a ball bounce from another program in a new basketball game, or modify an image created by another student.

Students will test and debug (identify and fix errors) a program or algorithm to ensure it runs as intended. (1B-Algorithms & Programming-15) Practice(s): Testing and Refining Computational Artifacts: 6.1, 6.2

As students develop programs they should continuously test those programs to see that they do what was expected and fix (debug), any errors. Students should also be able to successfully debug simple errors in programs created by others. Practice(s): Testing and Refining Computational Artifacts: 6.1, 6.2.

4th Grade

Prioritized Grade Level Standards

Priority Standard(s)

Students will use public domain or creative commons media, and refrain from copying or using material created by others without permission. (1B-Impacts of Computing-21) Practice(s): Communicating About Computing: 7.3

Ethical complications arise from the opportunities provided by computing. The ease of sending and receiving copies of media on the Internet, such as video, photos, and music, creates the opportunity for unauthorized use, such as online piracy, and disregard of copyrights. Students should consider the licenses on computational artifacts that they wish to use. For example, the license on a downloaded image or audio file may have restrictions that prohibit modification, require attribution, or prohibit use entirely.

Supporting Standard(s)

Students will model how computer hardware and software work together as a system to accomplish tasks. (1B-Computing Systems-02) Practice(s): Developing and Using Abstractions: 4.4

In order for a person to accomplish tasks with a computer, both hardware and software are needed. At this stage, a model should only include the basic elements of a computer system, such as input, output, processor, sensors, and storage. Students could draw a model on paper or in a drawing program, program an animation to demonstrate it, or demonstrate it by acting this out in some way.

Students will create programs that include sequences, events, loops, and conditionals. (1B-Algorithms & Programming-10) Practice(s): Creating Computational Artifacts: 5.2

Control structures specify the order (sequence) in which instructions are executed within a program and can be combined to support the creation of more complex programs. Events allow portions of a program to run based on a specific action. For example, students could write a program to explain the water cycle and when a specific component is clicked (event), the program would show information about that part of the water cycle. Conditionals allow for the execution of a portion of code in a program when a certain condition is true. For example, students could write a math game that asks multiplication fact questions and then uses a conditional to check whether or not the answer that was entered is correct. Loops allow for the repetition of a sequence of code multiple times. For example, in a program that produces an animation about a famous historical character, students could use a loop to have the character walk across the screen as they introduce themselves.

Students will observe intellectual property rights and give appropriate attribution when creating or remixing programs. (1B-Algorithms & Programming-14) Practice(s): Creating Computational Artifacts, Communicating About Computing: 5.2, 7.3

Intellectual property rights can vary by country but copyright laws give the creator of a work a set of rights that prevents others from copying the work and using it in ways that they may not like. Students should identify instances of remixing, when ideas are borrowed and iterated upon, and credit the original creator. Students should also consider common licenses that place limitations or restrictions on the use of computational artifacts, such as images and music downloaded from the Internet. At this stage, attribution should be written in the format required by the teacher and should always be included on any programs shared online.

Students will take on varying roles, with teacher guidance, when collaborating with peers during the design, implementation, and review stages of program development. (1B-Algorithms & Programming-16) Practice(s): Collaborating Around Computing: 2.2

Collaborative computing is the process of performing a computational task by working in pairs or on teams. Because it involves asking for the contributions and feedback of others, effective collaboration can lead to better outcomes than working independently. Students should take turns in different roles during program development, such as note taker, facilitator, program tester, or “driver” of the computer.

5th Grade

Prioritized Grade Level Standards

Priority Standard(s)

Students will describe choices made during program development using code comments, presentations, and demonstrations. (1B-Impacts of Computing-17) Practice(s): Communicating About Computing: 7.2

People communicate about their code to help others understand and use their programs. Another purpose of communicating one's design choices is to show an understanding of one's work. These explanations could manifest themselves as in-line code comments for collaborators and assessors, or as part of a summative presentation, such as a code walk-through or coding journal.

Supporting Standard(s)

Students will describe how internal and external parts of computing devices function to form a system. (1B-Computing Systems-01) Practice(s): Communicating About Computing: 7.2

Computing devices often depend on other devices or components. For example, a robot depends on a physically attached light sensor to detect changes in brightness, whereas the light sensor depends on the robot for power. Keyboard input or a mouse click could cause an action to happen or information to be displayed on a screen; this could only happen because the computer has a processor to evaluate what is happening externally and produce corresponding responses. Students should describe how devices and components interact using correct terminology.

Students will model how information is broken down into smaller pieces, transmitted as packets through multiple devices over networks and the Internet, and reassembled at the destination. (1B-Networking and the Internet-04) Practice(s): Developing and Using Abstractions: 4.4

Information is sent and received over physical or wireless paths. It is broken down into smaller pieces called packets, which are sent independently and reassembled at the destination. Students should demonstrate their understanding of this flow of information by, for instance, drawing a model of the way packets are transmitted, programming an animation to show how packets are transmitted, or demonstrating this through an unplugged activity which has them act it out in some way.

Students will create programs that use variables to store and modify data. Variables are used to store and modify data. (1B-Algorithms & Programming-09) Practice(s): Creating Computational Artifacts: 5.2

At this level, understanding how to use variables is sufficient. For example, students may use mathematical operations to add to the score of a game or subtract from the number of lives available in a game. The use of a variable as a countdown timer is another example.

Students will use an iterative process to plan the development of a program by including others' perspectives and considering user preferences. (1B-Algorithms & Programming-13) Practice(s): Fostering an Inclusive Computing Culture, Creating Computational Artifacts: 1.1, 5.1

Planning is an important part of the iterative process of program development. Students outline key features, time and resource constraints, and user expectations. Students should document the plan as, for example, a storyboard, flowchart, pseudocode, or story map.

Students will seek diverse perspectives for the purpose of improving computational artifacts. (1B-Impacts of Computing-13) Practice(s): Fostering an Inclusive Computing Culture: 1.1

Computing provides the possibility for collaboration and sharing of ideas and allows the benefit of diverse perspectives. For example, students could seek feedback from other groups in their class or students at another grade level. Or, with guidance from their teacher, they could use video conferencing tools or other online collaborative spaces, such as blogs, wikis, forums, or website comments, to gather feedback from individuals and groups about programming projects.

6th Grade

Prioritized Grade Level Standards

Priority Standard(s)

No standards have been currently selected as priority and are not required for this grade level.

7th Grade

Prioritized Grade Level Standards

Priority Standard(s)

Students will recommend improvements to the design of computing devices, based on an analysis of how users interact with the devices. (2-Computing Systems-01) Practice(s): Recognizing and Defining Computational Problems: 3.3

The study of human–computer interaction (HCI) can improve the design of devices, including both

hardware and software. Students should make recommendations for existing devices (e.g., a laptop, phone, or tablet) or design their own components or interface (e.g., create their own controllers). Teachers can guide students to consider usability through several lenses, including accessibility, ergonomics, and learnability. For example, assistive devices provide capabilities such as scanning written information and converting it to speech.

Students will design projects that combine hardware and software components to collect and exchange data. (2-Computing Systems-02) Practice(s): Creating Computational Artifacts: 5.1

Collecting and exchanging data involves input, output, storage, and processing. When possible, students should select the hardware and software components for their project designs by considering factors such as functionality, cost, size, speed, accessibility, and aesthetics. For example, components for a mobile app could include accelerometer, GPS, and speech recognition. The choice of a device that connects wirelessly through a Bluetooth connection versus a physical USB connection involves a tradeoff between mobility and the need for an additional power source for the wireless device

Students will systematically identify and fix problems with computing devices and their components. (2-Computing Systems-03) Practice(s): Testing and Refining Computational Artifacts: 6.2

Since a computing device may interact with interconnected devices within a system, problems may not be due to the specific computing device itself but to devices connected to it. Just as pilots use checklists to troubleshoot problems with aircraft systems, students should use a similar, structured process to troubleshoot problems with computing systems and ensure that potential solutions are not overlooked. Examples of troubleshooting strategies include following a troubleshooting flow diagram, making changes to software to see if hardware will work, checking connections and settings, and swapping in working components.

Students will create clearly named variables that represent different data types and perform operations on their values. (2-Algorithms & Programming-11) Practice(s): Creating Computational Artifacts: 5.1, 5.2

A variable is like a container with a name, in which the contents may change, but the name (identifier) does not. When planning and developing programs, students should decide when and how to declare and name new variables. Students should use naming conventions to improve program readability. Examples of operations include adding points to the score, combining user input with words to make a sentence, changing the size of a picture, or adding a name to a list of people.

Students will design and iteratively develop programs that combine control structures, including nested loops and compound conditionals. (2-Algorithms & Programming-12) Practice(s): Creating Computational Artifacts: 5.1, 5.2 (2-Algorithms & Programming-11)

Control structures can be combined in many ways. Nested loops are loops placed within loops. Compound conditionals combine two or more conditions in a logical relationship (e.g., using AND, OR, and NOT), and nesting conditionals within one another allows the result of one conditional to lead to another. For example, when programming an interactive story, students could use a compound conditional within a loop to unlock a door only if a character has a key AND is touching the door.

Supporting Standard(s)

Students will model the role of protocols in transmitting data across networks and the Internet. (2-Networks & the Internet-04) Practice(s): Developing and Using Abstractions: 4.4

Protocols are rules that define how messages between computers are sent. They determine how quickly and securely information is transmitted across networks and the Internet, as well as how to handle errors in transmission. Students should model how data is sent using protocols to choose the fastest path, to deal with missing information, and to deliver sensitive data securely. For example, students could devise a plan for resending lost information or for interpreting a picture that has missing pieces. The priority at this grade level is understanding the purpose of protocols and how they enable secure and errorless communication. Knowledge of the details of how specific protocols work is not expected.

Students will explain how physical and digital security measures protect electronic information. (2-Networks & the Internet-05) Practice(s): Communicating About Computing: 7.2

Information that is stored online is vulnerable to unwanted access. Examples of physical security measures to protect data include keeping passwords hidden, locking doors, making backup copies on external storage devices, and erasing a storage device before it is reused. Examples of digital security measures include secure router admin passwords, firewalls that limit access to private networks, and the use of a protocol such as HTTPS to ensure secure data transmission.

Students will apply multiple methods of encryption to model the secure transmission of information. (2-Networks & the Internet-06) Practice(s): Developing and Using Abstractions: 4.4

Encryption can be as simple as letter substitution or as complicated as modern methods used to secure networks and the Internet. Students should encode and decode messages using a variety of encryption methods, and they should understand the different levels of complexity used to hide or secure information. For example, students could secure messages using methods such as Caesar cyphers or steganography (i.e., hiding messages inside a picture or other data). They can also model more complicated methods, such as public key encryption, through unplugged activities.

Students will represent data using multiple encoding schemes. (2-Data & Analysis-07)
Practice(s): Developing and Using Abstractions: 4.0

Data representations occur at multiple levels of abstraction, from the physical storage of bits to the arrangement of information into organized formats (e.g., tables). Students should represent the same data in multiple ways. For example, students could represent the same color using binary, RGB values, hex codes (low-level representations), as well as forms understandable by people, including words, symbols, and digital displays of the color (high-level representations).

Students will collect data using computational tools and transform the data to make it more useful and reliable. (2-Data & Analysis-08) Practice(s): Testing and Refining Computational Artifacts: 6.3

As students continue to build on their ability to organize and present data visually to support a claim, they will need to understand when and how to transform data for this purpose. Students should transform data to remove errors, highlight or expose relationships, and/or make it easier for computers to process. The cleaning of data is an important transformation for ensuring consistent format and reducing noise and errors (e.g., removing irrelevant responses in a survey). An example of a transformation that highlights a relationship is representing males and females as percentages of a whole instead of as individual counts.

Students will refine computational models based on the data they have generated. (2-Data & Analysis-09) Practice(s): Creating Computational Artifacts, Developing and Using Abstractions: 5.3, 4.4

A model may be a programmed simulation of events or a representation of how various data is related. In order to refine a model, students need to consider which data points are relevant, how data points relate to each other, and if the data is accurate. For example, students may make a prediction about how far a ball will travel based on a table of data related to the height and angle of a track. The students could then test and refine their model by comparing predicted versus actual results and considering whether other factors are relevant (e.g., size and mass of the ball). Additionally, students could refine game mechanics based on test outcomes in order to make the game more balanced or fair.

Students use flowcharts and/or pseudocode to address complex problems as algorithms. (2-Algorithms & Programming-10) Practice(s): Developing and Using Abstractions: 4.4, 4.1

Complex problems are problems that would be difficult for students to solve computationally. Students should use pseudocode and/or flowcharts to organize and sequence an algorithm that addresses a complex problem, even though they may not actually program the solutions. For example, students might express an algorithm that produces a recommendation for purchasing sneakers based on inputs such as size, colors, brand, comfort, and cost. Testing the algorithm with a wide range of inputs and users allows students to refine their recommendation algorithm and to identify other inputs they may have initially excluded.

Students will decompose problems and subproblems into parts to facilitate the design, implementation, and review of programs. (2-Algorithms & Programming-13) Practice(s): Recognizing and Defining Computational Problems: 3.2

Decompose problems and subproblems into parts to facilitate the design, implementation, and review of programs.

Students will create procedures with parameters to organize code and make it easier to reuse. (2-Algorithms & Programming-14) Practice(s): Developing and Using Abstractions: 4.1, 4.3

Students should create procedures and/or functions that are used multiple times within a program to repeat groups of instructions. These procedures can be generalized by defining parameters that create different outputs for a wide range of inputs. For example, a procedure to draw a circle involves many instructions, but all of them can be invoked with one instruction, such as “draw Circle.” By adding a radius parameter, the user can easily draw circles of different sizes.

Students will seek and incorporate feedback from team members and users to refine a solution that meets user needs. (2-Algorithms & Programming-15) Practice(s): Collaborating Around Computing, Fostering an Inclusive Computing Culture: 2.3, 1.1

Development teams that employ user-centered design create solutions (e.g., programs and devices) that can have a large societal impact, such as an app that allows people with speech difficulties to translate hard-to-understand pronunciation into understandable language. Students should begin to seek diverse perspectives throughout the design process to improve their computational artifacts. Considerations of the end-user may include usability, accessibility, age-appropriate content, respectful language, user perspective, pronoun use, color contrast, and ease of use.

Students will incorporate existing code, media, and libraries into original programs, and give attribution. (2-Algorithms & Programming-16) Practice(s): Developing and Using Abstractions, Creating Computational Artifacts, Communicating About Computing: 4.2, 5.2, 7.3

Building on the work of others enables students to produce more interesting and powerful creations. Students should use portions of code, algorithms, and/or digital media in their own programs and websites. At this level, they may also import libraries and connect to web application program interfaces (APIs). For example, when creating a side-scrolling game, students may incorporate portions of code that create a realistic jump movement from another person's game, and they may also import Creative Commons-licensed images to use in the background. Students should give attribution to the original creators to acknowledge their contributions.

Students will systematically test and refine programs using a range of test cases. (2-Algorithms & Programming-17) Practice(s): Testing and Refining Computational Artifacts: 6.1

Use cases and test cases are created and analyzed to better meet the needs of users and to evaluate whether programs function as intended. At this level, testing should become a deliberate process that is more iterative, systematic, and proactive than at lower levels. Students should begin to test programs by considering potential errors, such as what will happen if a user enters invalid input (e.g., negative numbers and 0 instead of positive numbers).

Students will distribute tasks and maintain a project timeline when collaboratively developing computational artifacts. (2-Algorithms & Programming-18) Practice(s): Collaborating Around Computing: 2.2

Collaboration is a common and crucial practice in programming development. Often, many individuals and groups work on the interdependent parts of a project together. Students should assume predefined roles within their teams and manage the project workflow using structured timelines. With teacher guidance, they will begin to create collective goals, expectations, and equitable workloads. For example, students may divide the design stage of a game into planning the storyboard, flowchart, and different parts of the game mechanics. They can then distribute tasks and roles among members of the team and assign deadlines.

Students will document programs in order to make them easier to follow, test, and debug. (2-Algorithms & Programming-19) Practice(s): Communicating About Computing: 7.2

Documentation allows creators and others to more easily use and understand a program. Students should provide documentation for end users that explains their artifacts and how they function. For example, students could provide a project overview and clear user instructions. They should also incorporate comments in their product and communicate their process using design documents, flowcharts, and presentations.

Students will compare tradeoffs associated with computing technologies that affect people's everyday activities and career options. (2-Impacts of Computing-20) Practice(s): Communicating About Computing: 7.2

Advancements in computer technology are neither wholly positive nor negative. However, the ways that people use computing technologies have tradeoffs. Students should consider current events related to broad ideas, including privacy, communication, and automation. For example, driverless cars can increase convenience and reduce accidents, but they are also susceptible to hacking. The emerging industry will reduce the number of taxi and shared-ride drivers, but will create more software engineering and cybersecurity jobs.

Students will discuss issues of bias and accessibility in the design of existing technologies. (2-Impacts of Computing-21) Practice(s): Fostering an Inclusive Computing Culture: 1.2

Students should test and discuss the usability of various technology tools (e.g., apps, games, and devices) with the teacher's guidance. For example, facial recognition software that works better for lighter skin tones was likely developed with a homogeneous testing group and could be improved by sampling a more diverse population. When discussing accessibility, students may notice that allowing a user to change font sizes and colors will not only make an interface usable for people with low vision but also benefits users in various situations, such as in bright daylight or a dark room.

Students will collaborate with many contributors through strategies such as crowdsourcing or surveys when creating a computational artifact. (2-Impacts of Computing-22) Practice(s): Collaborating Around Computing, Creating Computational Artifacts: 2.4, 5.2

Crowdsourcing is gathering services, ideas, or content from a large group of people, especially from the online community. It can be done at the local level (e.g., classroom or school) or global level (e.g., age appropriate online communities, like Scratch and Minecraft). For example, a group of students could combine animations to create a digital community mosaic. They could also solicit feedback from many people through use of online communities and electronic surveys.

Students will describe tradeoffs between allowing information to be public and keeping information private and secure. (2-Impacts of Computing-23) Practice(s): Communicating About Computing: 7.2

Sharing information online can help establish, maintain, and strengthen connections between people. For example, it allows artists and designers to display their talents and reach a broad audience. However, security attacks often start with personal information that is publicly available online. Social engineering is based on tricking people into revealing sensitive information and can be thwarted by being wary of attacks, such as phishing and spoofing.



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Board Minutes

Extended Information:

- January 18, 2022 Regular Board Minutes
- January 18, 2022 Retreat Board Minutes

ATTACHMENTS:

File Name	Description	Type	Upload Date
1.18.22 BDM - Minutes only with Consent Agenda.pdf	1.18.22 Regular Board Meeting	Support Document	1/28/2022
1.18.22 Retreat BDM Minutes Only.pdf	1.18.22 Board Minutes - Retreat	Support Document	1/28/2022



ANKENY
COMMUNITY SCHOOL DISTRICT

*Ankeny Community Schools is unified in its commitment, passion, and vision
so every learner is prepared to achieve a lifetime of personal success.*

Minutes
Ankeny School Board Meeting
January 18, 2022
6:00 PM

Please turn off cellular phone during the meeting. Thank you.

Members Present

Trent Murphy - President
Ryan Weldon - Vice President
Sarah Barthole
Joy Burk
Katie Claeys
Amy Tagliareni

Board Members Absent

Others in Attendance

See Attached List

1. Call To Order

a. Board Meeting Access

Livestream: www.YouTube.com/AnkenySchools

b. Board Meeting Capacity

Starting Monday, October 4, 2021, Ankeny Community School District's board meetings (located at 306 SW School Street) will be limited to the board room's capacity of 35 seats. The Neveln Building, located next door where overflow seating is located, will be under construction and no longer accessible. This long-planned construction work on the Neveln building is scheduled to last through December 2022. Members of the public are welcome to watch the live stream of the board meetings on our [YouTube Channel](#).

2. Approval Of Agenda

On a motion by Sarah Barthole and seconded by Amy Tagliareni, it was RESOLVED: The

Board approved the motion to approve and accept this agenda with an amendment to item 5d Personnel Report.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

3. Pledge of Allegiance

4. Communication From The Public

5. Consent Agenda

a. Board Minutes

- January 4, 2022 Regular Board Minutes
- January 10, 2022 Special Board Minutes

b. Open Enrollment

c. Paid Bills

d. Personnel Report - Amended

e. Approval of Consent Agenda

On a motion by Joy Burk and seconded by Sarah Barthole, it was RESOLVED: The Board approved the motion to approve and accept these consent agenda items with the amendment to item 5d personnel report as presented

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

6. Information Only

a. Facilities & Finance Committee Minutes - December 2021

b. Policy Committee Minutes - December 2021

c. Revenue Expenditure Report - December 2021

7. Old Business

a. Construction Change Orders

On a motion by Amy Tagliareni and seconded by Katie Claeys, it was RESOLVED: The Board approved the motion to approve and accept the construction change orders as presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

b. Contracts and Agreements

- Agreement for Pupil Transportation - First Student
- Work-Based Learning District Plans Contract Agreement in the amount of \$5,500.00 ending on 08/09/22
- Independent Contract Agreement - Lyndsey Fennelly on February 3, 2022 for \$750.00
- Inter-Agency Contract for Special Education Program - 2021-22: Ankeny Community School District (1), Clayton Ridge Community School District (4), and North Polk Community School District (3)
- Professional Services Agreement - Geoff Krall for \$9825.00
- Professional Services Agreement - Brooke Carter for \$325.00
- Everybody Wins Iowa - Volunteer Background checks

On a motion by Amy Tagliareni and seconded by Ryan Weldon, it was RESOLVED: The Board approved the motion to approve and accept the contracts and agreements presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

c. Policies - 2nd and Final Reading

- 302.23 Collective Bargaining/Negotiations Team
- 802.10 Local, State, & Federal Income
- 802.30 Educational Material Fees
- 804.71 Internal Controls
- 302.30 Administrator Code of Ethics
- 303.10 Administrator Professional Development
- 303.40 Development & Enforcement of Administrative Regulations
- 303.50 Monitoring of Administrative Regulations
- 303.80 Administrator Civic Activities
- 304.20 Authority to Suspend
- 307.00 Communication Channels
- 404.60 Jury Duty
- 400.33 Transporting of Students by Employees

On a motion by Amy Tagliareni and seconded by , it was RESOLVED: The Board approved the motion to approve and accept the 2nd and final readings of the policies as presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

d. Return to Learn

On a motion by Katie Claeys and seconded by Amy Tagliareni, it was RESOLVED: Director Claeys made a motion to substitute the original motion to amend the Return to Learn Plan to include the verbiage, "The District may require masks as needed to ensure compliance with the law."

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

On a motion by Amy Tagliareni and seconded by Ryan Weldon, it was RESOLVED: The Board approved the Return to Learn Plan as amended in the substitute motion.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

e. Repeal of Policy 403.7 Vaccination and Testing Policy

On a motion by Sarah Barthole and seconded by Joy Burk, it was RESOLVED: The Board approved to Repeal Policy 403.7 - Vaccination and Testing as presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

8. New Business

a. Approve Job Descriptions

- Gifted and Talented Specialist
- Social-Emotional Learning Specialist

On a motion by Amy Tagliareni and seconded by Joy Burk, it was RESOLVED: The Board approved to approve and accept the job descriptions for Gifted and Talented Specialist and Social-Emotional Learning Specialist as presented

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

b. Appoint New Board Member to Fill Vacancy

On a motion by Amy Tagliareni and seconded by Sarah Barthole, it was RESOLVED: The Board approved the appointment of Aaron Johnson to fill the School Board vacancy, created by the resignation of Deshara Bohanna, until the next regular election, or if a special election is held, until the results of the special election are received. Board Secretary Jennifer Jamison administered the Oath of Office to Director Aaron Johnson who answered in the affirmative.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

9. Board Member Reports

- Director Tagliareni thanked Dr. Haack for his work with the First Student Contract and

thanks Director Johnson on accepting appointment to the School Board.

- Director Claeys echoed Director Tagliareni's thanks to Dr. Haack for his work on the First Student Contract. She also engaged in mock interviews with ORBIS and found it to be a delightful experience.
- Director Weldon attended ORBIS council and had great conversations around supporting ORBIS and attaining community support. He welcomed Director Johnson to the School Board.
- Student Board Member Charlie Brink had good conversation with Ken Morris about how we can connect students to DEI.
- Director Murphy participated in ORBIS mock interviews and shark tank and had a great experience with both. He thanked Dr. Haack with his work with the First Student contract.
- Director Barthole attended a calendar committee meeting and thanked Jodie Graham for her work on the school calendar. She also attended a Policy Committee meeting.
- Director Burk continues her school tours and visited AHS, ACHS and SV recently. She had a great conversation with a student and his experience with ORBIS. She welcomed Director Johnson to the School Board.
- Director Johnson thanked Director Tagliareni for reaching out about the Board vacancy. He thanked the Board for having trust in him and is honored and delighted to serve the community for the remainder of his time on the Board. He also participated in mock interviews and shark tank and believes that these programs are a great showing of the talent we have in our community.

10. Superintendent Reports

Dr. Pruitt welcomed Director Johnson to the School Board. He also wanted to thank Ms. Faber, a fifth grade teacher at Ashland Ridge. Her students wrote persuasive essays to him and he enjoyed reading them and in response, visited her classroom. He reminded parents that on Thursday, January 19, there is a Parent Advisory Council meeting. He also informed the community that there will be a community conversation on mental health on February 3.

11. Closed Session

a. Closed Session - Student

The Administration request a closed session to address disciplinary matters for a student. "I move that we hold a closed session as provided in section 21.5(1)(e) of the open meetings law to discuss whether to conduct a hearing or to conduct hearings to suspend or expel a student, unless an open session is requested by the student or a parent or guardian of the student if the student is a minor." Roll Call Vote

Any action from closed session will be taken in open session.

On a motion by Ryan Weldon and seconded by Joy Burk, it was RESOLVED: The Board approved the motion to go into closed session at 6:58 p.m.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Aaron Johnson and seconded by Ryan Weldon, it was RESOLVED: The Board approved the motion to reconvene into open session at 7:32 p.m. Any action from the closed session will be taken in open session.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Aaron Johnson and seconded by Katie Claeys, it was RESOLVED: The Board approved the consent agreement as presented in closed session

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

b. Closed Session - Open Enrollment Hearing

The Administration request a closed session to address matters for a student. "I move that we hold a closed session as provided in section 21.5(1)(a) of the open meetings law to discuss records which are required or authorized by state or federal law to be kept confidential or to be kept confidential as a condition for that governmental body's possession or continued receipt of federal funds." Roll Call Vote.

Any action from closed session will be taken in open session.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Katie Claeys and seconded by Joy Burk, it was RESOLVED: The Board approved the motion to reconvene into open session at 9:27 p.m. Any action from closed session will be taken into open session.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Katie Claeys and seconded by Sarah Barthole, it was RESOLVED: The Board approved the Administrator's recommendation to deny application for open enrollment as presented.

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

On a motion by Amy Tagliareni and seconded by Ryan Weldon, it was RESOLVED: The Board approved the motion to grant open enrollment for student with approval of the receiving district pursuant to Iowa Code 282.18(15).

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.

Motion carried 7 - 0.

12. Adjournment

On a motion by Amy Tagliareni and seconded by Katie Claeys, it was RESOLVED: The meeting adjourned at 9:29 p.m.
Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Johnson, Murphy, Tagliareni, Weldon.
Motion carried 7 - 0.

Respectfully Submitted,

Board President

Board Secretary



ANKENY
COMMUNITY SCHOOL DISTRICT

Board of Education Meeting
January 18, 2022

Others in Attendance

Name

1. Dr. Erick Pruitt - Superintendent
2. Sarah Murphy – Recording Secretary
3. Tim Simpkins – ACSD
4. Jodie Graham – ACSD
5. Jill Urich – ACSD
6. Shelley Rouse – ACSD
7. Samantha Aukes – ACSD
8. Jessica Dirks – ACSD
9. Melissa Shilling – District Legal Counsel
10. Ken Morris – ACSD
11. Darin Haach – ACSD
12. Jen Lindaman – ACSD
13. Jennifer Jamison – Board Secretary
14. Evie Neller – student board member
15. Charlie Brink – student board member
16. Aaron Johnson
17. Tyfani Nagy
18. John Billiameier
19. Ben Huebsch
20. Chris Belieu
21. Tara Belieu
22. Shelly Northway
23. Kathryn Armstorg
24. Jeff Schumacher
25. Chis Higgins
26. Kristi Miller
27. Kristy Latta – Board Attorney
28. Tyler Adams



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Open Enrollment

ATTACHMENTS:

File Name	Description	Type	Upload Date
01-18-2022_OE_List_for_Board_Meeting.pdf	Open Enrollment - January 18, 2022	Support Document	1/14/2022

Open Enrollment – 01/18/22 Board Agenda

Name	Grade	Resident District	Receiving District	School Year
Lee, Woo-Jin	6	Ankeny	West Des Moines	2021-22
Lee, Seo-Jin	9	Ankeny	West Des Moines	2021-22

Superintendent Recommendation: Approve above open enrollment requests.

				2021-22
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Superintendent Recommendation: Deny above open enrollment requests.

				2021-22
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Superintendent Recommendation: Approve above open enrolled Varsity participation waiver requests.



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Paid Bills

ATTACHMENTS:

File Name	Description	Type	Upload Date
January_18_2022_Paid_Bills.pdf	January 18,2022 Paid Bills	Support Document	1/13/2022

PAID BILLS LISTING JANUARY 18, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464624	GENERAL	COLLECTION SERVICES CENTER	\$949.81	OTHER DISBURSEMENT
464625	GENERAL	ROTH - COMMON REMITTER	\$675.00	OTHER DISBURSEMENT
464626	GENERAL	COMMON REMITTER SERVICES	\$2,362.34	OTHER DISBURSEMENT
464627	GENERAL	GENERAL FUND - DENTAL SERVICE	\$6,138.05	OTHER DISBURSEMENT
464628	GENERAL	GREAT WESTERN BANK	\$18,495.74	OTHER DISBURSEMENT
	GENERAL	GREAT WESTERN BANK	\$27,356.34	OTHER DISBURSEMENT
	GENERAL	GREAT WESTERN BANK	\$79,084.44	OTHER DISBURSEMENT
464629	GENERAL	IOWA DEPARTMENT OF REVENUE	\$124.64	OTHER DISBURSEMENT
464630	GENERAL	IPERS-FOAB	\$2,765.66	OTHER DISBURSEMENT
464631	GENERAL	ISOLVED BENEFIT SERVICES	\$60.00	OTHER DISBURSEMENT
	GENERAL	ISOLVED BENEFIT SERVICES	\$3,850.48	OTHER DISBURSEMENT
	GENERAL	ISOLVED BENEFIT SERVICES	\$96.95	OTHER DISBURSEMENT
464632	GENERAL	POLK COUNTY SHERIFF	\$220.53	OTHER DISBURSEMENT
464633	GENERAL	TREASURER STATE OF IOWA	\$16,496.45	OTHER DISBURSEMENT
464634	GENERAL	UNITED STATES TREASURY	\$239.10	OTHER DISBURSEMENT
464635	GENERAL	FIDELITY SECURITY LIFE	\$10,297.56	OTHER DISBURSEMENT
464636	GENERAL	COLONIAL LIFE PROCESSING CENTER	\$124.85	OTHER DISBURSEMENT
	GENERAL	COLONIAL LIFE PROCESSING CENTER	\$195.76	OTHER DISBURSEMENT
	GENERAL	COLONIAL LIFE PROCESSING CENTER	\$59.10	OTHER DISBURSEMENT
464637	GENERAL	MADISON NATIONAL LIFE INSURANCE CO.	\$9,514.46	INSTR DISBURSEMENT
	GENERAL	MADISON NATIONAL LIFE INSURANCE CO.	\$14,656.43	INSTR DISBURSEMENT
464638	GENERAL	UHS PREMIUM BILLING	\$1,239,271.49	OTHER DISBURSEMENT
464639	GENERAL	ABC PEST CONTROL	\$813.20	MAINT SERVICE
464640	GENERAL	ADVENTURE LIGHTING INC	\$238.61	MAINT SUPPLIES
464644	GENERAL	AMAZON BUSINESS	\$58.41	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$1,085.86	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$412.80	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$594.09	INSTR SUPPLIES
	ATHLETIC	AMAZON BUSINESS	\$736.99	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$431.55	MAINT SUPPLIES
	GENERAL	AMAZON BUSINESS	\$2,660.92	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$106.40	ADMIN SUPPLIES
	ACTIVITY	AMAZON BUSINESS	\$668.96	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	(\$59.88)	MEDIA SUPPLIES
	GENERAL	AMAZON BUSINESS	\$254.41	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$84.82	MAINT SUPPLIES
	464645	GENERAL	AMERICAN ASSOCIATION OF SCHOOL	\$225.00
464646	ATHLETIC	AMES HIGH SCHOOL	\$145.00	INSTR DUES
464647	ACTIVITY	ANDERSON/ERICKSON DAIRY INC.	\$178.51	INSTR SUPPLIES
464648	GENERAL	ANKENY CHAMBER OF COMMERCE	\$3,570.00	ADMIN DUES
464649	GENERAL	ANKENY ECONOMIC DEVELOPMENT CORP	\$1,500.00	ADMIN DUES
464650	GENERAL	ANKENY HARDWARE	\$364.36	MAINT SUPPLIES
	GENERAL	ANKENY HARDWARE	\$15.96	MAINT SUPPLIES
	ATHLETIC	ANKENY HARDWARE	\$135.99	INSTR SUPPLIES
	GENERAL	ANKENY HARDWARE	\$180.96	MAINT SUPPLIES
464651	GENERAL	ANKENY SANITATION	\$218.28	MAINT SERVICE
464652	GENERAL	ANKENY SCHOOL FOUNDATION	\$155.00	INSTR REFUNDS
464653	GENERAL	ARC IOWA PT PLUS LLC	\$1,350.00	ADMIN SERVICE
464654	GENERAL	AREA EDUCATION AGENCY 11	\$23.75	INSTR SUPPLIES
464655	GENERAL	ARNOLD MOTOR SUPPLY	\$569.94	MAINT SUPPLIES
	GENERAL	ARNOLD MOTOR SUPPLY	\$118.95	MAINT SUPPLIES
464656	GENERAL	ART CRAFT STUDIO INC.	\$197.25	INSTR SUPPLIES
464657	GENERAL	ASI SIGN SYSTEMS	\$708.00	ADMIN SUPPLIES
464658	ATHLETIC	BACKSPIN INDOOR GOLF & BAR	\$245.00	INSTR SERVICE
464659	GENERAL	MARK J. BECKER & ASSOCIATES LLC	\$5,000.00	ADMIN SERVICE
464660	ATHLETIC	MARIA BISE	\$1,440.00	INSTR SUPPLIES
464661	GENERAL	DICK BLICK	\$66.70	INSTR SUPPLIES
464662	ATHLETIC	BOBS CUSTOM TROPHIES	\$520.20	INSTR SUPPLIES
464663	ATHLETIC	BREG INC	\$76.79	INSTR SUPPLIES
464664	ATHLETIC	KARI BUDNIK	\$120.00	INSTR OFFICIALS
464665	GENERAL	BULB GUY LIGHTING	\$930.00	MAINT SUPPLIES
464666	ACTIVITY	CAFE DIEM	\$550.00	INSTR SUPPLIES
464667	GENERAL	CAPITAL SANITARY SUPPLY CO INC	\$6,934.03	MAINT SUPPLIES
464668	GENERAL	CAROLINA BIOLOGICAL SUPPLY CO	\$426.89	INSTR SUPPLIES
464669	GENERAL	CARQUEST AUTO PARTS	\$244.05	MAINT SUPPLIES
464670	GENERAL	JON CHAPMAN	\$210.00	INSTR SERVICE
464671	GENERAL	CHEMSEARCH	\$139.95	MAINT SUPPLIES
	GENERAL	CHEMSEARCH	\$1,182.89	MAINT SERVICE

PAID BILLS LISTING JANUARY 18, 2022
 ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464672	GENERAL	CINTAS	\$387.95	MAINT SERVICE
464673	GENERAL	CIT CHARTERS	\$9,308.02	TRANSP TRAVEL
	GENERAL	CIT CHARTERS	\$2,568.57	TRANSP SERVICE
464674	GENERAL	CITY OF ANKENY	\$4,219.27	MAINT SUPPLIES
	GENERAL	CITY OF ANKENY	\$2,028.13	TRANSP SUPPLIES
	GENERAL	CITY OF ANKENY	\$23,583.02	TRANSP SUPPLIES
464675	GENERAL	CITY SUPPLY CORPORATION	\$5,970.00	ADMIN EQUIP
464676	ATHLETIC	BRYAN CONNOR	\$140.00	INSTR OFFICIALS
464677	ATHLETIC	DECKER SPORTING GOODS INC	\$843.85	INSTR SUPPLIES
464678	GENERAL	DES MOINES AREA COMM. COLLEGE	\$119,590.00	INSTR TUITION
464679	GENERAL	DES MOINES REGISTER - NIE	\$193.50	INSTR SUPPLIES
	GENERAL	DES MOINES REGISTER - NIE	\$134.50	MEDIA SUPPLIES
	ACTIVITY	DES MOINES REGISTER - NIE	\$59.00	INSTR SUPPLIES
464680	GENERAL	DEWEY FORD	\$882.07	MAINT SUPPLIES
464681	ACTIVITY	DORNINK	\$12,714.00	INSTR SUPPLIES
464682	ATHLETIC	DRUE WOLFE	\$750.00	INSTR SERVICE
464683	GENERAL	DURHAM SCHOOL SERVICES	\$348,500.50	TRANSP SERVICE
	GENERAL	DURHAM SCHOOL SERVICES	\$44,950.38	TRANSP SERVICE
464684	GENERAL	ECHO ELECTRIC SUPPLY CO	\$600.45	MAINT SUPPLIES
464685	GENERAL	EMS DETERGENT SERVICES	\$39.50	INSTR SERVICE
464686	GENERAL	ENCORE STRIPING & SWEEPING LLC	\$445.00	MAINT SUPPLIES
	PPEL	ENCORE STRIPING & SWEEPING LLC	\$18,430.00	CONSTRUCT SERVICE
464687	GENERAL	FIBER PLATFORM LLC	\$2,828.00	ADMIN SERVICE
464688	GENERAL	FILTER SHOP INC.	\$1,123.90	MAINT SUPPLIES
	GENERAL	FILTER SHOP INC.	\$696.15	MAINT SUPPLIES
	GENERAL	FILTER SHOP INC.	\$1,043.50	MAINT SERVICE
464689	GENERAL	FOOD BANK OF IOWA	\$4,306.36	INSTR REFUNDS
464690	GENERAL	FOUNDATION BUILDING MATERIALS LLC	\$147.20	MAINT SUPPLIES
464691	NON STUDENT AGENCY	SHANELL FREESEMAN	\$160.00	COMM ENG SERVICE
464692	GENERAL	FRONTSTREAM HOLDINGS LLC	\$297.90	ADMIN SERVICE
464693	GENERAL	GAME TIME	\$1,159.33	INSTR EQUIP
464694	GENERAL	GARLAND'S INC.	\$26.00	MAINT SUPPLIES
464695	GENERAL	RAYMOND GEDDES & COMPANY INC.	\$164.63	INSTR SUPPLIES
464696	GENERAL	W.W. GRAINGER INC.	\$14.72	MAINT SUPPLIES
	GENERAL	W.W. GRAINGER INC.	\$537.44	MAINT SUPPLIES
	GENERAL	W.W. GRAINGER INC.	\$174.04	MAINT SUPPLIES
	GENERAL	W.W. GRAINGER INC.	\$408.39	MAINT SUPPLIES
464697	ATHLETIC	GUARDIAN INNOVATIONS, LLC	\$10,455.80	INSTR SUPPLIES
464698	GENERAL	HANDS UP COMMUNICATIONS INC	\$225.00	ADMIN SERVICE
464699	ATHLETIC	MEL HEINTZ	\$60.00	INSTR OFFICIALS
464700	ATHLETIC	RYAN HEINTZ	\$60.00	INSTR OFFICIALS
464701	ATHLETIC	ROBERT HOEG	\$140.00	INSTR OFFICIALS
464702	ACTIVITY	HOME DEPOT	\$149.90	INSTR SUPPLIES
	GENERAL	HOME DEPOT	\$537.00	MAINT SUPPLIES
	PPEL	HOME DEPOT	\$3,074.00	MAINT EQUIP
	GENERAL	HOME DEPOT	\$138.02	INSTR SUPPLIES
	GENERAL	HOME DEPOT	\$200.68	MAINT SUPPLIES
	SAVE - CP	HOME DEPOT	\$129.00	CONSTRUCT SUPPLIES
	GENERAL	HOME DEPOT	\$381.41	MAINT SUPPLIES
464703	GENERAL	HY-VEE - N. ANKENY BLVD	\$455.77	INSTR SUPPLIES
	GENERAL	HY-VEE - N. ANKENY BLVD	\$8.99	INSTR SUPPLIES
	ATHLETIC	HY-VEE - N. ANKENY BLVD	\$30.90	INSTR SUPPLIES
	ATHLETIC	HY-VEE - N. ANKENY BLVD	\$3.48	INSTR SUPPLIES
464704	GENERAL	HY-VEE - PRAIRIE TRAIL	\$60.22	INSTR SUPPLIES
464705	ATHLETIC	INDIANOLA ATHLETIC DEPARTMENT	\$125.00	INSTR DUES
464706	GENERAL	INFOMAX OFFICE SYSTEMS	\$4,438.93	ADMIN SERVICE
464707	GENERAL	INTERACTIVE HEALTH TECHNOLOGIES	\$1,500.00	INSTR SUPPLIES
464708	GENERAL	IOWA ASSOC OF SCHOOL BOARDS	\$1,665.00	ADMIN DUES
	GENERAL	IOWA ASSOC OF SCHOOL BOARDS	\$390.00	ADMIN DUES
464709	ATHLETIC	IOWA ASSOC OF TRACK COACHES	\$200.00	INSTR DUES
464710	GENERAL	IOWA COMMUNICATIONS NETWORK	\$394.41	ADMIN SERVICE
464711	ATHLETIC	IOWA GIRLS HS ATH UNION	\$320.00	INSTR SUPPLIES
464712	ACTIVITY	IOWA HIGH SCHOOL SPEECH ASSOC	\$112.00	INSTR DUES
464713	GENERAL	IOWA SPORTS TURF MANAGERS ASSOC.	\$75.00	MAINT DUES
464714	GENERAL	JOSTENS	\$6,540.50	ADMIN SUPPLIES
464715	ATHLETIC	JEFFREY L JUNKER	\$135.00	INSTR OFFICIALS
464716	ATHLETIC	THOMAS KIRK	\$140.00	INSTR OFFICIALS
464717	ATHLETIC	SAMUEL KLANN	\$120.00	INSTR OFFICIALS

PAID BILLS LISTING JANUARY 18, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464718	GENERAL	KLEENER IMAGE	\$4,358.70	MAINT SUPPLIES
464719	ATHLETIC	SCOTT KOCH	\$120.00	INSTR OFFICIALS
464720	GENERAL	LAKESHORE LEARNING MATERIALS	\$720.10	INSTR SUPPLIES
464721	GENERAL	LANCASTER ARCHERY SUPPLY INC	\$539.90	INSTR SUPPLIES
464723	GENERAL	LASER RESOURCES L.L.C.	\$48.59	ADMIN SERVICE
	GENERAL	LASER RESOURCES L.L.C.	\$16.43	MAINT SERVICE
	GENERAL	LASER RESOURCES L.L.C.	\$16,091.55	ADMIN SERVICE
	GENERAL	LASER RESOURCES L.L.C.	\$7,155.00	ADMIN SERVICE
	GENERAL	LASER RESOURCES L.L.C.	\$879.83	ADMIN SERVICE
464724	ATHLETIC	CHRIS LYNCH	\$120.00	INSTR OFFICIALS
464725	GENERAL	MACKIN EDUCATIONAL RESOURCES	\$946.73	INSTR SUPPLIES
	GENERAL	MACKIN EDUCATIONAL RESOURCES	\$699.58	MEDIA BOOKS
	GENERAL	MACKIN EDUCATIONAL RESOURCES	\$799.00	MEDIA SUPPLIES
464726	GENERAL	MAIL SERVICES LLC	\$3,334.83	ADMIN SERVICE
464727	ACTIVITY	MARK'S DANCEWEAR	\$4,512.80	INSTR SUPPLIES
464728	ACTIVITY	MARTIN BROTHERS	\$1,400.62	INSTR SUPPLIES
	GENERAL	MARTIN BROTHERS	\$3,056.18	INSTR SUPPLIES
464729	ACTIVITY	MENARDS	\$258.00	INSTR SUPPLIES
	GENERAL	MENARDS	\$65.10	MAINT SUPPLIES
464730	ATHLETIC	MINNESOTA NATIONAL WRESTLING DUALS	\$400.00	INSTR DUES
464731	GENERAL	MMIT BUSINESS SOLUTIONS GROUP	\$32.74	ADMIN SERVICE
464732	ATHLETIC	NDA NATIONAL DANCE ALLIANCE	\$15,889.00	INSTR TRAVEL
464733	ATHLETIC	ROBERT NESWOLD	\$50.00	INSTR OFFICIALS
464734	ACTIVITY	PATRIOT APPAREL INC	\$119.00	INSTR SUPPLIES
464735	GENERAL	OFFICE DEPOT	\$67.53	ADMIN SUPPLIES
	GENERAL	OFFICE DEPOT	\$30.44	ADMIN SUPPLIES
	GENERAL	OFFICE DEPOT	\$423.93	INSTR SUPPLIES
	GENERAL	OFFICE DEPOT	\$18.79	ADMIN SUPPLIES
	GENERAL	OFFICE DEPOT	\$63.20	INSTR SUPPLIES
	GENERAL	OFFICE DEPOT	\$50.82	INSTR SUPPLIES
	GENERAL	OFFICE DEPOT	\$50.82	INSTR SUPPLIES
464736	SAVE - CP	OPN ARCHITECTS	\$10,175.81	CONSTRUCT SERVICE
464737	GENERAL	THE PAPER CORPORATION	\$4,327.20	ADMIN SUPPLIES
464738	GENERAL	CHERESE PEARSON	\$30.15	INSTR TRAVEL
464739	GENERAL	J W PEPPER	\$362.24	INSTR SUPPLIES
464740	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$10.00	MAINT SUPPLIES
	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$114.50	MAINT SERVICE
	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$7,662.77	MAINT SERVICE
464741	ATHLETIC	RICHARD PETERSON	\$50.00	INSTR OFFICIALS
464742	GENERAL	PLTW	\$2,400.00	ADMIN SERVICE
464743	GENERAL	PLUMB SUPPLY CO.	\$49.00	MAINT SUPPLIES
464744	GENERAL	PTM DOCUMENT SYSTEMS	\$95.20	ADMIN SUPPLIES
464745	GENERAL	RESOURCE SERVICES INC	\$2,545.00	MAINT SERVICE
	GENERAL	RESOURCE SERVICES INC	\$847.50	MAINT SUPPLIES
464746	NON STUDENT AGENCY	REVTRAK	\$48.84	COMM ENG SERVICE
464747	GENERAL	ROBERT HALF OFFICE TEAM	\$6,822.92	ADMIN SERVICE
464748	GENERAL	ROSS CHEMICAL SYSTEMS	\$1,170.70	MAINT SUPPLIES
464749	ATHLETIC	GAVIN KEITH SANDVIG	\$140.00	INSTR OFFICIALS
464750	GENERAL	SAVVAS LEARNING CO LLC	\$5,791.94	INSTR BOOKS
464751	GENERAL	SECURITAS SECURITY SERVICES USA INC	\$7,061.93	ADMIN SERVICE
464752	GENERAL	SEESAW LEARNING INC	\$1,237.50	INSTR SUPPLIES
464753	GENERAL	SENECA COMPANIES INC	\$524.00	MAINT SERVICE
464754	GENERAL	SEVERIN INTERMEDIATE HOLDINGS LLC	\$420.00	ADMIN SERVICE
464755	ATHLETIC	SIGNARAMA - ANKENY	\$157.50	INSTR SUPPLIES
464756	GENERAL	SOUTHEASTERN PERFORMANCE APPAREL	\$677.31	INSTR SUPPLIES
464757	ACTIVITY	STACEY'S INC.	\$3,900.00	INSTR SUPPLIES
464758	SAVE - CP	STAHL CONSTRUCTION CO.	\$16,535.37	CONSTRUCT SERVICE
464759	GENERAL	STATE OF IOWA-DIVISION OF LABOR	\$175.00	MAINT SERVICE
464760	GENERAL	STONER MUSIC INC	\$140.00	INSTR SERVICE
464761	GENERAL	SUBSCRIPTION SERVICES OF AMERICA	\$132.82	MEDIA BOOKS
464762	ATHLETIC	ROY THOMAS SWINGER	\$50.00	INSTR OFFICIALS
464763	GENERAL	TRESONA MULTIMEDIA LLC	\$4,820.00	INSTR SUPPLIES
464764	GENERAL	TRIPLETT OFFICE ESSENTIALS	\$79.93	ADMIN SUPPLIES
	GENERAL	TRIPLETT OFFICE ESSENTIALS	\$459.85	INSTR SUPPLIES
	ATHLETIC	TRIPLETT OFFICE ESSENTIALS	\$453.07	INSTR SUPPLIES
464765	GENERAL	U.S. GAMES INC.	\$44.24	INSTR SUPPLIES
464766	GENERAL	ULINE	\$184.15	ADMIN SUPPLIES
464767	ATHLETIC	UNIVERSITY OF NORTHERN IOWA	\$300.00	INSTR DUES
464768	GENERAL	ERIN VAN DORIN	\$112.37	INSTR TRAVEL

PAID BILLS LISTING JANUARY 18, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464769	GENERAL	VERITIV OPERATING CO	\$195.20	ADMIN SUPPLIES
464770	GENERAL	WALL STREET JOURNAL	\$712.00	INSTR SUPPLIES
464771	PPEL	WALSH DOOR & HARDWARE	\$2,198.39	MAINT SERVICE
	GENERAL	WALSH DOOR & HARDWARE	\$3,657.86	MAINT SERVICE
	GENERAL	WALSH DOOR & HARDWARE	\$3,672.77	MAINT SUPPLIES
464772	ACTIVITY	WEST MUSIC COMPANY	\$308.95	INSTR SUPPLIES
	GENERAL	WEST MUSIC COMPANY	\$84.95	INSTR SUPPLIES
464773	NON STUDENT AGENCY	YOUTH ENRICHMENT LEAGUE	\$4,094.00	COMM ENG SERVICE
464774	ATHLETIC	DANIEL L ZEGERS	\$120.00	INSTR OFFICIALS
		GENERAL FUND SUB-TOTAL	\$2,267,978.37	
15973	ATHLETIC	GREAT WESTERN BANK	\$3,050.00	ATHLETIC CHANGE CASH
15974	ATHLETIC	GREAT WESTERN BANK	\$5,250.00	ATHLETIC CHANGE CASH
15975	ATHLETIC	DENNIS PEPPMEIER	\$60.00	INSTR OFFICIALS
15976	ACTIVITY	SAM'S CLUB	\$402.26	INSTR SUPPLIES
15977	GENERAL	SAMUEL HENITZ	\$75.00	INSTR OFFICIALS
15978	GENERAL	BULLSEYE TELECOM	\$80.99	ADMIN SERVICE
15979	GENERAL	CITY OF ANKENY - WATER	\$34,598.81	MAINT SERVICE
15980	ATHLETIC	GREAT WESTERN BANK	\$5,300.00	ATHLETIC CHANGE CASH
15981	ATHLETIC	GREAT WESTERN BANK	\$5,900.00	ATHLETIC CHANGE CASH
15982	GENERAL	MCI	\$209.27	ADMIN SERVICE
15983	GENERAL	MEDIACOM	\$2,600.00	ADMIN SERVICE
	GENERAL	MEDIACOM	\$269.95	ADMIN SERVICE
15984	GENERAL	MIDAMERICAN ENERGY	\$7,097.65	MAINT SUPPLIES
15985	GENERAL	CENTURY LINK	\$225.20	ADMIN SERVICE
15986	NON STUDENT AGENCY	INTERNATIONAL E-Z UP	\$805.62	INSTR EQUIP
	ATHLETIC	INTERNATIONAL E-Z UP	\$805.62	INSTR EQUIP
15987	GENERAL	WINDSTREAM	\$1,228.60	ADMIN SERVICE
		GENERAL FUND SUB-TOTAL	\$67,958.97	
		GENERAL FUND GRAND TOTAL	\$2,335,937.34	
700659	CHILD CARE FUND	DURHAM SCHOOL SERVICES	\$15,960.00	TRANSP SERVICE
700660	CHILD CARE FUND	IOWA DEPARTMENT OF HUMAN SERVICES	\$225.00	INSTR DUES
700661	CHILD CARE FUND	LASER RESOURCES L.L.C.	\$122.93	ADMIN SERVICE
700662	CHILD CARE FUND	REVTRAK	\$117.56	ADMIN SERVICE
700663	CHILD CARE FUND	WEE'S TEES LLC	\$1,620.00	INSTR SUPPLIES
		CHILD CARE FUND GRAND TOTAL	\$18,045.49	
245215	NUTRITION	AMERICAN BOTTLING COMPANY	\$613.50	NUTRITION SUPPLIES
245216	NUTRITION	BASCOM TRUCK & AUTOMOTIVE INC.	\$833.89	MAINT SERVICE
245217	NUTRITION	EMS DETERGENT SERVICES	\$2,164.24	NUTRITION SUPPLIES
245218	NUTRITION	GOODWIN TUCKER GROUP	\$2,153.54	MAINT SERVICE
245219	NUTRITION	LASER RESOURCES L.L.C.	\$97.44	MAINT SERVICE
245220	NUTRITION	LOFFREDO FRESH PRODUCE CO	\$6,047.83	NUTRITION SUPPLIES
245224	NUTRITION	MARTIN BROTHERS	\$10,350.27	NUTRITION SUPPLIES
	NUTRITION	MARTIN BROTHERS	\$74,663.25	NUTRITION SUPPLIES
245225	NUTRITION	RESOURCE SERVICES INC	\$2,845.81	MAINT SERVICE
245226	NUTRITION	SWEET HONEY INC.	\$6,000.00	MAINT SERVICE
		NUTRITION FUND GRAND TOTAL	\$105,769.77	

This is to certify that the following expenditures have been approved this 18th day of January, 2022

General Fund/Student Activity/Capital Projects/PPEL/Debt Service/SAVE	\$ 2,335,937.34
Childcare Fund	\$ 18,045.49
Nutrition Fund	\$ 105,769.77

Trent Murphy, President

Ryan Weldon, Vice President

Sarah Barthole

Deshara Bohanna

Joy Burk

Katie Claeys

Amy Tagliareni

Jennifer Jamison, Board Secretary



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Personnel Report

ATTACHMENTS:

File Name	Description	Type	Upload Date
1.18.22_Personnel_Report.pdf	1.18.22 Personnel Report	Support Document	1/14/2022

AMENDED
Personnel Memorandum
January 18, 2022

*The buildings to which employees are being assigned upon hire, from and to which employees are transferring and/or being reassigned, and from which they are departing is provided at Board request. **These locations are informational only and based on district needs at the time of the Personnel Memorandum; contracts and employment agreements are between the employee and the district.** Board approval of these internal hires and transitions does not create a contractual relationship between the employee and a particular building nor does it limit the rights and obligations outlined in any relevant collective bargaining agreement.*

Existing Employees Moving: 2021-2022

Michael Mertz, 8th Assistance Boys Track at Southview, reassigned to 8th Head Boys Track, Southview (1/18/2022)

Mitchell Elbert, 8th Head Boys Track, Southview, reassigned to 8th Assistant Boys Track, Southview (1/18/2022)

Zulfo Zilic, Custodian at Southeast Elementary, reassigned to Centennial High School (1/10/2022)

Tom Wilson, Custodian at Centennial High School, reassigned to Southeast Elementary (1/10/2022)

New External Hires: 2021-2022

Josh Harry, JV 1 Head Boys Soccer, Centennial (3/01/2022)

Vildana Ramic, Special Education Associate, Westwood Elementary (1/20/2022)

Lisa Baker, Special Education Associate, Westwood Elementary (Pending Background Check)

Sarah Madison, Special Education Associate, Heritage Elementary (Pending Background Check)

Karen Carr, Attendance Secretary Part-time, Southview Middle School, (Pending Background Check)

New External Hires: 2022-2023

Coltyn Harry, Special Education Teacher, TBD (8/2022)

New Internal Hires: 2021-2022

Rosalyn Lovell, Transferring from General Ed Associate, Southeast Elementary to Special Education Associate, Southeast Elementary (Pending Physical Assessment)

Ashley Avila, Transferring from Part-Time Special Education Associate at Rock Creek Elementary, to Full-Time Special Education Associate at Rock Creek Elementary **(1-19-2022)**

Tina Christman, Transferring from 12 Month Secretary at Ankeny High School to Curriculum Assistant at District Office (01/31/2022)

New Internal Hires: 2022-2023

Drew Cumings-Peterson, Transferring from Language Arts teacher at Centennial High School to 7th Grade Literacy Teacher at Parkview Middle School (8/2022)

Heidi Reichart, Transferring from 5th Grade Teacher at Rock Creek Elementary to Exploring Technology Teacher at Prairie Ridge Middle School (8/2022)

Employee Terminations, Resignations or Retirements

Anna Russell, Special Education Associate, Westwood Elementary (6/2/2021)

Jeffrey Schumacher, Principal, Parkview Middle School (6/30/2022)

Cody Leander, 8th Assistant Football, Southview (1/11/2022)

Tiffany Rutter, Special Education Associate, Centennial High (1/14/22)

Joni Clay, 3rd Grade Teacher, Prairie Trail Elementary (6/1/2022)

Lillie Clark, Cook, Centennial High School (1/14/2022)

Erinn McCann, Special Education Associate, Crocker Elementary (1/26/2022)



ANKENY
COMMUNITY SCHOOL DISTRICT

*Ankeny Community Schools is unified in its commitment, passion, and vision
so every learner is prepared to achieve a lifetime of personal success.*

***Minutes
Retreat Board Meeting
January 18, 2022
3:00 PM***

Please turn off cellular phone during the meeting. Thank you.

1. Call To Order

Members Present:

Trent Murphy - President
Ryan Weldon - Vice President
Sarah Barthole
Joy Burk
Katie Claeys
Amy Tagliareni

Members Absent:

None

Others in Attendance:

Erick Pruitt - Superintendent
Peter Flynn, HYA
Sarah Murphy - Recording Secretary
Lori Bullock

The meeting was called to order at 3:00pm

a. Approval of Agenda

On a motion by Sarah Barthole and seconded by Ryan Weldon, it was RESOLVED: The Board approved the motion to approve and accept this agenda without amendment. Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.
Motion carried 6 - 0.

2. Information Only

- a. **Communication**

- b. **Board of Education Roles and Protocols**

- c. **Development of Framework for Successful Board of Education/Superintendent Working Relationships**

3. Adjournment

On a motion by Ryan Weldon and seconded by Katie Claeys, it was RESOLVED: The Board adjourned at 5:05pm

Directors Voting in favor of the motion: Ayes: Barthole, Burk, Claeys, Murphy, Tagliareni, Weldon.

Motion carried 6 - 0.

Respectfully Submitted,

Board President

Board Secretary



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Open Enrollment

ATTACHMENTS:

File Name	Description	Type	Upload Date
02-01-2022_OE_List_for_Board_Meeting.pdf	Open Enrollment 2.1.22	Support Document	1/27/2022

Open Enrollment – 02/01/22 Board Agenda

Name	Grade	Resident District	Receiving District	School Year
Tuvera, Grace	5	North Polk	Ankeny	2021-22
Tuvera, Owen	Pre-K	North Polk	Ankeny	2021-22
Tuvera, Riley	1	North Polk	Ankeny	2021-22
Galivan, Samantha	10	Ankeny	North Polk	2021-22
Taylor, Aiden	10	Ankeny	Iowa Connections Aca.	2021-22

Superintendent Recommendation: Approve above open enrollment requests.

Curry, Xavior	4	Des Moines	Ankeny	2021-22
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Superintendent Recommendation: Deny above open enrollment requests.



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Paid Bills

ATTACHMENTS:

File Name	Description	Type	Upload Date
February 1, 2022 Paid Bills.pdf	February 1, 2022 Paid Bills	Support Document	1/28/2022

PAID BILLS LISTING FEBRUARY 1, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464775	GENERAL	COLLECTION SERVICES CENTER	\$3,532.62	OTHER DISBURSEMENT
464776	GENERAL	ROTH - COMMON REMITTER	\$38,134.33	OTHER DISBURSEMENT
464777	GENERAL	COMMON REMITTER SERVICES	\$73,260.37	OTHER DISBURSEMENT
464778	GENERAL	GENERAL FUND - DENTAL SERVICE	\$49,131.61	OTHER DISBURSEMENT
464779	GENERAL	GREAT WESTERN BANK	\$723,003.96	OTHER DISBURSEMENT
	GENERAL	GREAT WESTERN BANK	\$494,562.95	OTHER DISBURSEMENT
	GENERAL	GREAT WESTERN BANK	\$169,089.54	OTHER DISBURSEMENT
464780	GENERAL	ISOLVED BENEFIT SERVICES	\$1,852.89	OTHER DISBURSEMENT
	GENERAL	ISOLVED BENEFIT SERVICES	\$43,115.07	OTHER DISBURSEMENT
	GENERAL	ISOLVED BENEFIT SERVICES	\$48,835.12	OTHER DISBURSEMENT
464781	GENERAL	POLK COUNTY SHERIFF	\$544.85	OTHER DISBURSEMENT
464782	GENERAL	STATE DISTRIBUTION UNIT	\$546.50	OTHER DISBURSEMENT
464783	GENERAL	TREASURER STATE OF IOWA	\$241,664.98	OTHER DISBURSEMENT
464784	GENERAL	A E A SCHOLARSHIP FUND	\$314.17	OTHER DISBURSEMENT
464785	GENERAL	AMER.FAMILY LIFE ASSURANCE CO.	\$313.54	OTHER DISBURSEMENT
464786	GENERAL	COLLECTION SERVICES CENTER	\$949.81	OTHER DISBURSEMENT
464787	GENERAL	ROTH - COMMON REMITTER	\$675.00	OTHER DISBURSEMENT
464788	GENERAL	COMMON REMITTER SERVICES	\$2,080.04	OTHER DISBURSEMENT
464789	GENERAL	DOLLARS FOR SCHOLARS	\$167.00	OTHER DISBURSEMENT
464790	GENERAL	GENERAL FUND - DENTAL SERVICE	\$6,321.01	OTHER DISBURSEMENT
464791	GENERAL	GREAT WESTERN BANK	\$65,578.34	OTHER DISBURSEMENT
	GENERAL	GREAT WESTERN BANK	\$22,299.80	OTHER DISBURSEMENT
	GENERAL	GREAT WESTERN BANK	\$15,336.80	OTHER DISBURSEMENT
464792	GENERAL	IOWA DEPARTMENT OF REVENUE	\$118.43	OTHER DISBURSEMENT
464793	GENERAL	IPERS-FOAB	\$1,138,430.84	OTHER DISBURSEMENT
464794	GENERAL	ISOLVED BENEFIT SERVICES	\$60.00	OTHER DISBURSEMENT
	GENERAL	ISOLVED BENEFIT SERVICES	\$3,850.48	OTHER DISBURSEMENT
	GENERAL	ISOLVED BENEFIT SERVICES	\$96.95	OTHER DISBURSEMENT
464795	GENERAL	NORTHERN HILLS COLLECTIONS INC	\$112.31	OTHER DISBURSEMENT
464796	GENERAL	SERVE CREDIT UNION	\$200.00	OTHER DISBURSEMENT
464797	GENERAL	TREASURER STATE OF IOWA	\$12,659.02	OTHER DISBURSEMENT
464798	GENERAL	UNITED STATES TREASURY	\$64.51	OTHER DISBURSEMENT
464799	GENERAL	UNITED WAY OF CENTRAL IOWA	\$545.00	OTHER DISBURSEMENT
464800	GENERAL	YMCA OF GREATER DES MOINES	\$61.00	OTHER DISBURSEMENT
464801	ATHLETIC	MUHAMMAD I. ABDULLAH	\$120.00	INSTR OFFICIALS
464802	GENERAL	ACADEMIC THERAPY PUBLICATIONS	\$339.35	INSTR SUPPLIES
464803	GENERAL	ACME TOOLS	\$822.95	INSTR SUPPLIES
464804	PPEL	ACTION REPROGRAPHICS	\$396.30	CONSTRUCT SERVICE
464805	GENERAL	AHLERS AND COONEY, P.C.	\$47.00	ADMIN SERVICE
464806	ATHLETIC	TERRY ALEXANDER	\$265.00	INSTR OFFICIALS
464807	SAVE - CP	ALL MAKES OFFICE EQUIPMENT	\$3,708.09	CONSTRUCT EQUIP
	SAVE - CP	ALL MAKES OFFICE EQUIPMENT	\$331.60	CONSTRUCT SUPPLIES
464812	GENERAL	AMAZON BUSINESS	\$115.80	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$208.48	MEDIA SUPPLIES
	GENERAL	AMAZON BUSINESS	(\$25.99)	MEDIA SUPPLIES
	ATHLETIC	AMAZON BUSINESS	\$157.54	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$2,589.21	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$118.88	MAINT SUPPLIES
	GENERAL	AMAZON BUSINESS	\$95.26	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$42.48	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$403.55	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$101.36	MEDIA BOOKS
	GENERAL	AMAZON BUSINESS	\$100.23	ADMIN SUPPLIES
	PPEL	AMAZON BUSINESS	\$253.98	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$628.80	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$197.22	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$186.47	MEDIA SUPPLIES
	ACTIVITY	AMAZON BUSINESS	\$1,522.02	INSTR SUPPLIES
	GENERAL	AMAZON BUSINESS	\$314.85	MAINT SUPPLIES
	GENERAL	AMAZON BUSINESS	\$280.62	ADMIN SUPPLIES
	GENERAL	AMAZON BUSINESS	\$419.97	MAINT SUPPLIES
	GENERAL	AMAZON BUSINESS	\$39.78	ADMIN SUPPLIES
GENERAL	AMAZON BUSINESS	\$26.99	ADMIN SUPPLIES	
GENERAL	AMAZON BUSINESS	\$83.40	ADMIN SUPPLIES	
GENERAL	AMAZON BUSINESS	\$59.65	ADMIN SUPPLIES	
464813	GENERAL	ANKENY HARDWARE	\$23.89	MAINT SUPPLIES
464814	GENERAL	ARDICK EQUIPMENT CO INC	\$167.50	MAINT SUPPLIES
464815	GENERAL	AREA EDUCATION AGENCY 11	\$211.20	INSTR SUPPLIES

PAID BILLS LISTING FEBRUARY 1, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464816	PPEL	ATC GROUP SERVICES LLC	\$7,850.00	CONSTRUCT SERVICE
464817	NON STUDENT AGENCY	ATLANTIC BOTTLING CO.	\$10.22	INSTR SUPPLIES
464818	PPEL	AUGUST ENTERPRISES LLC	\$82,173.25	CONSTRUCT SERVICE
464819	GENERAL	B & H PHOTO-VIDEO	\$1,009.98	INSTR SUPPLIES
464820	GENERAL	BALLARD COMMUNITY SCHOOL DIST.	\$81,618.80	INSTR TUITION
464821	ATHLETIC	TYLER BARBER	\$175.00	INSTR OFFICIALS
464822	ATHLETIC	BEELINE & BLUE	\$672.76	INSTR SUPPLIES
464823	ACTIVITY	SAMANTHA BENDA	\$750.00	INSTR SERVICE
464824	ACTIVITY	JOYCE BEYER	\$325.00	INSTR SERVICE
464825	GENERAL	DICK BLICK	\$2,483.19	INSTR SUPPLIES
464826	GENERAL	BOBS CUSTOM TROPHIES	\$1,414.00	ADMIN SUPPLIES
464827	ATHLETIC	LOREN D BOOZELL	\$175.00	INSTR OFFICIALS
464828	GENERAL	BRADLEY TOOLS & FASTENERS	\$3,743.92	MAINT SUPPLIES
464829	GENERAL	BRAINSRING	\$176.00	INSTR SUPPLIES
464830	ATHLETIC	WILLIAM L BURCHETT	\$85.00	INSTR OFFICIALS
464832	GENERAL	CAPITAL SANITARY SUPPLY CO INC	\$25,942.95	MAINT SUPPLIES
	GENERAL	CAPITAL SANITARY SUPPLY CO INC	\$271.36	INSTR SUPPLIES
464833	NON STUDENT AGENCY	CARMENS FLOWERS INC	\$37.00	INSTR SUPPLIES
464834	GENERAL	CAROLINA BIOLOGICAL SUPPLY CO	\$5,273.06	INSTR SUPPLIES
464835	GENERAL	CARQUEST AUTO PARTS	\$36.07	MAINT SUPPLIES
464836	ATHLETIC	TRAVIS CARREL	\$120.00	INSTR OFFICIALS
464837	ATHLETIC	CHAMPION TEAMWEAR	\$1,357.60	INSTR SUPPLIES
464838	GENERAL	CHEMSEARCH	\$1,283.09	MAINT SERVICE
464839	ACTIVITY	LANDIN DAVIS CHURCHMAN	\$3,000.00	INSTR SERVICE
464840	ATHLETIC	CIT CHARTERS	\$3,043.02	INSTR SERVICE
464841	GENERAL	CITY SUPPLY CORPORATION	\$1,030.20	MAINT SUPPLIES
	SAVE - CP	CITY SUPPLY CORPORATION	\$995.00	CONSTRUCT SUPPLIES
464842	ATHLETIC	TYLER COLLINS	\$85.00	INSTR OFFICIALS
464843	PPEL	CONCRETE COMPANY	\$18,375.00	CONSTRUCT SERVICE
464844	GENERAL	CONSOLIDATED ELECTRICAL DISTRIBUTOR	\$67.23	MAINT SUPPLIES
464845	GENERAL	CONTINENTAL CLAY COMPANY	\$309.40	INSTR SUPPLIES
464846	ATHLETIC	CHRIS CRAWFORD	\$120.00	INSTR OFFICIALS
464847	ATHLETIC	DAKTRONICS	\$390.00	INSTR SERVICE
464848	ACTIVITY	DANCE SOPHISTICATES	\$6,912.00	INSTR SUPPLIES
464849	GENERAL	DEMCO INC.	\$347.16	MEDIA SUPPLIES
464850	SAVE - CP	DENOVO LLC	\$3,986.00	CONSTRUCT SERVICE
464851	ATHLETIC	DEPARTMENT OF INSPECTIONS & APPEALS	\$300.00	INSTR SERVICE
464852	PPEL	DES MOINES AREA COMM. COLLEGE	\$311,195.98	MAINT SERVICE
464853	NON STUDENT AGENCY	DOORWAY TO COLLEGE FOUNDATION INC	\$348.00	COMM ENG SERVICE
464854	GENERAL	EASTEX PRODUCTS INC	\$256.05	INSTR SUPPLIES
464855	ACTIVITY	CAROLINE EDGETON	\$200.00	INSTR SERVICE
464856	GENERAL	ELECTRICAL ENGINEERING AND EQUIP	\$211.66	MAINT SUPPLIES
464857	GENERAL	ELECTRONIC ENGINEERING CO	\$540.00	MAINT SUPPLIES
464858	ACTIVITY	LAUREL EVANS	\$1,500.00	INSTR SERVICE
464859	GENERAL	EVERYDAY SPEECH LLC	\$299.99	INSTR SUPPLIES
464860	GENERAL	THE FASTENAL COMPANY	\$362.03	MAINT SUPPLIES
464861	GENERAL	FILTER SHOP INC.	\$251.73	MAINT SUPPLIES
	GENERAL	FILTER SHOP INC.	\$367.35	MAINT SUPPLIES
	GENERAL	FILTER SHOP INC.	\$625.25	MAINT SERVICE
464862	GENERAL	FOLLETT SCHOOL SOLUTIONS	(\$634.63)	INSTR BOOKS
	GENERAL	FOLLETT SCHOOL SOLUTIONS	\$805.34	MEDIA BOOKS
464863	GENERAL	FORECAST 5 ANALYTICS, INC	\$26,510.75	ADMIN SERVICE
464864	ATHLETIC	FORT DODGE COMMUNITY SCHOOL	\$135.00	INSTR DUES
464865	GENERAL	FOUNDATION BUILDING MATERIALS LLC	\$133.12	MAINT SUPPLIES
464866	ATHLETIC	DENNIS FRYE	\$85.00	INSTR OFFICIALS
464867	GENERAL	GENERAL FIRE & SAFETY EQUIPMENT	\$4,565.00	MAINT SERVICE
464868	ATHLETIC	KERRY GEORGE	\$40.00	INSTR OFFICIALS
464869	GENERAL	GOPHER SPORT	\$1,144.54	INSTR SUPPLIES
464870	GENERAL	W.W. GRAINGER INC.	\$272.31	MAINT SUPPLIES
464871	ATHLETIC	GRAPHIC EDGE LLC	\$1,417.36	INSTR SUPPLIES
464872	GENERAL	GREAT WESTERN BANK	\$602.00	OTHER CHANGE CASH
464873	PPEL	GRIMES ASPHALT & PAVING CORP	\$20,996.00	CONSTRUCT SERVICE
464874	ATHLETIC	KEVIN HAWN	\$120.00	INSTR OFFICIALS
464875	ACTIVITY	KRISTIN HE	\$175.00	INSTR SERVICE
464876	GENERAL	HEARTLAND AREA EDUCATION AGENCY	\$478.39	INSTR SERVICE
464877	ATHLETIC	MEL HEINTZ	\$90.00	INSTR OFFICIALS
464878	ATHLETIC	RYAN HEINTZ	\$290.00	INSTR OFFICIALS
464879	GENERAL	HERC-U-LIFT INC.	\$618.25	MAINT SERVICE

PAID BILLS LISTING FEBRUARY 1, 2022
 ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464880	ACTIVITY	DARBI HIGHT	\$175.00	INSTR SERVICE
464881	ATHLETIC	ROBERT HOEG	\$145.00	INSTR OFFICIALS
464882	GENERAL	HOME DEPOT	\$519.50	MAINT SUPPLIES
	GENERAL	HOME DEPOT	\$155.01	MAINT SUPPLIES
464883	PPEL	HPC LLC	\$9,252.29	CONSTRUCT SERVICE
	GENERAL	HPC LLC	\$885.00	MAINT SERVICE
464884	ATHLETIC	CORY P HUNTER	\$135.00	INSTR OFFICIALS
464885	GENERAL	HYDRONIC ENERGY INC.	\$115.74	MAINT SUPPLIES
464886	ACTIVITY	HY-VEE - N. ANKENY BLVD	\$90.68	INSTR SUPPLIES
	ACTIVITY	HY-VEE - N. ANKENY BLVD	\$14.45	INSTR SUPPLIES
	ATHLETIC	HY-VEE - N. ANKENY BLVD	\$625.94	INSTR SUPPLIES
	ATHLETIC	HY-VEE - N. ANKENY BLVD	\$48.00	INSTR SUPPLIES
	GENERAL	HY-VEE - N. ANKENY BLVD	\$853.17	INSTR SUPPLIES
464887	NON STUDENT AGENCY	HY-VEE - PRAIRIE TRAIL	\$250.00	INSTR SUPPLIES
	NON STUDENT AGENCY	HY-VEE - PRAIRIE TRAIL	\$22.98	INSTR SUPPLIES
	ATHLETIC	HY-VEE - PRAIRIE TRAIL	\$41.88	INSTR SUPPLIES
	GENERAL	HY-VEE - PRAIRIE TRAIL	\$160.26	INSTR SUPPLIES
	ACTIVITY	HY-VEE - PRAIRIE TRAIL	\$629.75	INSTR SUPPLIES
464888	GENERAL	INCLUSIVE TLC INC	\$598.00	INSTR SUPPLIES
464889	GENERAL	INFRASTRUCTURE ENGINEERING INC	\$735.00	MAINT SERVICE
464890	GENERAL	INTERNATIONAL PAPER CO	\$66.37	MAINT SERVICE
464891	ATHLETIC	IOWA CITY HIGH SCHOOL	\$95.00	INSTR DUES
464892	ACTIVITY	IOWA HIGH SCHOOL SPEECH ASSOC	\$233.00	INSTR DUES
464893	GENERAL	IOWA HOME CARE WEST DES MOINES	\$9,500.00	INSTR SERVICE
464894	ATHLETIC	IOWA H.S. BASEBALL COACHES ASSC.	\$30.00	INSTR DUES
	ATHLETIC	IOWA H.S. BASEBALL COACHES ASSC.	\$95.00	INSTR DUES
464895	ACTIVITY	ABIGAIL JOHNSON	\$175.00	INSTR SERVICE
464896	ATHLETIC	THOMAS KIRK	\$60.00	INSTR OFFICIALS
464897	ATHLETIC	SCOTT KOCH	\$120.00	INSTR OFFICIALS
464898	PPEL	KRUCK PLUMBING & HEATING CO INC	\$2,104.61	CONSTRUCT SERVICE
464899	ATHLETIC	BRENT KSIAZEK	\$135.00	INSTR OFFICIALS
464900	GENERAL	LAKESHORE LEARNING MATERIALS	\$151.05	INSTR SUPPLIES
464901	GENERAL	LANGUAGETECH INC	\$216.00	ADMIN SERVICE
464902	ATHLETIC	MICHAEL LAWLER	\$120.00	INSTR OFFICIALS
464903	ATHLETIC	DERECK E LEWIS	\$60.00	INSTR OFFICIALS
464904	PPEL	LIBERTY DOORS INC	\$2,256.00	CONSTRUCT SERVICE
464905	GENERAL	LIGHTSPEED TECHNOLOGIES INC	\$444.00	ADMIN SUPPLIES
464906	GENERAL	MACKIN EDUCATIONAL RESOURCES	\$167.88	MEDIA SUPPLIES
	GENERAL	MACKIN EDUCATIONAL RESOURCES	\$6,929.56	MEDIA BOOKS
464907	GENERAL	MADRID COMMUNITY SCHOOL	\$7,019.45	INSTR TUITION
464908	GENERAL	MAIL SERVICES LLC	\$515.84	ADMIN SERVICE
464909	ATHLETIC	JEFF MAPLE	\$50.00	INSTR SERVICE
464910	ACTIVITY	MARK'S DANCEWEAR	\$13,277.56	INSTR SUPPLIES
464911	GENERAL	MARTIN BROTHERS	\$1,258.93	INSTR SUPPLIES
464912	ATHLETIC	JERRY MASON	\$140.00	INSTR OFFICIALS
464913	ATHLETIC	HAROLD A MCFADDEN	\$90.00	INSTR OFFICIALS
464914	ACTIVITY	LINDA GAIL MCINNIS	\$15,313.33	INSTR SUPPLIES
464915	GENERAL	MENARDS	\$12.06	MAINT SUPPLIES
	GENERAL	MENARDS	\$2.39	ADMIN SUPPLIES
	ACTIVITY	MENARDS	\$103.19	INSTR SUPPLIES
	GENERAL	MENARDS	\$70.23	MAINT SUPPLIES
464916	GENERAL	MICHAEL MERTZ	\$10.35	INSTR TRAVEL
464917	GENERAL	MIDWEST COMPUTER PRODUCTS INC.	\$519.00	ADMIN EQUIP
464918	ATHLETIC	JOHN C MISTRETTA	\$60.00	INSTR OFFICIALS
464919	GENERAL	MMIT BUSINESS SOLUTIONS GROUP	\$197.13	ADMIN SERVICE
	GENERAL	MMIT BUSINESS SOLUTIONS GROUP	\$553.83	ADMIN SERVICE
464920	GENERAL	MACMILLAN HOLDINGS LLC	\$10.93	INSTR BOOKS
464921	GENERAL	MUNICIPAL SUPPLY INC	\$229.25	MAINT SUPPLIES
464922	GENERAL	MUSCO SPORTS LIGHTING, LLC	\$4,550.00	MAINT SERVICE
464923	GENERAL	NASCO	\$17.68	INSTR SUPPLIES
464924	GENERAL	O'CONNOR COMPANY INC	\$102.22	MAINT SUPPLIES
464925	ATHLETIC	RONALD O'CONNOR	\$85.00	INSTR OFFICIALS
464926	GENERAL	OFFICE DEPOT	\$941.67	INSTR SUPPLIES
	GENERAL	OFFICE DEPOT	\$33.25	INSTR SUPPLIES
	GENERAL	OFFICE DEPOT	\$9.50	ADMIN SUPPLIES
464927	SAVE - CP	OLP CONSTRUCTION LLC	\$322,671.97	CONSTRUCT SERVICE
464928	GENERAL	OPC DIRECT	\$581.22	ADMIN SUPPLIES
464929	SAVE - CP	ORACLE AMERICA INC	\$1,200.00	CONSTRUCT SERVICE

PAID BILLS LISTING FEBRUARY 1, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464930	ATHLETIC	OSAGE HIGH SCHOOL	\$80.00	INSTR DUES
464931	GENERAL	THE PAPER CORPORATION	\$9,258.80	ADMIN SUPPLIES
	GENERAL	THE PAPER CORPORATION	\$9,280.00	MAINT SUPPLIES
464932	GENERAL	PAR INDUSTRIES LLC	\$1,629.98	MAINT SERVICE
	PPEL	PAR INDUSTRIES LLC	\$1,916.40	CONSTRUCT SERVICE
	PPEL	PAR INDUSTRIES LLC	\$2,500.00	CONSTRUCT SERVICE
464933	ATHLETIC	DAN PAULSON	\$100.00	INSTR OFFICIALS
464934	ACTIVITY	J W PEPPER	\$728.49	INSTR SUPPLIES
	GENERAL	J W PEPPER	\$1,132.79	INSTR SUPPLIES
464935	ATHLETIC	DENNIS PEPPMEIER	\$60.00	INSTR OFFICIALS
464936	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$80.00	MAINT SERVICE
464937	ACTIVITY	JENNIFER ANN PETSCH	\$2,500.00	INSTR SERVICE
464938	GENERAL	PEZZETTI EROSION CONTROL INC.	\$1,320.00	MAINT SERVICE
464939	GENERAL	PLTW	\$5,150.00	INSTR SERVICE
464940	GENERAL	POLK COUNTY PUBLIC WORKS DEPT.	\$100.00	MAINT SERVICE
464941	GENERAL	POMP'S TIRE SERVICE INC	\$974.88	MAINT SUPPLIES
464942	PPEL	PRECISION UNDERGROUND	\$2,434.66	CONSTRUCT SERVICE
	PPEL	PRECISION UNDERGROUND	\$19,736.82	CONSTRUCT SERVICE
464943	GENERAL	PREMIER A&B SERVICES	\$21.50	MAINT SUPPLIES
464944	GENERAL	QUICK SUPPLY COMPANY	\$2,528.14	MAINT SUPPLIES
464945	GENERAL	REALLY GOOD STUFF LLC	\$32.93	INSTR SUPPLIES
464946	GENERAL	RELIABLE ROOFING	\$2,040.00	MAINT SERVICE
	PPEL	RELIABLE ROOFING	\$15,532.50	CONSTRUCT SERVICE
464947	PPEL	RESOURCE SERVICES INC	\$26,135.45	CONSTRUCT SUPPLIES
464948	GENERAL	RIVERSIDE INSIGHTS	\$937.63	INSTR SERVICE
464949	GENERAL	RKB SYSTEMS LLC	\$3,201.21	MAINT SERVICE
	GENERAL	RKB SYSTEMS LLC	\$4,533.95	MAINT EQUIP
	SAVE - CP	RKB SYSTEMS LLC	\$390.00	CONSTRUCT SERVICE
464950	ACTIVITY	JEFFREY STEVEN ROBILLIARD	\$125.00	INSTR SERVICE
464951	GENERAL	ROSS CHEMICAL SYSTEMS	\$170.00	MAINT SERVICE
464952	ATHLETIC	KIMBERLY SANDSTOE	\$275.00	INSTR SERVICE
464953	ATHLETIC	GAVIN KEITH SANDVIG	\$85.00	INSTR OFFICIALS
464954	GENERAL	SCHIPPERS ELECTRIC LLC	\$745.00	MAINT SERVICE
464955	GENERAL	SCHOLASTIC BOOK CLUBS	\$1,413.94	INSTR SUPPLIES
464956	GENERAL	SCHOLASTIC INC	\$61.07	INSTR SUPPLIES
464957	GENERAL	SAI-SCHOOL ADMINISTRATORS OF IA.	\$110.00	ADMIN DUES
464958	GENERAL	SCHOOL HEALTH CORPORATION	\$308.65	MAINT SUPPLIES
464959	GENERAL	SECURITAS SECURITY SERVICES USA INC	\$3,859.34	ADMIN SERVICE
	ATHLETIC	SECURITAS SECURITY SERVICES USA INC	\$80.62	INSTR SERVICE
464960	PPEL	SETPOINT MECHANICAL SERVICES LLC	\$4,355.62	CONSTRUCT SUPPLIES
464961	ATHLETIC	ANDREW SHIVERS	\$175.00	INSTR OFFICIALS
464962	SAVE - CP	SIGNARAMA - URBANDALE	\$2,533.96	CONSTRUCT SERVICE
464963	ATHLETIC	DWIGHT SISTRUNK SR	\$120.00	INSTR OFFICIALS
464964	GENERAL	SLEISTER MUSIC	\$195.00	INSTR SERVICE
464965	GENERAL	SMITH'S SEWER SERVICE INC	\$21.70	MAINT SUPPLIES
	GENERAL	SMITH'S SEWER SERVICE INC	\$331.00	MAINT SERVICE
464966	GENERAL	SOFTWARE ONE INC	\$82,292.20	ADMIN SUPPLIES
464967	GENERAL	SONOVA USA INC	\$834.99	INSTR EQUIP
464968	GENERAL	SOUTHEASTERN PERFORMANCE APPAREL	\$139.00	INSTR SUPPLIES
464969	GENERAL	SPRAYER SPECIALTIES INC	\$155.00	MAINT SUPPLIES
464970	ACTIVITY	STACEY'S INC.	\$3,900.00	INSTR SUPPLIES
464971	ATHLETIC	DAVE SUTHER	\$120.00	INSTR OFFICIALS
464972	PPEL	JEREMIE SWINGLE	\$6,210.00	INSTR SERVICE
464973	GENERAL	TEACHER'S CURRICULUM INSTITUTE	\$867.00	INSTR SUPPLIES
464974	ATHLETIC	TEAM FITZ GRAPHICS LLC	\$975.00	INSTR SUPPLIES
464975	ATHLETIC	SEAN THOMPSON	\$135.00	INSTR OFFICIALS
464976	GENERAL	TK ELEVATOR CORP	\$2,074.95	MAINT SERVICE
464977	ATHLETIC	JAMES A TORVIK	\$135.00	INSTR OFFICIALS
464978	ATHLETIC	JOE G TOWNSELL	\$120.00	INSTR OFFICIALS
464979	GENERAL	TRANE COMPANY	\$671.75	MAINT SERVICE
464980	ACTIVITY	URBANDALE HIGH SCHOOL	\$300.00	INSTR DUES
464981	GENERAL	VAN WALL EQUIPMENT INC	\$162.14	MAINT SUPPLIES
464982	GENERAL	VERITIV OPERATING CO	\$1,387.61	ADMIN SUPPLIES
464983	PPEL	VHF SALES INC	\$7,742.00	CONSTRUCT EQUIP
	GENERAL	VHF SALES INC	\$982.00	MAINT SUPPLIES
464984	PPEL	WALSH DOOR & HARDWARE	\$20,996.38	CONSTRUCT SUPPLIES
	GENERAL	WALSH DOOR & HARDWARE	\$3,055.00	MAINT SUPPLIES
	SAVE - CP	WALSH DOOR & HARDWARE	\$31,995.94	CONSTRUCT SERVICE

PAID BILLS LISTING FEBRUARY 1, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

Check Number	Transaction Fund	Vendor Name	Transaction Amount	Remarks
464985	ATHLETIC	WATERLOO COMMUNITY SCHOOLS	\$225.00	INSTR DUES
464986	ATHLETIC	WEE'S TEES LLC	\$656.50	INSTR SUPPLIES
464987	ATHLETIC	JACOB WEMPEN	\$175.00	INSTR OFFICIALS
464988	GENERAL	WEST WIND EDUCATION POLICY INC	\$4,600.00	ADMIN SERVICE
464989	ATHLETIC	WILLIAM WHITE	\$60.00	INSTR OFFICIALS
464990	PPEL	WILLIAMS MILLWORK INC	\$4,359.00	CONSTRUCT SERVICE
464991	ACTIVITY	WOODWARD-GRANGER	\$420.00	INSTR DUES
464992	ACTIVITY	GRACE ZHANG	\$175.00	INSTR SERVICE
464993	GENERAL	ANKENY SCHOOL FOUNDATION	\$7,197.89	INSTR REFUNDS
		GENERAL FUND SUB-TOTAL	\$4,522,265.48	
15988	GENERAL	GREAT WESTERN BANK	\$1,100.00	OTHER CHANGE CASH
15989	ATHLETIC	GREAT WESTERN BANK	\$5,250.00	ATHLETIC CHANGE CASH
15990	ATHLETIC	GREAT WESTERN BANK	\$6,400.00	ATHLETIC CHANGE CASH
15991	GENERAL	GREAT WESTERN BANK	\$1,350.00	OTHER CHANGE CASH
15992	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$114.50	MAINT SERVICE
	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$7,548.27	MAINT SERVICE
	GENERAL	PER MAR SECURITY & RESEARCH CORP	\$10.00	MAINT SUPPLIES
15993	GENERAL	CENTURY LINK	\$249.75	ADMIN SERVICE
15994	GENERAL	GREAT WESTERN BANK	\$8,200.00	OTHER CHANGE CASH
15995	GENERAL	IXL LEARNING INC	\$2,970.00	INSTR SUPPLIES
15996	GENERAL	VERIZON WIRELESS	\$1,030.19	ADMIN SERVICE
15997	GENERAL	WASTE MANAGEMENT OF IOWA	\$7,154.79	MAINT SERVICE
15998	GENERAL	WINDSTREAM	\$4,934.61	ADMIN SERVICE
15999	GENERAL	GREAT WESTERN BANK	\$2,600.00	OTHER CHANGE CASH
16000	GENERAL	GREAT WESTERN BANK	\$5,600.00	OTHER CHANGE CASH
16004	ACTIVITY	GREAT WESTERN BANK VISA	\$3,814.50	SEE VISA DETAIL
	ATHLETIC	GREAT WESTERN BANK VISA	\$8,922.20	SEE VISA DETAIL
	GENERAL	GREAT WESTERN BANK VISA	\$17,157.42	SEE VISA DETAIL
	NON STUDENT AGENCY	GREAT WESTERN BANK VISA	\$712.75	SEE VISA DETAIL
16005	GENERAL	GREAT WESTERN BANK	\$1,600.00	OTHER CHANGE CASH
		GENERAL FUND SUB-TOTAL	\$86,718.98	
		GENERAL FUND GRAND TOTAL	\$4,608,984.46	
700664	CHILD CARE FUND	IOWA DEPARTMENT OF HUMAN SERVICES	\$200.00	INSTR DUES
		CHILD CARE FUND SUB-TOTAL	\$200.00	
20174	CHILD CARE FUND	VERIZON WIRELESS	\$463.50	ADMIN SERVICE
20175	CHILD CARE FUND	GREAT WESTERN BANK VISA	\$60.24	SEE VISA DETAIL
		CHILD CARE FUND SUB-TOTAL	\$523.74	
		CHILD CARE FUND GRAND TOTAL	\$723.74	
245227	NUTRITION	AMERICAN BOTTLING COMPANY	\$1,060.30	NUTRITION SUPPLIES
245228	NUTRITION	EMS DETERGENT SERVICES	\$1,032.80	NUTRITION SUPPLIES
245229	NUTRITION	GOODWIN TUCKER GROUP	\$1,746.50	MAINT SERVICE
245230	NUTRITION	ITW FOOD EQUIPMENT GROUP LLC	\$1,692.46	MAINT SERVICE
245232	NUTRITION	LOFFREDO FRESH PRODUCE CO	\$8,250.48	NUTRITION SUPPLIES
245237	NUTRITION	MARTIN BROTHERS	\$18,161.31	NUTRITION EQUIP
	NUTRITION	MARTIN BROTHERS	\$16,095.17	NUTRITION SUPPLIES
	NUTRITION	MARTIN BROTHERS	\$121,086.08	NUTRITION SUPPLIES
245238	NUTRITION	PAN O GOLD BAKING CO	\$4,367.17	NUTRITION SUPPLIES
245239	NUTRITION	PAR INDUSTRIES LLC	\$194.42	MAINT SERVICE
245240	NUTRITION	RESOURCE SERVICES INC	\$24,927.59	MAINT SERVICE
		NUTRITION FUND SUB-TOTAL	\$198,614.28	
51758	NUTRITION	GREAT WESTERN BANK VISA	\$194.92	SEE VISA DETAIL
		NUTRITION FUND SUB-TOTAL	\$194.92	
		NUTRITION FUND GRAND TOTAL	\$198,809.20	

PAID BILLS LISTING FEBRUARY 1, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

This is to certify that the following expenditures have been approved this 1st day of February, 2022

General Fund/Student Activity/Capital Projects/PPEL/Debt Service/SAVE	\$ 4,608,984.46
Childcare Fund	\$ 723.74
Nutrition Fund	\$ 198,809.20

Trent Murphy, President

Ryan Weldon, Vice President

Sarah Barthole

Joy Burk

Katie Claeys

Aaron Johnson

Amy Tagliareni

Jennifer Jamison, Board Secretary

PAID BILLS LISTING FEBRUARY 1, 2022
 ANKENY CSD BOARD MEETING FISCAL 2021-22

**Detail - Visa Procurement Cards
 February 1, 2022**

VENDOR	AMOUNT
eSpark Learning	2,869.00
Cardiac Science	2,588.96
Govdeals.com	2,203.74
Iowa Events Center	2,137.50
Walmart	1,457.15
Delta Airlines	1,365.51
Frontier Airlines	1,100.00
Menards	952.95
Questions Unlimited	800.00
Sensory Paths	790.00
Prairie Moon Nursery	765.32
Mears Transportation	762.20
Pitsco Inc	747.84
Core Velocity	738.00
Amazon	724.28
Gurney's Seed & Nursery	564.89
Domino's Pizza	557.35
Airtable.com	552.00
YSS	530.00
Boy Scouts of America	520.00
CPLI Bookstore	518.79
Hy-Vee	508.63
Main Street Sweets	479.60
Main Street Café	418.00
American Button Machines	406.95
Bell Farm	380.00
Gamestop	333.88
Lakeshore Learning	312.96
Home Depot	296.40
Touchboards.com	278.05
JoAnn Stores	232.05
Eventfully Yours	223.20
Great Western Bank	200.00
Sumdog.com	195.00
Target	171.72
Belin Blank Center	162.00
Shutterstock	159.00
Community Training Center	150.00
Papa Murphy's	150.00
Fast Spring	139.00
School Library Journal	136.99
School Nutrition Association	136.00
Casey's	135.67
Kaeden Publishing	130.00
Just Play Solutions	120.00
Tableau Software	120.00
Panera Bread	107.76
Allure Travel	105.36
Staples	99.99
RethinkEdu	95.00
Steel City Supply	89.52

PAID BILLS LISTING FEBRUARY 1, 2022
ANKENY CSD BOARD MEETING FISCAL 2021-22

**Detail - Visa Procurement Cards
February 1, 2022**

VENDOR	AMOUNT
Wevideo.com	89.00
CL Barnhouse	85.00
Steve Weiss Music	83.95
NISCA	75.00
The Privilege Institute	75.00
JW Pepper	74.99
Batteries Plus	59.85
ServSafe	58.92
Little Caesars	58.50
Zurchers Party Supplies	53.50
Travel and Transport	52.80
Mailchimp	51.99
Heart & Home Flowers	48.00
Party City	47.78
Des Moines Register	44.00
Sam's Club	41.42
Robert Jackson Consulting	38.94
Scholastic	37.24
Adobe	37.09
Facebook (HR)	35.00
Poetry Magazine	35.00
Blossom & Bride Boutique	34.24
Ankeny Hardware	33.63
Daylight Donuts	31.50
Dollar Tree	29.00
Kohl's	26.24
Boom Learning	25.00
NAPA Auto Parts	24.99
Krispy Kreme	19.98
Boomerang	14.99
Teacherspayteachers.com	14.50
USPS	13.69
Musicnotes.com	12.60
FBLA	12.00
Form Timer	10.00
New York Times	7.95
Arty Crafty Kids	5.00
Super Fun Printables	2.50
Enterprise Rent-a-Car	(25.43)
Prairie Moon	(43.32)
Gimkit	(59.88)
Socrative	(59.99)
School Specialty	(168.34)
Total	30,862.03



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Personnel Report

ATTACHMENTS:

File Name	Description	Type	Upload Date
2.1.22_Personnel_Report.pdf	2.1.22 Personnel Report	Support Document	1/28/2022

AMENDED
Personnel Memorandum
February 1, 2022

*The buildings to which employees are being assigned upon hire, from and to which employees are transferring and/or being reassigned, and from which they are departing is provided at Board request. **These locations are informational only and based on district needs at the time of the Personnel Memorandum; contracts and employment agreements are between the employee and the district.** Board approval of these internal hires and transitions does not create a contractual relationship between the employee and a particular building nor does it limit the rights and obligations outlined in any relevant collective bargaining agreement.*

Existing Employees Moving: 2021-2022

Todd Pugh, Assistant 10th Baseball Centennial High, to Head 10th Baseball Centennial High (1/31/2022)

New External Hires: 2021-2022

Edin Islamagic, Custodian, Northview Middle School (02/2/2022)
Jordan Shelledy, Custodian, Parkview Middle School (Pending Physical Assessment)
Russell Talbert, Printer, Print Shop (02/2/2022)
Amber Knapp, Cook, Westwood Elementary School, (Pending Physical Assessment)
Jamie Conaway, Special Education Associate, Southview Middle School, (Pending Physical Assessment)
Rhyan Meyer, General Education Associate, Ankeny High (2/2/2022)
Trevor Fuccio, JV 2 Boy Soccer, Ankeny High (3/1/2022)
Kyleigh Kelso, Special Education Associate, Centennial High (Pending Physical Assessment)
Heather Thompson, General Education Associate, Centennial High (2/7/2022)
John Petersen, Head Girls Golf, Centennial (3/1/2022)
Lisa Meeker, Activities Secretary, Ankeny High (Pending Background Check)
Caroline Edgeton, Vocal Music Teacher, Northview Middle School (03/21/2022)

New External Hires: 2022-2023

Sara Loudon, 7th Grade Social Studies, Prairie Ridge Middle School (8/2022)
John Petersen, Head 9th Boys Golf, Northview (8/2022)
Taylor Millar, Special Education Teacher, Heritage Elementary (8/2022)
Elizabeth Dentlinger, Spanish, Ankeny High (8/2022)
Christopher Harken, Math, Centennial High (8/2022)
Jeffrey Simak, 8th/9th Grade Algebra, Northview Middle School (8/2022)
Jacob Sheahan, 9th Grade Social Studies, Southview Middle School (8/2022)
Michelle Griswold, Special Education, Centennial High (8/2022)
Ken Halford, Special Education, Ankeny High (8/2022)
Suvada Kuburas, Principal, Rock Creek Elementary (7/1/2022)

New Internal Hires: 2021-2022

Lee Anne Lewis, Transferring from Special Education Associate at Southview Middle School, to Special Education Associate at Rock Creek Elementary (2/7/2022)

New Internal Hires: 2021-2022 (continued)

Jaime Moir, Transferring from Preschool Associate at Terrace Learning Center, to General Education Associate at East Elementary (2/7/2022)

Jennifer Harris, Transferring from Part-Time Special Education Associate at Crocker Elementary, to Full-Time Special Education Associate at Crocker Elementary (2/2/2022)

DeAnn Bennien, Special Education Associate at Centennial High, to Bookkeeper at Centennial High (2/8/22)

Rachel Schmitt, 8th Assistant Girls Track, Northview (3/1/2022)

New Internal Hires: 2022-2023

Tyler Willers, Transferring from Physical Education at Southview, to Physical Education at Centennial High (8/1/2022)

Molly Norton, Transferring from Science at Southview, to Instructional Coach at Southview (8/1/2022)

Brad Dittmar, Transferring from Physical Education at East Elementary, to Physical Education at Crocker Elementary (8/2022)

Victoria Nicholas, Reassigned from SAM at Prairie Trail Elementary, to Assistant Principal at Prairie Trail Elementary (7/1/2022)

Daryl Sackmann, Reassigned from SAM at Rock Creek Elementary, to Assistant Principal at Rock Creek Elementary (7/1/2022)

Amanda Balk, Reassigned from SAM at Southeast Elementary, to Assistant Principal at Southeast Elementary (7/1/2022)

Micaela Tuttle, Reassigned from SAM at Northeast Elementary, to Assistant Principal at Northeast Elementary (7/1/2022)

Loretta Reha, Reassigned from SAM at Heritage Elementary, to Assistant Principal at Heritage Elementary (7/1/2022)

Christian Houser, Reassigned from SAM at Crocker Elementary, to Assistant Principal at Crocker Elementary (7/1/2022)

Brandon Hargens, Reassigned from SAM at Ashland Ridge Elementary, to Assistant Principal at Ashland Ridge Elementary (7/1/2022)

Whitney Longtin, Reassigned from SAM at Westwood Elementary, to Assistant Principal at Westwood Elementary (7/1/2022)

Riley Anderson, Transferring from Vocal Music Instructor at Prairie Ridge to Vocal Music Instructor at Northview (8/1/2022)

Employee Terminations, Resignations or Retirements

Roekara Cortez, Associate, Southview Middle School (1/18/2022)

Andrew Payton, Assistant Football Coach, Centennial High (2/01/2022)

Brian Sharp, Head JV Wrestling Coach, Southview (2/21/2022)

Monica Krieger Sickels, 8th Head Volleyball, Northview (1/17/2022)

Laura Allen, Special Education Associate, Rock Creek Elementary (2/4/2022)

Rebecca Bruce, Secretary, Centennial High (1/20/22)

Sally Hutton, Special Education Associate, Centennial High (1/28/2022)

Brent Whipps, Head 10th Baseball, Centennial High (1/26/2022)

Veronica Stout, Special Education Associate, Centennial High (1/27/2022)

Tiffany Good, 7th Grade Math, Parkview Middle School, (6/1/2022)

Tricia Busch, 2nd Grade Teacher, Northwest Elementary (6/1/2022)

Jeffrey Bakke, 4th Grade Teacher, Northwest Elementary (6/1/2022)

Tracey Clark, Secretary, Ankeny High (6/2/2022)

Dave Sharp, 8th Assistant Wrestling, Southview (1/31/2022)

Teresa Lawler, Language Arts, Centennial High (6/3/2022)

Kristina Hethcot, Special Education Associate, Southview Middle School (2/14/2022)
Aaron Sewell, 4th Grade Teacher, Northwest Elementary (3/1/2022)



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: 2021-22 Board Meeting Dates

ATTACHMENTS:

File Name	Description	Type	Upload Date
2021-22 Brd Mtg Dates - updated 1.27.22.pdf	2021-22 Board Meeting Dates	Support Document	1/28/2022



ANKENY
COMMUNITY SCHOOL DISTRICT

**Ankeny School Board Meetings - UPDATED
2021-2022**

July 6, 2021	July 20, 2021
August 3, 2021	August 17, 2021
September 7, 2021	September 21, 2021
October 5, 2021	October 19, 2021
November 1, 2021	November 16, 2021
December 7, 2021	December 21, 2021
January 4, 2022	January 18, 2022
February 1, 2022	February 15, 2022
March 7, 2022	March 21, 2022
April 4, 2022	April 18, 2022
May 2, 2022	May 16, 2022
June 6, 2022	June 20, 2022



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: 2022-23 Board Meeting Dates

ATTACHMENTS:

File Name	Description	Type	Upload Date
2022-23_Brd_Mtg_Dates.pdf	2022-23 School Board Meeting Dates	Support Document	1/27/2022



ANKENY
COMMUNITY SCHOOL DISTRICT

**Ankeny School Board Meetings
2022-2023**

**July 11, 2022	July 25, 2022
August 1, 2022	August 15, 2022
*September 6, 2022	September 19, 2022
October 3, 2022	October 17, 2022
November 7, 2022	November 21, 2022
December 5, 2022	December 19, 2022
*January 3, 2023	*January 17, 2023
February 6, 2023	*February 21, 2023
March 6, 2023	March 20, 2023
April 3, 2023	April 17, 2023
May 1, 2023	May 15, 2023
June 5, 2023	June 19, 2023

**2nd and 4th Monday due to the 4th of July

*Tuesday following a Holiday



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Presentation: FY21 Annual Comprehensive Financial Report (ACFR)/Audit - Bohnsack & Frommelt

ATTACHMENTS:

File Name	Description	Type	Upload Date
2021 Ankeny BOE Presentation - Annual Comprehensive Financial Report.pdf	FY21 Annual Comprehensive Financial Report Presentation	Support Document	1/31/2022

ANKENY COMMUNITY SCHOOL DISTRICT



Bohnsack & Frommelt LLP
Certified Public Accountants

Required Communications

- Audits Completed and Related Results
 - Financial Statement Audit
 - Government Auditing Standards Audit
 - Federal Single Audit
- Deliverables
 - Comprehensive Annual Financial Report
 - Board Communication Letter

June 30, 2021 Audit Results Summary

- **Financial Statement Audit**
 - Unmodified opinion on financial statements
- **Government Auditing Standards Audit**
 - No compliance findings
 - No internal control findings
- **Single Audit:**
 - Education Stabilization Funding & Child Nutrition Program Funding
 - Unmodified opinion on compliance
 - No findings



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Discussion: FY2022-23 Budget Assumptions

ATTACHMENTS:

File Name	Description	Type	Upload Date
Assumptions_FY2023_Budget.pdf	FY2022-23 Budget Assumptions	Support Document	1/28/2022
F5_Assumptions_2.1.22_Bd_Mtg.pdf	FY2022-23 Budget Assumptions	Support Document	1/28/2022

Ankeny Community School District
 Fiscal Year 2022-2023 Preliminary Budget Assumptions
 prepared for the Board of Education February 1, 2022

The Ankeny Community School District is committed to focusing available resources in support of our mission; “Ankeny Community Schools is unified in its commitment, passion, and vision so every learner is prepared to achieve a lifetime of personal success”. To help guide our budgeting process the following assumption discussion is presented.

District Wide Budget – All Funds

Local Property Taxes

Assumption 1: The Board will endeavor to stabilize the tax rate in a 5-year projection model, to balance educational programming needs with fiscal responsiveness, and to make modest decreases when possible.

The mutual desire of the Board of Education and District administration is to stabilize the District tax rate, and the 5-year budget projection model has been updated to reflect the current as well as projected enrollment, valuation, and economic variables.

The FY2022 overall District tax rate is \$17.32/\$1,000 assessed valuation. This was a \$0.09 cent decrease from FY2021. Comparably, the FY2021 overall District tax rate was \$17.41/\$1,000.

Current analysis is underway to determine proposed total levy rate for FY2023, as well as estimates for succeeding years.

Tax Base Growth

Assumption 2: The District’s overall property tax base increased for FY2023.

The growth in the District’s overall property tax base (net taxable valuations) for FY2022 is 7.2%. The District’s 30-year average annual growth rate is 7.65%. The January 1, 2020 valuation increase, used for the FY2022 budget, as well as the 30-year average valuation increase remains strong when compared to most Iowa schools. It is important to note, the taxable valuation for the general and management funds is based on the \$4,735,684,852 valuation, a 7.0% increase. The TIF valuation increased 10.2%. The total valuation is used to compute the PPEL and debt service levies. An expanding tax base is positive and welcomed as it allows the District to maintain stable to lower tax rates and still provide required services.

Budget Year	Taxable Valuation	Tax Increment Fin(TIF)	Total Value
FY2022	\$4,426,539,535	\$289,729,026	\$4,716,267,561
FY2023	\$4,735,684,852	\$319,276,344	\$5,054,961,196

Ankeny Community School District
 Fiscal Year 2022-2023 Preliminary Budget Assumptions
 prepared for the Board of Education February 1, 2022

General Fund Budget

Assumption 3: Enrollments return to a trend of growth, which will create a District supplemental state aid higher than the state average. Continued growth in future years will be at a more modest rate.

Supplemental State Aid (SSA, Allowable growth - new money)

Growth in the District Regular Program Cost, which is a function of student growth and state "Supplemental State Aid", is a significant funding source within the General Fund. Under current law, this amount is legislatively set each January for two years in advance of budget construction. However, during the 2021 Legislative session the supplemental state aid for FY2022 was set at 2.4%. Additional law reads the allowable growth must be set within 30 days of the governor's budget submission to the legislature. It is anticipated in this 2022 session the Iowa legislators will set the supplemental state aid for FY2023 within the first 30 days.

The District's certified enrollment increased by 364.9 students in the October 2021 head count, which is used to fund the FY2023 budget. Based on the student increase and possible supplemental state aid growth scenarios for FY2023, the following increases in the Regular Program District Cost are shown:

Allowable Growth	Ankeny CSD Budget Growth	Percent Increase
0%	\$2,636,843	3.00%
1.0%	\$3,537,726	4.03%
2.0%	\$4,451,121	5.07%
3.0%	\$5,352,003	6.10%
4.0%	\$6,252,886	7.12%

For the purpose of projecting the 5-year revenue and expenditure General Fund Budget parameters the following assumptions may be adjusted based on the current Legislature discussion:

Fiscal Year	2023	2024	2025	2026	2027
State Supplemental Aid	2.0%	2.0%	2.0%	2.0%	2.0%

Cash Reserve Levy

Assumption 4: The cash reserve levy will be used to provide continued, adequate General Fund cash reserves to equal or exceed policy targets set by the Board of Education while remaining sensitive to any impact upon the property tax rate.

Ankeny Community School District
 Fiscal Year 2022-2023 Preliminary Budget Assumptions
 prepared for the Board of Education February 1, 2022

Unfunded or under-funded state and federal mandated programs, delinquent property taxes, mid-year state aid cuts, or initial costs reflected in opening new buildings are all examples of why the cash reserve is needed.

Two measures used to monitor the health of the ending fund balance position for the General Fund are the Financial Solvency Ratio (FSR) and the Day's Net Cash Ratio (DNCR). They are as follows:

Reserve Indicator	6-30-2017	6-30-2018	6-30-2019	6-30-2020	6-30-2021
Financial Solvency	14.6%	12.3%	9.6%	9.14%	12.49%
Day's Net Cash	100	106	106	82	87

According to Board policy 804.20 performance measures, the FSR target range is between 5 and 10%, and the DNCR target is to be in excess of 90 days. (Historically, the District has been within or above the FSR financial target range nine times in the past 20 years. Fund balance position below the current, stable financial position creates limited flexibility when state aid cuts are imposed by the state, or minimal SSA is set by the Legislature, resulting in tax rate increases.)

Fiscal Year	2018	2019	2020	2021	2022
Cash Reserve Levy Amount	\$9,394,818	\$5,909,673	\$9,666,489	\$11,545,534	\$12,634,634

Setting the cash reserve levy rate for FY2023 requires the District to factor the current General Fund balance as well as the constraints stated earlier under-funded state and federal mandated programs, delinquent property taxes, and initial costs reflected in opening new buildings. Additionally, the SBRC MSA approvals of: special education deficit \$6,427,404, increase for advanced enrollment \$2,636,409 LEP instruction beyond 5 years \$55,358 and LEP allowable costs \$85,432 will be included.

The maximum cash reserve levy for FY2023 is \$11,017,642, which we continue to evaluate in establishing the amount needed to adequately support General Fund cash reserves for FY2023 as well as future years. The maximum cash reserve levy is set by the State and may not exceed the following computation:

Ankeny Community School District
 Fiscal Year 2022-2023 Preliminary Budget Assumptions
 prepared for the Board of Education February 1, 2022

	Maximum Cash Reserve Levy FY 2023	
13	20% of Total Expenditures (Row 12)	28,739,600.74
14	Minus Unexpended Fund Balance(Fund10, Account id 7 and Accounts 740-759)	17,721,958.25
15	= Maximum Cash Reserve Levy Allowed (Row 13-Row14)	11,017,642.49

Instructional Support Levy (ISL)

The Instructional Support Program is a component of the General Fund and authorized by Iowa Code Section 257.18 to be used for general fund purposes: (a) not to exceed fifty percent (50%) to be used for staffing, purchasing instructional materials, instruction equipment and utilities because of increased enrollment and (b) not to exceed fifty percent (50%) to be used for purchasing textbooks and classroom supplies, instructional materials, fine arts equipment, and instructional equipment, carrying out student programs that supplement the curriculum, and providing staff development activities.

The District has had the ISL in place since 1990. The ISL may not exceed ten percent (10%) of the total regular program district cost for the budget year, and for FY2022 the ISL is \$6,416,517. The 5-year Board-approved ISL was re-approved in April 2018 and now expires June 30, 2024.

IPERS

Assumption 5: No change for IPERS contribution rates for FY2023

There will be no change in IPERS for FY2023. The rate of 15.73% will remain in effect with the employer’s share at 9.44% and the employee’s contribution at 6.29%.

The “mix” between the employer and employee contributions to IPERS remains constant at 60% and 40% respectively.

Fiscal Year	2019	2020	2021	2022	2023
Employer Rate	9.44%	9.44%	9.44%	9.44%	9.44%
Employee Rate	6.29%	6.29%	6.29%	6.29%	6.29%
Total Rate	15.73%	15.73%	15.73%	15.73%	15.73%

Medical Insurance Premiums

Assumption 6: Medical insurance premiums

Beginning in FY2010 the District aggressively began to manage employee health insurance benefits on several fronts. An insurance committee was formed to educate staff on wise purchase decisions and a consultant was hired to assist the district in

Ankeny Community School District
 Fiscal Year 2022-2023 Preliminary Budget Assumptions
 prepared for the Board of Education February 1, 2022

negotiating better contract rates with insurance companies. Since that time, significant changes have occurred in employee usage patterns which have allowed the full indemnity plan to function without large annual rate increases. Plan rates are typically finalized in February each year, and it is unknown whether there will be an increase in medical premium rates for FY2022.

The table below illustrates the District's five year medical premium costs:

Fiscal Year	2018	2019	2020	2021	2022
Total Premiums	\$11,782,907	\$13,510,008	\$15,246,054	\$15,938,741	TBD
Rate Increase	8.9%	7%	8%	-9%	TBD

General Fund Expenditures

Assumption 7: Expenditures categories within the General Fund are influenced by many factors including student enrollment and market basket inflationary trends.

With the combination of continued, moderate student enrollment growth, and low SSA adjustments, 2.40% in FY2022, the District will continue the critical balance of expenditures to revenues. The FY2022 budgeted expenditures are expected to equal budgeted revenues.

The following chart gives the anticipated/recommended cost increase assumptions to each expenditure group:

Category	100 Wages	200 Benefits	300 Contract Services	400 Purchased Services	500 Tuition/ Trans- portation	600 Supplies	700 Equip.
Increase	TBD	TBD	1.5%	1.5%	30.0%	1.5%	1.5%

Staffing

Assumption 8: A review of District staff allocations supported by the General Fund monies is conducted each year in response to enrollment growth and current economic realities.

Staffing needs for FY2023 have been vetted through a comprehensive process beginning with building and department level requests which are then reviewed and prioritized by the Academic Services Team and Cabinet. Finally, a team comprised of the Superintendent, Chief Operations Office, Chief Academic Officer, Chief

Ankeny Community School District
 Fiscal Year 2022-2023 Preliminary Budget Assumptions
 prepared for the Board of Education February 1, 2022

Financial Officer and Director of Human Resources reviewed and made final recommendations for FY2023 staffing giving more weight to those positions supporting student needs as well as adherence to board policy around class size.

Staffing recommendations for FY2022-23 are as follows:

Position	FTE	Estimated Cost
Teaching Staff:		
Elementary Classroom Teachers due to enrollment	6.0	\$510,000
Business Teacher	2.0	\$217,000
Industrial Tech Teacher	1.0	\$108,500
C.A.D. Teacher	1.0	\$108,500
Literacy Interventionist*	1.0	\$95,000
Math Interventionist*	1.0	\$95,000
Special Education Teachers	5.0	\$425,000
EL Teachers	3.5	\$315,000
Social Workers	1.5	\$136,500
Central Office:		
Literacy Specialist	1.0	\$105,000
Math Specialist	1.0	\$105,000
Diversity Equity Inclusion Coordinator	1.0	\$105,000
Gifted and Talented Specialist*	1.0	\$105,000
Social Emotional Learning Specialist*	1.0	\$105,000
Safety Coordinator	1.0	\$105,000
Post-Secondary Specialist	1.0	\$105,000
Total	29.0 FTE	\$2,745,500

*Previously Board-Approved

Union and Non-union Wage and Benefits Considerations

Assumption 9: The District will make every effort to arrive at fair and equitable settlements that reflect current economic realities.

As in all prior years, compensation increases in relationship to revenue growth plays a key role in the construction of a balanced budget. Approximately 80% of the

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Fiscal Year 2022-2023 Preliminary Budget Assumptions
prepared for the Board of Education February 1, 2022

General Fund is comprised of wages and benefits. Over the long-term, total compensation consistently aligned to the District's budget growth, results in a balanced and sustainable expenditure levels. The FY2022 compensation levels for the following groups increased between 1.50% and 2.94%, with agreement of 1.76% for the AEA for FY2022, and the second year of a 5 year PPME agreement of 2.94% salary increase.

Employee Groups	
• Teachers	1.76%
• PPME	2.94%
• Administrators	1.50%
• Supervisors & Managers	1.50%
• Confidential Employees	2.62%

Other District Tax Supported Funds

Assumption 10: The District will provide effective fiscal management of all District funds.

Physical Plant and Equipment Levy, (PPEL)

The Ten Year Voter Approved PPEL Levy was renewed in September 2014, and will expire in 2025.

Based on the new assessed valuation, the total combined levy of \$1.67 is projected to generate \$8,441,785 for FY2023. Portions of projects such as the Neveln remodel and Parkview Renovation Phase II as well as the DMACC shared swimming pool rental agreement are uses of PPEL funds. Additionally, the PPEL fund line-item budget includes allocations for perennial projects like painting/carpeting, safety measures, roofing, playground equipment and surfacing, parking lots, sidewalks, heating, cooling, HVAC systems, District service vehicles, and technology infrastructure upgrades and computers.

SAVE (Sales Tax Fund)

The SAVE, statewide 1 cent sales tax, was recently renewed, and is now scheduled to sunset in 2050. The projected revenue from the Iowa Department of Revenue in August 2021 for FY2022 is \$14,642,636. The proceeds of the SAVE funds are committed to debt service for past projects such as Ankeny Centennial High School, Southview Middle School-Phase II, Northview MS renovation project, East Elementary-Phase IV/V, Stadium renovations-Phase I, Rock Creek and Prairie Trail Elementary additions, Terrace Elementary multipurpose room project, and AHS/ACHS Additions. The district intends to issue additional SAVE bonds to finance Elementary 12.

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Fiscal Year 2022-2023 Preliminary Budget Assumptions
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Debt Service Fund

As of June 30, 2021 the District had \$61,400,000 of general obligation bond debt. It is projected for FY2023 the District will need \$8,704,338 in debt service principal and interest requirements to service this amount. The tax rate in FY2022 is \$2.19/\$1,000. Debt service projections for FY2023 are being reviewed at this time.

Management Fund

The District's property, liability, worker's compensation, other insurances premiums and deductibles are funded from the management fund. Additionally, unemployment and early retirement benefits are paid from the management fund. Considerations for the total management resources include: annual Safety Group premiums (to date for FY2022 are \$1,446,415) equipment breakdown insurance premiums (\$437,580 for FY2022) loss claim deductibles, and unemployment benefits (to date for FY22 \$0). The tax rate for FY2022 is \$0.34/\$1,000. Review of projected FY23 management fund expenditures is being discussed.

Key Assumptions (General Fund, except in Green Cells)

Ankeny Community School District | FY22 Ankeny Base Scenario JJ - 1.24.22

	2022	Projections				
		2023	2024	2025	2026	2027
Certified Enrollment	12,147.4	12,512.3	12,811.3	13,113.3	13,410.3	13,692.3
Certified Enrollment Change	-108.4	364.9	299.0	302.0	297.0	282.0
Served Enrollment	11,932.0	12,336.0	12,631.3	12,923.3	13,210.3	13,487.3
Served Enrollment Change	-141.7	404.0	295.3	292.0	287.0	277.0
Preschool Enrollment	130.0	140.5	160.0	165.0	170.0	180.0
Supplemental State Aid %	2.40%	2.00%	2.00%	2.00%	2.00%	2.00%
Dropout Prevention \$	3,253,365.0	3,420,479.0	3,568,387.0	3,703,022.0	3,829,180.0	3,829,180.0
Isl Level	0.10	0.10	0.10	0.10	0.10	0.10
Isl Surtax	0.00	0.00	0.00	0.00	0.00	0.00
Cash Reserve Levy - Sbrc	7,134,634.0	9,204,605.0	9,500,000.0	10,000,000.0	10,500,000.0	10,500,000.0
Cash Reserve Levy - Other	5,500,000.0	1,813,037.0	1,000,000.0	1,000,000.0	500,000.0	500,000.0
Taxable Valuation % Change	6.58%	6.98%	5.00%	5.00%	5.00%	5.00%
Tif Taxable Valuation % Change	2.16%	10.02%	5.00%	5.00%	5.00%	5.00%
Sbrc Modified Suppl Amt Other #1	85,433.0	405,000.0	425,000.0	1,545,000.0	465,000.0	485,000.0
Sbrc Modified Suppl Amt Other #2	2,691,768.0	2,204,228.0	2,270,871.0	2,000,000.0	2,277,940.0	2,162,892.0
Special Ed Modified Suppl Amt	8,000,000.0	8,400,000.0	8,800,000.0	9,200,000.0	9,600,000.0	10,000,000.0
Special Ed Positive Balance Reduction	0.0	0.0	0.0	0.0	0.0	0.0
Tuition In % Change	14.14%	2.35%	1.47%	1.47%	1.47%	1.47%
Exp. Salaries % Change	2.00%	5.55%	4.17%	5.47%	3.56%	3.58%
Exp. Benefits % Change	-2.83%	9.07%	7.46%	7.19%	5.27%	5.31%
Exp. Pur. Services % Change	10.28%	19.84%	2.62%	2.62%	2.62%	2.63%
Exp. Supplies % Change	35.17%	7.10%	0.88%	1.72%	1.72%	1.75%
Exp. Property % Change	129.96%	1.43%	1.44%	1.44%	1.44%	1.44%

	Staffing Changes					
	2022	Projections				
		2023	2024	2025	2026	2027
Teacher FTE Net Change		20.50	10.00	30.00	10.00	10.00
Teacher's Leaving/Replacing		30.00	30.00	30.00	30.00	30.00
Administration (11X) # Net Change		7.00	4.00	4.00	1.00	1.00
Associates (10X) # Net Change		10.00	20.00	20.00	20.00	20.00
Other Professional (13X) # Net Change		1.50	1.00	1.00	1.00	1.00
Technical (14X) # Net Change		0.00	0.00	0.00	0.00	0.00
Office-Clerical (15X) # Net Change		0.00	2.00	1.00	1.00	1.00
Crafts and Trades (16X) # Net Change		0.00	0.00	1.00	0.00	0.00
Transportation-Service (17X) # Net Change		0.00	0.00	0.00	0.00	0.00
Labor (18X) # Net Change		0.00	0.00	0.00	0.00	0.00
Operations (19X) # Net Change		0.00	2.00	0.00	0.00	0.00

	2022	Projections				
		2023	2024	2025	2026	2027
Regular PPEL Fund Rate	0.33	0.33	0.33	0.33	0.33	0.33
Voted PPEL Fund Rate	1.34	1.34	1.34	1.34	1.34	1.34
Voted PPEL Fund Surtax Rate	0%	0%	0%	0%	0%	0%
Management Fund Dollars	1,500,000	2467471	2683580	2575000	2575000	2575000



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: 2022-2023 PPEL Projects

ATTACHMENTS:

File Name	Description	Type	Upload Date
2022-02-01_PPEL_Overview_and_Update.pdf	2022-2023 PPEL Projections	Support Document	1/28/2022



ANKENY
COMMUNITY SCHOOL DISTRICT

PPEL Overview and Projections Update

Ankeny Community School District
February 1, 2022



ANKENY
COMMUNITY SCHOOL DISTRICT

Physical Plant & Equipment Levy (PPEL)

Purpose - Ensuring every district building meets our standards and is a great place for our students and staff





Voted PPEL vs. Board-Approved PPEL

	Voted PPEL	Board-Approved PPEL
Levy Rate per \$1,000 taxable valuation	\$1.34	\$0.33
Approval level	Election approval - simple majority	Board of Education
Time of approval	Every ten years (Current expiration is June 30, 2025)	Budget certification (before April 15 annually)



PPEL Spending (IAC Ch. 281-98, UAP Ch. 9)

Type of Spending	Yes	No
Purchase or improvement of grounds	X	
Purchase of equipment and technology (> \$500 per transaction)	X	
Purchase of equipment and technology (<= \$500 per transaction)		X
Construction of schoolhouses or buildings	X	
Repairing, remodeling, reconstructing, improving, or expanding schoolhouses and buildings	X	
Salaries & Benefits		X
Energy conservation efforts	X	
Demolition and/or cleanup within two years of a natural disaster	X	



PPEL Oversight and Management

- PPEL Committee Meetings - Monthly (3rd Thursday)
- Expenditure Review - Monthly (Director of Operations and Director of Business Services)
- Projections Review - Quarterly (CFO, Director of Operations and Director of Business Services)
- Board of Education Update - Annually (February)



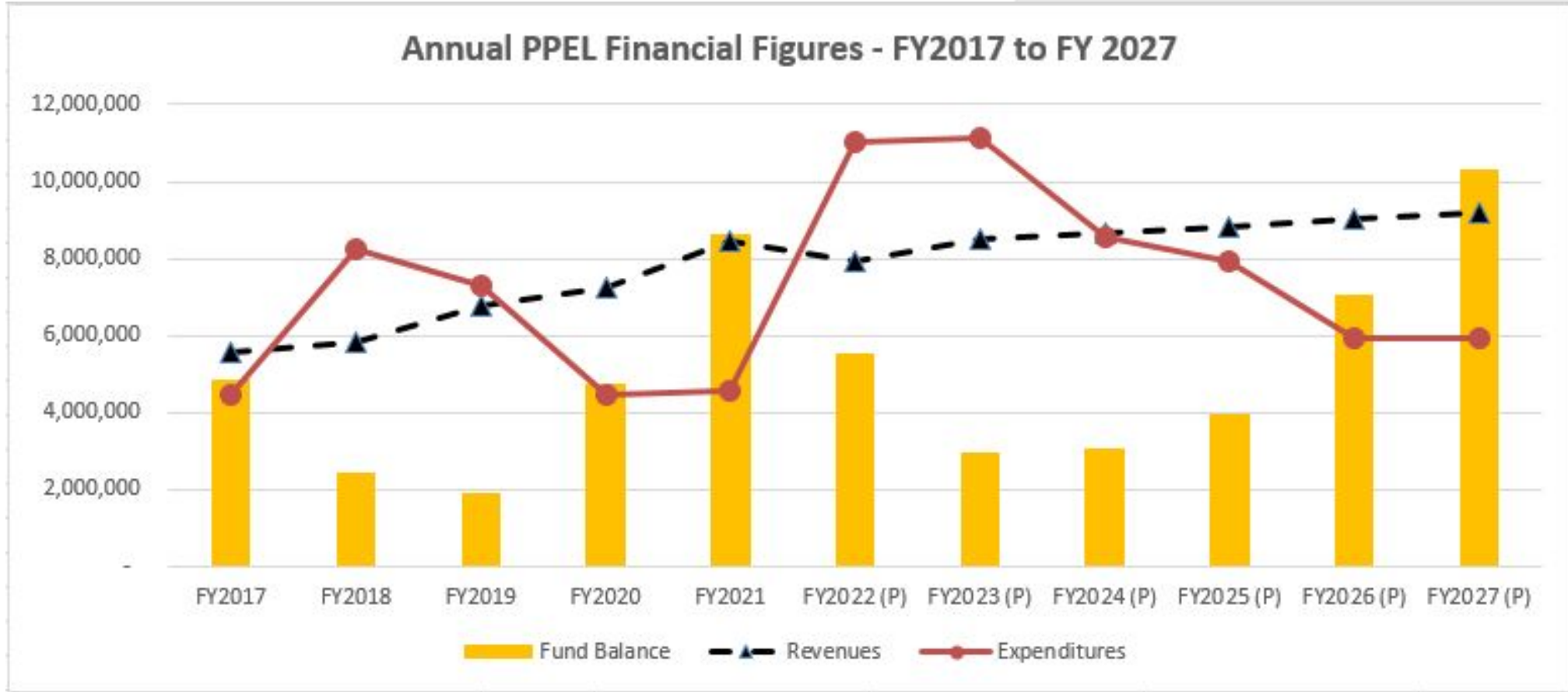
PPEL Budget Categories

- Construction Services - Projects engaging with construction manager/general contractor
- Special Projects* - Identified projects at specific locations with a defined budget
- Perennial Projects* - Annual, ongoing maintenance the district will undertake, but specific locations/projects not identified
- Facility Audit - Projects identified as part of the district's 10-year facility plan developed with building administrators
- Leases - Currently only DMACC Trail Point lease for pool
- District Growth - Funds reserved for future growth projects

* Upon the establishment of a special project budget, the amount is removed from the associated perennial project



2017-2027 PPEL Financial Summary





PPEL Detailed Cash Flow

Growth in Assessed Value - FY24-27	2.00%	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Estimated Taxable Value:		\$ 3,139,898,843	\$ 3,365,847,171	\$ 3,794,992,443	\$ 4,099,435,085	\$ 4,436,725,756	\$ 4,716,267,561	\$ 5,054,961,196	\$ 5,156,060,420	\$ 5,259,181,628	\$ 5,364,365,261	\$ 5,471,652,566
Year over year taxable value growth			7.2%	12.7%	8.0%	8.2%	6.3%	7.2%	2.0%	2.0%	2.0%	2.0%
Revenue:												
Property Tax												
\$0.33 PPEL Levy		\$ 1,036,167	\$ 1,110,730	\$ 1,241,353	\$ 1,371,329	\$ 1,464,857	\$ 1,556,368	\$ 1,668,137	\$ 1,701,500	\$ 1,735,530	\$ 1,770,241	\$ 1,805,645
\$ 1.34 Voted PPEL		\$ 4,149,418	\$ 4,456,793	\$ 5,041,846	\$ 5,568,430	\$ 5,948,215	\$ 6,319,799	\$ 6,773,648	\$ 6,909,121	\$ 7,047,303	\$ 7,188,249	\$ 7,332,014
Sub-Total Property Tax		\$ 5,185,584	\$ 5,567,523	\$ 6,283,199	\$ 6,939,759	\$ 7,413,072	\$ 7,876,167	\$ 8,441,785	\$ 8,610,621	\$ 8,782,833	\$ 8,958,490	\$ 9,137,660
Other Revenue Sources		\$ 359,902	\$ 257,745	\$ 473,631	\$ 333,359	\$ 1,028,523	\$ 75,882	\$ 69,829	\$ 64,696	\$ 65,003	\$ 66,855	\$ 73,062
Total Revenue		\$ 5,545,486	\$ 5,825,268	\$ 6,756,830	\$ 7,273,118	\$ 8,441,595	\$ 7,952,048	\$ 8,511,615	\$ 8,675,317	\$ 8,847,836	\$ 9,025,345	\$ 9,210,721
Expenditures:												
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Services		\$ 3,966,899	\$ 3,603,664	\$ 5,242,982	\$ 2,745,884	\$ 2,723,452	\$ 5,775,000	\$ 4,450,000	\$ 4,450,000	\$ 4,050,000	\$ 4,050,000	\$ 4,050,000
Construction Services		\$ 169,507	\$ 4,222,169	\$ 1,725,389	\$ 1,392,452	\$ 1,543,789	\$ 4,920,000	\$ 6,345,348	\$ 2,700,000	\$ 2,500,000	\$ 500,000	\$ 500,000
Leases		\$ 311,196	\$ 408,731	\$ 316,931	\$ 311,196	\$ 311,196	\$ 311,196	\$ 311,196	\$ -	\$ -	\$ -	\$ -
District Growth		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Reserved - Transition												
Total Expenses		\$ 4,447,602	\$ 8,234,563	\$ 7,285,302	\$ 4,449,532	\$ 4,578,437	\$ 11,006,196	\$ 11,106,544	\$ 8,550,000	\$ 7,950,000	\$ 5,950,000	\$ 5,950,000
Annual Surplus/(Deficit)		\$ 1,097,884	\$ (2,409,296)	\$ (528,472)	\$ 2,823,586	\$ 3,863,158	\$ (3,054,148)	\$ (2,594,929)	\$ 125,317	\$ 897,836	\$ 3,075,345	\$ 3,260,721
Beginning Fund Balance		\$ 3,768,620	\$ 4,866,504	\$ 2,457,208	\$ 1,928,737	\$ 4,752,322	\$ 8,615,481	\$ 5,561,333	\$ 2,966,404	\$ 3,091,720	\$ 3,989,556	\$ 7,064,901
Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 4,866,504	\$ 2,457,208	\$ 1,928,737	\$ 4,752,322	\$ 8,615,481	\$ 5,561,333	\$ 2,966,404	\$ 3,091,720	\$ 3,989,556	\$ 7,064,901	\$ 10,325,622



ANKENY
COMMUNITY SCHOOL DISTRICT

Our Mission:

Ankeny Community Schools is unified in its commitment, passion, and vision so every learner is prepared to achieve a lifetime of personal success.

It is the policy of the Ankeny Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. If you have questions or a grievance related to this policy please contact the district's Director of Equity, Kenneth Morris, Jr., 306 SW School Street, Ankeny, Iowa 50023, (515) 965-9600, kenneth.morris@ankenychools.org.



ANKENY COMMUNITY SCHOOL DISTRICT

Item Cover Sheet

Title: Contracts and Agreements

Extended Information:

- Bus Garage Lease Agreement with First Student
- 2021-22 Interagency Agreement for Special Education Instructional Program - Pella Community School District (1)
- Substantial Completion of Parkview Middle School Phase II
- Business Associate Agreement with Department of Education
- Terracon consultants, Inc for Elementary #12 for an estimated cost of \$62,300.00

Superintendent's Recommendation: Approve and accept the contracts and agreements as recommended.

Summary:

Bus Garage Lease Agreement with First Student - As part of the request for proposals for student transportation process, the consultant from DSG recommended that the District separate the lease agreement for the bus facility from the contract for student transportation. We have used a lease agreement similar to what we have used in the past for organizations that leased space in the Neveln building, and added specific language about the building, grounds, and equipment at the bus facility. Our Chief Officer of Legal Affairs orchestrated the drafting of the document and the negotiations with First Student.

Business Associate Agreement - In order for Iowa DHS to release the eligibility information for IEP/IFSP cases, DHS is requiring that the Iowa Department of Education hold a Business Associate Agreement (BAA) with each LEA and AEA that is enrolled as a Medicaid provider.

Terracon - Terracon is a third party testing agency that is required. Construction manager reached out to 2 testing agencies and this was the lower bid. Plus this is an agency we have used numerous times the last few years. Stahl and ACSD are very comfortable with Terracon and have had very good service in the past.

Fiscal Impact:

ATTACHMENTS:

File Name	Description	Type	Upload Date
Bus Garage Lease Agreement - First Student.pdf	Bus Garage Lease Agreement - First Student	Support Document	1/28/2022
Pella Community School District - Interagency Agreement for Special Education Redacted.pdf	Pella Community School District Interagency Agreement for Special Education	Support Document	1/21/2022
Substantial Completion - Parkview Middle School Phase 2.pdf	Substantial Completion - Parkview Middle School Phase II	Support Document	1/21/2022
IDOE BAA for Medicaid.pdf	Business Associate Agreement	Support Document	1/28/2022
Terracon - P08211342 Ankeny ES #12.pdf	Terracon Consultants	Support Document	1/28/2022
Terracon - Ankeny Community School District Elem #12.pdf	Terracon Consultants	Support Document	1/28/2022

**Lease Agreement
Ankeny Community School District**

This Lease Agreement (“Lease”), is entered into as of the 1st day of February, 2022 (“Effective Date”), by **ANKENY COMMUNITY SCHOOL DISTRICT** (“Landlord”), a school corporation, and **FIRST STUDENT, INC.**, a Delaware corporation (“Tenant”).

WITNESSETH:

THAT, WHEREAS, Landlord is the owner of the real estate and improvements located at 2017 SE Oak Dr., Ankeny, Iowa 50021, as legally described as follows (hereinafter referred to as the “Property”):

LOT 2 in CAMPUS BUSINESS PARK PLAT 2, an Official Plat, now included in and forming a part of the City of Ankeny, Polk County Iowa (consisting of approximately 10.507 acres).

WHEREAS, Landlord and Tenant desire to enter into this Lease to lease the Property, all as more particularly described herein.

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES, COVENANTS AND REPRESENTATIONS SET FORTH HEREIN, AND FOR OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT AND SUFFICIENCY OF WHICH IS HEREBY ACKNOWLEDGED, THE PARTIES AGREE AS FOLLOWS:

I. PROPERTY AND TERM

- A. Landlord leases to Tenant the Property and all rights, easements, and appurtenances thereto belonging.
- B. Lease shall begin on July 1, 2022 (“Lease Commencement Date”) and continue for a period of five (5) years ending at midnight, June 30, 2027, unless earlier terminated pursuant to the terms hereof, and provided that, during said time, Tenant performs all terms of this Lease and remains Landlord’s vendor for pupil transportation services as outlined in the Agreement for Pupil Transportation Services entered into by the parties on or about January 18, 2022 (“Transportation Service Agreement”).
 - 1. Landlord or Tenant may terminate this Lease prior to its expiration for any reason whatsoever by giving sixty (60) days written notice of the termination of the Lease.
 - 2. Should the Transportation Services Agreement be terminated, or should Tenant cease to serve as Landlord’s vendor for pupil transportation services prior to the expiration of this Lease, for any reason whatsoever, this Lease shall immediately terminate and Tenant shall immediately vacate the Property.

3. Any alteration to Tenant's use of the Property covered by this Lease shall not, unless explicitly provided in the contrary, impact in any way the parties obligations under the Transportation Services Agreement.

II. RENT

Subject to any relevant exceptions outlined herein, Tenant shall remit to Landlord a monthly payment of five hundred dollars (\$500.00) on the first day of each month during the term of Lease.

1. Tenant shall remit one thousand (\$1,000.00) dollars to Landlord by June 1, 2022 to account for rent due in the first and last month of this Lease.
2. Rent due shall be pro-rated for any partial month in which Tenant occupies Property.
3. Rent shall be paid via check and submitted to the Landlord as outlined below or at such other place as Landlord may designate in writing.

Ankeny Community School District
Attn: Accounts Payable
306 S.W. School Street
Ankeny, Iowa 50023

4. Rent shall be considered delinquent if not received by the Landlord as outlined above on the first day of the month. Delinquent payments shall draw interest at 9% per annum.

III. POSSESSION

- A. Tenant shall be entitled to possession on the Lease Commencement Date and shall yield possession to Landlord immediately upon the termination of this Lease.
- B. SHOULD LANDLORD BE UNABLE TO GIVE POSSESSION TO TENANT ON SAID LEASE COMMENCEMENT DATE, TENANT'S SOLE DAMAGES SHALL BE A PRO RATA ABATEMENT OF RENT.

IV. USE

Tenant shall use Property only for OFFICE SPACE, TRANSPORTATION FLEET STORAGE AND/OR OTHER ACTIVITIES DIRECTLY RELATED TO FULFILLMENT OF ITS OBLIGATIONS UNDER THE TRANSPORTATION SERVICES AGREEMENT.

V. CARE AND MAINTENANCE

- A. Tenant has had the opportunity to inspect the Property and takes the Property in its "AS IS" condition, except as specifically herein provided.
- B. Tenant shall not be responsible for maintenance, repair, and/or replacement of the roof, exterior walls, foundation, sewer, plumbing, wiring, heating/ ventilating/air conditioning, grease trap(s), windows and window glass, parking area, driveways, sidewalks, and/or exterior decorating, except for such repairs and/or replacements made necessary by the actions and/or omissions of Tenant and/or Tenant's agent, invitees, and/or employees. Maintenance of the above shall be subject to Landlord's sole determination of the need for repair. Tenant shall notify Landlord in writing of any requested repairs and/or replacement.
- C. Tenant shall maintain Property in a reasonable, safe, clean, serviceable, and presentable condition. Except for the repair(s) and/or replacement(s) elected to be made by Landlord in Article V.B above, Tenant shall, with the approval of Landlord, make all repairs, replacements, and/or improvements on Property, INCLUDING ALL CHANGES, ALTERATIONS, AND/OR ADDITIONS ORDERED BY ANY LAWFULLY-CONSTITUTED GOVERNMENT AUTHORITY DIRECTLY RELATED TO TENANT'S USE OF PROPERTY. Any repair and/or maintenance performed by Tenant shall be done in a good and workmanlike manner free from defects in materials and workmanship, and comply with all applicable building and safety codes.
- D. Tenant shall be responsible for the cost of personal property taxes and insurance for Tenant's equipment.
- E. Tenant shall make no structural changes and/or alterations without the prior written consent of Landlord, which Landlord may withhold or condition in its sole and absolute discretion.
- F. Landlord shall be responsible for maintaining the parking area and driveway(s) on the Property and shall provide Tenant with a snowblower and salt to maintain the sidewalk(s) abutting the Property and to supplement the maintenance of the parking area and driveway(s) during inclement weather. Landlord shall be responsible for snow removal at the discretion of the District's Maintenance Manager, consistent with other district properties.
- G. Tenant acknowledges that Landlord may cancel events and/or close the Property during inclement weather in accordance with Landlord's Inclement Weather Protocol. Tenant shall follow and abide by the guidelines in Landlord's Inclement Weather Protocol.
- H. Security and locks on the Property shall be maintained according to Landlord's policies and procedures. Tenant shall be issued two (2) physical keys and a number

of key fobs as determined by Tenant leadership to ensure Tenant's ability to comply with performance of responsibilities under the Transportation Services Agreement. Replacement copies of physical keys shall be provided by the Landlord at a cost of \$500/key. Replacement key fobs shall be provided by the Landlord at a cost of \$10/key fob. Security for the Property beyond that explicitly described herein as the responsibility of Landlord shall be the responsibility of Tenant.

VI. UTILITIES AND SERVICES

- A. Tenant shall pay for all utilities. Landlord shall not be liable for damages for failure to perform as herein provided, and/or for any stoppage for any needed repairs and/or for improvements arising from causes beyond Landlord's control.
- B. Tenant will maintain Property in a clean and healthy manner, keeping the same free of refuse, debris, and trash. No less than once per week for each week of this Lease, Tenant shall remove all refuse to the dumpster provided by Landlord. Tenant shall be charged at the billed rate for trash removal exceeding the normal weekly run.
- C. Tenant shall be solely responsible for the appropriate disposal of any and all hazardous and/or dangerous materials, including but not limited to: oil, tires, air bags, refrigerant, adhesives, solvents, paints, and/or gasoline. Tenant shall be solely liable for any fines, penalties, injuries, and/or damages resulting from negligent and/or inappropriate disposal of any of same.
- D. Landlord represents and warrants to Tenant that Landlord has provided to Tenant any Phase I, Phase II and/or other environmental reports or assessments relating to the Premises Landlord has in its possession or control. and (ii), to Landlord's best knowledge, no Hazardous Materials are, or ever were, contained in any part of, nor exist or ever existed in, on or under the Premises, except as noted below and/or as may have been disclosed in any report provided by Landlord to Tenant. The Parties acknowledge that the Lease pertains to Premises used for the housing, maintenance, and/or repair of automotive vehicles, and some Hazardous Materials related to this purpose are routinely present on the Premises. Without limitation of the foregoing, Tenant may, at Tenant's cost, conduct a Phase I (and, if necessary, a Phase II) environmental site assessment of the Premises before moving in, during the Term and/or within a reasonable time thereafter, however, Landlord shall be under no obligation to correct any or all items that may be discovered during said assessment unless otherwise required by law. The reports referenced herein are intended to establish a baseline between the parties as to the environmental condition of the Premises.
- E. Tenant will be responsible for (and agrees to indemnify, defend and hold Landlord harmless from) any Environmental Conditions on, in or under the Premises proven to have been caused by Tenant. Landlord will be responsible for (and agrees to indemnify, defend and hold Tenant harmless from) any Environmental Conditions identified during the term of the Lease on, in or under the Premises, other than

Environmental Conditions proven to have been caused by Tenant. If any remediation or abatement work performed by or for Landlord renders the Premises untenable or inaccessible, Rent shall abate proportionately (based on the area of the Premises that Tenant is not reasonably able to use as a result) until such work and any restoration work necessitated thereby is complete. The Parties acknowledge that the Lease pertains to Premises used for the housing, maintenance, and/or repair of automotive vehicles and some Hazardous Materials related to this purpose are routinely present on the Premises. Except as may otherwise be required by law, Landlord shall be under no obligation to remediate and/or abate Environmental Conditions and rent shall not be prorated for Environmental Conditions encountered in the ordinary course of business for the usual purposes of the Premises.

- F. "Environmental Conditions" mean conditions where Hazardous Materials are present to the extent that any reporting, remediation or other action is required under any Environmental Laws. "Hazardous Materials" include: (i) any flammable, explosive, toxic, radioactive, biological, corrosive or otherwise hazardous chemical, substance, liquid, gas, device, form of energy, material or waste or component thereof, (ii) petroleum-based products, diesel fuel, paints, solvents, lead, radioactive materials, cyanide, arsenic, biohazards, printing inks, acids, metals, pesticides, ammonia compounds, and any other items which are found to have an adverse effect on the environment or the health and safety of persons or animals, and (iii) any item defined as a "hazardous substance", "hazardous material", "hazardous waste", "regulated substance" or "toxic substance" under any Laws, and all regulations, guidelines, directives and other requirements thereunder, all as may be amended or supplemented from time to time (collectively, "Environmental Laws").

VII. SURRENDER

Upon termination of this Lease, Tenant will surrender the Property to Landlord in good and clean condition, except for ordinary wear and tear and/or damage without fault or liability of Tenant. Should the Tenant hold over the term hereby created without the consent of the Landlord, the term of this Lease shall be deemed to be and shall be extended at 125% of the total monthly rental herein provided, and otherwise upon the covenants and conditions in the Lease contained, until either party hereto serves upon the other thirty (30) days' written notice reciting therein the effective date of cancellation. Upon said date this Lease so extended shall terminate..

VIII. FIXTURES

- A. All personal property, furnishings and equipment presently and all other trade fixtures installed in or hereafter by or at the expense of Tenant and all additions and/or improvements, exclusive of structural, mechanical, electrical, and plumbing, affixed to the Property and used in the operation of the Tenant's business made to, in or on the Property by and at the expense of Tenant and susceptible of being removed from the Property without damage, unless such damage be repaired by Tenant, shall remain the property of Tenant and Tenant may, but shall not be obligated to, remove the same or

any part thereof at any time or times during the term hereof, provided that Tenant, at its sole cost and expense, shall make any repairs occasioned by such removal.

- B. All furnishings and equipment presently and all other trade fixtures installed in or hereafter by or at the expense of Landlord and all additions and/or improvements, affixed to the Property and used in the operation of the Tenant's business made to, in or on the Property by and at the expense of Landlord and susceptible of being removed from the Property without damage, unless such damage be repaired, shall remain the property of Landlord and Landlord may, but shall not be obligated to, remove the same or any part thereof at any time or times during the term hereof, provided that Landlord, at its sole cost and expense, shall make any repairs occasioned by such removal.
- C. At the time Tenant takes possession of Property, Landlord shall provide a list of Landlord's furnishings and equipment present in the Property that Tenant shall be authorized to use during the term of this Lease. Tenant shall be responsible for maintenance of the listed equipment and shall be responsible for all damage caused by the negligence of Tenant, its agents, employees, and/or assigns, excluding normal wear and tear. Tenant agrees to be bound by this list and, if not, understands that Landlord, in its discretion may remove any or all furnishings and/or equipment detailed on the provided list.
- D. Landlord shall not be obligated to provide any fixtures, improvement, and/or repairs to same except as explicitly provided for herein.

IX. ASSIGNMENT AND SUBLETTING

No assignment or subletting, either voluntary or by operation of law, shall be effective without the prior written consent of Landlord, which may be granted or withheld in Landlord's sole discretion.

X. INSURANCE

A. WORKERS' COMPENSATION INSURANCE. Tenant agrees to provide proof of Workers' Compensation and Employers' Liability Insurance as prescribed by law with the minimum limits as listed below:

- 1. Iowa BenefitsStatutory Amounts
- 2. Employers' Liability
 - a. Bodily Injury by Accident \$500,000 each
 - b. Bodily Injury by Disease \$500,000
 - c. Bodily Injury by Disease (each employee).....\$500,000

Workers' Compensation Insurance shall include a waiver of subrogation clause in favor of the Ankeny Community School District.

B. LIABILITY INSURANCE. Unless otherwise agreed by Landlord and Tenant in writing, Tenant shall obtain liability insurance in the following amounts:

General Aggregate Limit	\$2,000,000
Products – Completed Operations Aggregate Limit	\$2,000,000
Personal and Advertising Injury	\$2,000,000
Each Occurrence Limit	\$2,000,000
Fire Damage Limit (for One Fire)	\$100,000
Medical Expense (any one person)	\$5,000

Tenant agrees to provide Landlord annually with proof of insurance in compliance with this Lease.

C. PROPERTY INSURANCE. Landlord and Tenant agree to ensure their respective real and personal property for the full insurable value. Such insurance shall cover losses included in the special form causes of loss (formerly all risks coverage). To the extent permitted by their policies, Landlord and Tenant waive all rights of recovery against each other.

XI. LIABILITY FOR DAMAGE

Each party shall be liable to the other for all damage to the property of the other caused by the offending party's – or that party's agents', employees', and/or assigns' - negligence, recklessness, and/or intentional malfeasance, except to the extent the loss is insured and subrogation is waived under the owner's policy.

XII. INDEMNITY

Except to the extent caused by the gross negligence of Landlord, Tenant will protect, defend, and indemnify Landlord from and against all loss, costs, damages, and/or expenses occasioned by and/or arising out of any accident and/or other occurrence causing injury and/or damage to any person and/or property which happens in, upon, and/or about Property subject to the Lease, and/or which is due directly and/or indirectly to the tenancy, use, and/or occupancy of any part thereof by Tenant and/or any person claiming through or under Tenant.

XIII. DAMAGE

- A. In the event of partial destruction and/or damage to any part of the Property covered by the Lease which prevents the conducting of Tenant's normal business operations and which Landlord elects to repair within sixty (60) days of notification of the damage, the Lease shall not terminate and rent shall not be abated.
- B. In the event of a partial destruction of Property covered by this Lease, Landlord may, at its election, repair such damage within sixty (60) days of notification of the damage

unless prevented from doing so by acts of God, government regulations, and/or other causes beyond Landlord's reasonable control.

- C. In the event of destruction and/or damage of Property covered by this Lease that prevents Tenant from conducting its normal business operations on Property and that Landlord has elected not to repair and/or which cannot be repaired within sixty (60) days of Landlord's notification of the damage, the Lease may be terminated at the option of either Party. Such termination in such event shall be effectuated by written notify of one party to the other within twenty (20) days after Landlord's notification of the damage. Tenant shall surrender possession within ten (10) days after such notice issues, each party shall be released from all future obligations, and Tenant shall pay rent pro rata only to the date of such destruction. In the event of such termination of this Lease, Landlord at its option, may rebuild and/or repair the damage.
- D. Any alteration to Tenant's use of the Property covered by this Lease shall not, unless explicitly provided in the contrary, impact in any way the parties obligations under the Agreement for Pupil Transportation Services.

XIV. MECHANICS' LIENS

- A. Tenant covenants and agrees to keep all of the Property and every part thereof and the building and other improvements thereon free and clear of and from any and all mechanics', materialmen's and other liens for work or labor done, services performed, materials, appliances, contributed, used or furnished to be used in or about said Property for or in connection with any operations of the Tenant, any alteration, improvement or repairs or additions which Tenant may make or permit or cause to be made, of any work or construction by, for or permitted by Tenant on or about the Property, and at all times promptly and fully to pay and discharge any and all claims upon which any such lien may or could be based and to save and hold the Landlord and all of the Property and the building and improvements thereon free and harmless of and from any and all such liens and claims of liens and suits or other proceedings pertaining thereto. Tenant covenants and agrees to give Landlord written notice in advance of making any alteration, addition or improvement so that Landlord may post notice of Landlord's non-responsibility. Tenant further agrees that, if so requested by Landlord, it will obtain, at Tenant's sole expense, a bond sufficient to protect the Property against any mechanics', materialmen's or other liens of the type hereinbefore described in this paragraph. No mechanics' or materialmen's liens created or suffered by Tenant shall in any way, or to any extent, affect the interest or rights of Landlord in the building or other improvements on the Property or attach to or affect its title to or rights in said Property..

XV. DEFAULT, NOTICE OF DEFAULT, AND REMEDIES

- A. EVENTS OF DEFAULT. Each of the following shall constitute an event of default by Tenant:

1. Failure to pay rent when due;
2. Failure to observe and/or perform any duties, obligations, agreements, and/or condictions imposed on Tenant pursuant to the terms of this Lease;
3. Any warranty, representation or statement made or furnished to Landlord by or on behalf of Tenant is false in any material respect;
4. Abandonment of Property. "Abandonment" means Tenant has failed to engage in its usual and customary business activities on the Property for more than fifteen (15) consecutive business days;
5. Tenant is dissolved or its existence terminated; Tenant becomes insolvent, its business fails, or a receiver is appointed for any of Tenant's property; Tenant is generally not paying its debts as they become due; Tenant makes an assignment for the benefit of its creditors or is the subject of any voluntary or involuntary bankruptcy or insolvency proceeding.

B. NOTICE OF DEFAULT.

1. Landlord shall give Tenant a written notice specifying the default and giving Tenant ten (10) days in which to correct the default.
2. If there is a default other than for nonpayment of a monetary obligation of Tenant, including rent, that cannot be remedied in ten (10) days despite Tenant's diligent efforts, Tenant shall propose an additional period of time in which to remedy the default. Landlord, in its discretion, may grant or deny this proposal for additional time, in its sole discretion.

C. REMEDIES. In the event that Tenant has not remedied a default in a timely manner following a Notice of Default, Landlord may proceed with all available remedies at law and/or in equity, including but not limited to:

1. Termination. Landlord may declare the Lease terminated and shall give Tenant a written notice of such termination. In the event of termination of this Lease, Landlord shall be entitled to prove claim for and obtain judgement against Tenant for the balance of the rent agreed to be paid for the term herein provided, plus all expenses of Landlord in regaining possession of Property and the reletting thereof, including attorney's fees and court costs, crediting against such claim, however, any amount obtained by reason of such reletting;
2. Forfeiture. If a default is not remedied in a timely manner, Landlord may then declare this Lease to be forfeited and shall give Tenant a written notice of such forfeiture, and may, at the time, give Tenant the notice to quit provided for in Chapter 648 of the Code of Iowa.

3. All of Landlord's remedies are cumulative, and may be exercised successively or concurrently, at Landlord's sole option.
4. Tenant waives any rights it may have to redeem the Property from any re-entry and recovery of possession by Landlord. Any breach of a covenant of this Lease shall be material breach entitling the prevailing party to its remedies, regardless of the extent of actual damage.

XVI. SIGNS

- A. Landlord, during the last 90 days of this Lease, shall have the right to maintain on the Property a "For Rent" and/or "For Sale" sign. Upon Landlord's direction, Tenant shall permit prospective tenants to enter and examine the Property regardless of the manner and/or amount of advance notice from Landlord.
- B. No signs shall be affixed or attached to the Property without the express written approval of Landlord (including approval as to the location and the manner in which such signage is affixed), which approval shall not be unreasonably withheld, conditioned or delayed. All signs shall comply with the zoning and sign ordinances of the local jurisdiction in which the Property is located and all other applicable laws. Tenant shall maintain its signage in first class condition, including but not limited to the prompt replacement of light bulbs. Tenant shall cause its signage to be illuminated at such hours as Landlord from time to time reasonably directs. All costs and expenses associated with the design, construction, installation, maintenance, repair, replacement and removal of such signage shall be paid by Tenant. Upon request, Landlord agrees to provide one indoor and one outdoor area for the posting of signs, directions, and/or Tenant information. Landlord will specify the size, location, and requirements for signage that may be posted by Tenant, subject to Tenant's obligation to otherwise comply with all local, state or federal laws pertaining to such signage.

XVII. NOTICES AND DEMANDS.

- A. All notices or other communications shall be in writing and signed by the sender, and shall either be mailed by certified or overnight mail, at or to the following addresses.

Notice to the Ankeny Community School District shall be delivered to:

Ankeny Community School District
Attn: Superintendent
306 S.W. School Street
Ankeny, Iowa 50023
Email: _____

With a copy to:
Ankeny Community School District
Attn: Jessie Dirks
306 S.W. School Street

Ankeny, Iowa 50023
Email: _____

Notice to First Student, Inc. shall be delivered to:

First Student, Inc.
600 Vine Street – Suite 1400
Cincinnati, OH 45202
Attn.: Real Estate

with copy to:
First Student, Inc.
600 Vine Street – Suite 1400
Cincinnati, OH 45202
Attn.: General Counsel

- B. Either party may change the address or email address by written notice to the other. Without prejudice to any other method of notifying a party in writing and/or making a demand and/or other communication, such notice shall be considered given under the terms of this Lease when it is deposited in the U.S. mail, registered or certified, properly addressed, Return Receipt Requested, and postage pre-paid.

XVIII. PROVISIONS BINDING

Every covenant and agreement herein contained shall extend to and be binding upon the respective successors, heirs, administrators, executors, and assigns of the parties hereto.

XIX. CERTIFICATION

- A. Tenant certified that it is not acting, directly or indirectly, for or no behalf of any person, group, entity, and/or nation named by any Executive Order or the United States Department of Treasury as a terrorist. “Specially Designated National and Blocked Person” or any other banned or blocked person, entity, nation, or transaction pursuant to any law, order, rule, or regulation that is enforced or administered by the Office of Foreign Assets Control; and it is not engaged in this transaction, directly or indirectly on behalf of, or instigating or facilitating this transaction, directly or indirectly on behalf of any such person, group, entity, or nation.
- B. Tenant hereby agrees to defend, indemnify, and hold harmless the Ankeny Community School District from and against any and all claims, damages, losses, risks, liabilities, and expenses (including attorney’s fees and costs) arising from and/or related to any breach of the foregoing certification.

XX. CHANGES TO BE IN WRITING

- A. None of the covenants, provisions, terms, and/or conditions of this Lease shall be modified, waived, and/or abandoned except by a written instrument duly signed by the parties.
- B. This Lease contains the whole agreement of the parties related to Tenant's use of Landlord's Property.

XXI. NO SMOKING.

Smoking shall not be permitted within the building(s) and/or elsewhere on the grounds of the Property covered by this Lease.

XXII. COMMUNICATION

Landlord will communicate in a timely fashion to Tenant about any concerns of which it is aware that may impact Tenant's ability to utilize Property for the uses specified herein and/or may impact continuation of this Lease.

XXIII. APPLICABLE LAW

This Agreement shall be governed by the laws of the State of Iowa.

XXIV. TIME OF THE ESSENCE.

Time is hereby expressly declared to be of the essence of this Lease and of each and every covenant, term, condition and provision hereof.

XXV. NO RECORDING OF LEASE.

Tenant agrees not to record this Lease, or any memorandum hereof, without the prior written consent of Landlord. Any recording of this Lease or any memorandum hereof by Tenant shall be deemed a default by Tenant entitling Landlord to exercise those rights and remedies provided in Section XV.

XXVI. PARKING.

Tenant shall have the use of the parking lots on the Property for passenger vehicle parking for Tenant, its owners, principals, employees, guests, invitees, licensees, customers, contractors, vendors, and suppliers, while using the Property. The use of the parking lots at the Property granted above to Tenant, is limited to the reasonable use thereof by Tenant, its owners, principals, employees, guests, invitees, licensees, customers, contractors, vendors, and suppliers. Tenant shall not park (nor permit the parking of) any vehicle of any employee or agent on a regular or continuing basis at the Property, if such vehicle is physically damaged, rusted or otherwise ill kept. Tenant shall not repair, clean, paint or maintain any vehicle at the Property.

XXVII. NON-WAIVER PROVISIONS.

No waiver of any condition or covenant of this Lease or failure to exercise a remedy by either of the parties hereto shall be considered to imply or constitute a further waiver by such party of the same or any other condition, covenant or remedy.

XXVIII. FORCE MAJEURE.

Landlord shall incur no liability to Tenant and shall not be subject to rent abatement with respect to, and shall not be responsible for any failure to perform any of its obligations hereunder if such failure is caused by any reason beyond the control of Landlord including fire, earthquake, civil commotion, or other weather related casualties, reason of strike, other labor trouble, governmental rule, regulations, ordinance, statute or interpretation, or failure or disruption of utility services, pandemic, epidemic, stay-at-home order or quarantine (“**Force Majeure**”). The amount of time for Landlord to perform any of Landlord’s obligations shall be extended by the amount of time Landlord is delayed in performing such obligation by reason of any such occurrences. Notwithstanding the above, Tenant shall incur no liability to Landlord with respect to, and shall not be responsible for any failure to perform any of Tenant’s obligations hereunder if such failure is caused by Force Majeure. The amount of time for Tenant to perform any of Tenant’s obligations shall be extended by the amount of time Tenant is delayed in performing such obligation by reason of any such occurrences.

XXIX. SURVIVAL OF OBLIGATIONS.

Any obligations of Landlord or Tenant accruing prior to the Expiration Date or earlier termination of this Lease shall survive such expiration or earlier termination of this Lease, and Landlord or Tenant shall promptly perform all such obligations whether or not this Lease has expired or been terminated.

SIGNATURES APPEAR ON FOLLOWING PAGE

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease Agreement as of the Effective Date.

LANDLORD

Ankeny Community School District

By: _____

Name: Trent Murphy

Title: President, Board of Education

Date: _____

TENANT

First Student, Inc.

By: First Student, Inc.

Name: Roger Moore

Title: Sr. Vice President

Date: 01/28/2022

**2021-2022 INTERAGENCY AGREEMENT FOR
SPECIAL EDUCATION INSTRUCTIONAL PROGRAM**

This agreement is entered into by the Pella Community School District and the Resident District/Sending Agency. The agencies named herein agree to the following conditions for the student being provided Special Education Instructional programs and services.

1. The Pella Community School District agrees to:
 - a. Administer/supervise appropriate special education instructional programs and services for the identified student in accordance with the Iowa Department of Education Rules of Special Education and state and federal laws governing these services.
 - b. Submit semi-annual tuition statements to the sending district on or before February 15, 2022 and July 15, 2022.
 - c. Submit upon request, reports or other data requested by the Sending Agency.

2. The sending agency agrees to:
 - a. Forward semi-annual payments to the Pella Community School District prior to March 15, 2022 and August 15, 2022.

Name of Student: [REDACTED] h

State ID: [REDACTED] 1

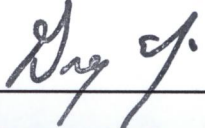
Date of Birth: [REDACTED]

Grade: 02

Level: L1

Resident District/Sending Agency: Ankeny Community School District

Attending District: Pella Community School District

 _____ Signature Authorized Representative	_____ Date	_____ Signature Authorized Representative	_____ Date
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Pella Community School District
P.O. Box 468
Pella, IA 50219

Ankeny Community School District
306 SW School
Ankeny, IA 50023

Please sign both copies. Return one copy to: Pella Community School District,

Attn: Mary Bogaard, P.O. Box 468, Pella, IA 50219-0468



AIA® Document G704® – 2017

Certificate of Substantial Completion

PROJECT: <i>(name and address)</i> 1023F01 Renovation & System Upgrades - Phase 2 (Re-Bid) Parkview Middle School Ankeny, IA	CONTRACT INFORMATION: Contract For: General Construction including Electrical and Mechanical Date: December 22, 2020	CERTIFICATE INFORMATION: Certificate Number: 001 Date: January 10, 2022
OWNER: <i>(name and address)</i> Ankeny Community School District 306 SW School Street Ankeny, IA 50023	ARCHITECT: <i>(name and address)</i> Frevort-Ramsey-Kobes Architects- Engineers, P.C. 2600 Westown Parkway, Suite 340 West Des Moines, IA 50266	CONTRACTOR: <i>(name and address)</i> DDVI, Inc. 1817 N. 7th Street P.O. Box 743 Indianola, IA 50125

The Work identified below has been reviewed and found, to the Architect's best knowledge, information, and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated below is the date established by this Certificate.
(Identify the Work, or portion thereof, that is substantially complete.)

ENTIRE PROJECT

Frevort-Ramsey-Kobes Architects-Engineers, P.C.	Thomas C. Wollan AIA, LEED AP	November 18, 2021
ARCHITECT <i>(Firm Name)</i>	SIGNATURE	PRINTED NAME AND TITLE
		DATE OF SUBSTANTIAL COMPLETION

WARRANTIES

The date of Substantial Completion of the Project or portion designated above is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:
(Identify warranties that do not commence on the date of Substantial Completion, if any, and indicate their date of commencement.)

WORK TO BE COMPLETED OR CORRECTED

A list of items to be completed or corrected is attached hereto, or transmitted as agreed upon by the parties, and identified as follows:
(Identify the list of Work to be completed or corrected.)

The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment, whichever occurs first. The Contractor will complete or correct the Work on the list of items attached hereto within Thirty (30) days from the above date of Substantial Completion.

Cost estimate of Work to be completed or corrected: \$N/A

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work, insurance, and other items identified below shall be as follows:

(Note: Owner's and Contractor's legal and insurance counsel should review insurance requirements and coverage.)

Owner is responsible for security, maintenance, heat, utilities, damage to the Work, and insurance.

The Owner and Contractor hereby accept the responsibilities assigned to them in this Certificate of Substantial Completion:

DDVI, Inc.

CONTRACTOR (Firm Name)

Ankeny Community School District

OWNER (Firm Name)

[Handwritten Signature]
SIGNATURE

[Handwritten Name and Title]
PRINTED NAME AND TITLE

[Handwritten Date]
DATE

SIGNATURE

PRINTED NAME AND TITLE

DATE



architects + engineers

Project Name

Ankeny Parkview Middle School - Phase 2

PREPARED BY

John Darveau, AIA, ALEP

PROJECT ID

1023F01

Client

Ankeny Community School District

DATE

11/18/2021

WORK PERFORMED BY

To

DDVI, Inc - General Contractor

Not Checked

Checked 11/18/21

Checked 8/20/21

Complete

Room/
Location

Item

Comments

Contractor
Responsible

Initials

Date

GENERAL

ALL CR's

At all wardrobe cabinets - Remove temporary spacer in coat pocket (hanging rod)

ALL CR's

At all wardrobe cabinets - Adjust lock mechanism so it doesn't hit adjacent door when closing
Several classrooms have wires, data conduit hinging from ceiling - mount and trim ceiling panels
as necessary so slightly installation

CR's

Caulk countertops and backsplashes on cabinets

ALL

Finish and specified and contracted work according to the documents whether or not it appears
on this list

ALL

MAIN FLOOR

111 NURSE

Touch up paint around door frame

Clean excess glue at backsplash by sink

Repair / replace notched / missing ceiling angle on west wall

See general notes

111A TOILET

Re-seat the ceiling tile and grind along the north wall

111B STORAGE

Replace missing ceiling tile

112 OFFICE

Touch up paint above door frame

Clean wall and touch up paint at northeast corner

112 COLLABORATION

Touch up paint above door frame

Owner did not want board - install elsewhere or turn over to owner

113A ELECTRIC	Install light fixture in ceiling grid Touch up paint at ceiling at drywall repair
115A OFFICE	Touch up paint on wall in northeast corner Owner did not want board - install elsewhere or turn over to owner Area not ready to check
115B ASSOCIATES	Touch up paint at drywall repairs Touch up paint at door frame Area not ready to check
115C STORAGE	No items noted
115 HALL	Touch up paint at drywall repairs
114 SCHOOL OFFICE / 114A HALL	Caulk at sills and touch up paint at all window stools / jambs Finish drywall at window jamb all the way down to window stool Touch up paint in multiple locations on west and south walls Touch up paint at drywall repairs at opening 114A Replace missing ceiling tile in northwest corner
114B WORK	Clean drywall mud off glass Touch up paint at all drywall repairs in the room Caulk window stools See general notes
114C OFFICE	Touch up paint at drywall repairs at window Caulk window stools
114D OFFICE	Touch up paint at drywall repairs at window Caulk window stools
182 VESTIBULE	Paint Ceiling
116 STUDENT STORE	Finish installing cabinet fillers and caulk countertops Finish install of ceiling counter doors Paint walls at drywall repairs at all walls Provide better finished head of opening 116-3 at corridor - laminate GWB or r provide SS trim similar to sill Paint door frames See general notes
* 116A PRINCIPAL	Touch up paint at drywall repairs

117 MEDIA CENTER	Touch up paint at ceiling of south wall at new wall area
	Replace missing ceiling tiles
	Install missing ceiling diffusers
117A WORK AREA	
	Paint walls at drywall repairs on East and West walls
	See general notes
117C MEDIA STORAGE	
	No items noted
117D (DISTRICT DATA)	
	No items noted
117E MEDIA CENTER ANNEX	
	Replace missing ceiling tiles
118A GIRLS	
	Caulk tile trim at corridor opening to plaster and paint
	Grout tile at jamb around opening to corridor
	Paint ceiling at entryway and caulk edge
*	See general notes
118B BOYS	
	Caulk tile trim at corridor opening to plaster and paint
	Paint ceiling at entryway and caulk edge
	See general notes
118C MAINTENANCE	
	Repair wall at electrical panel - does not reflect called out work
	Lights don't work in room
119 CLASSROOM	
	Install cover plate over removed speaker box
	Install trim around pocket shelf (including at base to finish bottom off)
	Wipe down walls to remove construction dust
	Touch up paint at both door frames
	Mount clock
*	See general notes
120 CLASSROOM (INSTR COACH)	
	Replace countertop that is damaged - order new with finished ends
*	See general notes
120A OFFICE - EAST	
	Patch door hinge pockets
120B - WEST	
	No items noted
121 CLASSROOM	
	Install cover plate over removed speaker box
	Install trim around pocket shelf (including at base to finish bottom off)
	Wipe down walls to remove construction dust
*	See general notes

122 CLASSROOM	Paint at window well	
	Touch up paint at all walls and various drywall repairs	
	drop remaining ceiling tiles	
	Install sinks and plumbing at cabinets	
	Install handles on casework	
	Install switch cover by door	
	Adjust door closer to slow down at hallway	
*	See general notes	
123 CLASSROOM	Install cover plate over removed speaker box	
	Install trim around pocket shelf (including at base to finish bottom off)	
	Wipe down walls and clean floors to remove construction dust	
	Touch up paint at door frame on west frame	
*	See general notes	
124 ART	Touch up paint at door frame on corridor door	
	Wipe down walls and clean floors to remove construction dust	
	Missing 4x8 tack board on east wall - can be mounted between west windows if there is not enough room	
	Touch up paint at steel at south window	
	Install sinks and plumbing at cabinets	
	Finish ceiling installation at soffit	
	Touch up paint at multiple locations around room	
*	See general notes	
124A ART STORAGE	Finish installation on cabinets and counters	
	Install vinyl base at cabinets	
*	See general notes	
124B ART STORAGE	Finish installation on cabinets and counters	
	Finish ceiling installation	
	Finish electrical in room	
	Final Cleaning	
*	See general notes	
124C KILN	Clean room and remove construction debris	
	Replace tunnel cover	
124D SPRINKLER RISER	Clean room and remove construction debris	
125 CLASSROOM	Touch up paint at frames of both doors	
	Install trim around pocket shelf (including at base to finish bottom off)	
	Wipe down walls and clean floors to remove construction dust	
	Finish covers on remaining electrical devices	
*	See general notes	

138A OFFICE	Area not ready to check
138B LAUNDRY	Area not ready to check
138C BOYS LOCKER ROOM	Area not ready to check
138D OFFICE	Area not ready to check
138E LOCKER ROOM	Area not ready to check
138F TOILET	Area not ready to check
138G GIRLS LOCKER ROOM	Area not ready to check
138H OFFICE	Area not ready to check
138I TOILET	Area not ready to check
138J LOCKER ROOM	Area not ready to check
138K OFFICE	Area not ready to check
138L TOILET	Area not ready to check
138M LOCKER ROOM	Area not ready to check
138N OFFICE	Area not ready to check
138O LOCKER ROOM	Area not ready to check
138P OFFICE	Area not ready to check
138Q OFFICE	Area not ready to check
138R OFFICE	Area not ready to check
138S OFFICE	Area not ready to check
138T OFFICE	Area not ready to check
138U OFFICE	Area not ready to check
138V OFFICE	Area not ready to check
138W OFFICE	Area not ready to check
138X OFFICE	Area not ready to check
138Y OFFICE	Area not ready to check
138Z OFFICE	Area not ready to check
139 COLLABORATION	Touch up paint on east wall Replace missing ceiling tile
137 GUIDANCE	Replace ceiling tile Install device covers
138 CLASSROOM	Install device covers at all electrical and data Finish installation on cabinets and epoxy counters Finish plumbing installation Touch up paint at door frame Final Cleaning See general notes
138A OFFICE	Install device covers at all electrical and data
139 CLASSROOM	Install device covers at all electrical and data Touch up paint on door frame See general notes

140 CLASSROOM	Install device covers at all electrical and data	
	Touch up paint on door frame	
	Replace clipped ceiling tile at wall in middle of east wall	
*	See general notes	
	Clean up construction dust	
141 CLASSROOM	Install device covers at all electrical and data	
	Touch up paint on door frame	
	Center west light rattling with mechanical - check clearance	
*	See general notes	
143 CLASSROOM	Install device covers at all electrical and data	
	Touch up paint on door frame	
	Touch up paint on south wall near cabinet	
	4x8 tackboard missing on west wall	
*	See general notes	
144 CLASSROOM	Install device covers at all electrical and data	
	Touch up paint on corridor walls at east side of door frame - messy	
*	See general notes	
160 GYMNASIUM	No items noted.	
163 CUSTODIAN	Paint at caulking around door frame	
*	See general notes	
164 SPECIAL ED	Countertop at dividers on south wall installed too high - shop drawings call out 28 11/16" high.	
	Replace countertop at sink - sink hole mis-cut too large and no way to seal	
	Finish repair at endwall at door for slightly finished product - touch up paint.	
	Remove backplate at same area and patch	
*	See general notes	
164A SENSORY	Replace missing ceiling tile	
164B QUIET ROOM	No items noted	
165 STAFF LOUNGE	Install new countertop at sink with backsplash as called for	
	Finish repair at endwall at door for slightly finished product - touch up paint.	
	Investigate source of stained ceiling tile - replace when problem is fixed	
*	See general notes	
166 BAND	Several lights have missing sections of LED's not firing	
	Finish back/side splash install caulk to wall	
	Touch up paint in area of new cabinets	
*	See general notes	

165A OFFICE	No items noted		
165B PRACTICE	No items noted		
165C INSTRUMENT STORAGE	Install wire doors missing on instrument storage cabinets		
	Install missing grilles on west wall		
	Area not ready to check		
165D OFFICE	Fill holes in cmu near ceiling on west wall		
	rework tooth-in patch on north wall to be more slightly, smoother, more visible joints		
165E PRACTICE	Paint caulking		
	Install missing ceiling tile		
165F PRACTICE	Paint glass stop on door		
	Install missing door silencers		
165G STORAGE	Install wire doors missing on instrument storage cabinets		
165H PRACTICE	No items noted		
166 PRACTICE / 166J PRACTICE - NOT COMBINED	Touch up paint at drywall patches on west wall		
167 CLASSROOM	Repaint north wall		
	Rework infill of CUH for more finished look		
	Install finished end on tall cabinet		
	Finish repair at endwall at door for slightly finished product - touch up paint.		
*	See general notes		
168 NEIGHBORHOODS	Area not ready to check		
167A OFFICE	Area not ready to check		
170 VOCAL MUSIC / 170C HALL	Remove all un-used brackets, boards, etc. from north wall and patch holes in block		
	Touch up paint on north wall and paint/repaint at window jambs and lintels		
	Clean window stools for finished look		
	Caulk at window stools		
	Caulk and touch up paint at door to 170A Hall		
	Clean and paint tunnel and wall cover plates, Install vinyl base and inset on north wall		
	Paint doors and frames at alcove by exterior door, Touch up wall paint in same area		
171 DA HALL	Caulk GWB walls to cmu and touch up paint		
	Caulk at door frames and paint		
	Touch up paint		

170B OFFICE	Caulk GWB walls to cmu and touch up paint Caulk at door frames and paint		
171 VOCAL MUSIC	Touch up paint at wall repairs on west wall Replace missing ceiling tile See general notes		
171A STORAGE	Install LVT and VB See general notes		
171B OFFICE	Caulk GWB walls to cmu and touch up paint Caulk at door frames and paint		
171C STORAGE	Finish drywall in this area, finish jamb at southeast corner better Repaint this whole area Install missing shelves in music storage cabinets Finish cabinet and filler Install and adjust doors as necessary on cabinets See general notes		
172A GIRLS	Install mirrors, grab bars and toilet accessories Touch up paint at ceiling / clean off marks Clean off pencil markings at toilet partitions Install electrical devices and covers		
172B BOYS	Install mirrors, grab bars and toilet accessories Touch up paint at ceiling / clean off marks Clean off pencil markings at toilet partitions Install electrical devices and covers		
173 VESTIBULE	No items noted		
174G CORRIDOR	Clean up and repair damage after construction is complete in area		
ALL CORRIDORS	Touch up paint and remove any overpaint next to trim colors		
175A WRESTLING	Area not ready to check		
175B HALLWAY	Area not checked		

UPPER FLOOR

ALL CORRIDORS	Touch up paint and remove any overpaint next to trim colors
212 TEAM	Clean sticker off cabinet end
*	See general notes
217A STUDY HALL	Install cover on open box above door
	Caulk countertop to side cabinet
	Install shroud filler above cabinet to cover wiring
	Install finished end on tall cabinet
*	See general notes
213 CLASSROOM	No items noted
216A MECHANICAL	Area not ready to check
208B MECHANICAL	Area not ready to check
215S MECHANICAL	Area not ready to check
216D HALL	Area not ready to check
245S HALL	Area not ready to check
248Q CORRIDOR	Touch up wall paint at areas of trim color overpaint
217 CLASSROOM	Touch up paint around door frame
	Caulk at epoxy resign backsplash to wall
	Repair and repaint wall at moved soap dispensers
	Touch up paint in Southeast corner
	Investigate source of stained ceiling tile along south wall - replace when problem is fixed
217A STORAGE	Replace damaged ceiling tile in northwest corner
	Touch up wall paint at door frames and buy the painter a roll of tape
218 CLASSROOM	Remove film from marker boards
	Install vinyl base in room and at cabinets
	Smoke detector installed in wrong ceiling tile
	Install countertop and sink
*	See general notes

219 CLASSROOM	Smoke detector installed in wrong ceiling tile Touch up paint at door frame See general notes		
220 CLASSROOM	Smoke detector installed in wrong ceiling tile See general notes		
221 CLASSROOM	Touch up paint at door frame Smoke detector installed in wrong ceiling tile Adjust cabinet door catch on south lower cabinet, left leaf See general notes		
222 CLASSROOM	Smoke detector installed in wrong ceiling tile Install device coverplates See general notes		
223 GUIDANCE	Install clock Terminate electrical and install device coverplates See general notes		
224 TEAM	Install countertops and sink Terminate electrical and install device coverplates See general notes Uncover smoke detector		
238 CLASSROOM	Touch up paint on east wall where scratched by flooring demo or install		
233A GIRLS	Paint ceiling		
233B BOYS	Paint ceiling Grout tile at pipe cut at first and last urinal Grout tile at base along east wall behind door		
BUILDING EXTERIOR			
WEST ELEVATION	Not checked		
TRUMP WALLS	Not checked		



IOWA

Department of Education

Ann Lebo, Director

Kim Reynolds, Governor
Adam Gregg, Lt. Governor

REGARDING SHARING OF IOWA MEDICAID DATA

Business Associate Agreement

This is a Business Associate Agreement (BAA) between Iowa Department of Education (Agency) and the School District or Area Education Agency (Business Associate) listed below, an enrolled Iowa Medicaid provider.

The Business Associate performs certain services on behalf of or for the Agency that require exchange of information protected by the Health Insurance Portability and Accountability Act of 1996 (HIPPA), as amended, and the federal regulations published at 45 CFR parts 160 and 164. The Business Associate agrees to comply with the Business Associate Agreement and any amendments thereof as posted to the Agency's website: <https://educateiowa.gov/pk-12/school-business-and-finance/special-education-finance/school-based-Medicaid>.

By signing this Business Associate Agreement, the Business Associate agrees to receive notice of future amendments to the BAA through electronic mail. The Business Associate shall file and maintain a current electronic mail address with the Agency for this purpose.

The Agency may amend the BAA by posting an updated version of the BAA on the Agency's website at <https://educateiowa.gov/pk-12/school-business-and-finance/special-education-finance/school-based-Medicaid> and providing the Business Associate with an electronic notice of the amended BAA. The Business Associate shall be deemed to have accepted the amendment unless the Contractor notifies the Agency of its non-acceptance in accordance with the notice provisions of the contract within 30 days of the Agency's notice referenced herein.

Any agreed upon alteration of the Agency BAA shall have no force or effect until the agreed alteration is reduced to a contract amendment signed by the Business Associate, the Director of the Agency, and the Agency's General Counsel.

First Name

Last Name

Title

Email Address

For and on behalf of

For and on behalf of

Iowa Department of Education

Local or Area Education Agency (Business Associate)

(Agency)

Signature

Earl Whipple, CFO, Division Administrator

Date

Date

Creating excellence in education through leadership and service

December 15, 2021

Ankeny Community School District
306 SW School St
Ankeny, Iowa 50023

Attn: Tim Simpkins

Re: Proposal for Materials Testing and Special Inspection Services
Elementary School #12
Ankeny, Iowa
Terracon Proposal No. P08211342

Dear Mr. Simpkins:

As requested, Terracon Consultants, Inc. (Terracon) is submitting this proposal for completion of materials testing and International Building Code (IBC) Special Inspection services for the referenced project. This proposal outlines our understanding of the project and scope of services, provides a fee schedule and estimated cost for our services, and presents our Agreement for Services.

1.0 PROJECT INFORMATION

Project documents available for review at the time of this proposal include:

- Civil and Structural plans dated November 2021
- Geotechnical Exploration Report dated August 27, 2021

We understand that the project consists of a 1- to 2-story classroom facility with gymnasium.

The structure will be founded on trench-type shallow foundations and isolated spread column pads.

The structural framing will be comprised of:

- Steel columns, beams and joists
- Metal deck and roof
- Structural masonry walls
- Reinforced concrete

Also included as part of the construction will be:

- Underground utility installation
- Concrete parking lot

2.0 SCOPE OF SERVICES

2.1 Field and Laboratory Services

Terracon will provide employees appropriately trained and equipped to respond to the testing and special inspection needs of this project as scheduled by the client or your designated representative. Based on our review of the project plans and specifications, we understand the scope of the on-call services includes:

- Earthwork observation and compaction testing
 - Site preparation observation
 - Site grading fill placement
 - Floor slab and pavement subgrade preparation
 - Utility trench backfill
- Laboratory soil/aggregate testing
 - Standard Proctors
 - Atterberg limits
 - Relative densities
- Shallow foundation excavation observation and testing
 - Excavations will be checked for bearing, cleanliness and geometry
 - Excavation bottoms at select locations will be evaluated using manual sampling and testing techniques to a maximum depth of about 2 to 3 feet below bearing level
 - Foundation soil conditions will be compared to information provided in the geotechnical report for this project to determine if suitable bearing conditions exist
- Reinforced concrete special inspection
 - Document the size, length, quantity, cleanliness, and lap length of reinforcing bars used
 - Observe and document methods of concrete placement (i.e. conveyance and consolidation) and protection
 - Anchor bolt placement
- Portland cement concrete testing
 - Casting of cylinders and performing temperature, slump & air content testing
 - Laboratory compressive strength testing of cylinders
- Floor flatness/levelness testing
 - Determine the number, length, and location of runs and perform sweeping of the specific run area to be tested
 - Floor slabs will generally be tested within 72 hours of final concrete finishing

Note; this service can be provided upon request. It is not included in the cost estimate.

Proposal for Materials Testing and Special Inspection Services

Ankeny Elementary School #12 ■ Ankeny, Iowa

December 15, 2021 ■ Terracon Proposal No. P08211342



- Structural steel special inspection
 - Review welder certifications
 - Visual observation of all field fillet welds
 - Visual observation of bolted connections
 - Visual observation of column anchor bolts
 - Visual observation of decking welds or screws

- Structural masonry special inspection
 - Inspection of structural masonry construction to include grout lift height, grout space cleanliness, reinforcing steel placement and grout consolidation

Note: we will work with the design team to determine a schedule of masonry special inspection services that meets their expectation/requirements. For estimation purposes, we have included a frequency that is consistent with our experience on similar projects.

- Post installed anchors
 - Observe size, placement, and installation procedure of expansion and adhesive anchors

- Project Management
 - Attend pre-construction meetings and periodic project meetings at Client's request
 - Supervision of laboratory and field services
 - Preparation and review of project reports and monthly invoices

If we have misunderstood any aspect of the proposed project, please advise us at once so we can evaluate the scope of services and make any necessary adjustments. We will confirm your request by sending you a short supplement form that states the additional services, making them part of the original agreement.

2.2 Scheduling

Terracon's services will be performed on an as-requested basis with scheduling by the client or the client's designated representative. Terracon will not be responsible for scheduling our services and will not be responsible for tests or observations that are not performed due to failure to schedule our services on the project. Since our personnel will not be at the site on a resident basis, it will be imperative that we be advised when work is in progress. Services should be scheduled a minimum of 24 hours in advance. Scheduling personnel will be on an as-available basis which may require changes in personnel assigned to the project. For instances of short-notice requests, personnel may have to be utilized which have a higher rate than those normally assigned; this higher cost would be passed on to the client.

All requests for services should be submitted to Terracon Dispatch at the following phone number: (515) 557-3838.

Proposal for Materials Testing and Special Inspection Services

Ankeny Elementary School #12 ■ Ankeny, Iowa

December 15, 2021 ■ Terracon Proposal No. P08211342



We recommend the scope of work described in this proposal be provided to the person(s) responsible for scheduling our services, so they are aware of the services that are proposed.

2.3 Test Data Collection and Reporting

All field technicians are responsible to provide a daily report identifying what work was found to be in compliance with the project specifications and drawings and report any non-conformances. The field technicians are required to immediately communicate any non-conformances to the site superintendent and our Project Manager. Effective and timely communication is essential for non-conforming items. Our Project Manager will be responsible to review each technician's reports and to keep non-conformance lists up to date and communicate all test results to the client.

2.4 Report Turnaround Time

Our Project Managers and field technicians will report failing tests or non-conformance items immediately to the designated parties and will have digitally signed reports distributed within 24 hours of service. By utilizing our patented software and our field reporting and communication capabilities, the test results and inspection information gathered will be quickly entered into our system and a report produced. Non-deviation reports will be digitally signed and distributed, within 5 days of service. Our reports can be sent digitally via email, posted to our Client Document Website (CDW), or posted to a designated ftp website.

2.5 Terracon's Incident and Injury-Free Culture

Employee safety is a core value of Terracon and we are committed to an Incident and Injury-Free (IIF) workplace. It is our personal and organizational commitment at all levels of the company to everyone going home safe to their family every day. All employees are expected to perform their job assignments with safety as a primary objective. Terracon dedicates the time, resources, and equipment necessary for an IIF environment and no employee will be required to work in unsafe conditions. Conducting our work safely means conducting our work in the only acceptable way.

3.0 COMPENSATION

Fees for services provided will be based on the attached Unit Rate Schedule. You will be invoiced on a periodic basis for services actually performed and/or as authorized or requested by you or your designated representative.

Based on our review of the referenced documents, and **our experience in providing services for the very similar Ankeny Elementary School #11 in 2019/2020** our estimated cost to perform the proposed scope of services is \$62,300. A breakdown of our cost is provided in the attached Cost Estimate. For the purposes of developing this estimate, the quantities were estimated based on typical means and methods by contractors/subcontractors in this area.

Proposal for Materials Testing and Special Inspection Services

Ankeny Elementary School #12 ■ Ankeny, Iowa
December 15, 2021 ■ Terracon Proposal No. P08211342



It should be noted the client would be billed only for the amount of service provided, i.e. Terracon will not bill for the total budget if the total booked is less than the budget. Please note this is only a budget estimate and not a not-to-exceed price. Many factors, including those out of our control, such as weather and the contractor’s schedule, implementation of RFI’s and/or ASI’s, and how often we are called to the site to test, will dictate the final fee for our services. Our cost estimate does not include retesting/re-inspection, stand-by time, or overtime rates.

4.0 AUTHORIZATION

If awarded this project, we understand that Terracon and the District will execute a contract that is consistent with other recent project contracts that we are providing these same services under (i.e. Neveln Building Center Renovation).

Upon acceptance of our proposal, we request a preconstruction meeting with all pertinent parties to review project documents (plans, specifications, geotechnical reports, etc.) and set project expectations (e.g. project schedule and milestones, exchange contact information, etc.).

We appreciate the opportunity to provide this proposal and look forward to working with you on this project. Please call the undersigned if you have any questions or comments regarding this proposal.

Sincerely,
Terracon Consultants, Inc.

Michael L. Sampson
Materials Department Manager

Steven J. Kostal
Senior Project Manager

Copies to: Addressee (1 pdf)

Attachments: Unit Rate Schedule
Cost Estimate



UNIT RATE SCHEDULE

	Rate	Unit
PERSONNEL		
Administrative Services	\$52.00	hour
Testing Technician	\$60.00	hour*
Special Inspection Technician	\$68.00	hour*
Specialty Service Technician	\$88.00	hour*
CWI/Steel Services Technician	\$95.00	hour*
Field/Lab/Project Coordinator	\$75.00	hour
Project Manager/Engineer	\$110.00	hour
Senior Project Manager/Engineer	\$160.00	hour
Principal/Department Manager	\$180.00	hour
LABORATORY TESTING		
Standard Proctor, 4-inch mold	\$140.00	each
Standard Proctor, 6-inch mold	\$160.00	each
Relative Density	\$260.00	each
Atterberg Limits (multiple points)	\$100.00	each
Laboratory testing of concrete	\$20.00	each
FIELD EQUIPMENT/MATERIALS		
Nuclear Density Gauge	\$7.00	test
TRIP CHARGE		
Transportation per trip (includes mileage & vehicle)	\$20.00	trip

* Overtime is defined as all hours outside of the normal hours of 7:00AM to 5:00PM Monday through Friday, and all hours worked on Saturdays. Overtime rates will be 1.5 times the hourly rate quoted. Sundays and holidays will be 2.0 times the hourly rate.

A 3 hour minimum charge will apply to all field services; however, when possible multiple services will be provided during the same visit. You will be invoiced on a periodic basis for services actually performed and/or as authorized or requested by you or your designated representative.



COST ESTIMATE

Service Type	No. of Services	Hr(s)/service	Rate	Unit	Cost
EARTHWORK OBSERVATION AND TESTING					
Testing Technician	40	3.00	\$60.00	hour	\$7,200.00
Transportation per trip (includes mileage & vehicle)	40		\$20.00	trip	\$800.00
Nuclear Density Gauge	100		\$7.00	test	\$700.00
				Subtotal =	\$8,700.00
LABORATORY SOIL / AGGREGATE TESTING					
Standard Proctor, 4-inch mold	4		\$140.00	each	\$560.00
Atterberg Limits (multiple points)	4		\$100.00	each	\$400.00
Relative Density	1		\$260.00	each	\$260.00
				Subtotal =	\$1,220.00
FOUNDATION EXCAVATION OBSERVATION AND TESTING					
Special Inspection Technician <i>to be performed when on-site for footing concrete testing</i>	30	2.00	\$68.00	hour	\$4,080.00
				Subtotal =	\$4,080.00
REINFORCED CONCRETE SPECIAL INSPECTION					
Special Inspection Technician <i>to be performed when on-site for footing concrete testing</i>	45	2.00	\$68.00	hour	\$6,120.00
				Subtotal =	\$6,120.00
PORTLAND CEMENT CONCRETE TESTING					
Testing Technician					
Foundations, stem walls, column pads/pedistals	40	1.00	\$60.00	hour	\$2,400.00
Interior slab on grade, elevated decks	20	3.00	\$60.00	hour	\$3,600.00
Exterior pavements, sidewalks, stoops	20	3.00	\$60.00	hour	\$3,600.00
Compressive strength sample pick up	10	1.00	\$60.00	hour	\$600.00
Transportation per trip (includes mileage & vehicle)	90		\$20.00	trip	\$1,800.00
Laboratory testing of concrete	480		\$20.00	test	\$9,600.00
				Subtotal =	\$21,600.00



COST ESTIMATE

Service Type	No. of Services	Hr(s)/service	Rate	Unit	Cost
STRUCTURAL STEEL SPECIAL INSPECTION					
Specialty Services Technician	15	3.00	\$88.00	hour	\$3,960.00
Transportation per trip (includes mileage & vehicle)	15		\$20.00	trip	\$300.00
				Subtotal =	\$4,260.00
STRUCTURAL MASONRY SPECIAL INSPECTION					
Special Inspection Technician	20	3.00	\$68.00	hour	\$4,080.00
Transportation per trip (includes mileage & vehicle)	20		\$20.00	trip	\$400.00
				Subtotal =	\$4,480.00
PROJECT MANAGEMENT					
Administrative Services	5		\$52.00	hour	\$260.00
Field/Lab/Project Coordinator	20		\$75.00	hour	\$1,500.00
Project Manager/Engineer	80		\$110.00	hour	\$8,800.00
Senior Project Manager/Engineer	8		\$160.00	hour	\$1,280.00
				Subtotal =	\$11,840.00
ESTIMATED TESTING AND INSPECTION FEE					
				ESTIMATED TOTAL =	\$62,300.00

AGREEMENT FOR SERVICES

This **AGREEMENT** is between Ankeny Community School District ("Client") and Terracon Consultants, Inc. ("Consultant") for Services to be provided by Consultant for Client on the Elementary #12 project ("Project"), as described in Consultant's Proposal dated 12/15/2021 ("Proposal"), including but not limited to the Project Information section, unless the Project is otherwise described in Exhibit A to this Agreement (which section or Exhibit is incorporated into this Agreement).

- 1. Scope of Services.** The scope of Consultant's services is described in the Proposal, including but not limited to the Scope of Services section ("Services"), unless Services are otherwise described in Exhibit B to this Agreement (which section or exhibit is incorporated into this Agreement). Portions of the Services may be subcontracted. Consultant's Services do not include the investigation or detection of, nor do recommendations in Consultant's reports address the presence or prevention of biological pollutants (e.g., mold, fungi, bacteria, viruses, or their byproducts) or occupant safety issues, such as vulnerability to natural disasters, terrorism, or violence. If Services include purchase of software, Client will execute a separate software license agreement. Consultant's findings, opinions, and recommendations are based solely upon data and information obtained by and furnished to Consultant at the time of the Services.
- 2. Acceptance/ Termination.** Client agrees that execution of this Agreement is a material element of the consideration Consultant requires to execute the Services, and if Services are initiated by Consultant prior to execution of this Agreement as an accommodation for Client at Client's request, both parties shall consider that commencement of Services constitutes formal acceptance of all terms and conditions of this Agreement. Additional terms and conditions may be added or changed only by written amendment to this Agreement signed by both parties. In the event Client uses a purchase order or other form to administer this Agreement, the use of such form shall be for convenience purposes only and any additional or conflicting terms it contains are stricken. This Agreement shall not be assigned by either party without prior written consent of the other party. Either party may terminate this Agreement or the Services upon written notice to the other. In such case, Consultant shall be paid costs incurred and fees earned to the date of termination plus reasonable costs of closing the Project.
- 3. Change Orders.** Client may request changes to the scope of Services by altering or adding to the Services to be performed. If Client so requests, Consultant will return to Client a statement (or supplemental proposal) of the change setting forth an adjustment to the Services and fees for the requested changes. Following Client's review, Client shall provide written acceptance. If Client does not follow these procedures, but instead directs, authorizes, or permits Consultant to perform changed or additional work, the Services are changed accordingly and Consultant will be paid for this work according to the fees stated or its current fee schedule. If project conditions change materially from those observed at the site or described to Consultant at the time of proposal, Consultant is entitled to a change order equitably adjusting its Services and fee.
- 4. Compensation and Terms of Payment.** Client shall pay compensation for the Services performed at the fees stated in the Proposal, including but not limited to the Compensation section, unless fees are otherwise stated in Exhibit C to this Agreement (which section or Exhibit is incorporated into this Agreement). If not stated in either, fees will be according to Consultant's current fee schedule. Fee schedules are valid for the calendar year in which they are issued. Fees do not include sales tax. Client will pay applicable sales tax as required by law. Consultant may invoice Client at least monthly and payment is due upon receipt of invoice. Client shall notify Consultant in writing, at the address below, within 15 days of the date of the invoice if Client objects to any portion of the charges on the invoice, and shall promptly pay the undisputed portion. Client shall pay a finance fee of 1.5% per month, but not exceeding the maximum rate allowed by law, for all unpaid amounts 30 days or older. Client agrees to pay all collection-related costs that Consultant incurs, including attorney fees. Consultant may suspend Services for lack of timely payment. It is the responsibility of Client to determine whether federal, state, or local prevailing wage requirements apply and to notify Consultant if prevailing wages apply. If it is later determined that prevailing wages apply, and Consultant was not previously notified by Client, Client agrees to pay the prevailing wage from that point forward, as well as a retroactive payment adjustment to bring previously paid amounts in line with prevailing wages. Client also agrees to defend, indemnify, and hold harmless Consultant from any alleged violations made by any governmental agency regulating prevailing wage activity for failing to pay prevailing wages, including the payment of any fines or penalties.
- 5. Third Party Reliance.** This Agreement and the Services provided are for Consultant and Client's sole benefit and exclusive use with no third party beneficiaries intended. Reliance upon the Services and any work product is limited to Client, and is not intended for third parties other than those who have executed Consultant's reliance agreement, subject to the prior approval of Consultant and Client.
- 6. LIMITATION OF LIABILITY. CLIENT AND CONSULTANT HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING CONSULTANT'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE ASSOCIATED RISKS. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF CONSULTANT (AND ITS RELATED CORPORATIONS AND EMPLOYEES) TO CLIENT AND THIRD PARTIES GRANTED RELIANCE IS LIMITED TO THE GREATER OF \$10,000 OR CONSULTANT'S FEE, FOR ANY AND ALL INJURIES, DAMAGES, CLAIMS, LOSSES, OR EXPENSES (INCLUDING ATTORNEY AND EXPERT FEES) ARISING OUT OF CONSULTANT'S SERVICES OR THIS AGREEMENT. PRIOR TO ACCEPTANCE OF THIS AGREEMENT AND UPON WRITTEN REQUEST FROM CLIENT, CONSULTANT MAY NEGOTIATE A HIGHER LIMITATION FOR ADDITIONAL CONSIDERATION IN THE FORM OF A SURCHARGE TO BE ADDED TO THE AMOUNT STATED IN THE COMPENSATION SECTION OF THE PROPOSAL. THIS LIMITATION SHALL APPLY REGARDLESS OF AVAILABLE PROFESSIONAL LIABILITY INSURANCE COVERAGE, CAUSE(S), OR THE THEORY OF LIABILITY, INCLUDING NEGLIGENCE, INDEMNITY, OR OTHER RECOVERY. THIS LIMITATION SHALL NOT APPLY TO THE EXTENT THE DAMAGE IS PAID UNDER CONSULTANT'S COMMERCIAL GENERAL LIABILITY POLICY.**
- 7. Indemnity/Statute of Limitations.** Consultant and Client shall indemnify and hold harmless the other and their respective employees from and against legal liability for claims, losses, damages, and expenses to the extent such claims, losses, damages, or expenses are legally determined to be caused by their negligent acts, errors, or omissions. In the event such claims, losses, damages, or expenses are legally determined to be caused by the joint or concurrent negligence of Consultant and Client, they shall be borne by each party in proportion to its own negligence under comparative fault principles. Neither party shall have a duty to defend the other party, and no duty to defend is hereby created by this indemnity provision and such duty is explicitly waived under this Agreement. Causes of action arising out of Consultant's Services or this Agreement regardless of cause(s) or the theory of liability, including negligence, indemnity or other recovery shall be deemed to have accrued and the applicable statute of limitations shall commence to run not later than the date of Consultant's substantial completion of Services on the project.
- 8. Warranty.** Consultant will perform the Services in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions in the same locale. **EXCEPT FOR THE STANDARD OF CARE PREVIOUSLY STATED, CONSULTANT MAKES NO WARRANTIES OR GUARANTEES, EXPRESS OR IMPLIED, RELATING TO CONSULTANT'S SERVICES AND CONSULTANT DISCLAIMS ANY IMPLIED WARRANTIES OR WARRANTIES IMPOSED BY LAW, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**
- 9. Insurance.** Consultant represents that it now carries, and will continue to carry: (i) workers' compensation insurance in accordance with the laws of the states having jurisdiction over Consultant's employees who are engaged in the Services, and employer's liability insurance (\$1,000,000); (ii) commercial general liability insurance (\$2,000,000 occ / \$4,000,000 agg); (iii) automobile liability insurance (\$2,000,000 B.I. and P.D. combined single limit); (iv) professional liability insurance (\$1,000,000 claim / \$2,000,000 agg); (v) umbrella/excess liability insurance (\$5,000,000); and (vi) pollution insurance (\$1,000,000 loss / \$2,000,000 agg). Certificates of insurance will be provided upon request. Client and Consultant shall waive subrogation against the

other party on policies (i), (ii), (iii), (v), and (vi) and property coverage. Client will be an additional insured on a primary and non-contributory basis on policies (ii), (iii), (v), and (vi).

- 10. CONSEQUENTIAL DAMAGES. NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR LOSS OF PROFITS OR REVENUE; LOSS OF USE OR OPPORTUNITY; LOSS OF GOOD WILL; COST OF SUBSTITUTE FACILITIES, GOODS, OR SERVICES; COST OF CAPITAL; OR FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, PUNITIVE, OR EXEMPLARY DAMAGES.**
- 11. Dispute Resolution.** Client shall not be entitled to assert a Claim against Consultant based on any theory of professional negligence unless and until Client has obtained the written opinion from a registered, independent, and reputable engineer, architect, or geologist that Consultant has violated the standard of care applicable to Consultant's performance of the Services. Client shall provide this opinion to Consultant and the parties shall endeavor to resolve the dispute within 30 days, after which Client may pursue its remedies at law. This Agreement shall be governed by and construed according to Iowa law.
- 12. Subsurface Explorations.** Subsurface conditions throughout the site may vary from those depicted on logs of discrete borings, test pits, or other exploratory services. Client understands Consultant's layout of boring and test locations is approximate and that Consultant may deviate a reasonable distance from those locations. Consultant will take reasonable precautions to reduce damage to the site when performing Services; however, Client accepts that invasive services such as drilling or sampling may damage or alter the site. Site restoration is not provided unless specifically included in the Services.
- 13. Testing and Observations.** Client understands that testing and observation are discrete sampling procedures, and that such procedures indicate conditions only at the depths, locations, and times the procedures were performed. Consultant will provide test results and opinions based on tests and field observations only for the work tested. Client understands that testing and observation are not continuous or exhaustive, and are conducted to reduce - not eliminate - project risk. Client shall cause all tests and inspections of the site, materials, and Services performed by Consultant to be timely and properly scheduled in order for the Services to be performed in accordance with the plans, specifications, contract documents, and Consultant's recommendations. No claims for loss or damage or injury shall be brought against Consultant by Client or any third party unless all tests and inspections have been so performed and Consultant's recommendations have been followed. Unless otherwise stated in the Proposal, Client assumes sole responsibility for determining whether the quantity and the nature of Services ordered by Client is adequate and sufficient for Client's intended purpose. Client is responsible (even if delegated to contractor) for requesting services, and notifying and scheduling Consultant so Consultant can perform these Services. Consultant is not responsible for damages caused by Services not performed due to a failure to request or schedule Consultant's Services. Consultant shall not be responsible for the quality and completeness of Client's contractor's work or their adherence to the project documents, and Consultant's performance of testing and observation services shall not relieve Client's contractor in any way from its responsibility for defects discovered in its work, or create a warranty or guarantee. Consultant will not supervise or direct the work performed by Client's contractor or its subcontractors and is not responsible for their means and methods. The extension of unit prices with quantities to establish a total estimated cost does not guarantee a maximum cost to complete the Services. The quantities, when given, are estimates based on contract documents and schedules made available at the time of the Proposal. Since schedule, performance, production, and charges are directed and/or controlled by others, any quantity extensions must be considered as estimated and not a guarantee of maximum cost.
- 14. Sample Disposition, Affected Materials, and Indemnity.** Samples are consumed in testing or disposed of upon completion of the testing procedures (unless stated otherwise in the Services). Client shall furnish or cause to be furnished to Consultant all documents and information known or available to Client that relate to the identity, location, quantity, nature, or characteristic of any hazardous waste, toxic, radioactive, or contaminated materials ("Affected Materials") at or near the site, and shall immediately transmit new, updated, or revised information as it becomes available. Client agrees that Consultant is not responsible for the disposition of Affected Materials unless specifically provided in the Services, and that Client is responsible for directing such disposition. In no event shall Consultant be required to sign a hazardous waste manifest or take title to any Affected Materials. Client shall have the obligation to make all spill or release notifications to appropriate governmental agencies. The Client agrees that Consultant neither created nor contributed to the creation or existence of any Affected Materials conditions at the site and Consultant shall not be responsible for any claims, losses, or damages allegedly arising out of Consultant's performance of Services hereunder, or for any claims against Consultant as a generator, disposer, or arranger of Affected Materials under federal, state, or local law or ordinance.
- 15. Ownership of Documents.** Work product, such as reports, logs, data, notes, or calculations, prepared by Consultant shall remain Consultant's property. Proprietary concepts, systems, and ideas developed during performance of the Services shall remain the sole property of Consultant. Files shall be maintained in general accordance with Consultant's document retention policies and practices.
- 16. Utilities.** Unless otherwise stated in the Proposal, Client shall provide the location and/or arrange for the marking of private utilities and subterranean structures. Consultant shall take reasonable precautions to avoid damage or injury to subterranean structures or utilities. Consultant shall not be responsible for damage to subterranean structures or utilities that are not called to Consultant's attention, are not correctly marked, including by a utility locate service, or are incorrectly shown on the plans furnished to Consultant.
- 17. Site Access and Safety.** Client shall secure all necessary site related approvals, permits, licenses, and consents necessary to commence and complete the Services and will execute any necessary site access agreement. Consultant will be responsible for supervision and site safety measures for its own employees, but shall not be responsible for the supervision or health and safety precautions for any other parties, including Client, Client's contractors, subcontractors, or other parties present at the site. In addition, Consultant retains the right to stop work without penalty at any time Consultant believes it is in the best interests of Consultant's employees or subcontractors to do so in order to reduce the risk of exposure to the coronavirus. Client agrees it will respond quickly to all requests for information made by Consultant related to Consultant's pre-task planning and risk assessment processes. Client acknowledges its responsibility for notifying Consultant of any circumstances that present a risk of exposure to the coronavirus or individuals who have tested positive for COVID-19 or are self-quarantining due to exhibiting symptoms associated with the coronavirus.

Consultant: **Terracon Consultants, Inc.**
By: _____ Date: **1/6/2022**
Name/Title: **Michael L Sampson / Construction Services Manager**
Address: **600 SW 7th St, Ste M**
Des Moines, IA 50309-4508
Phone: **(515) 244-3184** Fax: **(515) 244-5249**
Email: **Michael.Sampson@terracon.com**

Client: **Ankeny Community School District**
By: _____ Date: _____
Name/Title: _____
Address: **306 SW School St PO Box 189**
Ankeny, IA 50023-3033
Phone: _____ Fax: _____
Email: _____



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Approve the FY21 Annual Comprehensive Financial Report (ACFR)

Extended Information: Superintendent's Recommendation: Approve the FY21 Annual Comprehensive Financial Report (ACFR) as presented.

ATTACHMENTS:

File Name	Description	Type	Upload Date
Ankeny_CSD_21_Annual_Comprehensive_Financial_Report_-_Final.pdf	FY21 Annual Comprehensive Financial Report	Support Document	1/28/2022

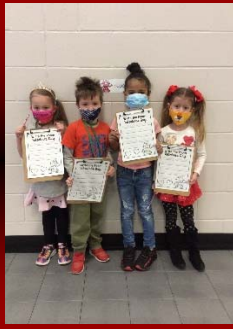


ankeny community school district

Annual Comprehensive Financial Report

For the Fiscal Year
Ended June 30, 2021
Ankeny, IA 50023

community) challenge) excellence) inspiration) leadership



ANNUAL COMPREHENSIVE FINANCIAL REPORT

ANKENY COMMUNITY SCHOOL DISTRICT
306 S.W. School Street
Ankeny, Iowa 50023

For the fiscal year ended June 30, 2021

OFFICIAL ISSUING REPORT

Jennifer Jamison, CFO/Board Secretary

OFFICE ISSUING REPORT

Business Office

Introductory Section

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January 19, 2022

To the Board of Education and Residents
Ankeny Community School District

The Annual Comprehensive Financial Report of the Ankeny Community School District, (the "District") for the year ended June 30, 2021 is submitted herewith. The District is an independent entity governed by a seven-member board. Responsibility for the accuracy and completeness of the presentation, including all disclosures, rests with the District's Business Office. We believe the data presented is accurate in all material respects; the data is presented to fairly set forth the financial position and results of operation of the District as measured by the financial activity of the various funds; and all necessary disclosures have been included in order to enable the reader to gain the maximum understanding of the District's financial affairs.

This report is prepared in conformance with generally accepted accounting principles (GAAP) for governments as promulgated by the Government Accounting Standards Board (GASB). This report is consistent with legal reporting requirements of the State of Iowa. In addition to meeting legal requirements, this report is intended to present a comprehensive summary of significant financial data to meet the needs of citizens, taxpayers, employees, financial institutions, intergovernmental agencies, creditors, and the Board of Education.

Management is responsible for preparing a Management's Discussion & Analysis. This discussion follows the independent auditor's report and provides an assessment of the District's finances for 2021.

THE REPORTING ENTITY

The Ankeny Community School District was consolidated in 1919. The District is independently supported financially by state aid, state and federal grants for special projects, local revenue received in the form of tuition, and property taxes levied by its Board of Education. The District is governed by a seven-member Board of Education. Information on residents currently serving as Board Members is contained after the transmittal letter. The Board has the power and duty to set budgets, certify tax levies, issue debt, and other tasks necessary to the operation of the District. The District is subject to the general oversight of the Iowa Department of Education. This oversight generally includes an approval process that reviews compliance to standards enacted by legislative mandate.

The Ankeny Community School District is the 6th largest school district in the state of Iowa with 12,147.3 students and encompasses approximately 52 square miles. It provides a program of public education from pre-kindergarten through twelfth grade. With the exception of the 2019-20 school year, the District's enrollment has increased every year since 1985-86, and is averaging 349.6 students' growth per year since 2011-12. The District has grown from an enrollment of 3,927 students in FY1987 to its current enrollment. This growth has had a positive effect on employment and the District's tax base. The District has averaged a 6.88% annual increase in its tax base since 2012. Based on conservative projections this upward valuation trend is expected to continue.

The District provides a full range of programs and services including instructional, preschool, student services, school building administration, maintenance of sites and facilities, food service, child care, custodial, extra co-curricular and athletic activities and community education. The District provides a comprehensive educational program appropriate to students in pre-school through grade twelve. These services include regular and enriched academic education, special education, vocational education and numerous individualized programs such as instruction for students at-risk, Ankeny Extended Learning Program (AELP) or English Language Learners (ELL).

The District operates preschool programs for approximately 317 children at the Terrace Learning Center. In addition, it has 10 elementary schools; 4 middle schools; and 2 high schools including an alternative high school. The District also maintains an administrative office building, maintenance facility, warehouse facility/print shop, and athletic complexes. The average age of the District's student-occupied buildings is 31 years and the average age of non-student occupied buildings is 64 years. The District uses revenues from the Physical Plant and Equipment Levy

(PPEL) as well as the Secure and Advanced Vision for Education (SAVE) to ensure all buildings are well maintained for many additional years of future use.

ECONOMIC CONDITION AND OUTLOOK

Ankeny has one of the premier locations in the Upper Midwest, at the intersection of Interstates 80 and 35. Ankeny is on the northern side of the Des Moines metropolitan area, Iowa’s strongest business region; and 20 minutes south of Ames, home of Iowa State University. This location gives Ankeny businesses access to the resources of Iowa State University, the business assets of the Des Moines metro area and the education and job training benefits of the Des Moines Area Community College.

The Metro North Business Park is adjacent to Interstate 35 and offers less than five minute access to the Ankeny Regional Airport. The addition of the Corporate Woods Business Park, the Vintage Business Park at Prairie Trail , and LGI Business & Science Park provide new options for businesses considering an investment in Ankeny. The 450-acre Crosswinds Business Park at the intersection of Interstates 35 and 80 provides immediate access to the interstates that connect the east and west coast and the borders with Canada and Mexico. Finally, development of the Otter Creek Business Park is underway, just off the 36th street interchange with Interstate 35.

As part of the Greater Des Moines metropolitan area, Ankeny has the workforce businesses need to succeed. Iowa Workforce Development Laborshed Studies released in 2020 indicate the community has high concentrations of workers employed in the Wholesale & Retail Trade, Public Administration and Government. The entertainment and recreation occupational category represents the smallest sector of workers who are currently employed.

Ankeny’s workforce is employed in the following business sectors:

Education	11.3%	Transport, Communication & Utilities	6.2%
Finance, Insurance & Real Estate	10.1%	Professional Services	10.0%
Health Care & Social Services	12.4%	Construction	8.2%
Wholesale & Retail Trade	15.7%	Personal Services	4.1%
Public Administration & Government	7.8%	Agriculture	3.1%
Manufacturing	10.0%	Entertainment & Recreation	1.1%

The City of Ankeny has a history of working with businesses to be successful through focused incentive packages, extension of critical infrastructure, and a business-friendly development process. This attitude has attracted many new businesses and has allowed existing businesses to grow in Ankeny. Besides Ankeny Community School District, some of Ankeny’s largest employers include: Casey’s General Stores, Inc., John Deere, Des Moines Area Community College, City of Ankeny, Baker Group, Purfoods, B&G Foods, Inc., Accumold, SYSCO Foods, Perishable Distributors of Iowa, and several which have added additions or new facilities in recent years.

Businesses and residents are attracted to Ankeny for what it offers for “after work” opportunities. Saylorville Lake, on Ankeny’s western corporate limits, provides recreation and outdoor opportunities with its 5,500 acres of water, miles of biking trails, and numerous campgrounds. In 2020, Ankeny opened a new library, as well as boasts two aquatic centers, a renovated municipal golf course and clubhouse, and direct links to miles of regional trails.

Ankeny is in a position for future success with a strong business environment, a variety of development options for businesses, a talented and growing workforce, a community that is attractive to workers, and a city government that is committed to assisting in the success of businesses.

Ankeny’s population, building permits and retail sales are increasing at a rate greater than many locations in the metropolitan area or in the state of Iowa. The population of Ankeny, in the United States 2020 Census, was 67,887 which is nearly a 30% increase in population growth in less than five years. For the last 3 years Ankeny has been the 4th fastest growing community in the United States for cities with a population of 50,000 or more. While residential growth nationally is slowing but steadily improving, Ankeny issued permits for 1218 new residential housing starts in FY2021.

MAJOR INITIATIVES FOR THE YEAR AND FOR THE FUTURE

The 2020-21 school year brought not only the beginning of a new school year, but also many changes to the District, especially in personnel, programs and buildings.

- **New Personnel-** Ankeny Community Schools welcomed 16 new Teachers filling new positions and 52 additional new staff replacing retiring teachers and filling vacancies.
- **Capital Improvement** – During this year, the school district started construction on additions at Ankeny High School and Centennial High School, along with the Phase II Remodel at Parkview Middle School.
- **Curriculum Programming-** Curriculum Review in Social Studies, Music, Health and PE continued through the 2020-2021 school year. Resources in Health & PE were purchased to align with National PE and Health Standards as well as the Iowa Core. Additionally, Math and Computer Science have begun their curriculum review process by deepening their understanding of the 8 mathematical practices. Although some refinements may occur to the Math Iowa Core prioritized standards a majority of the curriculum review process will focus around aligning current math pedagogy with best practice and providing a more robust progression of learning around Computer Science as well as the selection of a new resource if needed. Review of Auto, Business and Construction courses will begin in the spring with a goal to align curriculum to the goals of their individual CTE self-studies and national standards. The District continues its strong partnership with Des Moines Area Community College (DMACC), through concurrent enrollment opportunities for students.
- **Student Growth/New Families to Ankeny-** Ankeny Community Schools experienced a reduction of 104.8 student, mirroring a similar trend across public schools in the state.
- **Extra-Curricular Activities-** The district enjoys a very successful activities program. The District has won numerous state athletic championships in both girls and boys athletics in the past. During FY21 the Activities Program received the following recognitions:
 - 70 Students signed Letters of Intent to play collegiate sports, or as preferred walk-ons
 - 18 CIML Central Team Conference Champions
 - 18 District/Regional Champions
 - 24 State Tournament Appearances
 - 143 All Conference Athletes
 - 92 All-Academic Team Athletes
 - 32 First-Team All-State Athletes
 - 15 Second-Team All-State Athletes
 - 2 State Champions – AHS Football and Volleyball
 - 7 Individual State Title – AHS Wrestling, Swimming, Girls Track & Field, Boys Swimming Relays
 - State Runner up – AHS Boys Swimming Team, 3 Individuals – AHS Wrestling (1), AHS Boys Swimming (2)
 - 2 Gatorade Player of the Year – AHS Volleyball and Baseball
 - State Swimmer of the Year - AHS
 - 14 Students Selected for All-State Band & Orchestra
 - 18 Students Selected for South Central Iowa Bandmasters Association Honor Band
 - 4 Division I ratings – Vocal Music Show Choir
 - 3 Division II ratings - Vocal Music Show Choir
 - 25 Students selected for All State Choir
 - 4 Iowa State Honor Choir
 - 15 Total Groups Participated in State Level Speech Contests
 - 6 Division I ratings in State Group Speech
 - 24 Division I ratings in State Individual
 - 5 All-State Individual Speech selections
 - 2 All-State Group Speech selections
 - 1 1st Team All State Quiz Bowl - AHS
 - AHS Dance Team – 3rd Place finish at State in Hip-Hop
 - AHS Drama Department Implemented 100% Virtual Fall Play
- **College Entrance Scores (ACT)** - The American College Testing Program (ACT) is the college entrance exam that most Ankeny High School & Ankeny Centennial High School students take. A score of 20 or higher on the 36-point scale for the test is the score that Iowa's state universities require for acceptance. For the 2020-2021 school year, 417 senior students who took the exam (81.3%) obtained a composite score of 20 or higher.

- **Average Daily Attendance** – Ankeny’s K-12 average daily attendance rate for 2020-21 was 95.44%.
- **Dropout Rates** - Of the 5,292 students in grades seven through twelve, 13 students dropped out during the 2019-2020 school year. Ankeny Community Schools offer extra assistance to students considered at-risk of dropping out through Learning Center Programs in all secondary buildings.
- **Graduation Rate** – The graduation rate for the District is computed by the Department of Education. The graduation rate is computed by dividing the number of high school graduates in a specific year by the sum of the number of graduates in that year and the sum of drop-outs for that graduation class from ninth grade through twelfth grade. Ankeny Community School's graduation rate for the class of 2020 was 97.0% compared to the state graduation rate of 91.8%. Ankeny’s graduation rate continues to be above the state average.
- **Post-Graduation Intentions for 2021 Graduates**
Total Number of seniors responding: 824

Attend a four-year private college/university	88	Enter the military	17
Attend a four-year college	384	Start full-time employment	56
Attend a community college	233	Unknown	19
Attend a two-year private college	48		3
Other education/training	20		
Total pursuing post-secondary education	729		

Each year in October, the district publishes an Annual Academic Progress report for the prior school year. This report details, among other things, long-range goals, annual improvement year-over-year Iowa Assessments scores and ACT scores. The Annual Academic Progress Report is available on the District’s website.

FINANCIAL INFORMATION

Internal Control- Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Single Audit- As a recipient of federal, state and local financial assistance, the District is also responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. As a part of the District’s single audit, described earlier, tests are made to determine the adequacy of internal control, including that portion related to federal awards programs, as well as to determine that the District has complied with applicable laws and regulations.

Budgetary Controls- In addition, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the District’s governing body. Activities of the General Fund, Special Revenue Funds, Enterprise Funds, Debt Service Fund and Capital Projects Funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the budgeted amount) is established by function and encompasses all fund types. To facilitate the monitoring of the legal provisions, and to provide more complete information to interested parties the District prepares a more detailed budget for each fund. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet the responsibility for sound financial management. Additionally, local District Board Policies are in place and adhered to for fiscal management guiding principles, budget planning with 5-year projections of revenues and expenditures, and performance measures.

Relevant Financial Policies – Since the funding formula is pupil driven, an increase in total spending authority occurs by increasing the number of pupils or by increasing the cost per pupil. The cost per pupil can be increased by the legislature in setting the amount of supplemental state aid each year.

The district's solvency ratio is a measure of the district's fund equity position and is defined as the unassigned fund balance divided by the district's total General Fund revenues, less AEA flow-through. Board policy states that the solvency ratio should be in a target range of five to ten percent. The Iowa Association of School Boards (IASB) considers a solvency ratio of five to 10 percent within "Target" or "Good" and therefore can "handle the unexpected". The June 30, 2020 solvency ratio of 9.1% increased as a result of reductions in committed fund balances due to the opening of Heritage Elementary, and an increase in cash and receivables of COVID relief funds, to 12.5% as of June 30, 2021.

The Board also monitors the district's unspent balance ratio. This ratio is a measure of the district's unbudgeted authorized spending capacity (not cash reserves) and is defined as the district's unspent spending authority divided by the district's maximum budget authority. The IASB recommends this ratio be in the target range of 10 – 20%, and board policy states targeted unspent balance ratio is between five to 10 percent. The projected unspent authority balance ratio is 16.5%, down from 16.8% for the prior year.

While the financial solvency ratio of 12.5% and unspent balance ratio of 16.5% exceed the targeted range set by policy, it is important to ensure an adequate cash reserve levy to maintain the financial solvency goal. With continued enrollment growth and a salaries and benefits ratio of approximately 80% of the operating budget, the district requires adequate reserves to help cover the expenses of increased enrollments since funding is not received until the subsequent year.

Independent Audit- A request for proposals was submitted to the market in the spring of 2016. The accounting firm of Bohnsack & Frommelt LLP was selected to perform the annual audit in accordance with Chapter 11 of the Code of Iowa. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the federal Single Audit Act Amendments of 1996 and related to the Uniform Guidance. The auditor's report on the basic financial statements, combining and individual fund statements and other schedules is included in the financial section of this report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Ankeny Community School District for its annual comprehensive financial report for the fiscal year ended June 30, 2020. The Certificate of Achievement is the highest form of recognition for excellence in state and local financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for period of one year only. The Ankeny Community School District has received this award annually for the last seven years.

The District also received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) upon recommendation of the Association's Panel of Review, which has judged that the report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program. A certificate is valid for a period of one year. The Ankeny Community School District has received this award for five years, and we are submitting this report to ASBO to determine its eligibility for another certificate.

Acknowledgement

The publication of this report is a major step toward the commitment to professionalism in financial reporting and significantly increases the accountability of the District to the taxpayers. This report would not have been possible without the help of several people. We would like to express our appreciation to all District and County employees who assisted in the preparation of this report. A special thank you is extended to Dallon Christensen, Director of Business Services, and Renae DeVenney, Executive Administrative Assistant, for their assistance in planning, designing, preparing and reviewing this financial report.

I would also like to recognize the Superintendent and Executive Cabinet for their guidance in helping Ankeny Community School District remain financially healthy, and in support of financial decisions that have improved Ankeny Community School District's financial health.

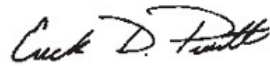
Some of the information contained in the report was obtained from the City of Ankeny website @ <http://www.ci.ankeny.ia.us>. Additional information on the curriculum and operations of the Ankeny Community Schools can be obtained from the District's website @ <http://www.ankenyschools.org>.

Finally, sincere appreciation is extended to the Board of Education, where the commitment to excellence begins. It is with great pride that this year's Annual Comprehensive Financial Report is submitted to the Board of Education.

Respectfully submitted,



Jennifer Jamison
CFO/Board Treasurer



Dr. Erick Pruitt
Superintendent



***We welcome your
comments!***

<u>Term Expires</u>		
Aaron Johnson	President	September, 2021
Amy Tagliareni	Vice-President	September, 2023
Deshara Bohanna	Member	September, 2023
Katie Claeys	Member	September, 2023
Jim Ford	Member	September, 2021
Lori Lovstad	Member	September, 2021
Ryan Weldon	Member	September, 2023

This audit report was prepared by the Ankeny Community School District. If you wish to receive additional copies, need more information, or have suggestions or comments about anything in this report, please call (515) 965-9600. This report is also available on our web site at: www.ankenyschools.org

District Administration
Year Ended June 30, 2021

Superintendent of Schools
Dr. Al Azinger - Interim

Director of Communications
Ms. Samantha Aukes

Director of Curriculum & Innovation
Ms. Carol Eddy

Chief Financial Officer/Board Secretary
Ms. Jennifer Jamison

Director of Human Resources
Ms. Jodie Graham

Director of Business Services
Mr. Dallon Christensen

Chief Operations Officer
Dr. Darin Haack

Director of Secondary Education
Ms. Bev Kuehn

Director of College & Career Readiness & ORBIS
Dr. Jill Urich

Chief Human Resources Officer
Ms. Jessica Dirks

Director of Elementary Education
Dr. Amy Dittmar

Director of Nutritional Services
Mr. Scott Litchfield

Chief Academic Officer
Dr. Jen Lindaman

Director of Development & Continuous Improvement
Mr. Al Nepll

Director of Operations & Construction
Mr. Tim Simpkins

Director of Equity
Mr. Kenneth Morris

Director of Special Programs
Ms. Nancy Lehman

Director of Technology
Mr. Brad Johnson

Building Administration Year Ended June 30, 2021

Ankeny High School

1155 SW Cherry Street
(515) 965-9630

Principal – Mr. Peter Apple
Associate Principal – Ms. Kelsie Goodman
Associate Principal - Mr. Wade Grinhaus
Activities Director - Mr. Andy Umthun

Southview Middle School

1020 SW Cherry Street
(515) 965-9635

Principal - Dan Meyer
Associate Principal - Mr. Christopher Novak
Assistant Principal – Ms. Nikki Heidemann
Activities Director - Mr. Mike Bakker

Parkview Middle School

105 NW Pleasant Street
(515) 965-9640

Principal - Mr. Jeff Schumacher
Associate Principal – Mr. Ben Huebsch
Assistant Principal – Ms. Emily Rash

Crocker Elementary

1705 NE Trilein Drive
(515) 965-9620

Principal - Dr. Tom Muhlenbruck

East Elementary

710 SE Third Street
(515) 965-9660

Principal - Mr. Andrew Burg

Prairie Trail Elementary

1850 SW College Avenue
(515) 965-9605

Principal – Mr. Ben Muller

Southeast Elementary

1005 SE Trilein Drive
(515) 965-9650

Principal – Ms. Tara Owen

Terrace Learning Center

310 NW School Street
(515) 965-9670

Principal – Ms. Amy Kolln

Heritage Elementary

301 SW Prairie Trail Pky
(515) 965-9645

Principal – Mr. Matt Dunsbergen

Centennial High School

2220 NW State Street
(515) 965-9610

Principal - Dr. Jill Ulrich - Interim
Associate Principal - Mr. Adam Busch
Associate Principal - Mr. JD Hunter
Activities Director – Mr. Scott Garvis

Northview Middle School

1302 N. Ankeny Boulevard
(515) 965-9700

Principal – Mr. Jay Slight
Associate Principal – Mr. Cameron Wendt
Assistant Principal – Mr. Caleb Hales
Activities Director - Ms. Holly Anderson

Prairie Ridge Middle School

1010 NW Prairie Ridge Drive
(515) 965-9705

Principal - Mr. Jim Wichman
Associate Principal – Ms. Andrea Bruns
Assistant Principal – Ms. Kathleen Steffen

Ashland Ridge Elementary

2600 NW Ash Drive
(515) 965-9594

Principal - Mr. Mark Moss

Northeast Elementary

1705 NE Trilein Drive
(515) 965-9620

Principal - Ms. Laura Ryan

Northwest Elementary

1202 NW First Street
(515) 965-9680

Principal – Ms. Kate Cisney

Rock Creek Elementary

3800 NW Abilene Road
(515) 965-9629

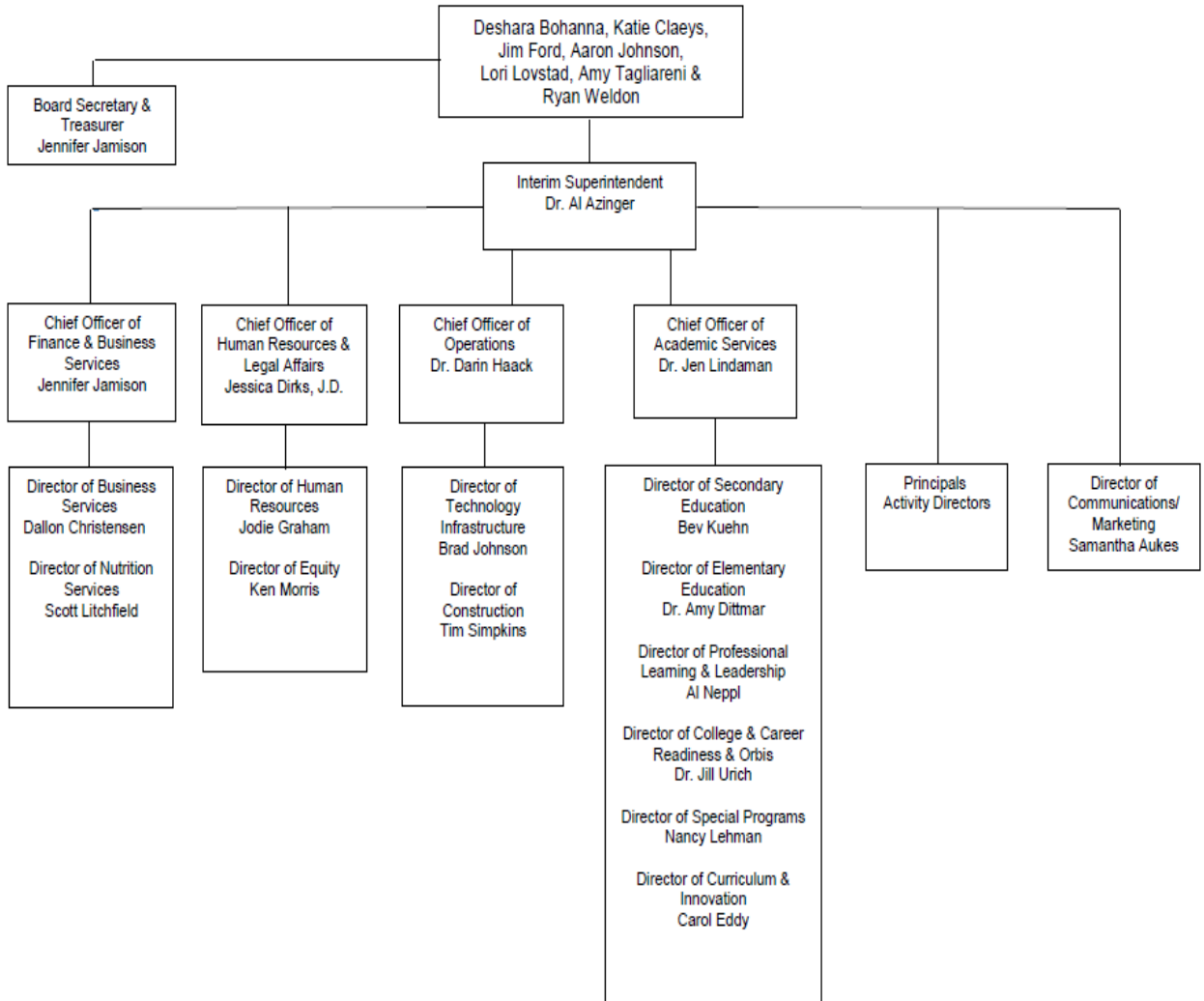
Principal – Ms. Johanna Cooper

Westwood Elementary

2920 NW Ninth Street
(515) 965-9690

Principal – Mr. Joel Martin

**Ankeny Community School District
Board of Education 2020-2021**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Ankeny Community School District
Iowa**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Ankeny Community School District

**for its Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2020.**

The report meets the criteria established for
ASBO International's Certificate of Excellence.



Handwritten signature of W. Edward Chabal in black ink.

W. Edward Chabal
President

Handwritten signature of David J. Lewis in black ink.

David J. Lewis
Executive Director

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Independent Auditor's Report

To the Board of Education
Ankeny Community School District
Ankeny, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ankeny Community School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ankeny Community School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 15 to the financial statements, the District adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. As a result, the District's net position for governmental activities, business-type activities, and aggregate remaining fund information has been restated. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, and schedule of the District's proportionate share of the net pension liability and schedule of District contributions on pages 4-10 and 52-60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other information, including the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information of the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information of the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bohnsack & Frommelt LLP

Moline, Illinois
January 19, 2022

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**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

This section of the Ankeny Community School District annual financial report presents the readers of the District's financial statements a narrative overview and analysis of the financial activity of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal. Professional standards require the inclusion of certain comparative information in the Management's Discussion and Analysis (MD&A).

FINANCIAL HIGHLIGHTS

- For the year ended June 30, 2021, the District reported an increase in combined total governmental and business-type activities net position of \$16,297,738. For the year ended June 30, 2020, the District reported an increase in combined total governmental and business-type activities net position of \$12,343,749.
- Total revenues for the fiscal year ended June 30, 2021 and 2020 of \$186,526,647 and \$182,393,073 were comprised of general revenues in the amount of \$150,134,520 and \$141,554,173 and program revenues totaling \$36,392,127 and \$40,838,900.
- As of June 30, 2021, the District's governmental funds reported combined ending fund balances of \$70,857,403, a decrease of \$10,415,205 in comparison with the prior year. As of June 30, 2020, the District's governmental funds reported combined ending fund balances of \$80,874,264, an increase of \$21,483,200 in comparison with the prior year, before restatement for Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*.
- As of June 30, 2021, unassigned fund balance of the General Fund was \$17,570,627 or 12.24 percent of total General Fund expenditures. As of June 30, 2020, unassigned fund balance of the General Fund, before restatement, was \$12,052,028 or 8.87 percent of total General Fund expenditures.
- The District's general obligation and revenue bonded debt decreased by \$16,435,316 due to the current refunding of the 2013A and 2013B bonds, and scheduled principal payments totaling \$35,295,000.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets, liabilities, deferred inflows and deferred outflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

The government-wide financial statements outline functions of the District that are principally supported by property taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional programs and interest on long-term debt. Business-type activities are those that the District charges a fee to help cover the costs, such as School Nutrition.

**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Ankeny Community School District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Capital Projects Fund and Debt Service Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds. There are two types of proprietary funds: enterprise and internal service. The District's internal service fund, Dental Self Insurance, accounts for the financing of services provided by one department to other departments of the District on a cost reimbursement basis. Enterprise funds are used to report the same functions presented as business-type activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The fiduciary fund of the District is a custodial fund. Custodial funds are custodial in nature and do not involve measurement of results of operation.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District's budget process, pension plan schedules and funding progress for the retiree health plan. The District adopts an annual budget for all funds except the internal service fund and custodial funds. A budgetary comparison statement has been provided as required supplementary information.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the budgetary comparisons.

**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, net position has increased from a year ago from \$171,832,641 as restated to \$188,130,379. The increase is primarily due to a reduction in the District's bonded debt and acquisition and construction of capital assets.

A significant portion of the District's total net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment and construction in progress); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are *not* available for future spending. The District's net position invested in capital assets was \$190,523,816 for 2021 and \$178,603,224 for 2020. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

The following table presents a summary of the District's net position for the fiscal years ended June 30, 2021 and 2020:

Table 1 Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total District	
	2021	2020	2021	2020	2021	2020
Current assets	\$ 164,067,285	\$ 168,436,541	\$ 5,016,649	\$ 4,092,003	\$ 169,083,934	\$ 172,528,544
Capital assets	306,314,054	290,756,248	684,052	764,374	306,998,106	291,520,622
Other noncurrent assets	6,639,121	6,673,975	-	-	6,639,121	6,673,975
Total assets	477,020,460	465,866,764	5,700,701	4,856,377	482,721,161	470,723,141
Deferred outflows of resources	22,210,246	22,550,871	660,657	659,646	22,870,903	23,210,517
Current liabilities	37,572,884	35,445,699	681,132	585,309	38,254,016	36,031,008
Long-term liabilities	196,752,996	201,088,918	2,541,472	2,112,563	199,294,468	203,201,481
Total liabilities	234,325,880	236,534,617	3,222,604	2,697,872	237,548,484	239,232,489
Deferred inflows of resources	79,849,742	82,563,646	63,459	304,882	79,913,201	82,868,528
Net position:						
Net investment in						
capital assets	189,839,764	177,838,850	684,052	764,374	190,523,816	178,603,224
Restricted	34,533,408	28,112,644	-	-	34,533,408	28,112,644
Unrestricted	(39,318,088)	(36,632,122)	2,391,243	1,748,895	(36,926,845)	(34,883,227)
Total net position, as restated	\$ 185,055,084	\$ 169,319,372	\$ 3,075,295	\$ 2,513,269	\$ 188,130,379	\$ 171,832,641

The following are significant current year transactions that have had an impact on the statement of net position:

- The District decreased long-term bonded debt principal by \$16,985,000 with the issuance of new general obligation bonds.
- The District continues to have significant capital projects to meet enrollment growth completing an additional \$24.5 million in buildings and improvements, furniture and equipment, and land improvements in 2021.

**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

Changes in net position. The District's net position increased by \$16,297,738 during the fiscal year. The governmental activities' net position increased by \$15,735,712 while the business-type activities that include the nutrition fund, increased by \$562,026. The increase is primarily due to increase in state foundation aid due to growing enrollment and increases in property and sales taxes due to property and economic growth within the District geographical area.

Table 2 highlights the District's revenues and expenses for the fiscal year ended June 30, 2021. These two main components are subtracted to yield the change in net position. Revenues are made up of Program Revenues and General Revenues. Program Revenues are defined as charges for services and sales, operating and capital grants, and contributions. General Revenues include taxes and unrestricted grants such as state foundation support.

Table 2 Changes in Net Position From Operating Results

	Governmental Activities		Business-Type Activities		Total District	
		Not restated		Not restated		Not restated
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 5,541,483	\$ 10,660,777	\$ 1,543,581	\$ 4,899,314	\$ 7,085,064	\$ 15,560,091
Operating grants and contributions	23,558,074	23,198,002	5,748,989	2,080,807	29,307,063	25,278,809
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Local sources	74,403,538	67,867,783	-	-	74,403,538	67,867,783
Investment earnings	209,356	1,239,228	5,167	37,444	214,523	1,276,672
State sources	75,516,459	72,376,995	-	-	75,516,459	72,376,995
Other	-	32,723	-	-	-	32,723
Total revenues	179,228,910	175,375,508	7,297,737	7,017,565	186,526,647	182,393,073
Expenses:						
Regular instruction	74,473,531	69,758,968	-	-	74,473,531	69,758,968
Special instruction	19,878,095	19,361,292	-	-	19,878,095	19,361,292
Vocational and other	10,460,390	11,246,301	-	-	10,460,390	11,246,301
Support services						
Student	6,541,096	6,030,355	-	-	6,541,096	6,030,355
Instructional staff	9,627,185	8,759,935	-	-	9,627,185	8,759,935
Administration	16,343,635	15,224,494	-	-	16,343,635	15,224,494
Plant	11,729,731	12,305,037	-	-	11,729,731	12,305,037
Student transportation	5,067,127	5,338,111	-	-	5,067,127	5,338,111
Noninstructional	141,200	127,565	-	-	141,200	127,565
AEA	5,743,477	5,447,182	-	-	5,743,477	5,447,182
Interest expense	3,874,314	9,501,028	-	-	3,874,314	9,501,028
Nutrition services	-	-	5,026,062	5,407,974	5,026,062	5,407,974
Child care	-	-	1,323,066	1,541,082	1,323,066	1,541,082
Total expenses	163,879,781	163,100,268	6,349,128	6,949,056	170,228,909	170,049,324
Excess (deficiency) before transfers	15,349,129	12,275,240	948,609	68,509	16,297,738	12,343,749
Transfers, net	386,583	850,221	(386,583)	(850,221)	-	-
Change in net position	15,735,712	13,125,461	562,026	(781,712)	16,297,738	12,343,749
Beginning net position	169,319,372	155,795,567	2,513,269	2,997,985	171,832,641	158,793,552
Ending net position	\$ 185,055,084	\$ 168,921,028	\$ 3,075,295	\$ 2,216,273	\$ 188,130,379	\$ 171,137,301

- The cost of all governmental and business-type activities this year was \$170,228,909.
- Federal and state grants and charges for services subsidized certain programs of \$36,392,127.

**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

In Table 3 the net cost of governmental activities \$133,836,782 was financed by general revenues, which are property taxes and investment and other local revenue \$74,618,061 and state sources \$75,516,459.

Table 3 Net Cost of Governmental Activities and Business-Type Activities

	Total Cost of Services		Net Cost of Services	
	2021	Not restated 2020	2021	Not restated 2020
Governmental activities				
Instruction:				
Regular	\$ 74,473,531	\$ 69,758,968	\$ 57,158,235	\$ 49,977,998
Special	19,878,095	19,361,292	17,449,855	15,611,898
Vocational and other	10,460,390	11,246,301	7,608,503	7,869,522
Support services:				
Student	6,541,096	6,030,355	6,534,146	5,458,593
Instructional staff	9,627,185	8,759,935	9,484,682	8,446,659
Administration	16,343,635	15,224,494	16,340,534	15,218,914
Plant	11,729,731	12,305,037	11,575,019	12,234,879
Student transportation	5,067,127	5,338,111	4,854,695	5,097,251
Noninstructional programs	141,200	127,565	(99,759)	(175,253)
AEA	5,743,477	5,447,182	-	-
Interest expense	3,874,314	9,501,028	3,874,314	9,501,028
Total Governmental activities	\$ 163,879,781	\$ 163,100,268	\$ 134,780,224	\$ 129,241,489
Business-type activities				
Nutrition services	5,026,062	5,407,974	(1,263,977)	194,499
Child care	1,323,066	1,541,082	320,535	(225,564)
Total Business-type activities	\$ 6,349,128	\$ 6,949,056	\$ (943,442)	\$ (31,065)
Total Primary Government	\$ 170,228,909	\$ 170,049,324	\$ 133,836,782	\$ 129,210,424

Net cost of services is \$133,836,782 / \$170,228,909 or 78.62% of total cost of services in 2021.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Ankeny Community School District's governmental funds reported combined ending fund balances of \$70,857,403 a decrease of \$10,415,205 in comparison to the previous year. The General Fund increased \$3,362,956 primarily due to increases in property taxes for assessed valuation. The Capital Projects Fund decreased \$13,922,321 due primarily to planned spending on capital outlay. The Debt Service Fund increased \$112,466 due to the issuance of \$18,310,000 general obligation bonds. Of the combined ending fund balance \$17,570,627 constitutes the unassigned portion of the fund balance, which is available for spending at the government's discretion. The remainder of the combined fund balance of \$53,286,776 is non-spendable, restricted, committed or assigned and is not available for new spending: 1) General Fund \$5,811,064; 2) Capital Projects Fund \$34,993,969; 3) Debt Service \$3,616,087; 4) Other Non-Major Governmental Funds \$8,865,656.

The General Fund is the principal operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$17,570,627 with total fund balance increasing \$3,362,956. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund revenues. The unassigned fund balance represents 11.99% of total General Fund revenues, while the total fund balance represents 15.95% of that same amount.

**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

The key factors in this increase are attributable to increases in assessed valuation for property taxes and the receipt of federal COVID relief funds.

The Capital Projects Fund fund balance decreased \$13,922,321 from \$48,916,290 as of June 30, 2020 to \$34,993,969 as of June 30, 2021. The decrease is due to expending prior year bond proceeds for new buildings within the District.

The Debt Service fund balance increased \$112,466 from \$3,503,621 as of June 30, 2020 to \$3,616,087 as of June 30, 2021. The District issued \$18,310,000 general obligation bonds with a \$2,249,009 premium to current refund \$20,460,000 prior bonds.

BUDGETARY HIGHLIGHTS

As allowed by GASB Statement No. 41, *Budgetary Comparison Schedules - Perspective Differences*, the District presents budgetary comparison schedules as required supplementary information based on the program structure of four functional areas as required by state statute for its legally adopted budget. In accordance with the Code of Iowa, the Board of Education annually adopts a program budget for all funds except internal service and custodial funds as described in the note to required supplementary information. Revenues were under budget by \$4,475,542 primarily due to local sources being under budget \$7.6 million as a result of the pandemic. The charges for services in the nutrition program and student activities collectively were approximately \$4 million less than the prior year. Interest income decreased approximately \$1 million. The decrease in local sources was partially offset by additional federal funding for COVID-19 programs. Expenditures were under budget by \$10,611,773 due to less operating costs for instruction and support services than anticipated.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. As of June 30, 2021, the District's investment in capital assets, including land, school buildings, athletic facilities, buses and other vehicles, computers and other equipment totaled \$419,920,980. This amount represents a net increase, prior to depreciation, of \$24,543,630 from last year. The increase is primarily due to construction being completed for new buildings and building additions. Total depreciation expense for the year was \$9,066,146.

The following schedule presents capital asset balances net of depreciation for the fiscal year ended June 30, 2021.

Additional information on the District's capital assets can be found in Note 4 of the financial statements.

Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total District	
	2021	2020	2021	2020	2021	2020
Land	\$ 19,179,052	\$ 19,179,052	\$ -	\$ -	\$ 19,179,052	\$ 19,179,052
Construction in progress	20,321,306	26,462,560	-	-	20,321,306	26,462,560
Buildings and improvements	249,725,177	230,166,201	-	-	249,725,177	230,166,201
Furniture and equipment	2,513,381	1,826,910	684,052	764,374	3,197,433	2,591,284
Land improvements	14,575,138	13,121,525	-	-	14,575,138	13,121,525
Total	\$ 306,314,054	\$ 290,756,248	\$ 684,052	\$ 764,374	\$ 306,998,106	\$ 291,520,622

**Ankeny Community School District
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For fiscal year ended June 30, 2021**

Debt Administration. At year end, the District had \$215,719,146 in general obligation bonds, revenue bonds and other long-term obligations outstanding, of which \$16,424,678 is due within one year. The following table presents a summary of the District's outstanding long-term debt for the fiscal year ended June 30, 2021 compared to 2020:

Outstanding Long-Term Obligations

	Governmental Activities		Business-Type Activities		Total District	
	2021	2020	2021	2020	2021	2020
General obligation bonds, net	\$ 65,413,340	\$ 73,487,202	\$ -	\$ -	\$ 65,413,340	\$ 73,487,202
Revenue bonds, net	68,867,387	77,228,841	-	-	68,867,387	77,228,841
Compensated absences	879,449	731,432	45,229	30,630	924,678	762,062
Net OPEB liability	6,569,717	6,160,873	176,288	162,423	6,746,005	6,323,296
Net pension liability	71,402,552	59,047,002	2,365,184	1,950,140	73,767,736	60,997,142
Total	\$ 213,132,445	\$ 216,655,350	\$ 2,586,701	\$ 2,143,193	\$ 215,719,146	\$ 218,798,543

State statutes currently limit the amount of general obligation debt a District may issue to five percent (5%) of its total assessed valuation. The current debt limitation for the District is \$349,043,810 which is more than the District's outstanding general obligation debt.

Additional information on the District's long-term debt can be found in Note 5 of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District is located in the central part of the state at the cross roads of Interstate 35 and Interstate 80; bordering the larger Des Moines metropolitan area. During the 2020-21 school year, it was the sixth largest school district in the state. The economic condition and outlook for the area continues to prosper, and has seemingly been unaffected by the ongoing pandemic. Retail sales, building permits, and population increases in Ankeny and the metro area as a whole exceed most state and national trends. The District's tax base continues to grow at an average rate of nearly 8% per year over the past 30 years. This growth is expected to continue as evidenced by the 1,168 new residential housing permits issued by the City of Ankeny in calendar year 2020, up from 1,076 in 2019.

The district realized a decrease in student enrollment of 108.6 students in the fall of 2020. However, fall 2021 enrollment rebounded by an increase of 364.9 students, bringing total enrollment close to pre-pandemic estimates. Based on demographer projections, Ankeny's student growth is expected to continue, averaging approximately 300 students per year for the next ten years. This steady growth will require careful planning of the District's infrastructure needs in the most fiscally responsible manner possible.

In March of 2021, the Board of Education approved a small number of staffing increases which were funded, in part, through attrition. This along with savings in health insurance premiums allowed the district to balance the overall General Fund budget in light of reductions in revenues due to the enrollment decline. The tax rate of \$17.32 for 2022-23 represents a reduction of nine cents over the 2020-21 tax rate of \$17.41. The tax rate for the district began its descent in 2011-12, and since then has decreased from \$22.35, or \$5.03 per \$1,000 of taxable valuation. The Board of Education's goal is to stabilize the rate into the future, making modest decreases whenever possible.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, please write Jennifer Jamison, Chief Financial Officer, Ankeny Community School District, 306 S.W. School Street, Ankeny, Iowa 50023-0189.

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Basic Financial Statements

Ankeny Community School District

Statement of Net Position

June 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash, cash equivalents and investments	\$ 76,077,835	\$ 4,877,031	\$ 80,954,866
Property taxes receivables:			
Current year	560,432	-	560,432
Succeeding year	78,164,718	-	78,164,718
Due from other governments	6,016,444	273,566	6,290,010
Other receivables	38,513	12,878	51,391
Internal balances	555,890	(555,890)	-
Prepaid expenses	2,535,920	4,581	2,540,501
Inventories	117,533	404,483	522,016
Total current assets	164,067,285	5,016,649	169,083,934
Noncurrent assets:			
Restricted cash, cash equivalents and investments	6,639,121	-	6,639,121
Capital assets:			
Nondepreciable:			
Land	19,179,052	-	19,179,052
Construction in progress	20,321,306	-	20,321,306
Depreciable:			
Buildings and improvements	345,524,004	-	345,524,004
Furniture and equipment	13,527,367	1,858,932	15,386,299
Land improvements	19,510,319	-	19,510,319
Accumulated depreciation	(111,747,994)	(1,174,880)	(112,922,874)
Net capital assets	306,314,054	684,052	306,998,106
Total noncurrent assets	312,953,175	684,052	313,637,227
Total assets	477,020,460	5,700,701	482,721,161
Deferred Outflows of Resources			
Deferral on advance refunding	2,515,222	-	2,515,222
OPEB related deferred outflows	839,229	25,872	865,101
Pension related deferred outflows	18,855,795	634,785	19,490,580
Total deferred outflows of resources	22,210,246	660,657	22,870,903

See Notes to Basic Financial Statements.

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	20,760,777	125,980	20,886,757
Intergovernmental payable	35,199	-	35,199
Interest payable	397,459	-	397,459
Unearned revenue	-	509,923	509,923
Compensated absences	879,449	45,229	924,678
General obligation bonds	7,935,000	-	7,935,000
Revenue bonds	7,565,000	-	7,565,000
Total current liabilities	37,572,884	681,132	38,254,016
Noncurrent liabilities:			
General obligation bonds	57,478,340	-	57,478,340
Revenue bonds	61,302,387	-	61,302,387
Other post employment benefits liability	6,569,717	176,288	6,746,005
Net pension liability	71,402,552	2,365,184	73,767,736
Total noncurrent liabilities	196,752,996	2,541,472	199,294,468
Total liabilities	234,325,880	3,222,604	237,548,484
Deferred Inflows of Resources			
Property taxes	78,164,718	-	78,164,718
Pension related amounts	1,685,024	63,459	1,748,483
Total deferred inflows of resources	79,849,742	63,459	79,913,201
Net Position			
Net investment in capital assets	189,839,764	684,052	190,523,816
Restricted for:			
Categorical funding	3,047,962	-	3,047,962
Physical plant and equipment	8,566,787	-	8,566,787
Debt service	3,616,355	-	3,616,355
School infrastructure	11,834,919	-	11,834,919
Management levy	6,017,116	-	6,017,116
Student activities	1,449,887	-	1,449,887
Grants	382	-	382
Unrestricted	(39,318,088)	2,391,243	(36,926,845)
Total net position	\$ 185,055,084	\$ 3,075,295	\$ 188,130,379

Ankeny Community School District

**Statement of Activities
Year Ended June 30, 2021**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental Activities:			
Instruction:			
Regular	\$ 74,473,531	\$ 2,345,528	\$ 14,969,768
Special	19,878,095	1,329,064	1,099,176
Vocational and other	10,460,390	1,306,985	1,544,902
Support services:			
Student	6,541,096	6,950	-
Instructional staff	9,627,185	142,503	-
Administration	16,343,635	3,101	-
Plant operation and maintenance	11,729,731	154,712	-
Student transportation	5,067,127	11,681	200,751
Noninstructional programs	141,200	240,959	-
AEA flowthrough	5,743,477	-	5,743,477
Interest on long-term debt	3,874,314	-	-
Total governmental activities	163,879,781	5,541,483	23,558,074
Business-type activities:			
Nutrition services	5,026,062	541,050	5,748,989
Child care	1,323,066	1,002,531	-
Total business-type activities	6,349,128	1,543,581	5,748,989
Total primary government	\$ 170,228,909	\$ 7,085,064	\$ 29,307,063

General revenues and transfers

General revenues:

Taxes:

Property taxes for general purpose

Property taxes for debt service

Property taxes for capital outlay

Property taxes for other purposes

Revenue in lieu of taxes

Sales taxes

Unrestricted state aid

Investment earnings

Transfers

Total general revenues and transfers

Change in net position

Net position, beginning of year, as restated

Net position, end of year

See Notes to Basic Financial Statements.

Net (Expense) Revenue
and Changes in Net Position

Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
\$ -	\$ (57,158,235)	\$ -	\$ (57,158,235)
-	(17,449,855)	-	(17,449,855)
-	(7,608,503)	-	(7,608,503)
-	(6,534,146)	-	(6,534,146)
-	(9,484,682)	-	(9,484,682)
-	(16,340,534)	-	(16,340,534)
-	(11,575,019)	-	(11,575,019)
-	(4,854,695)	-	(4,854,695)
-	99,759	-	99,759
-	-	-	-
-	(3,874,314)	-	(3,874,314)
-	(134,780,224)	-	(134,780,224)
-	-	1,263,977	1,263,977
-	-	(320,535)	(320,535)
-	-	943,442	943,442
<u>\$ -</u>	<u>\$ (134,780,224)</u>	<u>\$ 943,442</u>	<u>\$ (133,836,782)</u>

56,130,842	-	56,130,842
9,795,545	-	9,795,545
7,469,166	-	7,469,166
1,007,985	-	1,007,985
1,699,328	-	1,699,328
12,677,256	-	12,677,256
61,139,875	-	61,139,875
209,356	5,167	214,523
386,583	(386,583)	-
<u>150,515,936</u>	<u>(381,416)</u>	<u>150,134,520</u>
15,735,712	562,026	16,297,738
169,319,372	2,513,269	171,832,641
<u>\$ 185,055,084</u>	<u>\$ 3,075,295</u>	<u>\$ 188,130,379</u>

Ankeny Community School District

Balance Sheet
 Governmental Funds
 June 30, 2021

	General	Capital Projects
Assets		
Cash, cash equivalents and investments	\$ 34,070,504	\$ 32,468,069
Restricted cash, cash equivalents and investments	382	4,952,167
Property taxes receivable:		
Current year	417,152	58,769
Succeeding year	58,461,036	7,876,167
Due from other governments	4,292,176	1,724,268
Due from other funds	712,732	1,967
Other receivables	35,665	1,867
Prepaid items	1,136,487	780
Inventories	117,533	-
Total assets	\$ 99,243,667	\$ 47,084,054
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities:		
Accounts payable and accrued liabilities	\$ 17,163,890	\$ 3,513,918
Due to other funds	173,975	-
Intergovernmental payables	35,199	-
Total liabilities	17,373,064	3,513,918
Deferred inflows of resources:		
Unavailable revenue - property tax	58,461,036	7,876,167
Unavailable revenue- grants	27,876	-
Unavailable revenue - sales tax	-	700,000
Total deferred inflows of resources	58,488,912	8,576,167
Fund balances:		
Nonspendable	1,254,020	780
Restricted:		
Categorical funding	3,047,962	-
Physical plant and equipment	-	8,566,787
Debt service	-	4,952,167
School infrastructure	-	21,474,235
Management levy	-	-
Student activities	-	-
Grants	382	-
Committed:		
Chromebooks and equipment	1,508,700	-
Unassigned	17,570,627	-
Total fund balances	23,381,691	34,993,969
Total liabilities, deferred inflows of resources and fund balances	\$ 99,243,667	\$ 47,084,054

See Notes to Basic Financial Statements.

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,852,441	\$ 7,507,288	\$ 75,898,302
1,686,572	-	6,639,121
77,074	7,437	560,432
10,327,494	1,500,021	78,164,718
-	-	6,016,444
-	15,166	729,865
-	981	38,513
-	1,398,653	2,535,920
-	-	117,533
<u>\$ 13,943,581</u>	<u>\$ 10,429,546</u>	<u>\$ 170,700,848</u>
\$ -	\$ 63,869	\$ 20,741,677
-	-	173,975
-	-	35,199
-	63,869	20,950,851
10,327,494	1,500,021	78,164,718
-	-	27,876
-	-	700,000
<u>10,327,494</u>	<u>1,500,021</u>	<u>78,892,594</u>
-	1,398,653	2,653,453
-	-	3,047,962
-	-	8,566,787
3,616,087	-	8,568,254
-	-	21,474,235
-	6,017,116	6,017,116
-	1,449,887	1,449,887
-	-	382
-	-	1,508,700
-	-	17,570,627
<u>3,616,087</u>	<u>8,865,656</u>	<u>70,857,403</u>
<u>\$ 13,943,581</u>	<u>\$ 10,429,546</u>	<u>\$ 170,700,848</u>

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Ankeny Community School District

**Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities
June 30, 2021**

Total fund balances of governmental funds		\$ 70,857,403
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		306,314,054
Receivables not collected within 60 days of year-end are not available soon enough to pay for the current period's expenditures and, therefore, are deferred inflows of resources in the funds.		727,876
The Internal Service Fund is used by the District's management to charge the costs of the self-insurance program to the individual funds. The assets and liabilities of the Internal Service Fund are included with the governmental activities.		160,433
Pension and OPEB related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pension	18,855,795	
Deferred inflows of resources related to pension	(1,685,024)	
Deferred outflows of resources related to OPEB	<u>839,229</u>	18,010,000
Long-term liabilities, including bonds payable are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of:		
Bonds payable	(125,630,000)	
Bond premiums	(8,775,693)	
Bond discounts	124,966	
Accrued interest payable	(397,459)	
Deferral on advance refunding	2,515,222	
Compensated absences	(879,449)	
Other postemployment benefits obligation	(6,569,717)	
Net pension liability	<u>(71,402,552)</u>	(211,014,682)
Net position of governmental activities		<u><u>\$ 185,055,084</u></u>

See Notes to Basic Financial Statements.

Ankeny Community School District

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2021

	General	Capital Projects
Revenues:		
Local sources:		
Local tax	\$ 56,130,842	\$ 7,469,166
Tuition	2,461,891	-
Other	1,526,619	18,301
Interest income	50,208	111,991
Intermediate sources	105,266	-
State sources	82,247,000	12,389,828
Federal sources	4,031,110	-
Total revenues	146,552,936	19,989,286
Expenditures:		
Current:		
Instruction:		
Regular	63,062,095	274,523
Special	19,540,386	-
Vocational and other	9,194,769	-
Support services:		
Student	6,391,925	-
Instructional staff	9,188,369	-
Administration	14,585,080	59,767
Plant operation and maintenance	10,675,059	495,147
Student transportation	5,067,127	-
Noninstructional programs	128,276	-
Other expenditures:		
AEA flowthrough	5,743,477	-
Capital outlay	-	23,275,639
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	1,853
Total expenditures	143,576,563	24,106,929
Excess (deficiency) of revenues over (under) expenditures	2,976,373	(4,117,643)
Other financing sources (uses):		
Issuance of long-term debt	-	-
Premium on issuance of long-term debt	-	-
Transfers in	425,114	318
Transfers out	(38,531)	(9,804,996)
Total other financing sources (uses)	386,583	(9,804,678)
Net change in fund balances	3,362,956	(13,922,321)
Fund balances, beginning of year, as restated	20,018,735	48,916,290
Fund balances, end of year	\$ 23,381,691	\$ 34,993,969

See Notes to Basic Financial Statements.

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 9,795,545	\$ 1,007,985	\$ 74,403,538
-	-	2,461,891
-	1,211,231	2,756,151
29,471	17,396	209,066
-	-	105,266
213,208	23,440	94,873,476
-	-	4,031,110
10,038,224	2,260,052	178,840,498
-	602,401	63,939,019
-	-	19,540,386
-	906,971	10,101,740
-	-	6,391,925
-	58	9,188,427
-	25,428	14,670,275
-	693,182	11,863,388
-	-	5,067,127
-	-	128,276
-	-	5,743,477
-	-	23,275,639
35,295,000	-	35,295,000
4,994,763	-	4,996,616
40,289,763	2,228,040	210,201,295
(30,251,539)	32,012	(31,360,797)
18,310,000	-	18,310,000
2,249,009	-	2,249,009
9,804,996	-	10,230,428
-	(318)	(9,843,845)
30,364,005	(318)	20,945,592
112,466	31,694	(10,415,205)
3,503,621	8,833,962	81,272,608
\$ 3,616,087	\$ 8,865,656	\$ 70,857,403

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Ankeny Community School District

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities
Year Ended June 30, 2021**

Net change in fund balances - total governmental funds \$ (10,415,205)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period. Capital outlay and depreciation expense in the year are as follows:

Capital outlay	\$ 24,523,579	
Depreciation expense	<u>(8,965,773)</u>	15,557,806

Some receivables will not be collected for several months after the District's fiscal year ends, and therefore, are not considered as "available" revenues in the governmental funds. Instead the receivables are deferred inflows of resources. They are, however, recorded as revenues in the statement of activities.

388,122

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and does not effect the statement of activities.

Repayment of principal	35,295,000	
Issuance of long-term debt	(18,310,000)	
Change in accrued interest payable	(95,061)	
Amortization of deferral on refunding	(481,962)	
Premium from issuance of long-term debt	(2,249,009)	
Amortization of bond premiums and discounts	<u>1,699,325</u>	15,858,293

An internal service fund is used by the District's management to charge the costs of the insurance program to the individual funds. The change in net position in the internal service fund is reported with governmental activities.

40,892

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Increase in compensated absences	(148,017)	
Change in OPEB expense and related deferrals	(520,529)	
Change in pension expense and related deferrals	<u>(5,025,650)</u>	<u>(5,694,196)</u>
Change in net position of governmental activities	<u>\$ 15,735,712</u>	

See Notes to Basic Financial Statements.

Ankeny Community School District

Statement of Net Position
 Proprietary Funds
 June 30, 2021

	Business-Type Activities	Governmental Activities
	Total Nonmajor Enterprise Funds	Internal Service Fund
Assets		
Current assets:		
Cash and cash equivalents	\$ 4,877,031	\$ 179,533
Due from other governments	273,566	-
Other receivables	12,878	-
Due from other funds	160,880	-
Prepaid items	4,581	-
Inventories	404,483	-
Total current assets	5,733,419	179,533
Noncurrent assets:		
Capital assets:		
Furniture and equipment	1,858,932	-
Less accumulated depreciation	(1,174,880)	-
Total noncurrent assets	684,052	-
Total assets	6,417,471	179,533
Deferred Outflows of Resources		
OPEB related amounts	25,872	-
Pension related amounts	634,785	-
Total deferred outflows of resources	660,657	-
Liabilities		
Current liabilities:		
Accounts payable and accrued liabilities	125,980	19,100
Compensated absences	45,229	-
Due to other funds	716,770	-
Unearned revenue	509,923	-
Total current liabilities	1,397,902	19,100
Noncurrent liabilities:		
Other post employment benefit obligations	176,288	-
Net pension liability	2,365,184	-
Total noncurrent liabilities	2,541,472	-
Total liabilities	3,939,374	19,100
Deferred Inflows of Resources,		
Pension related amounts	63,459	-
Net Position		
Net investment in capital assets	684,052	-
Unrestricted	2,391,243	160,433
Total net position	\$ 3,075,295	\$ 160,433

See Notes to Basic Financial Statements.

Ankeny Community School District

Statement of Revenues, Expenses and Changes in Net Position
 Proprietary Funds
 Year Ended June 30, 2021

	Business-Type Activities	Governmental Activities,
	Total Nonmajor Enterprise Funds	Internal Service Fund
Operating revenues:		
Local sources:		
Other local sources:		
Sale of lunches and breakfast:		
Students	\$ 27,724	\$ -
Adults	13,596	-
A la carte	406,674	-
Special functions	78,612	-
Charges for service	998,099	706,625
Other	18,876	-
Total operating revenues	1,543,581	706,625
Operating expenses:		
Instruction:		
Salaries	592,021	-
Employee benefits	162,970	-
Purchased services	24,156	-
Supplies	73,281	-
Miscellaneous	375	-
Support services:		
Purchased services	191,340	-
Noninstructional programs:		
Salaries	2,134,005	-
Employee benefits	739,244	-
Purchased services	29,274	-
Kitchen supplies	1,894,456	-
Food consumed	378,444	-
Other	29,189	-
Depreciation	100,373	-
Claims	-	666,023
Total operating expenses	6,349,128	666,023
Operating income (loss)	(4,805,547)	40,602
Nonoperating revenues:		
Interest income	5,167	290
State appropriations	37,149	-
Federal food commodities revenue	378,444	-
Federal appropriations	5,333,396	-
Total nonoperating revenues	5,754,156	290
Income before transfers	948,609	40,892
Transfers in	38,531	
Transfers out	(425,114)	-
Change in net position	562,026	40,892
Net position, beginning of year, as restated	2,513,269	119,541
Net position, end of year	\$ 3,075,295	\$ 160,433

See Notes to Basic Financial Statements.

Ankeny Community School District

**Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2021**

	Business-Type Activities	Governmental Activities
	Total Nonmajor Enterprise Funds	Internal Service Fund
Cash flows from operating activities:		
Cash received from user charges	\$ 1,603,557	\$ 706,720
Cash payments to employees for services	(3,379,962)	-
Cash payment to claimants	-	(663,196)
Cash payments to suppliers for goods or services	(2,488,644)	-
Net cash provided by (used in) operating activities	(4,265,049)	43,524
Cash flows from noncapital financing activities:		
Payments from other funds	794,988	-
State grants received	37,149	-
Federal grants received	4,998,938	-
Net cash provided by noncapital financing activities	5,831,075	-
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(20,051)	-
Net cash (used in) capital and related financing activities	(20,051)	-
Cash flows from investing activities, interest received	5,167	290
Net increase in cash and cash equivalents	1,551,142	43,814
Cash and cash equivalents, beginning of year	3,325,889	135,719
Cash and cash equivalents, end of year	\$ 4,877,031	\$ 179,533

(Continued)

Ankeny Community School District

Statement of Cash Flows (Continued)
Proprietary Funds
Year Ended June 30, 2021

	Business-Type Activities	Governmental Activities
	Total Nonmajor Enterprise Funds	Internal Service Fund
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ (4,805,547)	\$ 40,602
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	100,373	-
Federal commodities used	378,444	-
Change in assets and liabilities:		
(Increase) decrease in other receivables	25,956	95
(Increase) in prepaid expenses	(2,167)	-
(Increase) in inventories	(244,406)	-
Increase in accounts payable and accrued liabilities	47,204	2,827
Increase in compensated absences	14,599	-
Increase in unearned revenues	34,020	-
Increase in other postemployment benefits obligation	17,654	-
Increase in net pension liability	168,821	-
Net cash provided by (used in) operating activities	\$ (4,265,049)	\$ 43,524
Schedule of noncash items		
Noncapital financing activities, federal commodities	\$ 378,444	\$ -

See Notes to Basic Financial Statements.

Ankeny Community School District

Statement of Fiduciary Net Position

Fiduciary Fund

June 30, 2021

	<u>Custodial</u>
Assets	
Cash and pooled investments	\$ 180,562
Accounts receivable	405
Total assets	<u>180,967</u>
Liabilities	
Other payables	3,261
Total liabilities	<u>3,261</u>
Net Position	
Restricted for non-student activities	<u>\$ 177,706</u>

See Notes to Basic Financial Statements.

Ankeny Community School District

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

Year Ended June 30, 2021

	<u>Custodial</u>
Additions	
Local sources:	
Fees	\$ 117,096
Interest income	1,046
Fundraising and donations	<u>48,346</u>
Total additions	<u>166,488</u>
 Deductions	
Administrative expenses	<u>154,246</u>
Total deductions	<u>154,246</u>
 Change in net position	12,242
 Net position, beginning of year, as restated	165,464
Net position, end of year	<u>\$ 177,706</u>

See Notes to Basic Financial Statements.

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Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of operations:

Ankeny Community School District (the District) is a political subdivision of the state of Iowa. The affairs of the District are conducted by a Board of Education. The District operates ten elementary schools, four middle schools, two high schools, a building for special programs, and an early childhood learning center. The District's annual comprehensive financial report includes all of the District operations.

Reporting entity:

For financial reporting purposes, Ankeny Community School District has included all funds, organizations, agencies, boards, commissions and authorities. The District has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on, the District. Ankeny Community School District has no component units which meet the Governmental Accounting Standards Board criteria.

Jointly governed organizations: The District participates in a jointly governed organization that provides services to the District but does not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. The District is a member of the Polk County Assessor's Conference Board.

Basis of presentation:

The District's financial statements are prepared in conformity with the accounting principles generally accepted in the United States of America (GAAP) that applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-wide financial statements: The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by tax and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for service.

The Statement of Net Position presents the District's nonfiduciary assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvements of those assets. Net investment in capital assets excludes unspent debt proceeds totaling \$15,291,215.

Restricted net position results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation. As of June 30, 2021, the District had \$3,047,962 restricted for categorical funding, \$8,566,787 restricted for physical plant and equipment levy, \$3,616,355 restricted for debt service, \$11,834,919 restricted for school infrastructure, \$6,017,116 restricted for management levy, \$1,449,887 restricted for student activities, and \$382 restricted for grants.

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Unrestricted net position consists of net position that does not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

When an expense is incurred which can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the expenditure toward restricted net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customer or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements: Separate financial statements are provided for governmental, proprietary and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The District reports the following major governmental funds:

The General Fund is the general operating fund of the District. All general tax revenues and other revenues not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, including instructional, support and other costs.

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities.

The Debt Service Fund is utilized to account for the payment of interest and principal on the District's general long-term debt.

The other governmental funds of the District are considered nonmajor and are as follows:

Special Revenue Funds: Are used to account for the revenue sources that are legally restricted to expenditures for specific purposes:

The Stadium Trust Fund accounts for shared costs associated with the joint use of the high schools.

The Management Levy Fund accounts for tort liability insurance premiums, unemployment compensation insurance claims and early retirement incentive payments.

The Student Activity Fund accounts for money held by the District on behalf of the students who have raised these funds and are responsible for their disposition for co-curricular to extracurricular activities of the District.

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

The District reports the following nonmajor proprietary funds:

The School Nutrition Fund accounts for the food service operations of the District.

The Child Care Fund accounts for transactions for before and after school child care and summer child care programs authorized by Iowa Code Sections 2898A.12 and 279.49.

The Community Education Fund accounts for the community education operations of the District.

Additionally, the internal service fund type consists of the Self-Insurance Fund, which accounts for the financing of services provided by one department to the other departments of the District on a cost reimbursement basis. The District uses the fund for the purposes of providing self-insurance for dental claims.

The District also reported fiduciary funds. Fiduciary funds are used to account for net position and changes in net position. The District has one fiduciary fund which is considered to be a Custodial Fund. The custodial fund is used to account for assets held by the District as an agent for individuals, private organizations and other governments. The Fiduciary Fund focuses on net position and changes in net position and reports on the accrual basis of accounting. The District's fiduciary fund is as follows:

The Nonstudent Custodial Fund accounts for staff social funds, parent organizations and local service agencies.

Measurement focus and basis of accounting:

The government-wide financial statements and the proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year-end.

Property tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Proprietary funds distinguished operating revenues and expenses from nonoperating items. Operating revenues and expense generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund is charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Significant accounting policies:

The following accounting policies are followed in preparing the financial statements:

Cash, cash equivalents and investments: The cash balances of most District funds are pooled and invested. Investments are stated at fair value except for the investment in the Iowa Schools Joint Investment Trust which is valued at amortized cost and nonnegotiable certificates of deposit, which are stated at cost.

For purposes of the statement of cash flows, all short-term cash investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and, at the day of purchase, have maturity date no longer than three months.

Investment earnings are comprised of interest, dividends and net changes in the fair value of applicable investments.

Property tax receivable: Property tax in governmental funds is accounted for using the modified accrual basis of accounting. Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the Board of Education. Current year property tax receivable represents unpaid taxes from the current year. The succeeding year property tax receivable represents taxes certified by the Board of Education to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is a deferred inflow of resources in both the District-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

The property tax revenue recognized in these funds becomes due and collectible in September and March of the fiscal year with 1½ percent per month penalty for delinquent payments; is based on January 1, 2019 assessed property valuations; is for the tax accrual period July 1, 2020 through June 30, 2021 and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2020.

Due from other governments: Due from other governments represents amounts due from the state of Iowa, various shared revenues, grants and reimbursements from other governments.

Inventories: Inventories are valued at cost using the first-in, first-out method for purchased items and governmental commodities. The consumption method of accounting is applied to the governmental fund type inventories. Inventories of proprietary funds are recorded as expenses when consumed rather than when purchased or received.

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Prepaid expenses and Prepaid items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the District-wide financial statements and prepaid items in the fund financial statements on the consumption method.

Capital assets: Capital assets, which include property, furniture and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide Statement of Net Position. Capital assets are recorded at historical cost. Donated capital assets, donated works of art and similar items are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are defined by the District as assets with an initial, individual cost in excess of the following thresholds and estimated useful lives in excess of two years.

Asset Class	Amount
Land	\$ 2,000
Buildings	10,000
Improvements other than buildings	10,000
Furniture and equipment	100,000
School Nutrition Fund equipment	500
Other furniture and equipment	5,000
Intangibles	200,000

Capital assets are depreciated using the straight-line method of depreciation over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	50 years
Improvements other than buildings	20 - 50 years
Furniture and equipment	5 - 15 years
Intangibles	5 - 10 years

Salaries and benefits payable: Payroll and related expenses for teachers with annual contracts corresponding to the current school year, which are payable in July and August, have been accrued as liabilities included with accounts payable and accrued liabilities.

Unearned revenue: Proprietary funds defer revenue recognition in connection with resources that have been received but not earned. Unearned revenue in the governmental funds arises when assets are recognized before revenue recognition criteria have been satisfied. Unearned revenue consists primarily of textbook rental fees, meal revenues, and child care tuition collected for the programs and services in the next school year.

Long-term liabilities: In the District-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities column in the Statement of Net Position.

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated absences: District employees accumulate a limited amount of earned but unused vacation and sick leave for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect as of June 30, 2021. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

Long-term obligations: In the governmental fund financial statements, principal and interest on long-term debt, early retirement payments, other postemployment benefits and compensated absences are recognized as liabilities only when payment has matured or become due. Proceeds from the issuance of long-term debt, is reported as other financing sources. In the fund financial statements, governmental fund types recognize bond premiums and discounts through current year operations. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Discounts are reported as other financing uses. Principal payments and bond issuance costs are reported as debt service expenditures.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities column in the statement of net position. Bond premiums and discounts are amortized over the life of the contracts using a method which approximates the effective interest method. Bond issue costs are recorded as an expense when incurred.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to/deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Interfund activity: Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" or "advances to / from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund equity: In the governmental fund financial statements fund balances are classified as follows:

Nonspendable: Balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

Restricted: Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts which can be used only for specific purposes determined pursuant to constraints formally imposed by the Board of Education through resolution approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned: Fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The authority to assign fund balances has been delegated to the Chief Financial Officer.

Unassigned: All amounts not included in other spendable classifications as well as any deficit fund balance of any other governmental fund is reported as unassigned. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When an expenditure is incurred for purposes for which amounts in the committed, assigned, or unassigned fund balance classifications could be used, the District's policy is generally to first apply the expenditure to restricted fund balance and then to less restrictive classifications – committed, assigned and then unassigned fund balances.

Deferred outflows/inflows of resources: In addition to assets, the balance sheet and/or statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of fund balance or net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The District's deferred outflows of resources consist of unrecognized items not yet charged to pension expense or other postemployment benefit expense, contributions from the employer after the measurement date but before the end of the employer's reporting period, and deferrals on debt refunding.

In addition to liabilities, the balance sheet and/or statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance or net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from three sources: property taxes, sales tax, and grants revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

In the District's government-wide statements, the property tax revenues remain a deferred inflow and will be recognized as revenue in the year for which they are levied and budgeted for. The District's government-wide statements also include the unamortized portion of the difference between expected and actual experience related to the net pension liability.

Ankeny Community School District

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgets and budgetary control:

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2021, expenditures did not exceed the amounts budgeted.

Note 2. Cash, Cash Equivalents and Investments

The District is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Education; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

Interest rate risk: The District's investment policy limits the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days but that maturities shall be consistent with the needs and use of the District.

At June 30, 2021, the District had investments in the Iowa Schools Joint Investment Trust (ISJIT) Government Obligations Portfolio which are valued at amortized costs of \$17,265,779 pursuant to Rule 2a-7 under the investment Company Act of 2040. There were no limitations or restrictions on withdrawals of the ISJIT investments.

Credit risk: Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The District does not have a policy specific to credit risk. The investment in the Iowa Schools Joint Investment was rated AAAM by Standard & Poor's Financial Services, respectively.

Concentration of credit risk: The District's investment policy seeks diversification to reduce overall portfolio risk while attaining market rates of return to enable the District to meet its anticipated cash requirements. The District does not have a policy specific to concentration of credit risk. At June 30, 2021, the District had no investments subject to concentration of credit risk.

Custodial credit risk: For deposits, this is the risk that in the event of bank failure, the District's deposits may not be returned. For an investment this is the risk that in the event of failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession not an outside party. The District's deposits in banks at June 30, 2021 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This Chapter provides for additional assessments against the depositories to insure that will be no loss of public funds. The District's investments are held in the name of the District and are not exposed to custodial credit risk.

Restricted cash, cash equivalents and investments: Restricted cash, cash equivalents and investments of \$6,639,121 is comprised of \$5,771,125 for debt reserve requirements of which \$4,951,919 was from unspent bond proceeds; \$382 was from a grant agreement and \$867,614 with fiscal agent from an advance levy for future debt service.

Ankeny Community School District

Notes to Basic Financial Statements

Note 3. Interfund Balances and Interfund Transfers

The detail of interfund balances as of June 30, 2021 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 712,732	\$ 173,975
Capital Projects Fund	1,967	-
Aggregate remaining fund information:		
Nonmajor governmental funds	15,166	-
Nonmajor enterprise funds	160,880	716,770
Total	\$ 890,745	\$ 890,745

The interfund balances are a result of cash flowing expenditures of other funds. The balances will be repaid by October 1, 2021.

The detail of interfund transfers for the year ended June 30, 2021 is as follows:

Transfer To	Transfer From	Amount
General Fund	Nonmajor enterprise, School Nutrition Fund	\$ 425,114
Debt Service Fund	Capital Projects Fund	9,804,996
Capital Projects Fund	Nonmajor, special revenue, Stadium Trust	318
Nonmajor enterprise, School Nutrition Fund	General Fund	38,531
Total		\$ 10,230,428

Transfers generally move revenues from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources. Transfers to the Debt Service Fund are for required principal and interest payments for the statewide sales, services and use tax revenue bonds.

Ankeny Community School District

Notes to Basic Financial Statements

Note 4. Capital Assets

Capital assets activity for the year ended June 30, 2021 is as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental activities:				
Capital assets not being depreciated				
Land	\$ 19,179,052	\$ -	\$ -	\$ 19,179,052
Construction in progress	26,462,560	19,128,835	25,270,089	20,321,306
Total capital assets not being depreciated	45,641,612	19,128,835	25,270,089	39,500,358
Capital assets being depreciated:				
Buildings and improvements	318,702,973	26,821,031	-	345,524,004
Furniture and equipment	12,021,966	1,505,401	-	13,527,367
Land improvements	17,171,918	2,338,401	-	19,510,319
Total capital assets being depreciated	347,896,857	30,664,833	-	378,561,690
Less accumulated depreciation for:				
Buildings and improvements	88,536,772	7,262,055	-	95,798,827
Furniture and equipment	10,195,056	818,930	-	11,013,986
Land improvements	4,050,393	884,788	-	4,935,181
Total accumulated depreciation	102,782,221	8,965,773	-	111,747,994
Total capital assets being depreciated, net	245,114,636	21,699,060	-	266,813,696
Governmental activities capital assets, net	\$ 290,756,248	\$ 40,827,895	\$ 25,270,089	\$ 306,314,054
Business-type activities:				
Capital assets being depreciated				
Furniture and equipment	\$ 1,838,881	\$ 20,051	\$ -	\$ 1,858,932
Total capital assets being depreciated	1,838,881	20,051	-	1,858,932
Less accumulated depreciation for:				
Furniture and equipment	1,074,507	100,373	-	1,174,880
Total accumulated depreciation	1,074,507	100,373	-	1,174,880
Business-type activities capital assets, net	\$ 764,374	\$ (80,322)	\$ -	\$ 684,052

Ankeny Community School District

Notes to Basic Financial Statements

Note 4. Capital Assets (Continued)

Depreciation expense was charged by the District to the following functions:

Governmental activities:	
Instruction, regular	\$ 6,693,810
Support services:	
Administration	1,432,292
Plant operation and maintenance	839,671
Total governmental activities depreciation expense	<u>\$ 8,965,773</u>
Business-type activities:	
School nutrition	\$ 100,084
Child care	289
Total business-type activities depreciation expense	<u>\$ 100,373</u>

Note 5. Long-Term Liabilities

A summary of changes in long-term liabilities for the year ended June 30, 2021 is as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 71,090,000	\$ 18,310,000	\$ 28,000,000	\$ 61,400,000	\$ 7,935,000
Premiums	2,498,247	2,249,009	733,916	4,013,340	-
Discounts	(101,045)	-	(101,045)	-	-
Net general obligation bonds	<u>73,487,202</u>	<u>20,559,009</u>	<u>28,632,871</u>	<u>65,413,340</u>	<u>7,935,000</u>
Revenue bonds	71,525,000	-	7,295,000	64,230,000	7,565,000
Premiums	5,870,967	-	1,108,614	4,762,353	-
Discounts	(167,126)	-	(42,160)	(124,966)	-
Net revenue bonds	<u>77,228,841</u>	<u>-</u>	<u>8,361,454</u>	<u>68,867,387</u>	<u>7,565,000</u>
Total bonds	<u>150,716,043</u>	<u>20,559,009</u>	<u>36,994,325</u>	<u>134,280,727</u>	<u>15,500,000</u>
Other long-term liabilities:					
Compensated absences	731,432	879,449	731,432	879,449	879,449
Net OPEB liability	6,160,873	408,844	-	6,569,717	-
Net pension liability	59,047,002	12,355,550	-	71,402,552	-
Total other	<u>65,939,307</u>	<u>13,643,843</u>	<u>731,432</u>	<u>78,851,718</u>	<u>879,449</u>
Total governmental activities	<u>\$ 216,655,350</u>	<u>\$ 34,202,852</u>	<u>\$ 37,725,757</u>	<u>\$ 213,132,445</u>	<u>\$ 16,379,449</u>
Business-type activities:					
Compensated absences	\$ 30,630	\$ 45,229	\$ 30,630	\$ 45,229	\$ 45,229
Net OPEB liability	162,423	13,865	-	176,288	-
Net pension liability	1,950,140	415,044	-	2,365,184	-
Total business-type activities	<u>\$ 2,143,193</u>	<u>\$ 474,138</u>	<u>\$ 30,630</u>	<u>\$ 2,586,701</u>	<u>\$ 45,229</u>

Ankeny Community School District

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities (Continued)

The net OPEB liability and net pension liability attributed to governmental activities will be paid primarily from nonmajor Management Fund and the General Fund. Compensated absences are primarily paid from the General Fund and are expected to be exercised within a year of earning.

The District's general obligation bond debt is as follows:

- a) An issue of \$15,900,000 dated June 4, 2013 for the purpose of providing funds to build and furnish a new elementary school building. The bond was refunded by the Series 2021A bonds.
- b) An issue of \$17,285,000 dated June 4, 2013 to crossover advance refund \$17,145,000 of the outstanding General Obligation Bonds, Series 2007 on June 1, 2015. The bond was refunded by the Series 2021A bonds.
- c) An issue of \$9,710,000 dated July 1, 2014 for the purpose of providing funds to reconstruct the entry to and remodel, improve, furnish, and equip the Northview Middle School, including related site improvements, having an interest rate varying from 2.0 percent to 3.5 percent and an unpaid balance of \$6,465,000. Principal is due each June 1st ranging from \$420,000 to \$590,000 until final payment on June 1, 2034.
- d) An issue of \$36,635,000 dated February 25, 2015 to crossover advance refund, on June 1, 2017, \$4,945,000 of the District's outstanding General Obligation School Bonds, Series 2008B, and to crossover advance refund on June 1, 2020, \$32,120,000 of the District's outstanding General Obligation School Bonds, Series 2009. When the crossover date occurred, the transactions, balances and liabilities of the escrow account were no longer recorded by the District since the refunded debt Series 2007 is considered extinguished. Principal is due each June 1st and ranges from \$2,865,000 to \$3,005,000 until final payment on June 1, 2021. The outstanding balance of the Series 2015 issue at June 30, 2021 totaled \$25,950,000.
- e) An issue of \$16,770,000 dated June 28, 2018 for the purpose of building a new elementary school and having an interest rate varying from 3.125 percent to 5.000 percent and an unpaid balance of \$10,675,000. Principal is due and each June 1 until the final payment in June 2033. Principal installments range from \$605,000 to \$1,640,000. The outstanding balance of the Series 2018 issue on June 30, 2021 was \$10,675,000.
- f) On April 7, 2021, the District issued \$18,310,000 General Obligation School Refunding Bonds, Series 2021A. The bonds were issued to current refund on June 1, 2021, \$10,960,000 General Obligation School Bonds, Series 2013A and \$9,500,000 General Obligation School Refunding Bonds, Series 2013B. The bonds interest rates range from 2.0 percent to 5.0 percent with interest payable semi-annually on December 1 and June 1 commencing December 1, 2021. Principal is payable each June ranging from \$770,000 to \$4,045,000, commencing June 1, 2022 until maturity on June 1, 2033. The outstanding balance of the Series 2021 on June 30, 2021 was \$18,310,000. The District refunded the Series 2013A and Series 2013B bonds to reduce its total debt service payments over the next eleven years by \$2,190,119 and to obtain an economic gain of \$1,980,552.

The District's revenue bond debt, which is payable from revenues of the Capital Projects Fund-Statewide Sales, Services and Use Tax Fund, is as follows:

- An issue of \$9,115,000 dated March 3, 2015 for the purpose of providing funds for school infrastructure projects, having an interest rate varying from 2.0 percent to 5.0 percent and an unpaid balance of \$5,875,000. Principal installments ranging from \$420,000 to \$805,000 is due each June 1 until the final payment on June 2029.

Ankeny Community School District

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities (Continued)

- On September 23, 2016, the District issued \$46,615,000 in School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds Series 2017 with an average interest rate of 1.940 percent to advance refund \$22,045,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds Series 2010 and \$24,570,000 of the School Infrastructure Sales, Services, and Use Tax Revenue Bonds Series 2011. The unpaid balance of the Series 2016 bonds was \$27,365,000. Principal installments ranging from \$3,535,000 to \$4,240,000 are due each June 1st until final payment on June 1, 2028.
- On June 3, 2020, the District issued \$34,060,000 in School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds Series 2021 with an average interest rate of 5.0 percent for the purpose of providing funds for school infrastructure projects and to advance refund \$9,395,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds Series 2012. Proceeds of \$9,395,000 were used to purchase U.S. government securities. The unpaid balance of the Series 2021 bonds is \$30,990,000. Principal installments ranging from \$3,070,000 to \$4,570,000 are due each June 1st until final payment on June 1, 2029.

The District has pledged future statewide sales, services and use tax revenues to repay the outstanding revenue bonds. The bonds were issued for the purpose of defraying a portion of the cost of school infrastructure. The bonds are payable solely from the proceeds of the statewide sales, services and use tax revenues received by the District and are payable through 2029. The bonds are not a general obligation of the District. However, the debt is subject to the constitutional debt limitation of the District. Annual principal and interest payments on the bonds are expected to require less than 75 percent of the statewide sales, services and use tax revenues. The total principal and interest remaining to be paid on the bonds is \$74,538,549. For the current year, \$9,802,120 of principal and interest was paid on all revenue bonds and total statewide sales, services and use tax revenues were \$12,227,256.

The resolution providing for the issuance of the statewide sales, services and use tax revenue bonds includes the following provisions:

- a) 10 percent of the proceeds from the issuance of the revenue bonds shall be deposited to the Reserve Account to be used solely for the purpose of paying principal and interest on the bonds if insufficient money is available in the Sinking Account. The balance of the proceeds shall be deposited to the Capital Project Account. The reserve account balance at June 30, 2021 totaled \$4,952,167.
- b) All proceeds from the statewide sales, services and use tax shall be placed in a Revenue Account.
- c) Monies in the Revenue Account shall be disbursed to make deposits into a Sinking account to pay the principal and interest requirement of the revenue bonds for the fiscal year. The sinking fund balance at June 30, 2021 totaled \$818,958.
- d) All monies remaining in the Revenue Account after the required transfer to the Sinking Account may be transferred to the Project Account to be used for any lawful purpose.

Ankeny Community School District

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities (Continued)

All District bond principal and interest expenditures are accounted for in the Debt Service Fund. A summary of general and revenue obligation bond debt service requirements to maturity as of June 30, 2021 is as follows:

Year ending June 30:	General Obligation Bonds		
	Annual Principal and Interest Requirements		
	Principal	Interest	Total
2022	\$ 7,935,000	\$ 2,390,100	\$ 10,325,100
2023	6,785,000	1,917,337	8,702,337
2024	6,090,000	1,589,913	7,679,913
2025	6,315,000	1,361,012	7,676,012
2026	6,565,000	1,122,213	7,687,213
2027-2031	22,280,000	2,438,137	24,718,137
2032-2034	5,430,000	266,138	5,696,138
Totals	\$61,400,000	\$11,084,850	\$ 72,484,850

Year ending June 30:	Revenue Obligation Bonds		
	Annual Principal and Interest Requirements		
	Principal	Interest	Total
2022	\$ 7,565,000	\$ 2,262,144	\$ 9,827,144
2023	7,835,000	1,996,195	9,831,195
2024	8,120,000	1,719,196	9,839,196
2025	8,390,000	1,451,843	9,841,843
2026	8,680,000	1,172,824	9,852,824
2027-2029	23,640,000	1,706,347	25,346,347
Totals	\$64,230,000	\$10,308,549	\$74,538,549

Principal payments on general obligation bonds and revenue bonds are due annually on June 1, and interest payments are due semiannually on June 1 and December 1. The bond issues include provisions whereby the District has the option to call general obligation bonds for early redemption that mature after stated dates.

Note 6. Other Postemployment Benefits (OPEB)

Plan description: The District's defined benefit OPEB plan, Ankeny Community School District Postemployment Plan Other Than Pensions (the Plan), provides postemployment benefits for eligible participants enrolled in its plans. The Plan is a single employer defined benefit OPEB plan administered by the District. Under Chapter 509A.13 of the Code of Iowa, "Group Insurance for Public Employees," if a governing body has procured insurance for its employees, the governing body shall allow its employees who retired before the age of sixty-five years of age to continue participation in the group plan at the employee's own expense until the employee attains sixty-five years of age. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Ankeny Community School District

Notes to Basic Financial Statements

Note 6. Other Postemployment Benefits (OPEB) (Continued)

Benefits provided: The Plan provides healthcare benefits including medical and prescription drug benefits for retirees and their dependents. Retiree health care coverage is available to pre-age 65 eligible retirees. All employees are required to contribute the full premium in order to continue coverage at retirement. The full monthly premium rates as of July 1, 2021 for each plan are as shown below:

Rate Tier	Health		Dental
	PPO	HDHP	
Single	\$ 631	\$ 588	\$ 28
Family	1,495	1,392	99

Employees covered by benefit terms: At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	28
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	1,537
	1,565

Total OPEB Liability

The District's total OPEB liability of \$6,746,005 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021.

Actuarial assumptions and other inputs: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50% per annum
Salary increases	4.50-8.00% per annum
Discount rate	2.21% per annum
Retirees' share of benefit-related costs	100%
Health care cost trend rate	5.75% with an ultimate health care cost trend rate of 5.00%

The discount rate was based on the Bond Buyer 20-Bond GO index. Mortality rates were based on the RP-2014 generational table scaled using MP-19 and applied on a gender-specific basis. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period 2010– 2018.

Ankeny Community School District

Notes to Basic Financial Statements

Note 6. Other Postemployment Benefits (OPEB) (Continued)

Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance at July 1, 2020	\$ 6,323,296	\$ -	\$ 6,323,296
Changes for the year:			
Service cost	634,237	-	634,237
Interest	149,769	-	149,769
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	-	-
Changes in assumptions or other inputs	-	-	-
Benefit payments	(361,297)	-	(361,297)
Net changes	422,709	-	422,709
Balance at June 30, 2021	<u>\$ 6,746,005</u>	<u>\$ -</u>	<u>\$ 6,746,005</u>

There were no changes as a result of changes in benefit terms. The discount rate was 3.0% per annum in 2020 and 2.21% per annum in 2021.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 1.21%	Discount Rate 2.21%	1% Increase 3.21%
Total OPEB liability	\$ 7,262,344	\$ 6,746,005	\$ 6,273,542

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents that total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Healthcare Cost Trend Rates		
	1% Decrease 4.75%	5.75%	1% Increase 6.75%
Total OPEB liability	\$ 6,135,698	\$ 6,746,005	\$ 7,452,314

Ankeny Community School District

Notes to Basic Financial Statements

Note 6. Other Postemployment Benefits (OPEB) (Continued)

For the year ended June 30, 2021, the District recognized OPEB expense of \$899,477. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 309,677	\$ -
Changes of assumptions or other inputs	555,424	-
Net difference between projected and actual investments	-	-
Total	\$ 865,101	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2022	\$ 115,471
2023	115,471
2024	115,471
2025	115,471
2026	115,471
Thereafter	287,746
	<u>\$ 865,101</u>

Note 7. Pension and Retirement Benefits

Plan Description – IPERS membership is mandatory for employees of the District, except for those covered by another retirement system. Employees of the District are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier based on years of service.
- The member's highest five-year average salary, except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

Ankeny Community School District

Notes to Basic Financial Statements

Note 7. Pension and Retirement Benefits (Continued)

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 2090 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2021, pursuant to the required rate, Regular members contributed 6.29 percent of covered payroll and the District contributed 9.44 percent of covered payroll for a total rate of 15.73 percent.

The District's contributions to IPERS for the year ended June 30, 2021 were \$8,320,477.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2021, the District reported a liability of \$73,767,736 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2020, the District's proportion was 1.0501114 percent, which was a decrease of 0.003257 percent from its proportion measured as of June 30, 2019.

Ankeny Community School District

Notes to Basic Financial Statements

Note 7. Pension and Retirement Benefits (Continued)

For the year ended June 30, 2021, the District recognized pension expense of \$13,514,948. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 81,491	\$ 1,748,483
Changes of assumptions	3,786,474	-
Net difference between projected and actual earnings on pension plan investments	4,146,919	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,155,219	-
District contributions subsequent to the measurement date	8,320,477	-
Total	\$ 19,490,580	\$ 1,748,483

\$8,320,477 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2022	\$ 2,206,907
2023	2,441,068
2024	2,037,218
2025	2,699,130
2026	37,297
Thereafter	-
Total	\$ 9,421,620

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, as follows:

Rate of Inflation (effective June 30, 2017)	2.60 percent per annum
Salary Increases (effective June 30, 2017)	3.25 percent to 16.25 percent average, including inflection. Rates vary by membership group.
Investment rate of return (effective June 30, 2017)	7.00 percent per annum, compounded annually, net of pension plan, investment expense, including inflation
Wage growth (effective June 30, 2017)	3.25 percent per annum, based on 2.60 percent inflation and 0.65 percent real wage inflation

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Ankeny Community School District

Notes to Basic Financial Statements

Note 7. Pension and Retirement Benefits (Continued)

Mortality rates used in the 2020 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	4.43%
International equity	17.5%	5.15%
Global smart beta equity	6.0%	4.87%
Core plus fixed income	28.0%	-0.29%
Public credit	4.0%	2.29%
Cash	1.0%	-0.78%
Private equity	11.0%	6.54%
Private real assets	7.5%	4.48%
Private credit	3.0%	3.11%
Total	100%	

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
District’s proportionate share of the net pension liability	\$ 123,001,474	\$ 73,767,736	\$ 32,485,999

Ankeny Community School District

Notes to Basic Financial Statements

Note 7. Pension and Retirement Benefits (Continued)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at www.ipers.org.

Payables to the Pension Plan – At June 30, 2021, the District reported payables to the defined benefit pension plan of \$741,552 for legally required employer contributions and \$494,106 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Note 8. Risk Management

Ankeny Community School District is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. There were no significant reductions in insurance coverage from the prior year. The District assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9. Area Education Agency

The District is required by the Code of Iowa to budget for its share of special education support, media and educational services provided through the area education agency. The District’s actual amount for this purpose totaled \$5,743,477 for the year ended June 30, 2021 and is recorded in the General Fund.

Note 10. Categorical Funding

The District’s fund balance restricted for categorical funding as of June 30, 2021 is comprised of the following programs:

Program	Amount
Teacher leadership	\$ 273,369
Gifted and talented	676,775
Polk County gaming grant	224,827
Four year old preschool	82,926
Successful progression for early readers	335,773
Professional development	277,650
Home school assistance program	43,170
Other	1,133,472
Total	\$ 3,047,962

Note 11. Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

The District has entered contract commitments with contractors for the completion of several construction projects. The total contract commitments are \$803,092 of which \$397,739 has been incurred as of June 30, 2021. The unpaid commitment balance is \$405,353. Revenue and general obligation bonds will provide funding for these future expenditures.

Ankeny Community School District

Notes to Basic Financial Statements

Note 12. Tax Abatements

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. Property tax revenues of the District were reduced by the following amounts for the year ended June 30, 2021 under tax abatement agreements of other entities:

Entity	Tax Abatement Program		Amount of Tax Abated
City of Ankeny, Iowa	Urban renewal and economic development projects	\$	646,466
City of Polk City, Iowa	Urban renewal and economic development projects		3,659

The State of Iowa reimburses the District an amount equivalent to the increment of valuation on which property tax is divided times \$5.40 per \$1,000 of taxable valuation. For the year ended June 30, 2021, this reimbursement amounted to \$287,520.

Note 13. Governmental Accounting Standards Board (GASB) Pronouncements

The District adopted the following statements during the year ended June 30, 2021:

GASB Statement No. 84, *Fiduciary Activities*: The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The focus of the identification criteria established by the Statement is on 1) whether a government is controlling the assets of the fiduciary activity and 2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported as a fiduciary fund in the basic financial statements. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

GASB Statement No. 90, *Majority Equity Interest-An Amendment of GASB Statement No. 14 and No. 61*: The primary objectives of this Statement are to improve consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies the reporting of a majority equity interest. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities and deferred inflows of resources at acquisition value at the date the government acquired the 100 percent equity interest in the component unit.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. This new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectional racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness.

Ankeny Community School District

Notes to Basic Financial Statements

Note 13. Governmental Accounting Standards Board (GASB) Pronouncements (Continued)

The implementation of the above statements did not have a material impact on the District's financial statements except for GASB Statement No. 84 which restated governmental activities/General Fund \$398,344 and business-type activities \$296,996.

As of June 30, 2021, GASB had issued several statements not yet required to be implemented by the District. The Statements which might impact the District are as follows:

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the District beginning with its fiscal year ending June 30, 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89, *Accounting for Interest Cost before the End of a Construction Period*, issued June 2018, will be effective for the District beginning with its fiscal year ending June 30, 2022. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that was previously accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or an enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB Statement No. 91, *Conduit Debt Obligations*, issued May 2020, will be effective for the District beginning with its fiscal year ending June 30, 2023. This Statement clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements association with conduit debt obligations; and improving required note disclosures. This Statement requires issuers to disclose general information about their conduit debt obligations organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

Ankeny Community School District

Notes to Basic Financial Statements

Note 13. Governmental Accounting Standards Board (GASB) Pronouncements (Continued)

GASB Statement No. 92, *Omnibus 2020*, issued January 2020, will be effective for the District beginning with its fiscal year ending June 30, 2022 except for the requirements related to the effective date of Statement No. 87 and Implementation Guide 2020-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including leases, intra-entity transfers, assets accumulated for postemployment benefits, applicability of Statement No. 84 to postemployment benefit arrangements, measurement of liabilities related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, nonrecurring fair value measurements of assets or liabilities, and terminology to refer to derivative instruments.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020, will be effective for the District beginning with its fiscal year ending June 30, 2022. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This statement provides exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variably payment, clarifies the hedge accounting termination provisions when a hedge item is amended to replace the reference rate, clarifies the uncertainty related to the continued availability of IBORS, removes LIBOR as an appropriate benchmark interest rate for qualitative evaluation, identifies a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap, and clarifies the definition of reference rate, as it is used in Statement 53, as amended.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, will be effective for the District beginning with its fiscal year ending June 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020, will be effective for the District beginning will its fiscal year ending June 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription assets- an intangible asset- and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and 4) requires note disclosures regarding a SBITA.

Ankeny Community School District

Notes to Basic Financial Statements

Note 13. Governmental Accounting Standards Board (GASB) Pronouncements (Continued)

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, issued June 2020, will be effective for the District beginning with its fiscal year ending June 30, 2022. The primary objective of this Statement are to 1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and 3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The District's management has not yet determined the effect these Statements will have on the District's financial statements.

Note 14. Subsequent Event

The COVID-19 outbreak is disrupting business across a range of industries in the United States and financial markets have experienced a significant decline. As a result, local, regional and national economies, including that of the District, may be adversely impacted. The extent of the financial impact of COVID-19 will depend on future developments, including the duration and spread, which are uncertain and cannot be predicted. Due to the uncertainties surrounding the outbreak, management cannot presently estimate the potential impact on the District's operations and finances.

Note 15. Restatement

The District adopted GASB Statement No. 84, *Fiduciary Activities* during the year ended June 30, 2021. As a result, the District's custodial fund restated fiduciary net position as follows:

	Governmental Activities	Business-Type Activities	Nonmajor Enterprise Fund		Aggregate
			General Fund	Community Education	Remaining Fund Information Custodial
Beginning Net Position,					
June 30, 2020	\$ 168,921,028	\$ 2,216,273	\$ 19,620,391	\$ -	\$ -
Facility rentals Neveln Center	398,344	-	398,344	-	-
Adult education	-	296,996	-	296,996	165,464
Beginning Net Position,					
June 30, 2020 restated	\$ 169,319,372	\$ 2,513,269	\$ 20,018,735	\$ 296,996	\$ 165,464

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Required Supplementary Information

Ankeny Community School District

Required Supplementary Information

**Budgetary Comparison Schedule of Revenues, Expenditures/Expenses and Changes in Balances - Actual to Budget - All Governmental Funds and Enterprise Funds
Year Ended June 30, 2021**

	Governmental Funds - Actual	Enterprise Funds - Actual
Revenues:		
Local sources	\$ 79,935,912	\$ 1,548,748
State sources	94,873,476	37,149
Federal sources	4,031,110	5,711,840
Total revenues	<u>178,840,498</u>	<u>7,297,737</u>
Expenditures/expenses:		
Current:		
Instruction	93,581,145	852,803
Support services	47,181,142	191,340
Noninstructional programs	128,276	5,304,985
Other expenditures	69,310,732	-
Total expenditures/expenses	<u>210,201,295</u>	<u>6,349,128</u>
Excess (deficiency) of revenues over (under) expenditures/expenses	<u>(31,360,797)</u>	<u>948,609</u>
Other financing sources (uses), net	<u>20,945,592</u>	<u>(386,583)</u>
Net change in fund balances:	<u>(10,415,205)</u>	<u>562,026</u>
Balance, beginning of year, as restated	81,272,608	2,513,269
Balance, end of year	<u>\$ 70,857,403</u>	<u>\$ 3,075,295</u>

See Notes to Required Supplementary Information.

Total Actual	Budgeted Amounts		Final to Actual Variance
	Original	Final	
\$ 81,484,660	\$ 89,061,677	\$ 89,061,677	\$ (7,577,017)
94,910,625	96,282,100	96,282,100	(1,371,475)
9,742,950	5,270,000	5,270,000	4,472,950
<u>186,138,235</u>	<u>190,613,777</u>	<u>190,613,777</u>	<u>(4,475,542)</u>
94,433,948	101,356,000	101,356,000	6,922,052
47,372,482	47,318,785	47,818,785	446,303
5,433,261	6,460,000	6,460,000	1,026,739
69,310,732	51,665,264	71,527,411	2,216,679
<u>216,550,423</u>	<u>206,800,049</u>	<u>227,162,196</u>	<u>10,611,773</u>
<u>(30,412,188)</u>	<u>(16,186,272)</u>	<u>(36,548,419)</u>	<u>6,136,231</u>
<u>20,559,009</u>	<u>50,000</u>	<u>50,000</u>	<u>20,509,009</u>
<u>(9,853,179)</u>	<u>(16,136,272)</u>	<u>(36,498,419)</u>	<u>26,645,240</u>
<u>63,023,101</u>			
<u>\$ 53,169,922</u>			

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Ankeny Community School District

**Required Supplementary Information
Schedule of Changes in the District's Total OPEB
Liability and Related Ratios
Last Four Fiscal Years**

	2021	2020	2019	2018
Total OPEB liability				
Changes for the year:				
Service cost	\$ 634,237	\$ 512,627	\$ 391,685	\$ 373,033
Interest	149,769	199,935	181,776	171,927
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	222,073	-	217,858
Changes in assumptions or other inputs	-	589,578	-	136,755
Benefit payments	(361,297)	(312,445)	(295,562)	(281,474)
Net changes in total OPEB liability	422,709	1,211,768	277,899	618,099
Total OPEB liability - beginning	6,323,296	5,111,528	4,833,629	4,215,530
Total OPEB liability - ending	<u>\$ 6,746,005</u>	<u>\$ 6,323,296</u>	<u>\$ 5,111,528</u>	<u>\$ 4,833,629</u>
 Covered employee payroll	 \$ 81,623,221	 \$ 77,736,401	 \$ 69,983,307	 \$ 66,650,769
 Total OPEB liability as a percentage of covered employee payroll	 8.26%	 8.13%	 7.30%	 7.25%

Notes to Schedule:

Changes of benefit terms:

There were no changes as a result of changes in benefit terms.

Changes of assumption:

The following are the discount rates used in each	2.21%	2.21%	3.58%	3.58%
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No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75

* The schedule is intended to present information for ten years.
Information prior to 2018 is not available.

Ankeny Community School District

**Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Liability
Iowa Public Employees' Retirement System
Last Seven Fiscal Years**

	2021*	2020*
District's proportion of the net pension liability	1.050114%	1.053372%
District's proportionate share of the net pension liability	\$ 73,767,736	\$ 60,997,142
District's covered payroll	\$ 90,220,787	\$ 73,558,484
District's proportionate share of the net pension liability as a percentage of its covered payroll	81.76%	82.92%
Plan fiduciary net pension as a percentage of the total pension liability	82.90%	85.45%

*The amounts presented for each fiscal year were determined as of the prior fiscal year-end.

NOTE: The schedules is intended to present information for ten years. Information prior to 2015 is not available.

See Notes to Required Supplementary Information.

2019*	2018*	2017*	2016*	2015*
1.008182%	0.962621%	0.945798%	0.923675%	0.888159%
\$ 63,800,224	\$ 64,122,736	\$ 59,522,052	\$ 45,634,013	\$ 35,223,552
\$ 75,901,631	\$ 71,964,621	\$ 67,947,586	\$ 63,422,993	\$ 58,193,449
84.06%	89.10%	87.60%	71.95%	60.53%
83.62%	82.21%	81.82%	85.19%	87.61%

Ankeny Community School District

**Required Supplementary Information
Schedule of District Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years**

	2021	2020	2019	2018
Statutorily required contribution	\$ 8,320,477	\$ 8,516,979	\$ 6,943,921	\$ 6,778,018
Contributions in relation to the statutorily required contribution	\$ (8,320,477)	\$ (8,516,979)	\$ (6,943,921)	\$ (6,778,018)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 88,301,751	\$ 90,220,787	\$ 73,558,484	\$ 75,901,631
Contributions as a percentage of covered payroll	9.42%	9.44%	9.44%	8.93%

See Notes to Required Supplementary Information.

	2017	2016	2015	2014	2013	2012
\$	6,426,441	\$ 6,061,145	\$ 5,663,675	\$ 5,189,876	\$ 5,194,431	\$ 4,515,355
\$	(6,426,441)	\$ (6,061,145)	\$ (5,663,675)	\$ (5,189,876)	\$ (5,194,431)	\$ (4,515,355)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	71,964,621	\$ 67,947,586	\$ 63,422,993	\$ 58,193,449	N/A	N/A
	8.93%	8.92%	8.93%	8.92%	N/A	N/A

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Ankeny Community School District

Notes to Required Supplementary Information

Note 1. Budgets and Budgetary Information

This budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the Board of Education annually adopts a budget following required public notice and hearing for all funds except internal service, private-purpose trust and custodial funds. The budget may be amended during the year utilizing similar statutorily prescribed procedures. The District's budget is prepared in accordance with generally accepted accounting principles.

Formal and legal budgetary control for the certified budget is based upon four major classes or expenditures known as functions, not by fund or fund type. These four functions are instruction, support services, noninstructional programs and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated function level, not by fund. The Code of Iowa also provides that District expenditures in the General Fund may not exceed the amount authorized by the school finance formula. During the year, the District adopted one budget amendment increasing budgeted expenditures by \$20,362,147.

Note 2. Iowa Public Employees' Retirement System Pension Liability

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017
- Adjusted retirement rates
- Lowered disability rates
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

Ankeny Community School District

Notes to Required Supplementary Information

Note 2. Iowa Public Employees' Retirement System Pension Liability (Continued)

The 2014 valuation implemented the following refinements as a result of quadrennial experience study:

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

Other Supplementary Information

Ankeny Community School District

**Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
Year Ended June 30, 2021**

	<u>General</u>
Revenues:	
Local sources, local tax:	
Property tax	\$ 55,683,783
Utility tax replacement excise tax	409,997
Other taxes	37,062
Total local tax	<u>56,130,842</u>
Other local sources:	
Interest on investments	50,208
Tuition from other districts	2,461,891
Miscellaneous	1,526,619
Total other local sources	<u>4,038,718</u>
Total local sources	<u>60,169,560</u>
Intermediate sources	<u>105,266</u>
State sources:	
State foundation aid	61,139,875
Special education deficit supplemental state aid	30,976
Teacher leadership supplement	4,177,880
Statewide voluntary preschool program	1,110,060
Transportation equity	10,737
District court placed	17,120
Teacher salary supplement	6,792,655
AEA flowthrough	5,743,477
Iowa early intervention grant	786,945
Transportation aid for nonpublic students	150,082
Nonpublic textbooks	12,404
Truency prevention grant	38,549
Vocational education aid	39,264
Early childhood programs grant (empowerment)	39,690
Successful progression for early readers	109,802
Teacher quality professional development	749,074
Military credit	9,687
Other state revenues in lieu of taxes	1,288,723
Total state sources	<u>82,247,000</u>

(Continued)

Ankeny Community School District

Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Year Ended June 30, 2021

Federal sources:

Title I Grants to Local Education Agencies	288,908
Coronavirus Relief Fund	32,305
ESSER III- Learning Loss	17,856
ESSER III	1,388,456
GEERF	111,295
CARES Act- Emergency Relief	11,521
ESSER II	830,338
Title IIA Federal Teacher Quality Program	117,133
Special Education Grants to States- High Cost	17,448
Vocational Education- Basic Grants to States	51,563
FEMA disaster assistance	47,801
Vocational Rehabilitation Grants to States	102,793
Developmental Disabilities Projects of National Significance	39,932
Medicaid	395,056
Title IV SSAE	40,734
Special Education Grants to States	537,971
Total federal sources	<u>4,031,110</u>
Total revenues	<u>146,552,936</u>

Expenditures:

Instruction:

General Education

Salaries	41,895,499
Benefits	13,312,402
Services	3,572,594
Supplies	4,094,806
Property	156,557
Other	30,237
	<u>63,062,095</u>

Special Education

Salaries	13,746,691
Benefits	4,934,931
Services	802,920
Supplies	47,358
Property	8,486
	<u>19,540,386</u>

Career education

Salaries	1,724,834
Benefits	559,978
Services	39,017
Supplies	72,246
Property	51,487
	<u>2,447,562</u>

(Continued)

Ankeny Community School District

Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

General Fund

Year Ended June 30, 2021

Community Services	
Supplies	11,152
	<u>11,152</u>
Cocurricular education	
Salaries	1,455,801
Benefits	242,554
Services	7,881
Supplies	116,504
Property	7,489
Other	6,793
	<u>1,837,022</u>
Other instructional	
Salaries	3,580,324
Benefits	1,147,863
Services	81,157
Supplies	78,944
Property	7,792
Other	2,953
	<u>4,899,033</u>
Support services:	
Student	
Salaries	4,784,984
Benefits	1,441,285
Services	135,344
Supplies	21,602
Other	8,710
	<u>6,391,925</u>
Instructional staff	
Salaries	6,035,980
Benefits	1,668,447
Services	679,836
Supplies	739,560
Property	62,697
Other	1,849
	<u>9,188,369</u>
Administration	
Salaries	10,406,687
Benefits	2,876,549
Services	1,042,574
Supplies	135,517
Property	39,944
Other	83,809
	<u>14,585,080</u>

(Continued)

Ankeny Community School District

Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
 General Fund
 Year Ended June 30, 2021

Operation and maintenance of plant services:	
Salaries	3,836,334
Benefits	1,545,159
Services	1,890,793
Supplies	3,197,710
Property	204,484
Other	579
	<u>10,675,059</u>
Student transportation	
Services	4,909,616
Supplies	149,563
Property	7,948
	<u>5,067,127</u>
Noninstructional programs	
Salaries	79,582
Benefits	37,835
Services	179
Other	10,680
	<u>128,276</u>
Other:	
AEA flow-through	<u>5,743,477</u>
Total expenditures	<u>143,576,563</u>
Excess of revenues over expenditures	2,976,373
Other financing sources (uses):	
Transfers in	425,114
Transfers (out)	<u>(38,531)</u>
Total other financing sources (uses)	<u>386,583</u>
Excess of revenues and other financing sources over expenditures	3,362,956
Fund balance, beginning of year, as restated	<u>20,018,735</u>
Fund balance, end of year	<u><u>\$ 23,381,691</u></u>

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**Nonmajor Governmental Funds, Capital Project Fund By Account,
and Debt Service Fund Schedule**

Ankeny Community School District

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2021

	Special Revenue			Total
	Stadium Trust Endowment	Management Levy	Student Activity	
Assets				
Cash, cash equivalents and investments	\$ -	\$ 6,009,679	\$ 1,497,609	\$ 7,507,288
Property taxes receivable:				
Current year	-	7,437	-	7,437
Succeeding year	-	1,500,021	-	1,500,021
Other receivables	-	-	981	981
Due from other funds	-	-	15,166	15,166
Prepaid items	-	1,398,653	-	1,398,653
Total assets	\$ -	\$ 8,915,790	\$ 1,513,756	\$ 10,429,546
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 63,869	\$ 63,869
Deferred inflows of resources, unavailable revenue:				
property tax	-	1,500,021	-	1,500,021
Fund Balances:				
Nonspendable	-	1,398,653	-	1,398,653
Restricted for:				
Management levy	-	6,017,116	-	6,017,116
Student activities	-	-	1,449,887	1,449,887
Total fund balances	-	7,415,769	1,449,887	8,865,656
Total liabilities, deferred inflows of resources and fund balances	\$ -	\$ 8,915,790	\$ 1,513,756	\$ 10,429,546

Ankeny Community School District

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2021

	Special Revenue			Total
	Stadium Trust Endowment	Management Levy	Student Activity	
Revenues:				
Local sources:				
Local tax	\$ -	\$ 1,007,985	\$ -	\$ 1,007,985
Interest income	-	14,561	2,835	17,396
Other	-	36,939	1,174,292	1,211,231
State sources	-	23,440	-	23,440
Total revenues	-	1,082,925	1,177,127	2,260,052
Expenditures:				
Instruction:				
Regular	-	602,401	-	602,401
Vocational and other	-	-	906,971	906,971
Support services:				
Instructional staff	-	-	58	58
Administration	-	25,428	-	25,428
Plant operation and maintenance	-	692,511	671	693,182
Total expenditures	-	1,320,340	907,700	2,228,040
Excess (deficiency) of revenues over (under) expenditures	-	(237,415)	269,427	32,012
Other financing (uses):				
Transfers out	(318)	-	-	(318)
Total other financing (uses)	(318)	-	-	(318)
Net change in fund balances	(318)	(237,415)	269,427	31,694
Fund balances, beginning of year	318	7,653,184	1,180,460	8,833,962
Fund balances, end of year	\$ -	\$ 7,415,769	\$ 1,449,887	\$ 8,865,656

Ankeny Community School District

Schedule of Combining Balance Sheet
 Capital Projects Fund - By Account
 June 30, 2021

	Capital Projects Accounts			
	Statewide Sales, Services and Use Tax	Physical Plant and Equipment Levy	Other	Total
Assets				
Cash, cash equivalents, and investments	\$ 23,599,369	\$ 8,862,418	\$ 6,282	\$ 32,468,069
Restricted cash and cash equivalents	4,952,167	-	-	4,952,167
Receivables:				
Property tax:				
Current year	-	58,769	-	58,769
Succeeding year	-	7,876,167	-	7,876,167
Other	-	-	1,867	1,867
Due from other governments	1,724,268	-	-	1,724,268
Due from other funds	93	1,967	-	2,060
Prepaid items	780	-	-	780
Total assets	\$ 30,276,677	\$ 16,799,321	\$ 8,149	\$ 47,084,147
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,157,551	\$ 356,367	\$ -	\$ 3,513,918
Due to other funds	-	-	93	93
Total liabilities	3,157,551	356,367	93	3,514,011
Deferred Inflows of Resources:				
Unavailable revenue:				
Succeeding year property tax	-	7,876,167	-	7,876,167
Statewide sales and services tax	700,000	-	-	700,000
Total deferred inflows of resources	700,000	7,876,167	-	8,576,167
Fund Balances:				
Nonspendable	780	-	-	780
Restricted for:				
Physical plant and equipment	-	8,566,787	-	8,566,787
Debt service	4,952,167	-	-	4,952,167
School infrastructure	21,466,179	-	8,056	21,474,235
Total fund balances	26,419,126	8,566,787	8,056	34,993,969
Total liabilities, deferred inflows of resources and fund balances	\$ 30,276,677	\$ 16,799,321	\$ 8,149	\$ 47,084,147

Ankeny Community School District

Schedule of Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Capital Projects Fund - By Account
 Year Ended June 30, 2021

	Capital Projects Accounts			
	Statewide Sales, Services and Use Tax	Physical Plant and Equipment Levy	Other	Total
Revenues:				
Local sources:				
Local tax	\$ -	\$ 7,469,166	\$ -	\$ 7,469,166
Interest income	94,901	10,807	6,283	111,991
Other	16,435	-	1,866	18,301
State sources	12,227,256	162,572	-	12,389,828
Total revenues	12,338,592	7,642,545	8,149	19,989,286
Expenditures:				
Current:				
Instruction:				
Regular	-	274,523	-	274,523
Support services:				
Administration services	-	59,767	-	59,767
Operation and maintenance of plant services	-	495,147	-	495,147
Capital outlay:				
Facilities acquisition	19,508,373	2,950,745	816,521	23,275,639
Debt service:				
Interest and fiscal charges	1,853	-	-	1,853
Total expenditures	19,510,226	3,780,182	816,521	24,106,929
Excess (deficiency) of revenues over (under) expenditures	(7,171,634)	3,862,363	(808,372)	(4,117,643)
Other financing sources (uses):				
Transfers in	-	318	-	318
Transfers out	(9,804,996)	-	-	(9,804,996)
Total other financing sources (uses)	(9,804,996)	318	-	(9,804,678)
Net change in fund balance	(16,976,630)	3,862,681	(808,372)	(13,922,321)
Fund balance, beginning of year	43,395,756	4,704,106	816,428	48,916,290
Fund balance, end of year	\$ 26,419,126	\$ 8,566,787	\$ 8,056	\$ 34,993,969

Ankeny Community School District

Schedule of Revenues, Expenditures and Changes in Fund Balance

Debt Service Fund

Year Ended June 30, 2021

Revenues:

Local sources:

Local tax:

Property tax \$ 9,721,978

Utility tax replacement excise tax 67,468

Mobile home and other local taxes 6,099

Interest income 29,471

State sources 213,208

Total revenues 10,038,224

Expenditures:

Debt Service:

Principal retirement 35,295,000

Interest and fiscal charges 4,994,763

Total expenditures 40,289,763

(Deficiency) of revenues over expenditures (30,251,539)

Other financing sources:

Issuance of long-term debt 18,310,000

Premium on issuance of long-term debt 2,249,009

Interfund transfers in 9,804,996

Total other financing sources 30,364,005

Excess of revenues and other financing sources over expenditures 112,466

Fund balance, beginning of year 3,503,621

Fund balance, end of year \$ 3,616,087

Nonmajor Enterprise Funds

Ankeny Community School District

Combining Statement of Net Position

Nonmajor Enterprise Funds

June 30, 2021

	School Nutrition	Child Care	Community Education	Total
Assets				
Cash and cash equivalents	\$ 3,467,016	\$ 1,113,019	\$ 296,996	\$ 4,877,031
Due from other governments	273,566	-	-	273,566
Other receivables	12,710	168	-	12,878
Due from other funds	153,608	7,272	-	160,880
Prepaid expenses	2,630	1,951	-	4,581
Inventories	404,483	-	-	404,483
Capital assets, net of accumulated depreciation	683,763	289	-	684,052
Total assets	4,997,776	1,122,699	296,996	6,417,471
Deferred Outflows of Resources				
OPEB related amounts	19,209	6,663	-	25,872
Pension related amounts	459,862	174,923	-	634,785
Total deferred outflows of resources	479,071	181,586	-	660,657
Liabilities				
Accounts payable and accrued liabilities	73,756	52,224	-	125,980
Compensated absences	19,939	25,290	-	45,229
Due to other funds	473,713	243,057	-	716,770
Unearned revenue	406,372	103,551	-	509,923
Other postemployment benefits obligation	147,185	29,103	-	176,288
Net pension liability	1,950,282	414,902	-	2,365,184
Total liabilities	3,071,247	868,127	-	3,939,374
Deferred Inflows of Resources,				
Pension related amounts	41,872	21,587	-	63,459
Net Position				
Net investment in capital assets	683,763	289	-	684,052
Unrestricted	1,679,965	414,282	296,996	2,391,243
Total net position	\$ 2,363,728	\$ 414,571	\$ 296,996	\$ 3,075,295

Ankeny Community School District

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

Year Ended June 30, 2021

	School Nutrition	Child Care	Community Education	Total
Operating revenues:				
Local sources:				
Other local sources:				
Sale of lunches and breakfast:				
Students	\$ 27,724	\$ -	\$ -	\$ 27,724
Adults	13,596	-	-	13,596
A la carte	406,674	-	-	406,674
Special functions	78,612	-	-	78,612
Charges for services	-	998,099	-	998,099
Other	14,444	4,432	-	18,876
Total operating revenues	541,050	1,002,531	-	1,543,581
Operating expenses:				
Instruction:				
Salaries	-	592,021	-	592,021
Employee benefits	-	162,970	-	162,970
Purchased services	-	24,156	-	24,156
Supplies	-	73,281	-	73,281
Miscellaneous	-	375	-	375
Support services:				
Purchased services	375	190,965	-	191,340
Noninstructional programs:				
Salaries	1,907,511	226,494	-	2,134,005
Employee benefits	687,584	51,660	-	739,244
Purchased services	29,274	-	-	29,274
Kitchen supplies	1,893,805	651	-	1,894,456
Food consumed	378,444	-	-	378,444
Other	28,985	204	-	29,189
Depreciation	100,084	289	-	100,373
Total operating expenses	5,026,062	1,323,066	-	6,349,128
Operating (loss)	(4,485,012)	(320,535)	-	(4,805,547)
Nonoperating revenues:				
Interest income	3,702	1,465	-	5,167
State appropriations	37,149	-	-	37,149
Federal food commodities revenue	378,444	-	-	378,444
Federal appropriations	5,110,896	222,500	-	5,333,396
Total nonoperating revenues	5,530,191	223,965	-	5,754,156
Income (loss) before transfers	1,045,179	(96,570)	-	948,609
Transfer in	31,259	7,272	-	38,531
Transfer out	(425,114)	-	-	(425,114)
Change in net position	651,324	(89,298)	-	562,026
Net position, beginning of year, as restated	1,712,404	503,869	296,996	2,513,269
Net position, end of year	\$ 2,363,728	\$ 414,571	\$ 296,996	\$ 3,075,295

Ankeny Community School District

Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 Year Ended June 30, 2021

	School Nutrition	Child Care	Community Education	Total
Cash flows from operating activities:				
Cash received from user charges	\$ 554,320	\$ 1,049,237	\$ -	\$ 1,603,557
Cash payments to employees for services	(2,422,901)	(957,061)	-	(3,379,962)
Cash payments to suppliers for goods and services	(2,199,475)	(289,169)	-	(2,488,644)
Net cash (used in) operating activities	(4,068,056)	(196,993)	-	(4,265,049)
Cash flows from noncapital financing activities:				
Payments from other funds	162,700	335,292	296,996	794,988
State grants received	37,149	-	-	37,149
Federal grants received	4,998,938	-	-	4,998,938
Net cash provided by noncapital financing activities	5,198,787	335,292	296,996	5,831,075
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(20,051)	-	-	(20,051)
Net cash (used in) capital and related financing activities	(20,051)	-	-	(20,051)
Cash flows from investing activities, interest received				
	3,702	1,465	-	5,167
Net increase in cash and cash equivalents	1,114,382	139,764	296,996	1,551,142
Cash and Cash Equivalents				
Beginning	2,352,634	973,255	-	3,325,889
Ending	\$ 3,467,016	\$ 1,113,019	\$ 296,996	\$ 4,877,031

(Continued)

Ankeny Community School District

Combining Statement of Cash Flows (Continued)

Nonmajor Enterprise Funds

Year Ended June 30, 2021

	School Nutrition	Child Care	Community Education	Total
Reconciliation of operating (loss) to net cash (used in) operating activities:				
Operating (loss)	\$ (4,485,012)	\$ (320,535)	\$ -	\$ (4,805,547)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities:				
Depreciation	100,084	289	-	100,373
Federal commodities used	378,444	-	-	378,444
Change in assets and liabilities:				
Decrease (increase) in other receivables	26,124	(168)	-	25,956
Decrease (increase) in prepaid expenses	(2,630)	463	-	(2,167)
(Increase) in inventories	(244,406)	-	-	(244,406)
Increase in accounts payable and accrued liabilities	36,293	10,911	-	47,204
Increase in compensated absences	7,435	7,164	-	14,599
Increase (decrease) in unearned revenues	(12,854)	46,874	-	34,020
Increase in other postemployment benefits obligation and related deferrals	12,109	5,545	-	17,654
Increase in net pension liability and related deferrals	116,357	52,464	-	168,821
Net cash (used in) operating activities	\$ (4,068,056)	\$ (196,993)	\$ -	\$ (4,265,049)
Noncash items:				
Noncapital financing activities, commodities received from the U.S. Department of Agriculture	\$ 378,444	\$ -	\$ -	\$ 378,444

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Statistical Section

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Ankeny Community School District

Statistical Section Contents

The statistical section of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the District's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.	75-88
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.	89-95
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue sources, the property tax (or sales tax).	96-102
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	103-114
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	115-143

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year.

Ankeny Community School District

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	2012	2013	2014	2015
Governmental activities:				
Net investment in capital assets	\$ 94,570,232	\$ 121,835,027	\$ 128,668,689	\$ 125,878,724
Restricted	25,831,351	14,923,056	14,714,463	16,232,631
Unrestricted	3,329,911	(601,202)	(3,660,350)	(31,491,092)
Total governmental activities net position	\$ 123,731,494	\$ 136,156,881	\$ 139,722,802	\$ 110,620,263
Business-type activities:				
Net investment in capital assets	\$ 200,862	\$ 209,827	\$ 199,619	\$ 223,359
Unrestricted	1,209,233	1,082,793	897,534	517,590
Total business-type activities net position	\$ 1,410,095	\$ 1,292,620	\$ 1,097,153	\$ 740,949
Primary government:				
Net investment in capital assets	\$ 94,771,094	\$ 122,044,854	\$ 128,868,308	\$ 126,102,083
Restricted	25,831,351	14,923,056	14,714,463	16,232,631
Unrestricted	4,539,144	481,591	(2,762,816)	(30,973,502)
Total primary government net position	\$ 125,141,589	\$ 137,449,501	\$ 140,819,955	\$ 111,361,212

2016	2017	2018	2019	2020	2021
\$ 127,750,475	\$ 141,892,137	\$ 152,140,960	\$ 164,280,169	\$ 177,838,850	\$ 189,839,764
22,283,532	18,574,771	19,440,348	24,873,492	28,112,644	34,533,408
(26,336,810)	(22,436,028)	(26,977,974)	(33,358,094)	(37,030,466)	(39,318,088)
\$ 123,697,197	\$ 138,030,880	\$ 144,603,334	\$ 155,795,567	\$ 168,921,028	\$ 185,055,084
\$ 269,077	\$ 368,117	\$ 586,966	\$ 676,789	\$ 764,374	\$ 684,052
1,563,356	2,075,901	2,685,753	2,321,196	1,451,899	2,391,243
\$ 1,832,433	\$ 2,444,018	\$ 3,272,719	\$ 2,997,985	\$ 2,216,273	\$ 3,075,295
\$ 128,019,552	\$ 142,260,254	\$ 152,727,926	\$ 164,956,958	\$ 178,603,224	\$ 190,523,816
22,283,532	18,574,771	19,440,348	24,873,492	28,112,644	34,533,408
(24,773,454)	(20,360,127)	(24,292,221)	(31,036,898)	(35,578,567)	(36,926,845)
\$ 125,529,630	\$ 140,474,898	\$ 147,876,053	\$ 158,793,552	\$ 171,137,301	\$ 188,130,379

Ankeny Community School District

Expenses, Program Revenues and Net (Expense) Revenue
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	2012	2013	2014	2015
Expenses:				
Governmental activities:				
Instruction	\$ 62,581,120	\$ 66,918,759	\$ 74,812,154	\$ 73,182,300
Support services	24,004,036	27,091,371	29,213,585	32,631,807
Noninstructional programs	168,857	41,594	16,517	139,712
Other	3,133,101	3,335,144	3,638,206	4,018,797
Interest on long-term debt	5,797,654	6,651,990	6,523,952	7,239,712
Total governmental activities	95,684,768	104,038,858	114,204,414	117,212,328
Business-type activities:				
Nutrition	3,754,858	4,026,010	4,406,497	4,381,946
Child Care	-	-	72,101	1,154,309
Total business-type activities	3,754,858	4,026,010	4,478,598	5,536,255
Total primary government expenses	99,439,626	108,064,868	118,683,012	122,748,583
Program revenues:				
Governmental activities:				
Charges for services:				
Instruction	1,370,100	1,281,242	3,665,034	5,733,003
Support services	1,963,447	1,920,745	86,804	92,573
Noninstructional programs	-	-	-	-
Operating grants and contributions	11,601,778	11,083,949	12,715,827	13,513,040
Capital grants and contributions	-	-	-	-
Total governmental activities	14,935,325	14,285,936	16,467,665	19,338,616
Business-type activities:				
Charges for services:				
Nutrition	2,880,139	2,975,981	3,236,104	3,607,191
Child care	-	-	-	1,604,159
Operating grants and contributions	828,332	901,634	1,041,072	1,161,068
Capital grants and contributions	-	-	5,410	-
Total business-type activities	3,708,471	3,877,615	4,282,586	6,372,418
Total primary government revenues	18,643,796	18,163,551	20,750,251	25,711,034
Net (expense) revenues:				
Governmental activities	(80,749,443)	(89,752,922)	(97,736,749)	(97,873,712)
Business-type activities	(46,387)	(148,395)	(196,012)	836,163
Total primary government revenues	\$ (80,795,830)	\$ (89,901,317)	\$ (97,932,761)	\$ (97,037,549)

	2016	2017	2018	2019	2020	2021
\$	78,323,570	\$ 86,499,217	\$ 90,423,792	\$ 96,087,410	\$ 100,366,561	\$ 104,812,016
	35,081,862	36,780,476	42,805,937	47,497,144	47,657,932	49,308,774
	149,489	135,369	111,191	117,252	127,565	141,200
	4,267,498	4,537,074	4,835,744	5,087,875	5,447,182	5,743,477
	6,799,098	4,908,174	3,893,050	3,884,286	9,501,028	3,874,314
	124,621,517	132,860,310	142,069,714	152,673,967	163,100,268	163,879,781
	4,519,215	4,940,026	4,952,410	5,016,537	5,407,974	5,026,062
	1,340,561	1,482,831	1,464,542	1,623,348	1,541,082	1,323,066
	5,859,776	6,422,857	6,416,952	6,639,885	6,949,056	6,349,128
	130,481,293	139,283,167	148,486,666	159,313,852	170,049,324	170,228,909
	6,001,051	6,276,593	6,110,932	5,991,277	9,319,222	4,981,577
	453,733	530,903	376,034	490,452	1,038,737	318,947
	-	713	-	-	302,818	240,959
	18,473,757	19,381,862	20,220,016	21,080,679	23,198,002	23,558,074
	-	248,000	83,575	-	-	-
	24,928,541	26,438,071	26,790,557	27,562,408	33,858,779	29,099,557
	3,781,121	3,939,592	3,951,111	4,015,216	3,132,668	541,050
	1,919,334	1,849,544	2,025,123	2,253,035	1,766,646	1,002,531
	1,242,995	1,326,975	1,428,418	1,664,074	2,080,807	5,748,989
	1,334	3,490	-	-	-	-
	6,944,784	7,119,601	7,404,652	7,932,325	6,980,121	7,292,570
	31,873,325	33,557,672	34,195,209	35,494,733	40,838,900	36,392,127
	(99,692,976)	(106,422,239)	(115,279,157)	(125,111,559)	(129,241,489)	(134,780,224)
	1,085,008	696,744	987,700	1,292,440	31,065	943,442
\$	(98,607,968)	\$ (105,725,495)	\$ (114,291,457)	\$ (123,819,119)	\$ (129,210,424)	\$ (133,836,782)

Ankeny Community School District

General Revenues and Total Change in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

(Unaudited)

	2012	2013	2014	2015
Net (expense) revenues:				
Governmental activities	\$ (80,749,443)	\$ (89,752,922)	\$ (97,736,749)	\$ (97,873,712)
Business-type activities	(46,387)	(148,395)	(196,012)	836,163
Total primary government net expense	(80,795,830)	(89,901,317)	(97,932,761)	(97,037,549)
General revenues and other changes in net position:				
Governmental activities:				
General revenues:				
Taxes:				
Property taxes	47,454,344	47,582,662	48,733,788	51,060,932
Statewide sales and services tax	7,188,215	8,160,471	8,166,747	9,409,033
Other taxes	671,095	654,197	653,446	881,502
State foundation aid, unrestricted	34,553,329	37,412,655	41,626,612	45,181,729
Investment earnings	119,492	57,865	74,267	147,885
Gain on disposal of capital assets	-	6,770	58,054	59,263
Miscellaneous	2,508,698	1,504,133	1,989,756	1,168,652
Transfers	-	-	-	-
Total governmental activities	92,495,173	95,378,753	101,302,670	107,908,996
Business-type activities:				
Investment earnings	934	299	545	4,162
Gain on disposal of capital asset	-	-	-	4,413
Miscellaneous	-	30,621	-	-
Transfers	-	-	-	-
Total business-type activities	934	30,920	545	8,575
Total primary government	92,496,107	95,409,673	101,303,215	107,917,571
Change in net position:				
Governmental activities	2,742,251	(2,357,996)	3,428,958	8,216,020
Business-type activities	(147,461)	(165,092)	836,708	1,093,583
Total primary government	\$ 2,594,790	\$ (2,523,088)	\$ 4,265,666	\$ 9,309,603

2016	2017	2018	2019	2020	2021
\$ (99,692,976)	\$ (106,422,239)	\$ (115,279,157)	\$ (125,111,559)	\$ (129,241,489)	\$ (134,780,224)
1,085,008	696,744	987,700	1,292,440	31,065	943,442
(98,607,968)	(105,725,495)	(114,291,457)	(123,819,119)	(129,210,424)	(133,836,782)
53,284,339	57,779,083	59,202,187	65,458,539	67,867,783	74,403,538
9,893,802	10,233,434	10,526,579	11,801,911	12,148,164	12,677,256
1,685,011	1,652,802	1,615,433	1,625,537	1,621,372	1,699,328
47,574,218	50,560,519	53,128,080	54,393,909	58,607,459	61,139,875
332,540	371,955	429,398	1,131,007	1,239,228	209,356
-	-	-	272,891	32,723	-
-	63,928	-	-	-	-
-	94,201	102,376	1,619,998	850,221	386,583
112,769,910	120,755,922	125,004,053	136,303,792	142,366,950	150,515,936
6,476	9,042	24,016	52,824	37,444	5,167
-	-	-	-	-	-
-	-	-	-	-	-
-	(94,201)	(102,376)	(1,619,998)	(850,221)	(386,583)
6,476	(85,159)	(78,360)	(1,567,174)	(812,777)	(381,416)
112,776,386	120,670,763	124,925,693	134,736,618	141,554,173	150,134,520
6,347,671	5,476,765	(107,506)	136,303,792	13,125,461	15,735,712
703,220	902,541	1,214,080	(1,567,174)	(781,712)	562,026
\$ 7,050,891	\$ 6,379,306	\$ 1,106,574	\$ 134,736,618	\$ 12,343,749	\$ 16,297,738

Ankeny Community School District

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	2012	2013	2014	2015
General Fund:				
Nonspendable	195,697	694,344	687,718	668,284
Restricted	1,431,045	972,007	981,433	493,243
Committed	-	-	-	-
Assigned	804,200	804,200	804,200	804,200
Unassigned	3,909,640	2,401,307	2,666,696	5,636,363
Total General Fund	6,340,582	4,871,858	5,140,047	7,602,090
All other governmental funds:				
Nonspendable	-	723	556	556
Restricted	24,413,719	52,391,253	36,267,870	69,958,883
Unassigned	(20,049)	(159,333)	-	-
Total all other governmental funds	24,393,670	52,232,643	36,268,426	69,959,439
Total governmental funds	\$ 30,734,252	\$ 57,104,501	\$ 41,408,473	\$ 77,561,529

2016	2017	2018	2019	2020	2021
730,713	723,800	920,454	1,116,286	1,354,314	1,254,020
1,262,616	1,464,112	1,265,917	1,486,253	2,637,249	3,048,344
-	-	4,200,000	3,200,000	3,576,800	1,508,700
804,200	-	-	-	-	-
10,212,371	16,692,697	14,571,498	11,730,580	12,052,028	17,570,627
13,009,900	18,880,609	20,957,869	17,533,119	19,620,391	23,381,691
590	620	1,177	1,102,980	1,227,017	1,399,433
60,423,519	18,748,609	37,523,233	40,754,965	60,026,856	46,076,279
-	-	-	-	-	-
60,424,109	18,749,229	37,524,410	41,857,945	61,253,873	47,475,712
\$ 73,434,009	\$ 37,629,838	\$ 58,482,279	\$ 59,391,064	\$ 80,874,264	\$ 70,857,403

Ankeny Community School District

Governmental Funds Revenues

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	2012	2013	2014	2015
Local sources:				
Property taxes	\$ 48,125,439	\$ 47,847,059	\$ 49,387,234	\$ 51,942,434
Other local sources	4,331,203	3,424,878	4,144,606	5,298,134
Investment earnings (loss)	119,492	57,830	74,227	147,760
Student activities	1,370,100	1,281,242	1,611,555	1,703,057
Total local sources	53,946,234	52,611,009	55,217,622	59,091,385
State sources:				
State foundation aid	43,455,409	46,726,946	51,856,415	56,261,269
Statewide sales and services tax	7,188,215	8,160,471	8,148,047	9,362,433
Other state sources	135,738	144,292	140,336	138,334
Total state sources	50,779,362	55,031,709	60,144,798	65,762,036
Federal sources	2,699,698	1,625,366	2,331,123	2,288,203
Total revenues	\$ 107,425,294	\$ 109,268,084	\$ 117,693,543	\$ 127,141,624

	2016	2017	2018	2019	2020	2021
\$	53,284,339	\$ 57,779,083	\$ 59,202,187	\$ 65,458,539	\$ 67,867,783	\$ 74,403,538
	4,740,945	4,391,493	4,097,679	4,320,303	4,668,867	4,149,016
	332,540	371,779	429,398	1,131,007	1,239,228	209,066
	2,019,267	2,664,717	2,472,862	2,161,427	1,553,320	1,174,292
	60,377,091	65,207,072	66,202,126	73,071,276	75,329,198	79,935,912
	64,418,246	50,560,519	53,128,080	54,393,909	58,607,459	61,139,875
	9,999,299	10,316,444	10,416,579	11,974,027	12,398,164	12,227,256
	137,233	18,067,851	18,826,762	19,403,072	20,616,662	21,506,345
	74,554,778	78,944,814	82,371,421	85,771,008	91,622,285	94,873,476
	2,728,672	2,966,815	3,008,687	3,151,027	2,956,580	4,031,110
\$	137,660,541	\$ 147,118,701	\$ 151,582,234	\$ 161,993,311	\$ 169,908,063	\$ 178,840,498

Ankeny Community School District

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

Governmental Funds Expenditures and Debt Service Ratio

	2012	2013	2014	2015
Instruction	\$ 57,878,102	\$ 62,626,468	\$ 66,567,488	\$ 68,139,510
Support services:				
Student support services	5,620,731	5,982,612	6,512,663	7,518,182
Instructional staff support services	4,515,853	4,823,305	4,832,624	5,513,296
Administration	7,250,578	8,610,667	9,394,338	9,873,951
Plant operation and maintenance	6,616,874	7,132,598	8,320,108	8,451,713
Support services-other	-	-	-	-
Noninstructional programs	168,857	41,594	16,517	143,389
Other	3,133,101	3,335,144	3,638,206	4,018,797
Capital outlay	49,670,959	27,130,416	19,607,913	14,223,754
Debt service:				
Principal	6,875,000	7,535,000	7,980,000	25,060,000
Interest and fiscal charges	5,785,550	5,877,775	6,577,768	7,303,062
Total expenditures	\$ 147,515,605	\$ 133,095,579	\$ 133,447,625	\$ 150,245,654
Debt service as a percentage of noncapital expenditures	12.90%	12.50%	12.80%	23.60%

	2016	2017	2018	2019	2020	2021
\$	72,059,900	\$ 77,730,050	\$ 80,076,162	\$ 87,514,981	\$ 90,133,369	\$ 93,581,145
	4,132,075	4,375,033	4,923,133	6,061,220	5,913,263	6,391,925
	6,515,392	7,252,857	8,625,908	9,080,247	8,383,686	9,188,427
	10,315,791	11,066,168	12,248,065	13,120,028	13,628,244	14,670,275
	8,926,285	9,310,057	10,601,931	10,961,755	10,967,184	11,863,388
	3,779,716	3,835,115	4,248,743	4,930,527	5,338,111	5,067,127
	148,650	133,250	108,599	109,935	116,834	128,276
	4,267,498	4,537,074	4,835,744	5,087,875	5,447,182	5,743,477
	11,836,116	12,448,112	8,850,144	8,821,819	23,543,271	23,275,639
	8,240,000	8,235,000	10,495,000	13,095,000	21,300,000	35,295,000
	7,245,038	5,527,752	3,885,522	4,194,028	4,191,631	4,996,616
\$	137,466,461	\$ 144,450,468	\$ 148,898,951	\$ 162,977,415	\$ 188,962,775	\$ 210,201,295
	12.30%	10.42%	10.21%	11.22%	15.38%	21.70%

Ankeny Community School District

Other Financing Sources and Uses and Net Change in Fund Balances

Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	2012	2013	2014	2015
Excess (deficiency) of revenues over (under) expenditures	\$ (40,090,311)	\$ (23,827,495)	\$ (15,754,082)	\$ (23,104,030)
Other financing sources (uses):				
Proceeds from the sale of capital assets	5,204	39,809	58,054	59,263
Transfers in	-	-	7,957,392	15,859,475
Transfers out	-	-	(7,957,392)	(15,859,475)
Refunding bonds issued	2,150,000	17,285,000	-	36,635,000
Revenue bonds issued	-	15,850,000	-	9,115,000
Proceeds from general obligation bonds	-	15,900,000	-	9,710,000
Premiums on bonds	56,243	1,187,073	-	3,737,823
Discounts on bonds	-	(641,153)	-	-
Principal payment on refunded bonds	(2,180,000)	-	-	-
Total other financing sources (uses)	31,447	49,620,729	58,054	59,257,086
 Net change in fund balances	 \$ (40,058,864)	 \$ 25,793,234	 \$ (15,696,028)	 \$ 36,153,056

2016	2017	2018	2019	2020	2021
\$ 194,080	\$ 2,668,233	\$ 2,683,283	\$ -	\$ (19,054,712)	\$ (31,360,797)
623,400	63,928	140,949	272,891	32,723	-
6,995,127	11,862,110	7,071,099	8,415,629	16,825,561	10,230,428
(6,995,127)	(11,767,909)	(6,968,723)	(6,795,631)	(15,975,340)	(9,843,845)
-	46,615,000	-	-	-	-
-	-	-	-	-	-
-	-	16,770,000	-	34,060,000	18,310,000
-	-	1,155,833	-	5,594,968	2,249,009
-	-	-	-	-	-
(4,945,000)	(85,245,533)	-	-	-	-
(4,321,600)	(38,472,404)	18,169,158	1,892,889	40,537,912	20,945,592
\$ (4,127,520)	\$ (35,804,171)	\$ 20,852,441	\$ 1,892,889	\$ 21,483,200	\$ (10,415,205)

Ankeny Community School District

**Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities				Total	Direct Debt Percent of Actual Taxable Value of Property	Direct Debt Per Capita Personal Income	Direct Debt Percent of Personal Income
	General Obligation Bonds	Sales Tax Revenue Bonds	Equipment & Capital Loan Notes					
2021	\$ 65,413,340	\$ 68,867,387	\$ -	\$ -	\$ 134,280,727	3.03%	N/A	N/A
2020	73,487,202	77,228,841	-	-	150,716,043	3.68%	2,595.15	2.10%
2019	80,894,759	52,044,638	-	-	132,939,397	3.50%	2,414.23	2.26%
2018	89,283,730	57,383,347	-	-	146,667,077	4.36%	2,725.44	2.00%
2017	76,748,667	62,874,930	-	-	139,623,597	4.45%	2,730.34	2.00%
2016	113,911,726	68,935,063	-	-	182,846,789	3.16%	3,688.15	1.48%
2015	82,264,161	72,979,256	-	-	155,243,417	3.21%	3,213.75	1.70%
2014	77,058,221	66,528,636	713,747	-	144,300,604	3.04%	3,066.44	1.49%
2013	99,148,769	69,857,038	1,432,495	-	170,438,302	4.09%	3,808.68	1.20%
2012	69,002,298	57,118,404	2,206,243	-	128,326,945	2.95%	2,821.67	1.62%

Sources:

District Records

Iowa Department of Management Reports

US Census

Ankeny Community School District

Direct and Overlapping Governmental Activities Debt

As of June 30, 2021

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Direct and Overlapping Debt
Polk County	\$ 239,800,000	9.87%	\$ 25,034,915
City of Ankeny	133,265,000	99.34%	132,385,451
City of Polk City	5,245,000	2.09%	109,621
Des Moines Area Community College	95,200,000	7.98%	8,271,198
Subtotal, overlapping debt	473,510,000		140,766,270
District direct debt	134,280,727	100.00%	134,280,727
Total direct and overlapping debt	\$ 607,790,727		\$ 275,046,997

The percentage applicable to the District is determined by the portion of taxable valuation of the District located within each taxing district.

Sources:

District records

Debt Reporting Iowa.com

State Treasurer of Iowa

Ankeny Community School District

**Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)**

	2012	2013	2014	2015
Debt limit	\$ 204,721,633	\$ 203,986,833	\$ 207,410,001	\$ 215,263,795
Total net debt applicable to limit	71,255,000	86,540,000	78,110,000	82,910,000
Legal debt margin	<u>\$ 133,466,633</u>	<u>\$ 117,446,833</u>	<u>\$ 129,300,001</u>	<u>\$ 132,353,795</u>
Total net debt applicable to the limit as a percentage of debt limit	34.81%	42.42%	37.66%	38.52%

* It has not been determined whether School Infrastructure Sale, Service and Use Tax Revenue Bonds count against the District's constitutional debt limit. If Sales Tax Revenue Bonds count, the aggregate outstanding debt will increase by \$64,230,000 and the Net Debt Limit would be \$254,375,855.

Source: Polk County Auditor and District records.

Legal Debt Margin Calculation

Assessed value	<u>\$ 6,980,876,195</u>
Debt limit (5% of assessed value)	\$ 349,043,810
Debt applicable to limit	<u>65,413,340</u>
Legal debt margin	<u>\$ 283,630,470</u>

2016	2017	2018	2019	2020	2021
\$ 228,674,674	\$ 253,324,924	\$ 268,051,293	\$ 307,568,277	\$ 327,258,956	\$ 349,043,810
78,615,000	74,065,000	85,775,000	77,965,000	71,090,000	65,413,340
<u>\$ 150,059,674</u>	<u>\$ 179,259,924</u>	<u>\$ 182,276,293</u>	<u>\$ 229,603,277</u>	<u>\$ 256,168,956</u>	<u>\$ 283,630,470</u>

34.38%	29.24%	32.00%	25.35%	21.72%	18.74%
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Ankeny Community School District

**Pledged Revenue Coverage
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Statewide Sales Services, and Use Tax Revenue Bonds Debt Service					Coverage
	Revenue	Debt Service		Total		
		Principal	Interest			
2021	\$ 12,227,256	\$ 7,295,000	\$ 2,507,120	\$ 9,802,120	1.25	
2020	12,398,165	14,425,000	1,202,633	15,627,633	0.79	
2019	11,821,911	5,285,000	1,322,322	6,607,322	1.79	
2018	10,416,579	5,435,000	1,444,661	6,879,661	1.51	
2017	10,316,444	5,600,000	1,283,069	6,883,069	1.50	
2016	9,855,892	3,945,000	2,936,957	6,881,957	1.43	
2015	9,362,433	3,435,000	2,620,876	6,055,876	1.55	
2014	8,148,067	3,350,000	2,709,377	6,059,377	1.34	
2013	7,770,671	2,980,000	2,642,690	5,622,690	1.38	
2012	7,188,215	2,415,000	2,517,437	4,932,437	1.46	

Source: District records.

Ankeny Community School District

**Comparative Ratio of Net General Bonded Debt to Assessed Value
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year (of collection)	Population	Assessed Property Value	Legal Bonded Debt limit	Net GO* Bonded Debt	Ratio of Bonded Debt to Assessed	Bonded Debt Per Capita
2020-21	67,887	\$ 7,264,481,448	\$ 297,810,732	\$ 61,797,253	0.01	910
2019-20	54,598	6,266,023,694	242,211,185	69,871,115	0.01	1,302
2018-19	54,598	6,151,365,531	307,568,277	77,391,138	0.01	1,436
2017-18	54,598	5,365,158,076	268,051,293	86,394,744	0.02	1,582
2016-17	54,598	5,070,585,853	253,324,924	74,660,724	0.01	1,367
2015-16	54,598	4,573,493,487	228,674,674	78,615,000	0.02	1,440
2014-15	54,598	4,305,275,894	215,263,795	82,910,000	0.02	1,519
2013-14	45,582	4,144,203,409	207,210,170	78,110,000	0.02	1,714
2012-13	45,582	4,075,814,023	203,790,701	86,540,000	0.02	1,899
2011-12	45,582	4,090,518,183	204,525,909	71,255,000	0.02	1,563

NOTE: Population figures relate to census taken in 2010 and 2020 and special census in 2015.

* General obligation debt less amount restricted for debt service.

Sources:
District Records
Iowa Department of Management Reports
US Census

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Ankeny Community School District

**Ratio of Annual Debt Service Expenditures For General Bonded Debt to Total
General Expenditures
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures*	Ratio of Debt Service to Total Expenditures
2020-21**	\$ 28,000,000	\$ 2,379,944	\$ 30,379,944	\$ 137,833,086	22.04%
2019-20**	6,875,000	2,579,294	9,454,294	130,445,229	7.25%
2018-19**	7,810,000	2,820,816	10,630,816	126,431,953	8.41%
2017-18**	5,060,000	2,286,381	7,346,381	116,354,184	6.31%
2016-17**	42,270,000	5,228,187	47,498,187	108,474,781	43.79%
2015-16**	9,240,000	4,301,081	13,541,081	100,943,133	13.41%
2014-15**	21,625,000	4,280,741	25,905,741	94,689,770	27.36%
2013-14	3,930,000	3,819,493	7,749,493	91,528,163	8.47%
2012-13	3,800,000	3,018,467	6,818,467	85,953,822	7.93%
2011-12	3,730,000	3,139,100	6,869,100	79,485,683	8.64%

*Includes all General Fund expenditures except AEA costs.

**Includes expenditures in debt service for refunded bonds.

Sources:
District Records

Ankeny Community School District

**Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Residential Property	Multi Residential Property	Agricultural Property	Commercial Property	Industrial Property	Railroads
2012	\$ 1,524,702,514	\$ -	\$ 12,946,550	\$ 605,148,950	\$ 62,080,920	\$ 2,028,006
2013	1,598,966,544	-	12,134,170	589,854,630	59,495,960	2,493,585
2014	1,680,751,226	-	12,552,292	587,268,685	52,356,270	2,883,365
2015	1,800,291,848	-	10,731,712	563,463,930	52,456,492	2,874,097
2016	1,950,287,838	-	10,590,973	563,694,027	57,845,430	1,197,647
2017	2,171,061,348	66,822,324	10,397,593	560,815,628	65,206,648	1,377,240
2018	2,359,630,605	55,138,782	10,576,048	586,469,846	68,579,294	1,670,516
2019	2,665,300,190	82,389,180	11,458,824	689,256,742	82,836,890	1,661,975
2020	2,884,640,131	83,485,057	11,529,696	683,552,618	113,823,058	1,782,771
2021	3,109,753,778	87,244,727	12,332,283	776,923,325	127,215,581	1,972,496

Source: Iowa Department of Management

Note: Prior to FY2017 Multi-Residential Property was included with Commercial Property and taxed at the same rate. Beginning in FY2017 its rollback percentage is 3.75% less than Commercial Property. The rollback percentage for Multi-residential Property will decrease 3.75% per year until it is taxed at the same rate as Residential Property.

Utilities	Tax Increment	100% Assessed Value	Actual Taxable Value	Total Direct Rate
\$ 43,958,032	\$ 162,080,600	\$ 4,090,518,183	\$ 2,412,945,572	21.07036
43,848,289	154,915,600	4,075,814,023	2,461,708,778	20.59177
44,355,209	181,250,363	4,144,203,409	2,561,417,410	20.33221
45,354,330	199,081,120	4,305,275,894	2,674,253,529	20.18299
44,433,684	219,347,372	4,573,493,487	2,847,396,971	19.77223
42,512,092	221,705,970	5,066,498,489	3,139,898,843	19.36252
39,010,562	244,771,518	5,361,025,854	3,365,847,171	18.51697
39,207,077	222,881,575	6,151,365,531	3,794,992,453	17.95079
41,466,326	279,155,428	6,545,179,122	4,099,435,085	17.52323
37,678,313	283,605,253	6,980,876,195	4,436,725,756	17.41039

Ankeny Community School District

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

(rate per \$1,000 of assessed value)

(Unaudited)

District Direct Rates

Levy Year	General Purposes	Capital Purposes	Debt Service	Total	County Assessor	Polk County
2010	14.12293	1.67000	4.04997	19.84290	0.30104	9.89976
2011	17.32212	1.67000	3.35662	22.34874	0.27848	10.01865
2012	16.55359	1.67000	2.84677	21.07036	0.24628	10.02781
2013	16.15194	1.67000	2.76983	20.59177	0.24382	10.23577
2014	16.11123	1.67000	2.55098	20.33221	0.27822	10.46793
2015	15.85250	1.67000	2.66049	20.18299	0.27750	10.88110
2016	15.50762	1.67000	2.59461	19.77223	0.27920	11.18178
2017	14.47663	1.67000	2.37034	18.51697	0.27177	10.76264
2018	13.48021	1.67000	2.80058	17.95079	0.25471	10.75983
2019	13.54635	1.67000	2.30688	17.52323	0.25455	10.78482
2020	13.55024	1.67000	2.19015	17.41039	0.24836	10.68687

Source: Polk County Auditor's Office

Overlapping Rates

City of Ankeny	Area XI Comm. College	State	Ankeny Community School District	Total	Ratio of Ankeny Community School District to total
11.17646	0.56778	0.00300	19.84290	41.79094	0.47
11.17646	0.56008	0.00340	22.34576	44.38283	0.50
11.17646	0.59018	0.00320	21.07036	43.11429	0.49
12.02746	0.58466	0.00330	20.59177	43.68678	0.47
12.02746	0.69120	0.00330	20.33221	43.80032	0.46
11.90000	0.65724	0.00330	20.18299	43.90213	0.46
11.85000	0.67574	0.00330	19.77223	43.76225	0.45
11.65000	0.67458	0.00310	18.51697	41.87906	0.44
10.75000	0.69468	0.00290	17.95079	40.41291	0.44
10.35000	0.65249	0.00280	17.52323	39.56789	0.44
10.00000	0.63803	0.00270	17.41039	38.98635	0.45

Ankeny Community School District

**Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	Type of Business	2021		2012		Rank	Value	Percentage of Total Taxable
		Value	Rank	Value	Rank			
DRA Properties, LC	Real estate development	\$ 51,735,507	1	1.24%				
Deere & Company	Farm & construction equipment	51,604,650	2	1.23%	\$ 23,428,000	4	1.07%	
Perishable Distributors of Iowa	Food distribution	32,691,076	3	0.78%	17,507,250	6	0.80%	
DLE Seven LLC	Real estate development	28,640,218	4	0.68%				
Casey's Retail Company (2)	Convenience stores	26,093,250	5	0.62%	25,248,380	3	1.15%	
Mid-American Energy	Utility	25,426,921	6	0.61%	28,603,928	1	1.30%	
Woodland Reserve Apartments	Multiresidential	22,889,231	7	0.55%				
Denny Elwell Family LC	Real estate development	22,302,885	8	0.53%	28,067,980	2	1.28%	
Hurd Fleet LLC (3)	Retail merchandise/grocery	21,759,210	9	0.52%				
Edward Rose Millennial Developmer	Multiresidential	21,423,902	10	0.51%				
B & G Foods, Inc (4)	Spice distribution				19,500,000	5	0.89%	
Ankeny North MOB, LLC (5)	Real estate development				16,344,000	7	0.74%	
Wal-Mart	Retail				15,608,000	8	0.71%	
Karl Chevrolet	Automobile sales				15,370,000	9	0.70%	
Menards, Inc.	Retail				12,434,000	10	0.57%	
Total value		\$ 304,566,850		7.28%	\$ 202,111,538		9.20%	

⁽¹⁾ Polk County Assessor

⁽²⁾ Formerly Casey's General Stores

⁽³⁾ Formerly MFF Holdco 2 LLC

⁽⁴⁾ Formerly ACH Food Companies, Inc. and Tone Brothers

⁽⁵⁾ Formerly Signature Properties, LLC

Source: Polk County Auditor's Office

Ankeny Community School District

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date*	
		Amount*	Percentage of Levy		Amount	Percentage of Levy
2012	48,158,610	48,123,308	99.93%	2,131	48,125,439	99.93%
2013	48,188,776	48,232,207	100.09%	4,654	48,236,861	100.10%
2014	49,446,484	49,426,763	99.96%	(39,528)	49,387,235	99.88%
2015	51,146,840	51,149,165	100.00%	793	51,149,958	100.01%
2016	53,256,901	53,275,173	100.03%	9,166	53,284,339	100.05%
2017	57,101,470	57,143,968	100.07%	827	57,144,795	100.08%
2018	58,589,592	58,625,532	100.06%	734	58,626,266	100.06%
2019	64,896,536	64,910,867	100.02%	704	64,911,571	100.02%
2020	67,889,046	67,867,783	99.97%	228	67,868,011	99.97%
2021	73,274,677	73,259,492	99.98%	54,516	73,314,008	100.05%

* Taxes levied in an estimate prior to actual adjustments and credits.

Note: As the county retains interest and penalty fees for delinquent property taxes, all property tax disbursements are reported net of interest and penalty fees.

Source: Polk County Auditor's Office

Ankeny Community School District

**Actual Historic Sales, Services and Use Tax Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal year	Polk Co. Revenue	Total Revenue
2021	\$ 12,227,256	\$ 12,227,256
2020	12,398,164	12,398,164
2019	11,821,911	11,821,911
2018	10,416,579	10,416,579
2017	10,316,444	10,316,444
2016	9,855,892	9,855,892
2015	9,362,433	9,362,433
2014	8,148,047	8,148,047
2013	7,770,671	7,770,671
2012	7,188,215	7,188,215
2011	7,590,879	7,590,879

Source: District Records

Ankeny Community School District

General Analysis of Facilities and Enrollment

(Unaudited)

Name of School	Date Constructed	Grades Served	Enrollment
Elementary Schools			
Ashland Ridge	2008, 2009	K-5	680
Crocker	2004, 2005	K-5	535
East	1963, 1966, 1994-95, 2005, 2013	K-5	395
Northeast	1992-93, 1996-97, 2000	K-5	530
Northwest	1963, 1965, 1981, 2002	K-5	630
Prairie Trail	2012, 2017	K-5	373
Rock Creek	2014, 2017	K-5	537
Southeast	1968-69, 2003	K-5	708
Terrace	1971, 2002, 2005, 2017	K-5	494
Westwood	1988-89, 1991-92, 2002	K-5	618
Middle Schools			
Parkview	1950-56, 1963, 1974, 1987		
	1991, 1993, 1999, 2005	6-7	871
Prairie Ridge	1996, 1999, 2001	6-7	1021
Northview	1973-75, 1986, 1999, 2003, 2005, 2016	8-9	945
Southview	2011, 2014	8-9	849
High Schools			
Ankney	2011	10-12	1337
Centennial	2013	10-12	1340
PreSchool			
Terrace	1971, 2002, 2005, 2017	PK	317
*Other		K-12	16.96
Less Statewide Voluntary PS Students		PK	(260.00)
Net Tuition In		K-12	(5.00)
Net Open Enrollment Out		K-12	<u>215.4</u>
Total Enrollment			<u><u>12,147.36</u></u>
Recreation/Pool Complex	1988-89, 2005	Orbis Program	
Other Facilities-Nonstudent Occupancy			
Bus Garage	1978, 2005	Transportation	
Administrative Annex-Neveln	1967, 1986	Administration	
Storage Building	1974, 2013	Maintenance	
Neveln	1921, 1971	Special Programs, YMCA	
		Afternoon Connection	
		Community Program	

* Adj for SE tuitioned out, at-risk consortium, home school weighting

Source: District Records

Ankeny Community School District

District Staffing Levels-F.T.E.'s*
Last Ten Fiscal Years
(Unaudited)

	Full-Time Equivalent Employees as of June 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration:										
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Board Secretary	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
School Business Official	-	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0
Assistant Superintendent	-	3.0	2.0	2.0	2.0	2.0	3.0	3.0	1.0	1.0
Special Education Director	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Food Service Director	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Director	-	-	1.0	1.0	2.0	2.0	3.0	1.0	1.0	2.0
Principal	12.0	14.0	14.0	16.0	16.0	16.0	16.0	17.0	15.8	16.5
Assistant Principal	8.0	7.0	9.0	9.0	8.0	8.0	8.0	8.0	14.0	12.0
Other Administrator	10.0	1.0	4.0	3.0	5.0	4.0	6.0	4.0	6.0	4.0
Total supervisory	33.0	29.0	36.0	37.0	39.0	38.0	42.0	39.0	43.8	40.5
Instruction:										
Regular Education Teacher	525.0	503.6	537.3	544.6	589.4	593.5	619.6	637.70	654.0	643.4
Special Education Teacher	-	59.0	61.0	71.0	78.3	79.3	89.0	95.20	101.5	112.6
Project Lead the Way Teacher	-	2.3	3.0	2.7	2.0	3.1	4.0	2.30	2.1	2.8
Social Worker	4.0	2.0	2.0	5.0	5.0	6.0	7.0	8.5	8.5	9.0
Long-Term Substitutes	-	4.0	1.0	-	-	-	-	-	-	14.0
Counselor	-	21.0	3.0	24.0	24.0	24.0	25.0	34.0	34.0	35.0
Teacher Librarian/Media Specialist	20.0	10.0	13.0	12.6	11.1	9.6	11.0	10.3	10.5	12.2
Director/Coordinator/ Department Head	11.0	6.0	23.0	21.0	5.0	5.0	7.0	2.0	3.2	4.5
Early Childhood Special Education	-	4.5	4.5	14.5	14.0	13.7	15.0	15.00	14.3	14.5
Non-Administrative SAM	-	-	-	-	-	-	-	-	5.0	8.0
Total instruction	560.0	612.4	647.8	695.4	728.7	734.1	777.6	805.00	833.1	856.0
Support Personnel:										
Day Care Worker	-	-	-	18.6	24.7	18.7	20.9	27.8	33.9	24.8
Dietician	-	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Food Service	-	50.6	50.2	50.8	53.4	51.6	51.8	49.5	52.4	48.4
HR/Personnel Manager	-	1.0	1.0	2.0	2.0	2.0	2.0	2.0	1.0	2.0
Interpreters	-	-	-	-	-	-	-	-	-	-
Nurse(SPR on File with BOEE)	13.0	8.0	8.0	10.0	12.0	12.0	12.0	12.0	12.0	14.0
Nurse(No SPR from BOEE)	-	6.0	7.0	6.0	4.0	4.0	4.0	4.0	4.0	2.8
District Wide Administrative Support	53.0	22.9	25.6	28.8	29.8	28.3	28.3	27.3	26.1	22.6
School Administrative Support	54.0	28.7	31.2	31.7	30.7	30.2	31.2	37.4	40.4	38.6
Other Support	-	7.0	12.0	12.7	5.6	5.8	5.8	8.1	5.6	5.0
Paraprofessionals/Aides	174.0	164.0	174.4	176.5	204.8	214.4	232.7	277.4	309.4	328.8
Student Support	-	14.3	17.5	31.3	31.7	28.0	31.0	38.5	40.1	38.7
Library Media Associate	-	13.4	13.4	16.2	10.8	10.8	11.3	9.7	8.6	8.1
Operations and Maintenance	16.0	61.5	70.1	75.1	78.9	76.9	76.9	81.3	86.3	88.2
Other Business Manager	-	1.0	-	-	-	-	-	-	-	-
Other Professional	-	2.0	2.0	3.0	6.0	6.0	6.0	6.0	4.0	4.0
Security	-	-	-	-	-	-	-	-	-	-
Records Transfer Staff	-	1.0	1.0	1.0	-	-	-	-	-	1.0
Supervisors/Managers	3.0	7.0	6.0	8.0	9.0	10.0	10.0	12.0	15.0	18.0
Technology	3.0	6.0	8.0	8.0	7.0	9.0	9.0	9.0	10.0	9.0
Total support Professional	316.0	395.4	427.4	480.7	511.4	508.6	533.9	603.0	649.8	655.0
Total District Staffing	909.0	1,036.8	1,111.2	1,213.1	1,279.1	1,280.7	1,353.5	1,447.0	1,526.7	1,551.5

Source: Fall BEDS Staff Collection Report

Ankeny Community School District
MISCELLANEOUS DEMOGRAPHIC STATISTICS
(Unaudited)

The Ankeny Community School District is located in Crocker and a portion of Douglas Township, in the City of Ankeny, County of Polk, State of Iowa. The District encompasses an area of 52 square miles. The Ankeny Community School District is ranked 7th largest in total enrollment among 333 school districts in Iowa and serves over 67,887 people living in and around the City of Ankeny.

Located just north of Des Moines, along Interstate 35, Ankeny is the home of Des Moines Area Community College and Faith Baptist Bible College. Saylorville Lake, on the District's western border, adds to local recreation opportunities which include golf, tennis, swimming, biking, hunting, boating, fishing, and a variety of other activities.

Proximity to Des Moines and Ames insures a wide variety of cultural and entertainment events, plus a choice of colleges which includes Iowa State University and Drake University.

The District owns and operates sixteen schools, a building for special programs, plus an Administration building and a Transportation/Maintenance Complex. The Statewide Voluntary Preschool Program for Four-Year-Old Children began in 2007 and is held in elementary schools.

<u>Schools</u>	<u>20-21</u>	<u>19-20</u>	<u>18-19</u>	<u>17-18</u>	<u>16-17</u>	<u>15-16</u>	<u>14-15</u>	<u>13-14</u>	<u>12-13</u>	<u>11-12</u>
Ashland Ridge Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Crocker Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
East Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Heritage Elementary	K-5									
Northeast Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Northwest Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Prairie Trail Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	
Rock Creek Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5			
Southeast Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Terrace Learning Center	PK	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Westwood Elementary	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5	K-5
Parkview Middle School	6-7	6-7	6-7	6-7	6-7	6-7	6-7	6-7	6-7	6-7
Prairie Ridge Middle School	6-7	6-7	6-7	6-7	6-7	6-7	6-7	6-7	6-7	6-7
Northview Middle School	8-9	8-9	8-9	8-9	8-9	8-9	8-9	8-9	8-9	8-9
Southview Middle School	8-9	8-9	8-9	8-9	8-9	8-9	8-9	8-9	10	10
Ankeny High School	10-12	10-12	10-12	10-12	10-12	10-12	10-12	10-12	11-12	11-12
Centennial High School	10-12	10-12	10-12	10-12	10-12	10-12	10-12	10-12		

Consolidation came to Ankeny in 1919 at which time the oldest part of the present Neveln building was built. Several country schoolhouses were moved to the grounds to accommodate the increased enrollment.

There was no new construction until 1952 when the original part of the Parkview building was constructed. In 1957, the west wing was added and in 1964 an east wing was completed at which time Parkview became Ankeny High School.

In 1959, an addition consisting of offices, a small gym, and classrooms joined the two buildings on the corner of 3rd and School Streets.

As Ankeny grew from a small town to a suburb, the story of education has been one of increased enrollment and continuous building. Six buildings now house the kindergarten through sixth grade students. Northwest Elementary

Ankeny Community School District
MISCELLANEOUS DEMOGRAPHIC STATISTICS (continued)
(Unaudited)

on West 1st Street was the first building after the original Parkview building. It was completed in 1962 with an open house held on September 23. The next grade building was East Elementary, opened in 1963. The third building, Southeast Elementary on South Trilein, was occupied in 1969. Running out of points of the compass for designations, the fourth building on School Street was completed and opened in 1972 as Terrace Elementary.

Ankeny High School, Phase I, was opened in 1975-76 and fully completed for full occupancy for the 1976-77 school year. With the addition of the new high school, Parkview housed the 9th grade and the elementary overflow from Northwest Elementary.

During the summer of 1986, the District completed additions to the High School to accommodate the addition of the 9th grade. This allowed the District to remodel Parkview School during the school year to accommodate the 7th and 8th grades. The 7th and 8th grades occupied the Parkview facility at the start of the 1987 school year. The 5th and 6th grades occupied the remodeled south wing of Neveln. The District's administration moved into the north wing of Neveln, during the fall of 1987.

During the spring of 1988 the District started construction of Westwood Elementary School in the northwestern part of the city and a recreation/pool complex at the High School. Both projects were completed in the fall of 1989.

During fiscal 1991-92 the District completed construction on a \$9.35 million facility expansion program. The construction program included a \$1,034,000 addition to Westwood Elementary, \$3,821,310 addition to Parkview Junior High and a new \$4,495,700 Northeast Elementary School. The Westwood facility was finished for occupancy in fall of 1991 and Parkview and Northeast facilities ready for occupancy in the fall of 1992.

During fiscal 1995-96 the District completed a \$10.5 million facility expansion program. The major portion of which was the construction of the \$8.5 million Northview Middle School. This facility was opened in the fall of 1996.

During fiscal 1997-98 the District passed a \$9.5 million bond referendum for additions to Parkview Middle School, Northview Middle School, and Ankeny High School. Work began during the fall and spring of the 1998-99 school year.

During fiscal 1998-99 the District completed work on an addition to Parkview Middle School and continued HVAC work at Ankeny High School. Bids were received and accepted for additions to Ankeny High School and Northview Middle School as part of the \$9.5 million bond referendum previously passed. Work was completed during the spring and summer of 2000. This construction allowed these facilities to accommodate class sizes of 500.

During fiscal 1999-00 the District started work on a Local Option Sales Tax Building Plan. This was a 10-year building plan with an estimated cost of \$50 million or \$5.0 million per year. This construction would allow existing facilities and new facilities to accommodate class sizes of 600.

During fiscal 2000-01, a Local Option Sales Tax project started: at the High School, and provided funding for interior painting, carpeting, lockers, new gymnasium bleachers, and new flooring in the main halls. Over the summer, the lockers were removed from the commons area so a new floor could be installed. The new lockers were installed before school started in August. It was the first time in 25 years the lockers had been replaced. At Northview Middle School, the Local Option Sales Tax provided funding to expand the physical education locker rooms and lunchroom. The total cost of this project was approximately \$537,000. At Parkview Middle School, the Local Option Sales Tax funded new gymnasium bleachers that were installed during the summer. Northwest Elementary School was expanded to serve three sections per grade with Local Option Sales Tax monies. In addition, the building was renovated to provide additional space for a new media center, computer labs, multi-purpose room, and an art room. Land for future school sites was also purchased using the Local Option Sales Tax. One site is located in the northern part of the District, and one site is in the southern part of the District. These sites were used to handle growth in these areas.

During fiscal 2001-02 the following Local Option Sales Tax projects were completed: Final retainage for boys and girls locker room addition at the Northview middle school was completed in fall of 2001. Total cost of project was \$549,873. The High School update project was completed in Fall of 2001 at cost of \$152,764. This project was started in the fall of

Ankeny Community School District
MISCELLANEOUS DEMOGRAPHIC STATISTICS (continued)
(Unaudited)

2000 and included new flooring and painting updates to the building. New student lockers were also a part of this project. The Northeast Elementary addition was completed at a cost of \$3,580,715. This project added 18 classrooms, media center computer lab and special education area and the music area extended. The Westwood Elementary addition was completed at a cost of \$1,752,887. This project added 6 classrooms, computer lab and remodeled the existing computer lab, music areas and building office area. The Northwest Elementary addition was completed at a cost of \$3,929,375. This project added 6 classrooms, new gymnasium, media center, computer lab, music and art areas, and building offices. Some existing space was converted to include 6 additional classrooms. The Southeast Elementary building remodel was begun. The estimated budget for this project is \$4,522,373. This project added 7 classrooms, new media center, new gymnasium, and special areas. The Neveln Boiler project was completed at a cost of \$70,255. This project replaced the original 1910 boiler with a new boiler. The electrical update projects were partially completed.

During fiscal 2002-03 the following Local Option Sales Tax projects were completed: The Northeast Elementary addition final punch list was completed. An additional \$44,478 was expended bringing the 3 year project total to \$3,625,193. The Westwood Elementary addition final punch list was completed. An additional \$419,802 was expended bringing the 3-year total cost to \$2,172,688. The Northwest Elementary addition final punch list was completed. An additional \$747,430 was expended bringing the 3-Year total cost to \$4,676,805. The Southeast Elementary building remodel was almost finished with project expenses to date of \$4,484,327. There was a large final punch list to be completed in FY04. The Neveln Electrical update project was completed. An additional \$151,804 was expended bring the project total to \$286,612. The new Crocker Elementary facility was started in the spring of FY2003 with a total expenditure of \$1,789,426 being made in this fiscal year. The District also purchase land for an addition elementary in southeast part of the District.

During fiscal 2003-04 the following Local Option Sales Tax projects were completed: Northeast Elementary addition final punch list was completed. An additional \$22,272 was expended bringing the 4 year project total to \$3,647,465. Westwood Elementary addition final punch list was completed. An additional \$31,572 was expended bringing the 4-year total cost to \$2,204,261. Northwest Elementary addition final punch list was completed. An additional \$25,272 was expended bringing the 4-Year total cost to \$4,702,077. Southeast Elementary addition and final punch list was completed. An additional \$653,381 was expended bringing the 3-Year total cost to \$5,137,707. Crocker Elementary facility was almost complete except for final punch list. An additional \$6,660,385 was expended bringing the 2-Year total cost to \$8,660,385. High School / YMCA project was down to the final 20% of completion in the summer of 2004. An additional \$3,376,312 was expended bringing the 2-Year total cost to \$3,547,855. Terrace Elementary facility received \$34,556 in remodeling update from the projects fund. The District also spent \$3,672,154 acquiring building sites for future growth and \$63,065 to connect Crocker Elementary to the existing fiber network.

During fiscal 2004-05 the following Local Option Sales Tax projects were completed: Crocker Elementary addition was completed with a final payment of \$1,481,316. This payment brought the final project total to \$9,563,288. High School / YMCA project was complete with a retainage payment totaling \$1,167,729, bringing the project total to \$4,706,960. Land purchases at the High School site were completed with the payment of \$1,290,785. An additional three sites totaling 110 acres were purchased for \$3,684,209

During fiscal 2005-06 the following PPEL & Local Option Sales Tax projects were completed: Parkview Middle School and Crocker Elementary additions were completed with payment totaling \$2,492,266 and \$2,118,684 respectively. The District was also in the process of closing on two school sites, which carried into the next fiscal year.

During fiscal 2006-07 the following PPEL & Local Option Sales Tax projects were completed: District Administration remodel was completed totaling \$450,982.44; High School portables to accommodate increased high school enrollment for \$207,297; final payment of \$119,018 for the Support Services building; land purchases for future school sites totaling \$2,048,531; and completed the high school road and parking lot expansion totaling \$192,444.92.

During fiscal 2007-08 the following PPEL & Local Option Sales Tax projects were completed: Roof improvements to Northeast and Southeast Elementary schools totaling \$147,486.55. Terrace and East Elementary school renovations totaling \$249,777.25. Land purchased for the new High School site in Prairie Trail development totaling \$7,792,169.20 and sold 18 acres of land north of the current high school for \$5,351,979.66.

Ankeny Community School District
MISCELLANEOUS DEMOGRAPHIC STATISTICS (continued)
(Unaudited)

During fiscal 2008-09 the following PPEL & Local Option Sales Tax projects were completed. Roof repairs at multiple sites totaling \$222,617.42; IP phones totaling \$463,726.90; and two portables at Northview and High School totaling \$299,308.77.

During fiscal 2009-10 the following PPEL & Local Option Sales Tax projects were completed: Roof repairs at multiple sites totaling \$461,144.70; land totaling \$1,506,843.90; and three portables at Northview, High School, and Southeast Elementary totaling \$415,645.84.

During fiscal 2010-11 the following PPEL & Local Option Sales Tax projects were completed: Roof repairs at Northwest Elementary and Parkview Middle School totaling \$203,000; Northview Middle School parking lot resurfacing totaling \$192,210; HVAC re-commissioning at Parkview Middle School and Southeast Elementary School totaling \$84,932; District fiber optic upgrade and new server installation totaling \$92,000; and flooring Replacements of carpet and tile \$64,138.

Ankeny High School and Southview Middle School Phase I opened in fiscal 2011-12. Northview Middle School is now located at 1302 N. Ankeny Blvd. and Prairie Ridge Middle School for grades 6-7 is located at 1010 NW Prairie Ridge. The PPEL projects started/completed were: competition baseball/softball fields at AHS, East Elementary Phase III, additional bus parking and electrical for engine heaters at the bus barn, concrete repair at the warehouse on Cortina and the equipment storage/maintenance warehouse. PPEL projects completed this year: roofing repairs at Parkview Middle School totaling \$335,642; tennis courts at Prairie Ridge Middle School totaling \$563,039; East Elementary playground overlay totaling \$36,841; brick replacement at Westwood Elementary \$100,011; and HVAC repairs at Westwood and Northeast Elementary Schools \$67,851.

During fiscal 2012-13, the following PPEL & Local Option Sales Tax projects were completed: HVAC re-commissioning at various sites totaling \$134,943; multiple exterior card access points \$83,058; additional exterior lighting and outlets at the transportation facility \$37,838; partial Prairie Ridge roof replacement \$315,592; East playground resurface \$70,987; additional parking at the transportation facility \$145,222; flooring at various facilities \$122,572; baseball infield bunker rake (3) \$34,345; repaint main gym at Parkview \$9,493; BDA amplifier at AHS \$8,671, playground drainage at Terrace \$39,716, video cameras and server for Parkview \$45,345; maintenance service vehicle \$62,391; counter top and sink replacement at various facilities \$11,763; mowing deck for district grounds \$23,650; East Phase III \$745,635; Vehicle Storage Building \$504,832; Competition Baseball/Softball upgrades at AHS \$655,643; and payment to City of Ankeny for Cherry Street upgrade \$1,000,000.

During the fiscal 2013-14, the following PPEL and Local Option Sales Tax projects were complete: HVAC re-commissioning at various sites totaling \$137,088; computers \$304,000; roof repairs at Northeast and Terrace Elementary \$115,769; painting and flooring repairs at Northview Middle, Prairie Ridge Middle, and Ashland Elementary Schools \$514,176; Safe Entries at various facilities \$417,032; Prairie Ridge Middle School Entry \$123,459; Copier replacement at various buildings \$76,666; paving/concrete repairs \$82,243; clock replacement \$38,176; vehicle replacement \$95,500; gym floor resurfacing \$20,300; maintenance equipment \$127,425; playground drainage at Terrace \$108,988; tuck pointing at Parkview and Prairie Ridge Middle schools \$12,496; and Bi-directional antenna at various facilities \$42,511.

The District's 10th Elementary School, Rock Creek Elementary, opened in fiscal 2014-15. The following PPEL and Local Option Sales Tax projects were complete: HVAC re-commissioning at various sites totaling \$154,048; Computers \$355,700; Roof repairs at Northeast \$16,148; Painting and flooring repairs at Parkview Middle, Prairie Ridge Middle, Northeast Elementary, Crocker Elementary, and Northwest Elementary Schools \$332,964; Card access/safety measures at various facilities \$101,424; Copier replacement at various buildings \$25,179; Paving/concrete repairs \$103,044; Vehicle replacement \$46,996; Gym floor resurfacing \$22,275; Maintenance equipment \$96,650; Cameras at elementary schools \$138,591; and Ceiling tile replacement at Northwest Elementary \$37,300.

Northview Middle School renovations were completed in the 2015-2016 school year. The following PPEL and Local projects were completed: New roof at Prairie Ridge Middle School \$127,532; painting and flooring repairs at Northwest, East, and Westwood Elementary Schools \$68,424; paving/concrete repairs \$191,720; time clock replacement \$109,111; gym floor resurfacing \$23,197; maintenance equipment \$153,772; tuck-pointing at Parkview

Ankeny Community School District
MISCELLANEOUS DEMOGRAPHIC STATISTICS (continued)
(Unaudited)

Middle School \$42,551; replaced ceiling tile at Northwest and Southeast Elementary Schools \$19,118; LED Lighting Project at Southeast, Northeast and Prairie Ridge Schools \$97,272; interior security cameras at ten elementary schools \$48,933; safety measures at various facilities \$32,563; and remodeled numerous Kindergarten bathrooms \$44,481; playground fencing district 64,707; computer and software \$365,900; vehicle replacement \$82,090; and playground equipment and surfacing repairs \$17,584.

During fiscal 2016-2017, the following PPEL and Local Option Sales Tax projects were completed: Purchase of land for Elementary 11 \$1,193,127; Northview Renovation \$1,507,242; District Office Expansion \$512,720; Parkview Middle School Tuck-pointing \$113,623; Westwood Elementary Skylights \$94,828; Westwood Brick Replacement \$58,832; Westwood Playground \$149,635; Painting and flooring repairs at Crocker, Westwood, and Northwest Elementary Schools \$352,091; Prairie Ridge Middle School roof \$52,881; LED lights & ceiling tile project at Southeast Elementary \$183,704; technology equipment and software \$969,465; security cameras \$249,167; and concrete repairs at various buildings \$260,597. The following projects were started during fiscal 2016-2017: renovations at Terrace, Rock Creek, and Prairie Trail Elementary Schools \$3,507,660; new concession stand, Centennial High School Athletic Field improvements \$2,104,018; new doors & hardware at Parkview Middle School \$29,634.

During fiscal 2017-2018, the following PPEL and SAVE (previously named Local Option Sales Tax) projects were completed: renovations at Terrace, Rock Creek, and Prairie Trail Elementary Schools \$4,480,597; new concession stand, restrooms and bleachers at Northview Stadium Phase I \$3,249,672; Centennial High School Athletic Field improvements \$4,008,690; new doors & hardware at Parkview Middle School \$224,263; LED lights & ceiling tile project at Southeast Elementary \$126,100; projectors and voice amplification at Parkview Middle School and Northeast Elementary \$308,853; grease interceptor at Northeast Elementary \$216,278; tuckpointing at Parkview Middle School \$144,520; updates to Neveln for Academic Services and Food Service \$102,799; new playground equipment at East, Northeast, Northwest, Rock Creek and Southeast schools \$310,309; kitchen updates at various buildings \$196,612; concrete repairs at various buildings \$322,831; card access/safety measures at various buildings \$330,060. The following projects were started during fiscal 2017-2018: painting and flooring at Southeast Elementary \$179,914; paint at Westwood Elementary \$12,805; front office remodel at Southeast Elementary \$65,690; Terrace Elementary Roof \$246,527; LED lights & ceiling tile project at Prairie Ridge Middle School \$725,796.

During fiscal 2018-2019, the following PPEL and SAVE projects were completed: painting and flooring at Southeast Elementary \$83,351; paint for Leader in Me at Westwood Elementary \$12,805; front office remodel at Southeast Elementary \$63,241; Terrace Elementary Roof \$73,650; LED lights & ceiling tile project at Prairie Ridge Middle School \$532,781; Prairie Ridge Middle School boiler replacement \$242,860; Parkview Middle School generator replacement \$21,435; reconfigure Prairie Ridge Special Education room \$23,800; playground shelters at East Elementary & Crocker Elementary \$68,302; career center and office reconfiguration at Ankeny High School & Centennial High School \$58,362; kitchen updates at various buildings \$65,137; concrete repairs at various buildings \$310,339; card access/safety measures at various buildings \$290,607. The following projects were started during fiscal 2018-2019: painting and flooring at Ashland Ridge Elementary \$152,097; Northview Stadium Phase 2 \$1,144,690; Parkview Renovations Phase 1 \$3,155,133; construction of Heritage Elementary \$1,350,789; Terrace Elementary & Southeast Elementary Roof \$163,502; LED lights & ceiling tile project at Northeast Elementary \$193,300; projectors and voice amplification at Ashland Ridge, Crocker, East, Northwest and Westwood \$739,418; Orbis improvements \$15,195; Southview FCS Room Remodel \$11,724.

During fiscal 2019-2020, the following PPEL and Local Option Sales Tax projects were completed: painting and flooring at Ashland Ridge Elementary \$220,070; Northview Stadium Phase 2 \$1,611,295; Parkview Renovations Phase 1 \$3,562,527; construction of Heritage Elementary \$20,336,730; Terrace Elementary & Southeast Elementary Roof \$326,230; LED lights & ceiling tile project at Northeast Elementary \$388,935; Orbis improvements \$28,868; Southview FCS Room Remodel \$120,868; Westwood playground paving \$60,071; replace boiler at Northeast Elementary \$77,261; general painting and flooring at various buildings \$105,066; finish projector & voice amplification at all schools \$38,966; concrete repairs at various buildings \$312,963; additional cameras and upgrades at various buildings \$82,047.

Ankeny Community School District
MISCELLANEOUS DEMOGRAPHIC STATISTICS (continued)
(Unaudited)

The following projects were started during fiscal 2019-2020: Northeast Elementary art room remodel \$52,568; paint for Project Lead The Way at Northwest Elementary \$44,225; Northview Re-Roof Phase 1 \$279,102; Terrace remodel to early childhood center \$1,369,382; Terrace parking lot improvement \$238,700; Neveln Center remodel design \$314,256.

During fiscal 2020-2021, the following PPEL and Local Option Sales Tax projects were completed: Northeast Elementary art room remodel \$71,694; paint for Leader in Me at Northwest Elementary \$45,588; Northview Re-Roof Phase I \$49,160; Terrace remodel to early childhood center \$1,055,663; Terrace parking lot improvement \$244,700; classroom window etching \$30,270; cooling tower at Prairie Ridge Middle School \$90,110; walk off carpet and district wide paint touchups \$190,131; Projector & voice amplification at various buildings \$228,495; concrete repairs at various buildings \$273,117; additional cameras and upgrades at various buildings \$192,492.

The following projects were started during fiscal 2020-2021: Northview Re-Roof Phase II \$196,545; Neveln Remodel \$305,417; High School Additions \$15,916,363; Parkview Phase II Remodel \$2,361,386; Westwood fire panel replacement \$58,097.

The District is large enough to provide a full curriculum yet small enough to offer personal touches. Some examples are: buddy systems for kindergartners in their first few days of school, teacher contacts with parents, new family orientations, student orientations whenever changing facilities, and many others.

Each building has a new or updated media center; carpeted classrooms; well-equipped and safe playgrounds.

The Ankeny Community School District has an ongoing curriculum review and update program. There are standing committees (grades K-12) in each area to ensure curriculum coordination and articulation. Yearly in-service time updates the staff. A seven-year curriculum rotation plan guarantees each area is studied in depth during the summer workshop. All schools in the District are NCA accredited.

These efforts result in a well-rounded, organized program of studies emphasizing the mastery of basic skills. Typically, Ankeny students perform above grade level on standardized achievement tests.

STUDENT POPULATION

The school district certified enrollment in September 2020 was 12,147.36 students. Served enrollment: 2,677 (10-12) senior high students; 1,794 (8-9) middle school; 1,892 (6-7) middle school students; and 5,817 elementary students. The District's enrollment dropped to a low of 3,896 in 1984-85 and has continued to grow each year since to the current 12,147.36.

The District contracts out the student transportation services to Durham School Services. The Nutrition Services Department prepares food on site at twelve of our seventeen schools, while four schools receive their food from other Ankeny school kitchens. The Nutrition Services Program prepared 1,015,334 student lunches and 312,733 breakfasts during the 2020-2021 school year.

**Ankeny Community School District
 MISCELLANEOUS DEMOGRAPHIC STATISTICS (continued)
 (Unaudited)**

STATISTICAL REVIEW

Area: 52 square miles

Recreational facilities:

Number of facilities in city or within 10 miles.

- 16+ public golf courses
- 19+ public tennis courts
- 16 public parks
- 3 public swimming pools

Number of country clubs available—2

Public access to lake or river—yes

Activities allowed—swimming, water skiing, fishing, and motor boating

Remarks: Saylorville and Big Creek reservoirs offer many water sport activities

Location: Distance in miles from center of the City of Ankeny.

Atlanta	875	Detroit	579	Minneapolis	247
Chicago	332	Houston	910	New Orleans	983
Cleveland	657	Kansas City	200	New York	1,114
Denver	674	Los Angeles	1,732	Omaha	137
Des Moines	13	Milwaukee	356	St. Louis	338

Churches: 30 (28 Protestant, 2 Catholic)

Public Library: City of Ankeny library contains over 60,690 volumes

Newspapers: One weekly, one daily in Des Moines metropolitan area

Education: Seven public schools in Des Moines Metro area. Number of pupils in Ankeny Community Schools, 12,212.30, number of teachers, 856 (full-time equivalent).

Climate: Average winter temperature, 30 degrees
 Average summer temperature, 80 degrees
 Average annual rainfall, 36.11 inches
 Average annual snowfall, 28 inches

Health Facilities: Number of hospitals serving the county: 9
 Total number of beds: 2,614
 Drive time to nearest facility: 10 minutes

Municipal Services: Council/City Manager; fire department; full-time police force; industrial waste and garbage collection is contracted out.

Ankeny Community School District

**Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)**

Calendar Year	Population *	Personal Income (Thousands of Dollars)	Per Capita Personal Income (1)	Polk County Unemployment Rate (2)
2021	67,887	*	*	4.00%
2020	54,598	3,170,833	58,076	7.70%
2019	54,598	3,006,439	55,065	2.60%
2018	54,598	2,938,137	53,814	2.50%
2017	54,598	2,792,018	51,138	3.20%
2016	54,598	2,706,793	49,577	3.70%
2015	54,598	2,637,429	48,306	3.80%
2014	45,582	2,144,987	47,058	4.20%
2013	45,582	2,039,778	44,750	4.90%
2012	45,582	2,073,030	45,479	5.20%

* Information not yet available.

Population figures related to census taken in 2010 and 2020 and a special census in 2015

(1) Source: www.bea.gov

(2) Source: Iowa Workforce Development

Ankeny Community School District

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

Employer	Type of Business	2021			2012		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
John Deere Des Moines Works	Farm equipment	1,850	1	4.92%	2,116	1	7.81%
Ankeny Community Schools	Education	1,743	2	4.64%	1,654	2	6.10%
Casey's General Stores	Corporate headquarters/distribution	1,200	3	3.19%	585	3	2.16%
Perishable Distributors of Iowa	Wholesale meat/bakery distributor	750	4	1.99%	533	4	1.97%
City of Ankeny	Municipal government	638	5	1.70%	497	5	1.83%
Des Moines Area Community College (3)	Higher education	611	6	1.63%	1,603		
Baker Group	Mechanical/electrical contractor	550	7	1.46%		9	0.00%
Purfoods	Wholesale distribution	517	8	1.38%			
B & G Foods, Inc.(4)	Spice manufacturing/distribution	400	9	1.06%	475	6	1.75%
SYSCO Food Services of Iowa	Wholesale distribution	283	10	0.75%	251		
Praxair	Industrial gases/welding equipment				157	7	0.58%
Accumold	Plastic Micro-molding				150	8	0.55%
Total		8,542		22.7%	8,021		22.8%

(1) City of Ankeny Economic Development Department

(2) Does not include retail employers

(3) Does not include 1,056 student employees and adjunct faculty

Ankney Community School District

Major Employers in the District

(Unaudited)

Major Employers(Non-Retail)	Business/Service	Number of Employees	Union
John Deere Des Moines Works	Farm equipment	1,850	UAW
Ankeny Community Schools	Education	1,743	ISEA/PPME
Casey's General Stores	Corporate headquarters/distribution	1,200	NA
Perishable Distributors of Iowa	Wholesale meat/bakery distributor	750	NA
City of Ankeny	Government	638	AFSCME
Des Moines Area Community College	Higher education	611	-
			IBEW/IUOE/ SMART/Plum bers and
Baker Group	Mechanical/Electrical Contractor	550	Steamfitters
Purfoods	Wholesale distribution	517	NA
B & G Foods, Inc.	Spice manufacturing/distribution	400	-
SYSCO Food Services of Iowa	Wholesale distribution	283	Teamsters
Accumold	Plastic micro-molding	-	NA

Sources: City of Ankeny

Ankeny Community School District

**Operating Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Certified Enrollment	General Fund Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced-Price Meals
2021	12,147	\$ 137,938,876	\$ 11,355	6.69%	856.0	14.19	18.08%
2020	12,256	130,445,229	10,643	0.83%	833.0	14.71	17.59
2019	11,977	126,431,953	10,556	4.78%	805.0	14.88	17.59
2018	11,549	116,354,184	10,075	3.96%	777.6	14.85	14.88
2017	11,193	108,474,781	9,691	3.62%	734.1	15.25	14.82
2016	10,793	100,943,133	9,353	2.19%	728.7	14.81	11.97
2015	10,346	94,689,770	9,152	-0.99%	695.4	14.88	12.88
2014	9,902	91,528,163	9,243	0.94%	675.0	14.67	13.51
2013	9,386	85,953,822	9,158	3.28%	591.0	15.88	12.62
2012	8,964	79,485,683	8,867	2.58%	548.0	16.36	11.41

Source: District records.

Ankeny Community School District

**General Fund Disbursements, By Program
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year End June 30	General Education	Special Education	Career Education	Cocurricular Education	Other Instructional
2021	\$ 63,062,095	\$ 19,540,386	\$ 2,447,537	\$ 1,837,983	\$ 4,909,249
2020	59,210,182	19,048,831	2,400,473	1,829,791	4,927,702
2019	57,313,644	17,602,340	2,307,411	1,609,126	5,081,534
2018	53,638,925	14,508,851	2,177,695	1,640,051	4,837,805
2017	52,259,979	12,924,919	1,971,512	1,555,955	4,938,851
2016	47,775,600	12,078,410	1,920,085	1,609,644	5,050,022
2015	45,407,594	11,006,775	1,732,298	1,542,977	4,577,615
2014	45,497,331	10,071,402	2,166,599	1,401,546	4,013,278
2013	44,783,614	9,309,657	1,214,737	995,895	3,371,907
2012	40,758,751	8,862,532	1,066,735	1,110,634	4,059,277

Other instructional was listed separately starting in 2010. Total cost excludes A.E.A. costs.

Source: District Records

Student Services	Media/ Instruction	General Administration	Central Services	Non-instructional Programs	Total
\$ 11,459,052	\$ 9,188,369	\$ 14,585,080	\$ 10,675,059	\$ 128,276	\$ 137,833,086
11,250,463	8,383,456	13,350,400	9,927,097	116,834	130,445,229
10,901,215	8,712,652	13,019,792	9,774,277	109,962	126,431,953
9,171,876	8,616,021	12,145,137	9,509,224	108,599	116,354,184
8,210,149	7,241,177	10,874,494	8,360,572	137,171	108,474,779
7,911,792	6,501,228	10,192,041	7,755,661	148,650	100,943,133
7,471,186	5,411,184	9,848,276	7,548,476	143,389	94,689,770
6,512,663	4,520,320	9,394,338	7,244,134	706,552	91,528,163
5,982,611	4,439,584	8,605,013	6,396,108	357,057	85,456,183
5,620,731	4,515,853	7,240,478	6,081,835	168,857	79,485,683

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Ankeny Community School District

**General Fund Receipts, By Source
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year End June 30	Local Tax	Appropriations State	Appropriations Federal	Other Fund Revenue	Total
2021	\$ 56,130,842	\$ 76,503,523	\$ 4,031,110	\$ 4,143,984	\$ 140,809,459
2020	50,720,372	78,831,233	2,956,580	4,594,294	137,102,479
2019	45,011,687	73,453,101	3,151,028	4,326,811	125,942,627
2018	44,395,966	71,568,818	3,008,687	4,158,835	123,132,306
2017	43,440,284	63,698,144	2,966,815	4,061,549	114,166,792
2016	41,021,159	58,642,014	2,728,672	3,925,217	106,317,062
2015	39,127,735	52,242,472	2,288,203	3,446,336	97,104,746
2014	37,493,363	48,218,209	2,331,123	3,674,550	91,717,245
2013	36,096,634	43,391,802	1,625,366	2,867,688	83,981,490
2012	35,999,110	40,322,308	2,699,698	3,454,488	82,475,604

Total Receipts excludes A.E.A. Costs.

Source: District Records

Ankeny Community School District

**Enrollment By Grade
Last Ten Fiscal Years
(Unaudited)**

	20-21	19-20	18-19	17-18
Preschool/Handicapped	57	66	57	50
Developmental Kindergarten	260	315	344	324
Kindergarten	917	1,002	950	925
First	940	950	951	933
Second	907	946	956	911
Third	896	960	931	895
Fourth	942	919	916	959
Fifth	898	923	977	897
Elementary Total	5,817	6,081	6,082	5,894
Sixth	911	996	910	899
Seventh	981	897	910	898
Eighth	889	907	902	863
Ninth	905	912	883	840
Middle School Total	3,686	3,712	3,605	3,500
Tenth	908	889	839	796
Eleventh	874	854	808	751
Twelfth	895	842	780	727
High School Total	2,677	2,585	2,427	2,274
Special Education				
Home Schooled				
*Other (net)	(32.64)	(122.20)	(136.98)	(119.29)
Totals	12,147.36	12,255.80	11,977.02	11,548.71

*Open enrollment tuitioned in, open enrollment tuitioned out, alternative programs

Source:
District Records
Iowa Department of Education

16-17	15-16	14-15	13-14	12-13	11-12
50	57	41	29	27	27
342	317	303	184	212	170
901	901	883	890	834	841
903	875	893	842	836	770
878	926	867	848	799	780
943	868	854	815	794	732
885	872	837	803	747	727
885	859	810	771	751	700
5,787	5,675	5,488	5,182	5,000	4,747
886	852	799	771	712	657
861	811	794	713	665	638
820	801	738	681	647	659
813	747	698	659	653	595
3,380	3,211	3,029	2,824	2,677	2,549
759	707	669	649	593	607
713	683	665	606	593	525
726	689	642	641	567	549
2,198	2,079	1,976	1,896	1,753	1,681
-	-	-	-	-	-
-	-	-	-	-	-
(171.71)	(171.92)	(146.57)	(0.14)	(43.70)	(13.25)
11,193.29	10,793.08	10,346.43	9,901.86	9,386.30	8,963.75

Ankeny Community School District

**General Operating Cost Per Pupil
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Total Cost \$	Certified Enrollment	Operating Cost Per Pupil
2020-21	\$ 143,576,563	12,147.36	11,819.57
2019-20	135,892,411	12,255.80	11,088.01
2018-19	131,519,828	11,548.70	11,388.28
2017-18	121,189,928	11,193.30	10,827.01
2016-17	113,011,855	10,793.10	10,470.75
2015-16	105,210,631	10,346.40	10,168.82
2014-15	98,729,481	9,901.90	9,970.76
2013-14	95,166,369	9,386.30	10,138.86
2012-13	88,791,327	8,963.75	9,905.60
2011-12	82,618,784	8,651.82	9,549.30

Source: District Records

**Ankeny Community School District
Schedule of Insurance Coverage**

Detail of Coverage/Carrier	Policy #	Coverage Limits	Premium
Annual policy period from 07/01/2020 through 07/01/2021			
PROPERTY (EMC)			
Coverage A - Buildings	4A9-66-53---20	Coverage 90% of full replacement cost per statement of values; deductible \$25,000	\$394,587
Coverage B - Personal Property			
School broadening endorsement			
LIABILITY (EMC)			
Premises, contractual, personal injury, teachers liability, nurses professional liability, garage keepers, employee benefits, additional insureds	4D9-66-53---20	\$2,000,000 Bodily Injury/Property Damage each occurrence/ \$4,000,000 aggregate ; \$1,000,000 Violent Event Response	\$77,505
AUTOMOBILE (EMC)			
Bodily injury, property damage, medical, uninsured motorist, comprehensive, collision Includes non-owned	4E9-66-53---20	\$2,000,000 single limit Liability; \$5,000 Medical Payment; ACV; Comprehensive, \$0 deductible.; Collision, \$250 deductible ; \$1,000,000 Uninsured and Underinsured Motorist	\$49,752
WORKERS' COMPENSATION (EMC)			
	4H9-66-53---20	WC Statutory; Employers Liability \$500,000	\$591,775
COMMERCIAL UMBRELLA (EMC)			
(EXCESS LIABILITY)	4I9-66-53---20	\$9,000,000 occurrence and aggregate limit ; \$10,000 self insured retention	\$29,920
GROUP SHARED EXCESS LIABILITY (EMC)			
INSURANCE	4Y9-66-53---20	\$15,000,000 occurrence / \$30,000,000 group aggregate - IASB Group	\$23,870
PUBLIC OFFICIALS ERROR & OMISSION LIABILITY LINEBACKER (EMC)			
Includes prior acts, covers school board and all employees	4K9-66-53---20	\$2,000,000 each loss/ \$2,000,000 aggregate; \$5,000 deductible	\$27,857
INLAND MARINE (EMC)			
	4C9-66-53---20	Electronic Data Processing - Extra Expense, \$500,000; \$1,000 deductible Builders Risk- Terrace, 310 NW School Street	\$994
COMMERCIAL CRIME (EMC)			
	4F9-66-53---20	Employee Theft, Computer & Funds Transfer Fraud, Forgery, Theft of Money	\$5,662
EXCESS CRIME (TRAVELERS)			
	107097827	Employee Theft; Computer & Funds Transfer Fraud - \$2,000,000 limit; 1,000,000 Retention	\$5,469
POLLUTION LIABILITY (EMC)			
	4P9-66-53---20	Coverage \$1,000,000; \$250 deductible	\$1,125
CYBER LIABILITY (CFC)			
	IASBCFC004/CFCRTSB241	Cyber & Privacy Liability \$3,000,000; \$25,000 deductible	\$16,817
OTHER (EMC)			
	4X9-66-53---20	Commercial Package Endorsements During Policy Term	\$7,554
Total			\$1,233,787

Ankeny Community School District

School Building Information

Last Ten Fiscal Years

(Unaudited)

School	2012	2013	2014	2015
Preschool:				
Name(Year)				
Square feet				
Capacity				
Enrollment				
Elementary:				
Name(Year)	Ashland Ridge	Ashland Ridge	Ashland Ridge	Ashland Ridge
Square feet	75,253	75,253	75,253	75,253
Capacity	640	640	640	640
Enrollment	773	685	731	526
Name(Year)	Crocker	Crocker	Crocker	Crocker
Square feet	91,412	91,412	91,412	91,412
Capacity	640	640	640	640
Enrollment	665	650	646	633
Name(Year)	East	East	East	East
Square feet	33,105	33,105	53,600	53,600
Capacity	480	480	480	480
Enrollment	365	351	328	364
Name(Year)				
Square feet				
Capacity				
Enrollment				
Name(Year)	Northeast	Northeast	Northeast	Northeast
Square feet	84,543	84,543	84,543	84,543
Capacity	640	640	640	640
Enrollment	587	605	652	574
Name(Year)	Northwest	Northwest	Northwest	Northwest
Square feet	59,741	59,741	59,741	59,741
Capacity	480	480	480	480
Enrollment	473	421	397	405
Name(Year)				Rock Creek
Square feet				92,000
Capacity				640
Enrollment				460
Name(Year)		Prairie Trail	Prairie Trail	Prairie Trail
Square feet		92,000	92,000	92,000
Capacity		640	640	640
Enrollment		650	707	598
Name(Year)	Southeast	Southeast	Southeast	Southeast
Square feet	68,254	68,254	68,254	68,254
Capacity	640	640	640	640
Enrollment	734	653	663	624
Name(Year)	Terrace	Terrace	Terrace	Terrace
Square feet	42,117	42,117	42,117	42,117
Capacity	480	480	480	480
Enrollment	453	350	384	384
Name(Year)	Westwood	Westwood	Westwood	Westwood
Square feet	77,481	77,481	77,481	77,481
Capacity	640	640	640	640
Enrollment	697	655	674	576

(Continued)

	2016	2017	2018	2019	2020	2021
						Terrace
						50,662
						480
						317
Ashland Ridge	Ashland Ridge	Ashland Ridge	Ashland Ridge	Ashland Ridge	Ashland Ridge	Ashland Ridge
75,253	75,253	75,253	75,253	75,253	75,253	75,253
640	640	640	640	640	640	640
602	587	606	657	677		680
Crocker	Crocker	Crocker	Crocker	Crocker	Crocker	Crocker
91,412	91,412	91,412	91,412	91,412	91,412	91,412
640	640	640	640	640	640	640
643	614	603	600	605		535
East	East	East	East	East	East	East
53,600	53,600	53,600	53,600	53,600	53,600	53,600
480	480	480	480	480	480	480
357	344	347	398	415		395
						Heritage
						96,137
						750
						530
Northeast	Northeast	Northeast	Northeast	Northeast	Northeast	Northeast
84,543	84,543	84,543	84,543	84,543	84,543	84,543
640	640	640	640	640	640	640
571	611	574	614	933		630
Northwest	Northwest	Northwest	Northwest	Northwest	Northwest	Northwest
59,741	59,741	59,741	59,741	59,741	59,741	59,741
480	480	480	480	480	480	480
403	389	403	373	360		373
Rock Creek	Rock Creek	Rock Creek	Rock Creek	Rock Creek	Rock Creek	Rock Creek
92,000	92,000	98,439	98,439	98,439	98,439	98,439
640	640	750	750	750	750	750
525	605	681	715	724		708
Prairie Trail	Prairie Trail	Prairie Trail	Prairie Trail	Prairie Trail	Prairie Trail	Prairie Trail
92,000	92,000	99,340	99,340	99,340	99,340	99,340
640	640	750	750	750	750	750
638	659	718	711	712		537
Southeast	Southeast	Southeast	Southeast	Southeast	Southeast	Southeast
68,254	68,254	68,254	68,254	68,254	68,254	68,254
640	640	640	640	640	640	640
608	597	658	660	635		494
Terrace	Terrace	Terrace	Terrace	Terrace	Terrace	
42,117	42,117	50,662	50,662	50,662		
480	480	480	480	480		
367	359	311	293	277		
Westwood	Westwood	Westwood	Westwood	Westwood	Westwood	Westwood
77,481	77,481	77,481	77,481	77,481	77,481	77,481
640	640	640	640	640	640	640
587	630	654	660	662		618

Ankeny Community School District

School Building Information (Continued)

Last Ten Fiscal Years

(Unaudited)

School	2012*	2013	2014**	2015
Middle:				
Name(Year)	Parkview	Parkview	Parkview	Parkview
Square feet	186,221	186,221	186,221	186,221
Capacity	1,100	1,100	1,100	1,100
Enrollment	605	661	723	795
Name(Year)	Prairie Ridge	Prairie Ridge	Prairie Ridge	Prairie Ridge
Square feet	173,772	173,772	173,772	173,772
Capacity	1,100	1,100	1,100	1,100
Enrollment	690	716	761	798
Name(Year)	Northview	Northview	Northview	Northview
Square feet	266,469	266,469	266,469	266,469
Capacity	1,400	1,400	1,400	1,400
Enrollment	1,254	1,300	715	759
Name(Year)	Southview	Southview	Southview	Southview
Square feet	114,000	114,000	114,000	114,000
Capacity	1,100	1,100	1,100	1,100
Enrollment	607	593	625	677
High:				
Name(Year)	Ankeny High	Ankeny High	Ankeny High	Ankeny High
Square feet	275,085	275,085	275,085	275,085
Capacity	1,400	1,400	1,400	1,400
Enrollment	1,074	1,160	919	951
Name(Year)			Ankeny Centennial	Ankeny Centennial
Square feet			280,000	280,000
Capacity			1,400	1,400
Enrollment			977	1,025

*Former AHS(10-12) renamed Northview (8-9), opened Southview(10), and AHS grades (11-12)

** First year of North/South Feeder (10-12)

(continued)

2016	2017	2018	2019	2020	2021
Parkview	Parkview	Parkview	Parkview	Parkview	Parkview
186,221	186,221	186,221	186,221	186,221	186,221
1,100	1,100	1,100	1,100	1,100	1,100
849	874	894	881	916	871
Prairie Ridge	Prairie Ridge	Prairie Ridge	Prairie Ridge	Prairie Ridge	Prairie Ridge
173,772	173,772	173,772	173,772	173,772	173,772
1,100	1,100	1,100	1,100	1,100	1,100
813	873	903	939	977	1,021
Northview	Northview	Northview	Northview	Northview	Northview
266,469	266,469	266,469	266,469	266,469	266,469
1,400	1,400	1,400	1,400	1,400	1,400
801	814	856	891	935	945
Southview	Southview	Southview	Southview	Southview	Southview
114,000	114,000	114,000	114,000	114,000	114,000
1,100	1,100	1,100	1,100	1,100	1,100
747	819	847	894	884	849
Ankeny High	Ankeny High	Ankeny High	Ankeny High	Ankeny High	Ankeny High
275,085	275,085	275,085	275,085	275,085	275,085
1,400	1,400	1,400	1,400	1,400	1,400
978	1,029	1,077	1,200	1,281	1,337
Ankeny Centennial	Ankeny Centennial	Ankeny Centennial	Ankeny Centennial	Ankeny Centennial	Ankeny Centennial
280,000	280,000	280,000	280,000	280,000	280,000
1,400	1,400	1,400	1,400	1,400	1,400
1,103	1,169	1,197	1,227	1,304	1,340

Ankeny Community School District

**School Building Information (Continued)
Last Ten Fiscal Years
(Unaudited)**

School	2012*	2013	2014**	2015
Name(Year)	YMCA	YMCA	YMCA	YMCA
Square feet	50,999	50,999	50,999	50,999
Name(Year)	Neveln	Neveln	Neveln	Neveln
Square feet	64,445	64,445	64,445	64,445
Name(Year)	Admin. Office	Admin. Office	Admin. Office	Admin. Office
Square feet	24,440	24,440	24,440	24,440
Name(Year)	Annex	Annex	Annex	Annex
Square feet	20,000	20,000	20,000	20,000
Name(Year)	Cortina	Cortina	Cortina	Cortina
Square feet	69,260	69,260	69,260	69,260
Name(Year)	Bus Garage	Bus Garage	Bus Garage	Bus Garage
Square feet	9,100	9,100	9,100	9,100

*** The District vacated the Annex in October 2016

Source: District Records

2016	2017	2018	2019	2020	2021
YMCA 50,999	YMCA 50,999	YMCA 50,999	YMCA 50,999	YMCA 50,999	YMCA 50,999
Neveln 64,445	Neveln 64,445	Neveln 64,445	Neveln 64,445	Neveln 64,445	Neveln 64,445
Admin. Office 24,440	Admin. Office 24,440	Admin. Office 24,440	Admin. Office 24,440	Admin. Office 24,440	Admin. Office 24,440
Annex 20,000	Annex*** 20,000				
Cortina 69,260	Cortina 69,260	Cortina 69,260	Cortina 69,260	Cortina 69,260	Cortina 69,260
Bus Garage 9,100	Bus Garage 9,100	Bus Garage 9,100	Bus Garage 9,100	Bus Garage 9,100	Bus Garage 9,100

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location
 Year Ended June 30, 2021

District Wide

Gate and General Athletics Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
GENERAL ATHLETICS	-	-	-	-	-
GIRLS/BOYS 8TH SWIMMING	1,970.30	278.45	160.00	118.45	2,088.75
GIRLS/BOYS BOWLING	-	-	13.83	(13.83)	(13.83)
BOYS SWIMMING	4,991.20	5,246.07	1,317.84	3,928.23	8,919.43
GIRLS SWIMMING	9,586.36	7,004.59	929.34	6,075.25	15,661.61
CIML PASSES	454.64	1.83	4.25	(2.42)	452.22
ACTIVITY TICKETS	633.77	282.83	216.07	66.76	700.53
GATE AND GENERAL TOTALS	17,636.27	12,813.77	2,641.33	10,172.44	27,808.71

Program and Activities Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
GIRLS/BOYS BOWLING	444.35	1.80	-	1.80	446.15
BOYS SWIMMING	7,889.71	3,378.05	4,579.84	(1,201.79)	6,687.92
GIRLS SWIMMING	13,705.73	2,641.84	2,582.93	58.91	13,764.64
PROGRAM AND ACTIVITIES DIRECTOR TOTALS	22,039.79	6,021.69	7,162.77	(1,141.08)	20,898.71
District Wide Athletics Totals	39,676.06	18,835.46	9,804.10	9,031.36	48,707.42

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

District Wide

District-Wide Activities

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
INTEREST INCOME	57.43	(2,288.25)	-	(2,288.25)	(2,230.82)
INSTRUMENT IN EVERY HAND	970.05	1,002.38	-	1,002.38	1,972.43
OTHER	-	-352.83	-444.77	91.94	91.94
District-Wide Activities Totals	1,027.48	(1,638.70)	(444.77)	(1,193.93)	(166.45)

District-Wide Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FRESH START FOR SUCCESS	-	-	-	-	-
CIML	(18,866.11)	63,000.00	46,889.97	16,110.03	(2,756.08)
INTEREST	-	(436.92)	-	(436.92)	(436.92)
PROJECT FRESH START	52,595.10	9,276.18	16,514.64	(7,238.46)	45,356.64
ACSD POP MACHINE	(1,373.69)	52.30	-	52.30	(1,321.39)
ADMIN OFFICE POP MACHINE	339.96	480.39	212.06	268.33	608.29
MAINTENANCE POP MACHINE	836.55	2.61	-	2.61	839.16
FAMILY FUND	1,719.29	5.37	-	5.37	1,724.66
FAMILY HELPERS FUND	1,172.92	3.66	-	3.66	1,176.58
FOUNDATION FUNDRAISING	-	-	-	-	-
COMMUNITY 5K	553.00	1.73	-	1.73	554.73
AELP PARENT ORGANIZATION	1,137.76	3.55	-	3.55	1,141.31
STUDENT TEACHER SCHOLARSHIP	8,559.98	3,887.73	3,000.00	887.73	9,447.71
ADULT ED	304,929.57	49,689.90	345,193.47	(295,503.57)	9,426.00
COMMUNITY ED	(41.18)	41.18	-	41.18	-
COMM ED TASK FORCE	-	-	-	-	-
ASAP	63,785.00	2,262.60	6,846.56	(4,583.96)	59,201.04
COMM ED ADVISORY COUNCIL	1,357.77	3.55	220.00	(216.45)	1,141.32
OTHER	10,841.22	-	-	(4,028.28)	6,812.94
District Wide Custodial Fund Totals	427,547.14	128,273.83	418,876.70	(294,631.15)	132,915.99

(Continued)

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Ankeny HS

Gate and General Athletics Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
GENERAL ATHLETICS	(16,607.49)	26,988.88	7,854.77	19,134.11	2,526.62
BOYS BASKETBALL	12,712.56	5,082.12	6,851.47	(1,769.35)	10,943.21
FOOTBALL	-	28,452.87	22,946.73	5,506.14	5,506.14
BOYS SOCCER	2,431.86	8,548.93	5,481.02	3,067.91	5,499.77
BASEBALL	-	11,421.62	11,421.62	-	-
BOYS TRACK	-	7,440.29	3,659.86	3,780.43	3,780.43
BOYS CROSS COUNTRY	-	225.00	225.00	-	-
BOYS TENNIS	-	490.00	449.66	40.34	40.34
BOYS GOLF	-	1,050.00	1,050.00	-	-
WRESTLING	1,234.46	9,650.89	7,946.40	1,704.49	2,938.95
GIRLS BASKETBALL	11,798.38	4,229.63	5,897.91	(1,668.28)	10,130.10
VOLLEYBALL	10,750.99	7,368.32	5,075.02	2,293.30	13,044.29
GIRLS SOCCER	-	7,303.25	3,772.00	3,531.25	3,531.25
SOFTBALL	-	12,250.68	11,262.02	988.66	988.66
GIRLS TRACK	-	4,226.56	2,084.83	2,141.73	2,141.73
GIRLS CROSS COUNTRY	-	178.75	178.75	-	-
GIRLS TENNIS	-	301.04	301.04	-	-
GIRLS GOLF	-	1,000.00	1,000.00	-	-
TOURNAMENT SALES	-	17,553.00	17,553.00	-	-
GATE AND GENERAL TOTALS	22,320.76	153,761.83	115,011.10	38,750.73	61,071.49

Program and Activities Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DIRECTORS ACCOUNT	17,194.36	45,941.78	15,964.40	29,977.38	47,171.74
BOYS BASKETBALL	(2,722.72)	15,272.63	3,988.49	11,284.14	8,561.42
FOOTBALL	7,553.48	22,356.79	21,594.48	762.31	8,315.79
BOYS SOCCER	19,598.40	1,171.53	2,010.60	(839.07)	18,759.33
BASEBALL	5,946.20	46,437.13	29,765.84	16,671.29	22,617.49
BOYS TRACK	2,997.25	1,512.92	1,314.58	198.34	3,195.59
BOYS CROSS COUNTRY	4,451.59	3,661.84	1,372.54	2,289.30	6,740.89
BOYS TENNIS	4,069.18	15.48	354.19	(338.71)	3,730.47
BOYS GOLF	3,415.46	12.93	232.15	(219.22)	3,196.24
WRESTLING	(1,301.12)	4,094.77	1,541.55	2,553.22	1,252.10
GIRLS BASKETBALL	3,286.59	9,584.54	2,353.68	7,230.86	10,517.45
VOLLEYBALL	18,101.75	6,955.00	8,414.55	(1,459.55)	16,642.20
GIRLS SOCCER	4,978.89	1,695.04	1,295.95	399.09	5,377.98
SOFTBALL	13,964.19	21.47	10,042.53	(10,021.06)	3,943.13
GIRLS TRACK	(393.30)	400.00	6.70	393.30	-
GIRLS CROSS COUNTRY	1,939.67	8,525.88	5,080.68	3,445.20	5,384.87
GIRLS TENNIS	227.23	0.27	190.00	(189.73)	37.50
GIRLS GOLF	1,406.88	4,148.88	888.20	3,260.68	4,667.56
SCOREBOARD FUNDRAISING	90,227.61	65,425.51	13,368.41	52,057.10	142,284.71
CHEERLEADING - VARSITY	4,137.90	5,711.69	778.61	4,933.08	9,070.98
DRILL TEAM	9,242.29	22,974.78	13,947.25	9,027.53	18,269.82
TARGET SHOOTING	1,766.74	7.17	-	7.17	1,773.91
SUMMER FITNESS	7,932.41	23,823.78	4,948.00	18,875.78	26,808.19
PROGRAM AND ACTIVITIES DIRECTOR TOTALS	218,020.93	289,751.81	139,453.38	150,298.43	368,319.36
Ankeny High School Totals	240,341.69	443,513.64	254,464.48	189,049.16	429,390.85

(Continued)

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Southview MS
Gate and General Athletics Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
GENERAL ATHLETICS	(24.25)	-	(24.25)	24.25	-
BOYS BASKETBALL	351.92	3,434.65	3,377.61	57.04	408.96
FOOTBALL	3,101.13	6,454.91	3,872.22	2,582.69	5,683.82
BOYS SOCCER	975.18	1,440.70	1,114.97	325.73	1,300.91
BASEBALL	-	3,144.00	3,151.78	(7.78)	(7.78)
BOYS TRACK	-	878.34	669.85	208.49	208.49
BOYS CROSS COUNTRY	83.15	292.85	290.00	2.85	86.00
WRESTLING	2,313.08	1,056.07	1,300.43	(244.36)	2,068.72
GIRLS BASKETBALL	-	813.00	813.00	-	-
VOLLEYBALL	2,746.19	2,837.84	1,513.06	1,324.78	4,070.97
GIRLS SOCCER	88.81	0.36	-	0.36	89.17
SOFTBALL	-	1,267.00	1,404.58	(137.58)	(137.58)
GIRLS TRACK	-	1,352.50	1,195.70	156.80	156.80
GIRLS CROSS COUNTRY	19.72	292.59	290.00	2.59	22.31
GATE AND GENERAL TOTALS	9,654.93	23,264.81	18,968.95	4,295.86	13,950.79

Program and Activities Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DIRECTORS ACCOUNT	-	75.80	75.80	-	-
BOYS BASKETBALL	(95.34)	5,563.00	22.20	5,540.80	5,445.46
FOOTBALL	-	-	-	-	-
BOYS SOCCER	-	-	-	-	-
BASEBALL	-	760.00	3.09	756.91	756.91
BOYS TRACK	37.58	47.04	-	47.04	84.62
BOYS CROSS COUNTRY	230.99	0.94	-	0.94	231.93
WRESTLING	-	-	-	-	-
GIRLS BASKETBALL	-	-	-	-	-
VOLLEYBALL	137.50	0.56	-	0.56	138.06
GIRLS SOCCER	-	-	-	-	-
SOFTBALL	-	-	-	-	-
GIRLS TRACK	504.28	25.14	-	25.14	529.42
GIRLS CROSS COUNTRY	36.85	0.15	-	0.15	37.00
DIRECTORS ACCOUNT	-	-	-	-	-
SPARKLE EFFECT CHEER	4,946.22	20.09	-	20.09	4,966.31
SV STRENGTH & CONDITIONING	2,365.13	8.88	179.40	(170.52)	2,194.61
PROGRAM AND ACTIVITIES DIRECTOR TOTALS	8,163.21	6,501.60	280.49	6,221.11	14,384.32

Southview Middle School Totals	17,818.14	29,766.41	19,249.44	10,516.97	28,335.11
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(Continued)

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Centennial HS

Gate and General Athletics Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
GENERAL ATHLETICS	-	-	0.01	(0.01)	(0.01)
BOYS BASKETBALL	21,625.58	6,281.56	16,401.33	(10,119.77)	11,505.81
FOOTBALL	37,610.41	12,077.82	33,064.93	(20,987.11)	16,623.30
BOYS SOCCER	4,283.77	6,218.26	5,667.74	550.52	4,834.29
BASEBALL	-	13,165.80	13,129.59	36.21	36.21
BOYS TRACK	-	3,635.00	3,635.00	-	-
BOYS CROSS COUNTRY	3,451.94	341.79	1,188.25	(846.46)	2,605.48
BOYS TENNIS	-	400.00	400.00	-	-
BOYS GOLF	-	3,243.52	3,243.52	-	-
WRESTLING	3,218.12	6,740.57	8,506.35	(1,765.78)	1,452.34
GIRLS BASKETBALL	17,417.47	5,977.28	14,672.47	(8,695.19)	8,722.28
VOLLEYBALL	15,293.63	7,595.02	12,283.78	(4,688.76)	10,604.87
GIRLS SOCCER	-	9,619.32	5,061.79	4,557.53	4,557.53
SOFTBALL	-	9,973.00	9,973.00	-	-
GIRLS TRACK	-	4,588.68	2,821.84	1,766.84	1,766.84
GIRLS CROSS COUNTRY	4,374.80	341.64	1,528.88	(1,187.24)	3,187.56
GIRLS TENNIS	-	-	-	-	-
GIRLS GOLF	-	950.00	950.00	-	-
TOURNAMENT SALES	22.08	14,380.09	14,380.14	(0.05)	22.03
GATE AND GENERAL TOTALS	107,297.80	105,529.35	146,908.62	(41,379.27)	65,918.53

Program and Activities Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DIRECTORS ACCOUNT	-	95,634.34	39,811.76	55,822.58	55,822.58
BOYS BASKETBALL	847.69	1,325.50	2,173.19	(847.69)	-
FOOTBALL	8,075.32	39,176.47	21,669.54	17,506.93	25,582.25
BOYS SOCCER	3,100.37	2,149.97	1,448.16	701.81	3,802.18
BASEBALL	20,314.55	9,106.52	26,730.60	(17,624.08)	2,690.47
BOYS TRACK	(210.20)	550.00	339.80	210.20	-
BOYS CROSS COUNTRY	9,443.55	36.27	511.96	(475.69)	8,967.86
BOYS TENNIS	9,183.90	4,245.27	1,239.70	3,005.57	12,189.47
BOYS GOLF	1,231.86	993.00	2,224.86	(1,231.86)	-
WRESTLING	(6,572.01)	3,559.00	(3,013.01)	6,572.01	-
GIRLS BASKETBALL	14,893.74	50.75	2,395.98	(2,345.23)	12,548.51
VOLLEYBALL	899.36	7,289.12	2,718.13	4,570.99	5,470.35
GIRLS SOCCER	3,051.12	2,423.32	1,855.30	568.02	3,619.14
SOFTBALL	19,628.68	917.14	15,072.66	(14,155.52)	5,473.16
GIRLS TRACK	9,103.22	270.27	3,178.67	(2,908.40)	6,194.82
GIRLS CROSS COUNTRY	9,630.92	149.56	1,235.52	(1,085.96)	8,544.96
GIRLS TENNIS	4,710.95	1,447.58	1,511.10	(63.52)	4,647.43
GIRLS GOLF	2,806.84	1,924.13	-	1,924.13	4,730.97
SCOREBOARD FUNDRAISING	43,710.72	20,475.16	7,485.34	12,989.82	56,700.54
CHEERLEADING - VARSITY	17,785.62	2,956.69	5,361.40	(2,404.71)	15,380.91
DRILL TEAM	10,319.90	31,382.27	20,846.00	10,536.27	20,856.17
TARGET SHOOTING	1,001.05	5,105.94	4,639.27	466.67	1,467.72
SUMMER FITNESS	(13,756.95)	75,034.01	35,559.56	39,474.45	25,717.50
PROGRAM AND ACTIVITIES DIRECTOR TOTALS	169,200.20	306,202.28	194,995.49	111,206.79	280,406.99
Centennial High School Totals	276,498.00	411,731.63	341,904.11	69,827.52	346,325.52

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Northview MS
Gate and General Athletics Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
GENERAL ATHLETICS	13.63	265.00	278.63	(13.63)	-
BOYS BASKETBALL	4,333.86	3,504.97	3,944.43	(439.46)	3,894.40
FOOTBALL	6,397.26	9,331.93	5,574.64	3,757.29	10,154.55
BOYS SOCCER	-	-	-	-	-
BASEBALL	3,947.94	4,100.08	4,413.56	(313.48)	3,634.46
BOYS TRACK	-	877.50	877.50	-	-
BOYS CROSS COUNTRY	46.75	292.70	290.00	2.70	49.45
WRESTLING	1,297.24	281.25	280.00	1.25	1,298.49
GIRLS BASKETBALL	2,197.74	634.53	969.96	(335.43)	1,862.31
VOLLEYBALL	8,759.07	3,114.61	2,470.53	644.08	9,403.15
GIRLS SOCCER	-	-	-	-	-
SOFTBALL	-	-	370.30	(370.30)	(370.30)
GIRLS TRACK	-	952.50	787.01	165.49	165.49
GIRLS CROSS COUNTRY	68.47	292.79	290.00	2.79	71.26
GATE AND GENERAL TOTALS	27,061.96	23,647.86	20,546.56	3,101.30	30,163.26

Program and Activities Revenue

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DIRECTORS ACCOUNT	-	-	-	-	-
GENERAL ATHLETICS	-	-	-	-	-
BOYS BASKETBALL	-	-	-	-	-
FOOTBALL	-	-	-	-	-
BOYS SOCCER	-	-	-	-	-
BASEBALL	-	-	-	-	-
BOYS TRACK	-	-	-	-	-
BOYS CROSS COUNTRY	449.41	1.82	-	1.82	451.23
WRESTLING	817.45	1,253.35	1,241.90	11.45	828.90
GIRLS BASKETBALL	-	-	-	-	-
VOLLEYBALL	215.33	0.87	-	0.87	216.20
GIRLS SOCCER	-	-	-	-	-
SOFTBALL	-	-	-	-	-
GIRLS TRACK	-	9.75	0.04	9.71	9.71
GIRLS CROSS COUNTRY	166.20	0.67	-	0.67	166.87
PROGRAM AND ACTIVITIES DIRECTOR TOTALS	1,648.39	1,266.46	1,241.94	24.52	1,672.91

Northview Middle School Totals	28,710.35	24,914.32	21,788.50	3,125.82	31,836.17
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(Continued)

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Ankeny HS

Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DRAMA/MUSICAL	1,046.20	2,861.88	1,444.40	1,417.48	2,463.68
SPEECH	(536.20)	221.00	716.50	(495.50)	(1,031.70)
VOCAL MUSIC	21,905.77	46,612.18	34,508.53	12,103.65	34,009.42
INSTRUMENTAL MUSIC	92,302.71	58,346.01	50,900.37	7,445.64	99,748.35
BAND TRIP	332.28	0.82	-	0.82	333.10
LOCK	-	-	-	-	-
DECA	1,145.50	2.81	-	2.81	1,148.31
SPANISH HONOR SOCIETY	371.05	466.61	590.00	(123.39)	247.66
SCHOLASTIC BOWL	1,968.15	539.86	525.00	14.86	1,983.01
FRENCH HONOR SOCIETY	-	265.07	238.25	26.82	26.82
RUGBY CLUB	6,809.72	1,179.61	2,347.58	(1,167.97)	5,641.75
GSA	330.98	0.81	-	0.81	331.79
DRAMA CLUB	(92.56)	-	-	-	(92.56)
ENGINEERING CLUB	-	-	-	-	-
ROBOTICS CLUB	6,765.80	12.89	1,516.84	(1,503.95)	5,261.85
SPANISH CLUB	79.96	0.20	-	0.20	80.16
FRENCH CLUB	651.05	1.45	59.40	(57.95)	593.10
HONOR SOCIETY	2,211.67	3.04	972.42	(969.38)	1,242.29
JOURNALISM CLUB	474.16	1.16	-	1.16	475.32
DEBATE CLUB	(5,096.21)	500.00	314.00	186.00	(4,910.21)
ECOLOGY CLUB	9.47	0.02	-	0.02	9.49
TRAVEL CLUB	156.08	0.38	-	0.38	156.46
AHS/CHS COFFEE SHOP	19,305.11	3,550.55	5,799.27	(2,248.72)	17,056.39
COPAN TRIP	(809.53)	100.00	-	100.00	(709.53)
KEY CLUB	840.26	1,029.26	1,596.18	(566.92)	273.34
CHEERLEADERS...VARSITY	-	-	-	-	-
CHEERLEADERS...9TH GRADE	-	-	-	-	-
FCA	-	445.50	234.47	211.03	211.03
CIRCLE OF FRIENDS	600.68	589.12	326.46	262.66	863.34
DRILL TEAM	-	-	-	-	-
S A D D	-	-	-	-	-
INTERACT	-	-	-	-	-
FRIENDS OF RACHEL	-	-	-	-	-
STUDENT COUNCIL	18,978.89	3,603.07	9,598.51	(5,995.44)	12,983.45
YEARBOOK	234.17	1,600.00	4,184.45	(2,584.45)	(2,350.28)
PEER HELPER	373.39	0.92	-	0.92	374.31
ACADEMIC AWARDS	262.28	201.14	-	201.14	463.42
PROM	5,317.98	2,040.50	3,074.29	(1,033.79)	4,284.19
TEENS AGAINST HUMAN TRF	761.59	164.28	402.00	(237.72)	523.87
MODEL UN	533.14	1.31	-	1.31	534.45
Ankeny HS Activities Totals	177,233.54	124,341.45	119,348.92	4,992.53	182,226.07

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DIRECTOR'S ACCOUNT	-	-	-	-	-
DIRECTOR - SCHOLARSHIPS	-	250.00	0.78	249.22	249.22
DIRECTOR'S ACCT - APPAREL	424.49	1.33	-	1.33	425.82
AHS BOYS BASKETBALL	-	-	2,305.00	(2,305.00)	(2,305.00)
AHS BOYS CROSS COUNTRY	-	3,005.00	92.91	2,912.09	2,912.09
AHS SOFTBALL	-	15,995.40	805.56	15,189.84	15,189.84
AHS GIRLS TRACK	2,158.28	5,376.28	2,463.45	2,912.83	5,071.11
AHS GIRLS CROSS COUNTRY	-	-	188.09	(188.09)	(188.09)
SPEECH/DRAMA SCHOLARSHIP	777.52	2.43	-	2.43	779.95
DEBATE SCHOLARSHIP	2,038.02	6.07	93.50	(87.43)	1,950.59
VENDING MACHINE PROJECT	5,564.90	358.04	1,619.79	(1,261.75)	4,303.15
CONTRIBUTIONS	7,940.22	17.69	2,275.19	(2,257.50)	5,682.72
WELLNESS	29.85	0.09	-	0.09	29.94
SOCIAL ACTIVITY ACCT	245.14	533.92	252.00	281.92	527.06

<i>Ankeny HS Custodial Fund Totals</i>	19,178.42	25,546.25	10,096.27	15,449.98	34,628.40
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(Continued)

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Centennial HS

Centennial HS Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DRAMA/MUSICAL	19,091.01	991.99	1,725.35	(733.36)	18,357.65
SPEECH	533.21	687.00	1,857.81	(1,170.81)	(637.60)
VOCAL MUSIC	43,789.46	44,088.99	40,201.61	3,887.38	47,676.84
INSTRUMENTAL MUSIC	68,542.59	34,623.90	28,003.18	6,620.72	75,163.31
SHOW CHOIR	31,665.93	77.79	-	77.79	31,743.72
BAND TRIP FUNDRAISING	1,054.81	2.59	-	2.59	1,057.40
GARDENING CLUB	789.58	2,006.85	-	2,006.85	2,796.43
SPANISH HONOR SOCIETY	173.22	240.24	316.66	(76.42)	96.80
SCHOLASTIC BOWL	2,035.33	3.28	698.20	(694.92)	1,340.41
FRENCH HONOR SOCIETY	74.45	254.02	319.92	(65.90)	8.55
GSA	723.95	102.07	100.29	1.78	725.73
DRAMA CLUB	2.59	0.01	-	0.01	2.60
ROBOTICS CLUB	1,672.59	-	1,853.05	(1,853.05)	(180.46)
SPANISH CLUB	198.38	0.49	-	0.49	198.87
FRENCH CLUB	626.39	1.32	89.95	(88.63)	537.76
HONOR SOCIETY	9,428.49	2,261.43	2,535.36	(273.93)	9,154.56
JOURNALISM CLUB	642.11	1.37	84.00	(82.63)	559.48
SPAIN TRIP	241.11	0.59	-	0.59	241.70
DEBATE CLUB	(2,072.79)	500.00	15.00	485.00	(1,587.79)
ECOLOGY CLUB	9.48	0.02	-	0.02	9.50
COPAN TRIP	(698.11)	-	-	-	(698.11)
CIRCLE OF FRIENDS	2,948.67	734.69	1,770.00	(1,035.31)	1,913.36
S A D D	149.02	0.37	-	0.37	149.39
INTERACT	2.59	0.01	-	0.01	2.60
MOVEMENT CLUB	456.07	1.12	-	1.12	457.19
STUDENT COUNCIL	12,891.30	4,892.97	8,512.18	(3,619.21)	9,272.09
YEARBOOK	477.54	4,707.82	4,036.22	671.60	1,149.14
PROM	22,834.12	3,900.33	10,278.44	(6,378.11)	16,456.01
HYPERSTREAM	4,273.85	8.94	635.05	(626.11)	3,647.74
MODEL UN	-	-	-	-	-
Centennial HS Activities Totals	222,556.94	100,090.20	103,032.27	(2,942.07)	219,614.87

Centennial HS Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
DIRECTOR'S Custodial ACCT	2,859.08	258.13	504.00	(245.87)	2,613.21
SHOW CHOIR Custodial	-	-	-	-	-
Custodial FUND - SWIMMING	-	3,600.00	1,261.71	2,338.29	2,338.29
Custodial FUND - SOFTBALL	-	-	-	-	-
CENTENNIAL PRIDE	884.26	2.76	-	2.76	887.02
FACULTY POP	-	-	207.75	(207.75)	(207.75)
SPEECH/DRAMA SCHOLARSHIP	966.16	3.02	-	3.02	969.18
DEBATE SCHOLARSHIP	2,038.02	6.36	-	6.36	2,044.38
SW DISTRICT SPEECH	19.14	0.06	-	0.06	19.20
VENDING MACHINE PROJECT	161.74	419.32	960.62	(541.30)	(379.56)
CONTRIBUTIONS	1,020.14	3.19	-	3.19	1,023.33
SOCIAL ACTIVITY ACCT	670.14	0.80	415.00	(414.20)	255.94
Centennial HS Custodial Fund Totals	8,618.68	4,293.64	3,349.08	944.56	9,563.24

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Southview MS
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
SPEECH	148.50	0.02	139.00	(138.98)	9.52
VOCAL MUSIC	16,221.44	3,563.50	4,075.19	(511.69)	15,709.75
INSTRUMENTAL MUSIC	1,627.66	1,026.43	28.63	997.80	2,625.46
KNOWLEDGE BOWL	5,035.05	87.17	155.00	(67.83)	4,967.22
DRAMA CLUB	975.70	598.86	-	598.86	1,574.56
STUDENT EQUITY CLUB	-	1,002.43	10.00	992.43	992.43
STUDENT COUNCIL	8,540.80	19.71	515.77	(496.06)	8,044.74
YEARBOOK	3,548.33	489.89	2.35	487.54	4,035.87
PEER HELPER	-	-	-	-	-
Southview MS Activities Totals	36,097.48	6,788.01	4,925.94	1,862.07	37,959.55

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
POP MACHINE	250.91	301.57	240.03	61.54	312.45
VENDING MACHINE ACCT	181.15	0.43	42.00	(41.57)	139.58
SOCIAL ACTIVITY ACCT	70.95	1,748.80	1,617.34	131.46	202.41
Southview MS Custodial Fund Total:	503.01	2,050.80	1,899.37	151.43	654.44

Northview MS
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
VOCAL MUSIC	24,011.39	2,975.00	1,324.48	1,650.52	25,661.91
INSTRUMENTAL MUSIC	805.77	19.30	295.73	(276.43)	529.34
STUDENT COUNCIL SPECIAL	(197.90)	-	-	-	(197.90)
DRAMA CLUB	2,436.50	5.20	317.90	(312.70)	2,123.80
COFFEE CART	5.73	0.01	-	0.01	5.74
STUDENT EQUITY CLUB	-	-	-	-	-
STUDENT COUNCIL	(665.96)	-	-	-	(665.96)
YEARBOOK	11,310.83	1,054.75	227.85	826.90	12,137.73
Northview MS Activities Totals	37,706.36	4,054.26	2,165.96	1,888.30	39,594.66

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
VOCAL MUSIC PARENT GROUP	-	-	-	-	-
POP MACHINE	172.07	983.51	555.91	427.60	599.67
VENDING MACHINE ACCT	7.16	-	7.16	(7.16)	-
WELLNESS	-	-	-	-	-
SOCIAL ACTIVITY ACCT	111.32	307.98	103.34	204.64	315.96
Northview MS Custodial Fund Totals	290.55	1,291.49	666.41	625.08	915.63

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Parkview MS
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
VOCAL MUSIC	(40.50)	-	278.30	(278.30)	(318.80)
INSTRUMENTAL MUSIC	7,312.85	115.26	1,200.00	(1,084.74)	6,228.11
STUDENT COUNCIL	47,397.79	6,819.39	20,210.68	(13,391.29)	34,006.50
LEAD COUNCIL	(216.80)	-	-	-	(216.80)
STUDENT WELLNESS COUNCIL	(13.70)	-	-	-	(13.70)
YEARBOOK	18,336.08	4,346.75	12.52	4,334.23	22,670.31
Parkview MS Activities Totals	72,775.72	11,281.40	21,701.50	(10,420.10)	62,355.62

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	(193.18)	106.56	26.69	79.87	(113.31)
PV SOCIAL ACCT	-	-	-	-	-
Parkview MS Custodial Fund Totals	(193.18)	106.56	26.69	79.87	(113.31)

Prairie Ridge MS
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
VOCAL MUSIC	967.52	2.38	-	2.38	969.90
INSTRUMENTAL MUSIC	3,313.69	8.14	-	8.14	3,321.83
STUDENT COUNCIL	4,117.46	2,538.31	-	2,538.31	6,655.77
LEAD COUNCIL	12,444.72	12.47	7,367.90	(7,355.43)	5,089.29
YEARBOOK	4,234.30	566.43	2,178.15	(1,611.72)	2,622.58
Prairie Ridge MS Activities Totals	25,077.69	3,127.73	9,546.05	(6,418.32)	18,659.37

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	1,033.85	1,356.87	521.90	834.97	1,868.82
PR SOCIAL ACCT	(352.89)	-	-	-	(352.89)
Prairie Ridge MS Custodial Fund Tot	680.96	1,356.87	521.90	834.97	1,515.93

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

Crocker Elem
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
Crocker Elem Activities Fund Totals	-	-	-	-	-

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	1,807.48	121.78	126.44	(4.66)	1,802.82
Crocker Elem Custodial Fund Totals	1,807.48	121.78	126.44	(4.66)	1,802.82

East Elem
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT COUNCIL	(92.54)	-	-	-	(92.54)
PEER HELPER	3,210.31	288.13	213.50	74.63	3,284.94
East Elem Activities Fund Totals	3,117.77	288.13	213.50	74.63	3,192.40

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	(81.03)	11.20	-	11.20	(69.83)
PEER HELPER	(76.81)	240.00	132.41	107.59	30.78
SOCIAL ACCT	521.67	1,068.00	1,673.70	(605.70)	(84.03)
East Elem Custodial Fund Totals	363.83	1,319.20	1,806.11	(486.91)	(123.08)

Prairie Trail Elem
Activities Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT COUNCIL	596.74	1.47	-	1.47	598.21
Prairie Trail Elem Activities Fund Totals	596.74	1.47	-	1.47	598.21

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	1,663.16	126.10	-	126.10	1,789.26
SOCIAL ACCT	-	-	-	-	-
Prairie Trail Elem Custodial Fund Totals	1,663.16	126.10	-	126.10	1,789.26

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

**Southeast Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
		-	-		
Southeast Elem Activities Fund Totals	-	-	-	-	-

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	100.45	586.77	569.76	17.01	117.46
Southeast Elem Custodial Fund Totals	100.45	586.77	569.76	17.01	117.46

**Heritage Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
		-	-		
Heritage Elem Activities Fund Totals	-	-	-	-	-

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	-	224.91	(106.61)	331.52	331.52
Heritage Elem Custodial Fund Totals	-	224.91	(106.61)	331.52	331.52

**Ashland Ridge Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
		-	-		
Ashland Ridge Elem Activities Fund Totals	-	-	-	-	-

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	592.68	52.80	21.35	31.45	624.13
FAMILY HELPERS FUND	-	-	-	-	-
Ashland Ridge Elem Custodial Fund Totals	592.68	52.80	21.35	31.45	624.13

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

**Northwest Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT COUNCIL	30.54	0.08	-	0.08	30.62
Northwest Elem Activities Fund Totals	30.54	0.08	-	0.08	30.62

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	(1,498.24)	100.00	26.69	73.31	(1,424.93)
SOCIAL ACCT	-	-	-	-	-
Northwest Elem Custodial Fund Totals	(1,498.24)	100.00	26.69	73.31	(1,424.93)

**Northeast Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT COUNCIL	1,056.78	31.17	-	31.17	1,087.95
Northeast Elem Activities Fund Totals	1,056.78	31.17	-	31.17	1,087.95

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	(12.68)	1,006.62	665.12	341.50	328.82
SOCIAL ACCT	227.86	0.71	-	0.71	228.57
Northeast Elem Custodial Fund Totals	215.18	1,007.33	665.12	342.21	557.39

**Westwood Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT COUNCIL	-	-	-	-	-
Westwood Elem Activities Fund Totals	-	-	-	-	-

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	183.05	0.45	38.85	(38.40)	144.65
Westwood Elem Custodial Fund Totals	183.05	0.45	38.85	(38.40)	144.65

(Continued)

Ankeny Community School District

Schedule of Changes in Student Activities and Custodial Activities- By Location (Continued)
 Year Ended June 30, 2021

**Rock Creek Elem
 Activities Fund Balances**

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT COUNCIL	138.33	0.34	-	0.34	138.67
Rock Creek Elem Activities Fund Totals	138.33	0.34	-	0.34	138.67

Custodial Fund Balances

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
FACULTY POP MACHINE	1,411.30	4.39	5.33	(0.94)	1,410.36
SOCIAL ACCT	995.53	0.72	765.60	(764.88)	230.65
Rock Creek Elem Custodial Fund Totals	2,406.83	5.11	770.93	(765.82)	1,641.01

Totals- All Locations

	Beginning Balance	YTD Revenue	YTD Expense	Surplus / (Deficit)	Ending Balance
STUDENT ACTIVITIES	\$ 1,180,459.61	\$ 1,177,127.00	\$ 907,700.00	\$ 269,427.00	\$ 1,449,886.61
CUSTODIAL FUND BALANCES	\$ 462,460.00	\$ 140,917.64	\$ 439,355.06	\$ 13,683.42	\$ 177,706.00

Compliance

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Ankeny Community School District

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Indirect:				
U.S. Department of Agriculture:				
Pass-Through Iowa Department of Education:				
Child Nutrition Cluster Programs:				
School Breakfast Program	10.553	FY21 4552	\$ -	\$ 252
National School Lunch Program	10.555	FY21 4553	-	10,141
COVID-19 National School Lunch Program	10.555	FY21 4056	-	502,714
Commodities -DOD (Noncash)	10.555	FY21	-	227,250
Commodities (Noncash)	10.555	FY21	-	151,194
			-	891,299
Summer Food Service Program for Children	10.559	FY21 4556	-	4,596,790
Child Nutrition Cluster Program Total			-	5,488,341
Child Nutrition Discretionary Grants				
Limited Availability	10.579	FY21 4059	-	1,000
Total U.S. Department of Agriculture			-	5,489,341
U.S. Department of Treasury:				
Pass-Through Iowa Department of Education:				
COVID-19 Coronavirus Relief Fund	21.019	FY21 4059	-	32,305
U.S. Department of Education:				
Pass-Through Iowa Department of Education:				
Title I Grants to Local Educational Agencies	84.010	FY20 4501	-	288,907
Special Education Cluster, Special Education-Grants to States				
IDEA, Part B	84.027	FY21 4525	-	17,448 (1)
Career and Technical Education - Basic Grants to States	84.048	FY21 4531	-	51,563
Supporting Effective Instruction State Grants				
Federal Teacher Quality Program	84.367	FY21 4643	-	117,133
Student Support and Academic Enrichment Program	84.424	FY21 4669	-	40,734
Education Stabilization Fund:				
COVID-19 Governor's Emergency Education Relief (GEERF) Fund	84.425C	FY21 4051	-	111,295
COVID-19 Elementary and Secondary School Emergency Relief (ESSER I) Fund	84.425D	FY21 4052	-	11,521
COVID-19 Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D	FY21 4055	-	830,338
			-	841,859
COVID-19 Elementary and Secondary School Emergency Relief (ESSER III) Fund	84.425U	FY21 4043	-	17,856
COVID-19 Elementary and Secondary School Emergency Relief (ESSER III) Fund	84.425U	FY21 4045	-	1,388,456
			-	1,406,312
Total Education Stabilization Fund			-	2,359,466

Ankeny Community School District

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through State of Iowa Vocational Rehabilitation: Rehabilitation Services-Vocational				
Rehabilitation Grants to States	84.126	FY21 4598	-	102,793
Pass-Through Heartland Area Education Agency: Special Education Cluster, Special Education - Grants to States				
IDEA, Part B	84.027	FY21 4521	-	537,971 (1)
Total U.S. Department of Education			-	<u>3,516,015</u>
U.S. Department of Health and Human Services:				
Pass-Through Iowa Department of Education: Developmental Disabilities Projects of National Significance				
	93.631	FY21 4623	-	<u>39,932</u>
Pass-Through Iowa Department of Human Services: COVID-19 Child Care and Development Block Grant				
	93.575	FY21 4616	-	<u>220,500</u>
Total U.S. Department of Health and Human Services			-	<u>260,432</u>
Federal Emergency Management Agency:				
Pass-Through Iowa Department of Homeland Security and Emergency Management: Public Assistance Grants (FEMA Disaster Assistance)				
	97.036	FY21 4566	-	<u>47,801</u>
Total Expenditures of Federal Awards			-	<u><u>\$ - \$ 9,345,894</u></u>

(1) Total Special Education Cluster, Grants to States IDEA Part B \$555,419
See notes to schedule of expenditures of federal awards.

Ankeny Community School District

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Ankeny Community School District under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 2. Significant Accounting Policies

Expenditures reported on the schedule of expenditures of federal awards are reported on the modified accrual or accrual basis of accounting based on the fund type of the program. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Revenue from federal awards is recognized when the District has done everything necessary to establish its right to revenue. For governmental funds, revenue from federal awards is recognized when it is both measurable and available. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

Note 3. Indirect Cost Rate

The District has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 4. Donated Personal Protective Equipment (Unaudited)

The District received approximately \$3,663 in donated personal protective equipment from the State of Iowa.



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Ankeny Community School District

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021**

Findings	Status	Reason for Recurrence and Corrective Action Plan or Other Explanation
Findings Related to Statutory Reporting		
IV-G-20 The District identified variances in certified enrollment certified to the state in October 2019.	Not corrected.	Student data changes were not timely communicated to District. See response and corrective action plan at IV-H-21.
IV-H-20 The District identified variances in supplementary weighting certified to the state in October 2019.	Corrected.	

**Independent Auditor’s Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

To the Board of Education
Ankeny Community School District
Ankeny, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Ankeny Community School District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated ~~July 20, 2021~~ ~~at AJECCG~~.

Our report included an emphasis of matter paragraph for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Ankeny Community School District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance or other matters which are described in Part IV of the accompanying Schedule of Findings and Questioned Costs.

Comments involving statutory and other legal matters about the District's operations for the year ended June 30, 2021 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bohnsack & Frommelt LLP

Moline, Illinois
January 19, 2022

**Independent Auditor's Report on Compliance For Each
Major Federal Program and On Internal Control
Over Compliance Required by the Uniform Guidance**

To the Board of Education
Ankeny Community School District
Ankeny, Iowa

Report on Compliance for Each Major Federal Program

We have audited Ankeny Community School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bohnsack & Frommelt LLP

Moline, Illinois
January 19, 2022

Ankeny Community School District

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2021**

I. Summary of the Independent Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency identified? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency identified? Yes None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
Child Nutrition Cluster Program:	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.555	COVID-19 National School Lunch Program
10.555	Commodities -DOD (Noncash)
10.555	Commodities (Noncash)
10.559	Summer Food Service Program for Children
Education Stabilization Fund:	
84.425C	COVID-19 Governor's Emergency Education Relief (GEERF) Fund
84.425D	COVID-19 Elementary and Secondary School Emergency Relief (ESSER I & ESSER II) Fund
84.425U	COVID-19 Elementary and Secondary School Emergency Relief (ESSER III) Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

(Continued)

Ankeny Community School District

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2021**

Part II: Findings Related to the Basic Financial Statements

Instances of noncompliance:

No matters were reported.

Internal control deficiencies:

No matters were reported.

Part III: Findings and Questioned Costs for Federal Awards

Instances of noncompliance:

No matters were reported.

Internal control deficiencies:

No matters were reported.

Part IV: Other Findings Related to Statutory Reporting

IV-A-21

Certified Budget – Expenditures for the year ended June 30, 2021, did not exceed the amounts budgeted at year-end.

IV-B-21

Questionable Expenditures – No expenditures were noted that we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 2019.

IV-C-21

Travel Expense – No expenditures of District money for travel expenses of spouses of District officials or employees were noted. No travel advances to District officials or employees were noted.

IV-D-21

Business Transactions – No business transactions between the District and District officials or employees were noted.

IV-E-21

Restricted Donor Activity- No transactions were noted between the District, District officials or District employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

IV-F-21

Bond Coverage – Surety bond coverage of District officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to insure that the coverage is adequate for current operations.

IV-G-21

Board Minutes – No transactions requiring Board approval which had not been approved by the Board were noted.

Ankeny Community School District

Schedule of Findings and Questioned Costs Year Ended June 30, 2021

IV-H-21

Certified Enrollment-No variances in the basic enrollment data certified to the Iowa Department of Education were noted except for:

Finding: The District identified variances in certified enrollment submitted to the state in October 2020.

Recommendation: We recommend the District review certified enrollment data for accuracy prior to submission to the state.

Response and Corrective Action Plan: The District will continue to review data prior to submission.

Conclusion: Response accepted.

IV-I-21

Supplementary Weighting – No variances in supplementary weighting data certified to the Iowa Department of Education were noted.

IV-J-21

Deposits and Investments – No instances of noncompliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the District's investment policy were noted.

IV-K-21

Certified Annual Report – The Certified Annual Report was certified timely to the Iowa Department of Education.

IV-L-21

Categorical Funding – No instances were noted of categorical funding being used to supplant rather than supplement other funds.

Ankeny Community School District

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2021**

IV-M-21

Statewide Sales and Services Tax – No instances of noncompliance with the use of the statewide sales and services tax revenue provisions of Chapter 423F.3 of the Code of Iowa were noted. Pursuant to Chapter 423F.5 of the Code of Iowa, the annual audit is required to include certain reporting elements related to the statewide sales and services tax revenue. Districts are required to include these reporting elements in the Certified Annual Report (CAR) submitted to the Iowa Department of Education. For the year ended June 30, 2021, the District reported the following information regarding the statewide sales and services tax revenue in the District's CAR:

Beginning balance		\$	43,395,756
Revenue / transfers in:			
Statewide sales and services tax revenue	12,227,256		
Other	111,336		12,338,592
			<hr/>
Expenditures/transfers out:			
School infrastructure:			
Buildings and improvements	19,508,373		
Debt service	1,853		
Transfers out	9,804,996		29,315,222
			<hr/>
Ending balance		\$	<u>26,419,126</u>

For the year ended June 30, 2021, the District did not reduce the debt service tax levy as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.



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Ankeny Community School District

**Corrective Action Plan
Year Ended June 30, 2021**

Findings	Corrective Action Plan	Anticipated Date of Completion and Responsible Contact Person
Findings Related to Statutory Reporting		
IV-H-21 The District identified variances in certified enrollment certified to the state in October 2020.	See IV-H-21	Fiscal Year 2022 Jennifer Thomas



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Approve 2022-23 Budget Assumptions

Extended Information: Superintendent's Recommendation: Approve the 2022-23 Budget Assumptions as recommended.

ATTACHMENTS:

File Name

Description

Type

Upload Date

No Attachments Available



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Policies - First of Two Readings

Extended Information:

- 902.12 Regulation of Parking - *Five-year review; changes for clarity & consistency*
 - 902.13 Access to District Buildings & Grounds - *Five-year review; changes for clarity & consistency*
 - 1000.00 Principles & Objectives for Community Relations - *Five-year review; changes for clarity & consistency*
 - 1001.10 Board Communications - *Five-year review; changes for clarity & consistency*
 - 303.30 Administrative Personnel Employment - Individual Contracts - *Five-year review; changes for clarity & consistency*
 - 304.10 Resignations - Administrative - *Five-year review; changes for clarity & consistency*
 - 400.06 Gifts to Employees - *Five-year review; changes for clarity & consistency*
 - 217.00 Gifts to Board Directors - *Changes for clarity & consistency*
 - 1003.20 Gifts to Unit Personnel - *Proposed elimination via consolidation into 400.06 and 217.00*
 - 400.09 Staff Access to District Provided Telecommunications, Electronic, and Networked Information Resources - *Five-year review; changes for clarity & consistency*
 - 400.14 - Email Retention - *Five-year review; changes for clarity & consistency*
 - 400.58 Suspension - *Five-year review; changes for clarity & consistency*
- Superintendent's Recommendation: Approve the first of two readings of presented policies.

ATTACHMENTS:

File Name

[Policies for review 1.20.22.pdf](#)

Description

Policies - First of Two Readings

Type

Support Document

Upload Date

1/27/2022

900 SERIES – BUILDINGS AND SITES

902.12 Regulation of Parking

The ~~Superintendentsuperintendent~~/designee, shall designate ~~and publicly communicate, by posting signs,~~ those portions of ~~District-district~~ property where parking is prohibited. ~~Unauthorized V~~ehicles parked in ~~these restricted areas violation of such signs~~ shall be subject to ~~towing being towed~~ at the owner's expense.

Cross Reference:

504.50 Use of Motor Vehicles

902.13 Access to District Buildings and Grounds

1004.35 Tailgating

Adopted:

July 8, 2004

Reviewed:

June 20, 2011

March 20, 2017

Revised:

June 20, 2011

March 20, 2017

900 SERIES – BUILDINGS AND SITES

902.13 Access to District ~~Buildings and Grounds~~Property

The ~~Superintendents~~superintendent/designee, may restrict access to ~~District~~district buildings and/or grounds when, in the superintendent's/designee's discretion, permitting access to ~~said District~~property poses a risk to person(s), property, and/or orderly operation of district activities, provided that said restriction is not undertaken for any unlawful purpose. ~~will create a danger to persons or property or when the presence of one or more individuals is disruptive to the District's programs.~~

Cross Reference:

902.13 Access to District Buildings and Grounds

903.40 Public Conduct on School Premises

907.00 District Operation During Public Emergencies

910.00 Crisis Management

1004.30 Visitors and Volunteers

1004.50 Community Use of District Facilities

Adopted:

July 8, 2004

Reviewed:

June 20, 2011

March 20, 2017

Revised:

June 20, 2011

1000 SERIES – DISTRICT-COMMUNITY RELATIONS

1000.00 Principles and Objectives for Community Relations

~~The board believes that S~~successful education programs require the support of the school district community ~~and, as such, -The Board addresses the importance of the role of the school district community in the District in this series of the policy manual. The Board recognizes this support is dependent on supports~~ the school district community's ~~understanding of~~ participation in ~~the efforts, goals, problems and programs of the District~~district.

~~In this section, the Board sets out its policies defining its relationship with the school district community.~~
In striving to support the relationship between the district and obtain the support of the school district community, the Board will~~district, to the extent appropriate, engages in activities such as:~~

- ~~Provide~~Providing access to ~~District~~district records;
- Informing the school district community of ~~the District's~~district goals, objectives, achievements, and needs;
- Inviting the ~~input of the~~ school district's community's input; and,
- Encouraging cooperation between the ~~District~~district and the school district community.

Cross Reference:

1000 Series – District-Community Relations

Adopted:

May 7, 1987

Reviewed:

October 6, 2003

June 20, 2011

March 20, 2017

Revised:

June 16, 1997

June 20, 2011

1000 SERIES – DISTRICT-COMMUNITY RELATIONS

1001.10 Board Communications

The ~~Board board~~ recognizes the community interests ~~of District citizens~~ in accurate, current information about the ~~District~~district and so emphasizes. ~~By emphasizing~~ two-way communication, encourages community input, and, ~~the District can gain the public understanding and support that is critical to providing excellent educational programs. For the same reason, the District should~~ makes every reasonable effort to cooperate with the news media.

The ~~Board board~~ further recognizes that ~~a~~ proactive communications ~~program is are~~ essential to ~~the constructive, active participation of District personnel and patrons in~~ providing excellent educational programs ~~for the community~~. Therefore, the ~~Board board~~ acknowledges a ~~that its~~ commitment to ~~improving communications requires the allocating allocation of~~ human and financial resources to this effort. ~~The District encourages citizens' input.~~

The ~~Superintendentsuperintendent~~/designee shall ~~is responsible for~~ establishing and maintaining an ongoing communications program.

Cross Reference:

213.00 Public Participation in Board Meetings

1000.00 Principles and Objectives for Community Relations

Adopted:
February 18, 1991

Reviewed:
October 6, 2003
June 20, 2011
March 20, 2017

Revised:
June 20, 2011
March 20, 2017

300 SERIES – ADMINISTRATION

303.30 Administrative Personnel Employment – Individual Contracts

The ~~District~~ district will shall issue written employment contracts to those administrators required by law ~~under the provisions of the statute~~ to have a contract. ~~The Administrator employment~~ contracts ~~with administrators shall be in writing and~~ state the number of the administrator's contract days, the administrator's annual compensation ~~to be paid~~, and any other terms of employment and/or matters upon which the parties as may be mutually agreed ~~upon~~.

Such contracts shall be approved by the ~~Board~~ board, signed by the ~~President~~ board president, and filed with the ~~Board~~ board.

Administrators employed under contracts governed by ~~under the terms of a Iowa Code Chapter 279 contract will shall serve be in a~~ three (3) year probationary period ~~for three (3) years that the board may not waive, and it cannot be waived by the Board. To the extent permitted by law, administrator employment contracts governed by Iowa Code Chapter 279 shall, following conclusion of the probationary period, The contract shall automatically continue in force for one year or for period(s) or as otherwise approved by the Superintendent superintendent consistent with what is allowed under Iowa Code, following expiration~~ unless mutually modified or terminated by the parties.

In the event of termination of a probationary or non-probationary contract, the board will afford the administrator appropriate due process, as required by law. The administrator and board may mutually agree to terminate the administrator's contract.

An ~~The administrator employment~~ contract shall not be valid if the is invalid if an administrator for whom it is issued is under contract with another school district Board covering for the same time period of time for which the district has issued a contract. Subject to other parameters of law and policy, the district may issue an employment contract to an individual previously under contract with another district for the same period of time when the individual has until such contract shall have been released from the other district's contract and/or when that contract has otherwise been or terminated by its provisions.

The district shall issue employment agreements to A administrators whose employment is not covered governed by Iowa Code the terms of Chapter 279, of the Iowa Code will be provided an employment agreement. These agreements shall will provide the administrator's rate of pay and any other terms of employment and/or matters upon which the parties as may be mutually agree, agreed upon.

The board may issue temporary and nonrenewable contracts in accordance with law.

Administrators who wish to resign, to be released from a contract, and/or to retire, must comply with applicable law and board policies.

Legal Reference:

Iowa Code § 279.

281 I.A.C. 12.4.

Martin v. Waterloo Community School District, 518 N.W. 2d 381 (Iowa 1994).

Cook v Plainfield Community School District, 301 N.W. 2d 771 (Iowa App. 1980).

Board of Education of Fort Madison Community School District v Youel, 282 N.W. 2d 677 (Iowa 1979).

Briggs v Board of Education of Hinton Community School District, 282 N.W. 2d 740 (Iowa 1979).

Cross Reference:

304.10 Resignations – Administrative

Adopted:
July 11, 1988

Reviewed:
March 10, 2003
March 26, 2012
May 15, 2017

Revised:
May 15, 2017

300 SERIES – ADMINISTRATION

304.10 Resignations – Administrative

~~An Administrator wishing to resign from the district must follow the resignation submission process directed to the Superintendent/designee; the Superintendent/designee will submit it to the Board with recommendations, as provided by law.~~

~~All The board shall accept all resignations from administrator employment contracts governed by Iowa Code Chapter 279 for the following school year that are -submitted within twenty-one (21) days of the annual issuance of the contract for the following year. modifications form shall be accepted by the Board. All other resignations from administrative contracts governed by Iowa Code Chapter 279 shall must be filed at least thirty (30) days prior to the requested date of release from the contract.~~

~~Except as otherwise provided by law and/or policy, the board shall not release an administrator from a contract governed by Iowa Code Chapter 279 until a suitable replacement for the administrator has been found.~~

~~Administrators resigning from contracts governed by Iowa Code Chapter 279 outside of the twenty-one (21) day resignation period following issuance of contracts for the following year The resigning administrator may be required to reimburse the District \$1,000 for liquidated damages incurred in hiring a replacement administrator-certified personnel. These expenses shall be payable to the District by the resigning administrator as a condition for the Board to acceptance of the resignation. Payment of these expenses shall not be deducted from an employee's salary unless the employee provides written permission is granted by the employee. Failure to provide reimburse the district ment will may result in a charge being filed in small claims court. The district shall not seek reimbursement for resignations due to This paragraph does not apply to resignations, including, but not limited medical disability, family medical issues, and/or other reasons in the circumstances identified by the Superintendent in his/her's discretion.~~

~~The superintendent/designee shall file a complaint with the Iowa Board of Educational Examiners (BOEE) If an Administrator-administrator covered by the provisions of Iowa Code Chapter 279 and/or licensed under the by the Iowa Board of Educational Examiners (BOEE) leaves employment with the district without having been properly released, the Superintendent/designee is directed to file a complaint with the BOEE.~~

Legal Reference:

Iowa Code § 279.

281 I.A.C. 12.4.

Cross Reference:

303.30 Administrative Personnel Employment – Individual Contracts

304.20 Authority to Suspend

Adopted:

July 11, 1988

Reviewed:

February 28, 2008

May 21, 2012

May 15, 2017

Revised:
April 7, 2008
May 21, 2012
May 15, 2017

400 SERIES – STAFF PERSONNEL

400.06 Gifts to Employees

~~A District employee, member of the Board of Education, Board officer, or candidate for the Board or those persons' immediate family members~~ are prohibited from directly and/or indirectly soliciting, receiving, and/or accepting gift(s) and/or honoraria from a restricted donor.

It is the employee's responsibility to know when it is appropriate to accept or reject gifts and/or honoraria.

R.R. for Policy #400.06

A "gift" is anything of value in given or received for which something of equal or greater value is not given or received. The following shall not be considered "gifts":

- Contributions to a candidate or a candidate's committee;
- Informational material relevant to an employee's official function, such as books, pamphlets, reports, documents, periodicals and/or other information recorded in a written, audio or visual format;
- Anything received from a person related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related;
- An inheritance;
- Anything available or distributed to the general public free of charge without regard to the official status of the employee;
- Items received from a charitable, professional, educational and/or business organization to which the employee belongs as a dues paying member if the items are given to all members of the organization without regard to an individual member's status or positions held outside of the organization and if the dues paid are not inconsequential when compared to the items received;
- Actual expenses of an employee for food, beverages, travel and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the employee has participation or presentation responsibilities;
- Plaques and/or items of negligible resale value given as recognition for public service;
- Non-monetary items with a value of less than three dollars that are received from any one donor during one calendar day;
- Items and/or services received by members or representatives of members as part of a regularly scheduled event that is part of a business or educational conference, seminar or other meeting that is sponsored and directed by any state, national or regional government organization in which the state of Iowa or a political subdivision of the state of Iowa is a member or received at such an event by members or representatives of members of state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees;
- Funeral flowers and/or memorials to a church or nonprofit organization;
- Gifts other than food, beverages, travel and/or lodging received by an employee which are received from a person who is a citizen of a country other than the United States and is given during a ceremonial presentation or as a result of a custom of the other country and is of personal value only to the employee;
- Gifts which are given to an employee for the employee's wedding or twenty-fifth or fiftieth wedding anniversary;

- Items and/or services received by members or representatives of members as part of a regularly scheduled event that is part of a business or educational conference, seminar or other meeting that is sponsored and directed by any state, national or regional government organization in which the state of Iowa or a political subdivision of the state of Iowa is a member or received at such an event by members or representatives of members of state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees;
- Payment of salary or expenses by the school district for the cost of attending a meeting of a subunit of an agency when the employee whose expenses are being paid serves on a board, commission, committee, council or other subunit of the agency and the employee is not entitled to receive compensation or reimbursement of expenses from the school district for attending the meeting; or
- Actual registration costs for informational meetings or sessions that assist a public official or public employee in the performance of the person's official functions. The costs of food, drink, lodging and travel are not "registration costs" under this paragraph. Meetings or sessions which a public official or public employee attends for personal or professional licensing purposes are not "informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions" under this paragraph.

An "honorarium" is anything of value accepted by or on behalf of an employee as consideration for an appearance, speech, or article. An honorarium does not include any of the following:

- Actual expenses of an employee for registration, food, beverages, travel or lodging for a meeting, which is given in return for participation in a panel or speaking engagement at a meeting when the expenses relate directly to the day or days on which the employee has participation or presentation responsibilities;
- A non-monetary gift or series of non-monetary gifts donated within thirty days to a public body, an educational or charitable organization or the Iowa department of general services; or
- A payment made to an employee for services rendered as part of a private business, trade or profession in which the employee is engaged if the payment is commensurate with the actual services rendered and is not being made because of the person's status as an employee of the district, but, rather, because of some special expertise or other qualification.

A "restricted donor" is any of the following:

1. A party to and/or someone seeking to be a party to a sale, purchase, lease, and/or contract with a public agency in which the donee is employed or is an office holder; or the school district; and/or
2. Someone who will personally be directly and substantially affected financially by the performance or nonperformance of the employee's donee's official duty in a way greater than the public generally or a substantial class or of persons to which the person belongs as a member of a profession, occupation, industry, and/or region; and/or
3. Someone who is personally the subject of or a party to a pending matter before a regulatory agency over which the employee has discretionary authority; or
4. A lobbyist or a client of a lobbyist within matters subject to donee's district's jurisdiction.

~~The acceptance of a token of appreciation is not to be considered in violation of this policy. It is the responsibility of each employee to know when it is appropriate to accept or reject gifts or an honorarium.~~

~~Exceptions to this policy and procedures for reporting are in compliance with state law outlined in related administrative rules and regulations.~~

Legal References:

Iowa Code ch. 68B ~~(2009)~~.
1972 Op. Att'y Gen. 276.
1970 Op. Att'y Gen. 319.

Cross References:
217.00 Gifts to Board of Directors

Adopted:
June 21, 2010

Reviewed:
June 21, 2010
November 19, 2012
May 15, 2017

Revised:
November 19, 2012

200 SERIES – BOARD OF DIRECTORS

217.00 Gifts to Board Directors

Board members may receive a gift on behalf of the District. Board members ~~will shall~~ not, either directly or indirectly, solicit, accept ~~and/or~~ receive ~~a gift(s), series of gifts and/or~~ an honorarium unless the donor does not meet the definition of “restricted donor” as defined in law ~~and/or~~ the gift or honorarium does not meet the definition of gift or honorarium as defined in law.

It is each board member's the responsibility of each Board member to know when it is appropriate to accept or reject gifts and/or honorariums.

R.R. for Policy #217.00

A “restricted donor” is ~~defined as~~ a person or other entity which:

- Is seeking to be or is a party to any one or any combination of sales, purchases, leases or contracts to, from or with the school district;
- Will be directly and substantially affected financially by the performance or nonperformance of the ~~Board board~~ member's official duty in a way that is greater than the effect on the public generally ~~and/or~~ on a substantial class of persons to which the person belongs as a member of a profession, occupation, industry ~~and/or~~ region; ~~and/or~~
- Is a lobbyist or a client of a lobbyist with respect to matters within the school district's jurisdiction.

A “gift” is ~~the giving of~~ anything of value ~~given in return~~ for which something of equal or greater value is not given or received. However, “gift” does not include any of the following:

- Contributions to a candidate or a candidate's committee;
- Information material relevant to a ~~Board board~~ member's official function, such as books, pamphlets, reports, documents, periodicals or other information that is recorded in a written, audio or visual format;
- Anything received from a person related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related;
- An inheritance;
- Anything available or distributed to the general public free of charge without regard to the official status of the ~~Board board~~ recipient;
- Items received from a charitable, professional, educational or business organization to which the ~~Board board~~ member belongs as a dues paying member if the items are given to all members of the organization without regard to an individual member's status or positions held outside of the organization and if the dues paid are not inconsequential when compared to the items received;
- Actual expenses of a ~~B~~board member for food, beverages, travel and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the ~~b~~board member has participation or presentation responsibilities;
- Plaques or items of negligible resale value given as recognition for public service;
- Non-monetary items with a value of less than three dollars that are received from any one donor during one calendar day;
- Items ~~and/or~~ services solicited ~~and/or~~ given to a state, national or regional organization in which the state of Iowa or a school district is a member for purposes of a business or educational conference, seminar or other meeting or solicited by or given to state, national or regional government

organizations whose memberships and officers are primarily composed of state or local government officials or employees for purposes of a business or educational conference, seminar or other meeting;

- Items and/or services received by members or representatives of members as part of a regularly scheduled event that is part of a business or educational conference, seminar or other meeting that is sponsored and directed by any state, national or regional government organization in which the state of Iowa or a political subdivision of the state of Iowa is a member or received at such an event by members or representatives of members of state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees;
- Funeral flowers or memorials to a church or nonprofit organization;
- Gifts which are given to a public official for the public official's wedding or twenty-fifth or fiftieth wedding anniversary;
- Payment of salary or expenses by a Board-board member's employer or the firm in which the Bboard member is a member for the cost of attending a meeting of a subunit of an agency when the Board-board member whose expenses are being paid serves on a Board-board, commission, committee, council or other subunit of the agency and the Board-board member is not entitled to receive compensation or reimbursement of expenses from the school district;
- Gifts other than food, beverages, travel and lodging received by a Board-board member which are received from a person who is a citizen of a country other than the United States and is given during a ceremonial presentation or as a result of a custom of the other country and is of personal value only to the Board-board member; or
- Actual registration costs for informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions. The costs of food, drink, lodging and travel are not "registration costs" under this paragraph. Meetings or sessions which a public official or public employee attends for personal or professional licensing purposes are not "informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions" under this paragraph.

An "honorarium" is anything of value that is accepted by, and/or on behalf of, a Board-board member as consideration for an appearance, speech and/or article. An honorarium does not include any of the following:

- Actual expenses of a Board-board member for registration, food, beverages, travel and/or lodging for a meeting, which is given in return for participation in a panel or speaking engagement at a meeting when the expenses relate directly to the day or days on which the Board-board member has participation or presentation responsibilities;
- A non-monetary gift(s) ~~or series of non-monetary gifts~~ donated within thirty days to a public body, an educational or charitable organization, or the department of general services; or
- A payment made to a Board-board member for services rendered as part of a private business, trade or profession in which the Board-board member is engaged if the payment is commensurate with the actual services rendered and is not being made because of the person's status as a Board-board member but, rather, because of some special expertise or other qualification.

~~It is the responsibility of each Board member to know when it is appropriate to accept or reject gifts or honorariums.~~

Legal References:

Iowa Code ch. 68B

1972 Op. Att'y Gen. 276.

1970 Op. Att'y Gen. 319.

Cross References:

~~206~~202.60 *Conflicts of Interest*

802.70 *Gifts, Donations, Grants, and Bequests*

~~1003.20~~ *Gifts to Unit Personnel*

Adopted:

April 21, 2008

Reviewed:

January 19, 2009

March 24, 2014

June 17, 2019

Revised:

January 19, 2009

March 24, 2014

June 17, 2019

1000 SERIES – DISTRICT-COMMUNITY RELATIONS

1003.20 Gifts to Unit Personnel

~~Employees and members of the Board of Directors may receive a gift on behalf of the school district. Employees and members of the Board of Directors shall not, either directly or indirectly, solicit, accept or receive any gift, series of gifts or an honorarium unless the gift or honorarium does not meet the definition of gift or honorarium stated below.~~

~~R.R. for Policy #1003.20~~

~~A “gift” is the giving of anything of value in return for which something of equal or greater value is not given or received. However, “gift” does not include any of the following:~~

- ~~• Contributions to a candidate or a candidate’s committee;~~
- ~~• Information material relevant to an employee’s/Board member’s official function, such as books, pamphlets, reports, documents, periodicals or other information that is recorded in a written, audio or visual format;~~
- ~~• Anything received from a person related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related;~~
- ~~• An inheritance;~~
- ~~• Anything available or distributed to the general public free of charge without regard to the official status of the employee/Board member;~~
- ~~• Items received from a charitable, professional, educational or business organization to which the employee/Board member belongs as a dues paying member if the items are given to all members of the organization without regard to an individual member’s status or positions held outside of the organization and if the dues paid are not inconsequential when compared to the items received;~~
- ~~• Actual expenses of an employee for food, beverages, travel and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the employee/Board member has participation or presentation responsibilities;~~
- ~~• Plaques or items of negligible resale value given as recognition for public service;~~
- ~~• Non-monetary items with a value of less than three dollars that are received from any one donor during one calendar day;~~
- ~~• Items or services solicited or given to a state, national or regional organization in which the state of Iowa or a school district is a member or solicited by or given for the same purposes to state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees;~~
- ~~• Items or services received by members or representatives of members as part of a regularly scheduled event that is part of a business or educational conference, seminar or other meeting that is sponsored and directed by any state, national or regional government organization in which the state of Iowa or a political subdivision of the state of Iowa is a member or received at such an event by members or representatives of members of state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees;~~
- ~~• Funeral flowers or memorials to a church or nonprofit organization;~~
- ~~• Gifts which are given to an employee/Board member for the employee’s/Board member’s wedding or twenty-fifth or fiftieth wedding anniversary;~~
- ~~• Payment of salary or expenses by the District for the cost of attending a meeting of a subunit of an agency when the employee/Board member whose expenses are being paid serves on a board, commission,~~

~~committee, council or other subunit of the agency and the employee/Board member is not entitled to receive compensation or reimbursement of expenses from the District for attending the meeting; or~~

- ~~• Gifts other than food, beverages, travel and lodging received by an employee/Board member which are received from a person who is a citizen of a country other than the United States and is given during a ceremonial presentation or as a result of a custom of the other country and is of personal value only to the employee/Board member.~~

~~An "honorarium" is anything of value that is accepted by, or on behalf of, an employee/Board member as consideration for an appearance, speech or article. An honorarium does not include any of the following:~~

- ~~• Actual expenses of an employee/Board member for registration, food, beverages, travel or lodging for a meeting, which is given in return for participation in a panel or speaking engagement at a meeting when the expenses relate directly to the day or days on which the employee/Board member has participation or presentation responsibilities;~~
- ~~• A nonmonetary gift or series of nonmonetary gifts donated within thirty days to a public body, an educational or charitable organization or the Iowa department of general services; or~~
- ~~• A payment made to an employee/Board member for services rendered as a part of a private business, trade or profession in which the employee/Board member is engaged if the payment is commensurate with the actual services rendered and is not being made because of the person's status as an employee/Board member of the District, but, rather, because of some special expertise or other qualification.~~

~~It shall be the responsibility of each employee/Board member to know when it is appropriate to accept or reject gifts or an honorarium.~~

Approved:
January 7, 2008

Reviewed:
November 29, 2007
January 20, 2014

Revised:
January 20, 2014

400 SERIES – STAFF PERSONNEL

400.09 Staff Access to District Provided Telecommunications, Electronic, and Networked Information Resources

The ~~District~~ district supports ~~the~~ appropriate use of technology-based information resources, including but not limited to, district-provided networks, electronic media, and telecommunication tools such as the Internet, by staff members. ~~These resources include District-provided networks, electronic media, and telecommunications tools, such as access to Internet resources.~~

Access to district networks and electronic resources is privileges provided to ~~District networks and electronic information resources will be given to the~~ staff as ~~is~~ appropriate to their work locations ~~site~~ and job assignments. ~~Staff use of telecommunications and electronic information resources external to District provided networks is a privilege which, if abused, may be revoked.~~

District-provided telecommunications, electronic, and networked information resources are for the advancement and promotion of learning and teaching, ~~and their however, incidental personal use is allowed.~~ The use of ~~these resources~~ shall be consistent with the ~~d~~District's educational mission and policy, as well as ~~and~~ state and federal laws and regulations. ~~Employees shall engage with telecommunications resources in a manner that does not disrupt the educational process. Incidental personal use of these resources by employees is permitted.~~

District-owned technology and district-maintained social media and e-mail accounts are district property. Therefore, users of the district's network must not expect, nor does the school district guarantee, privacy for e-mail or use of the school district's network, including but not limited to web sites visited. The district reserves the right to access and view any material stored on school district equipment or any material used in conjunction with the district's network.

Employees, including but not limited to those who may receive stipends for cell phones, are reminded that district business conducted on private devices may also be considered a public record and subject to disclosure.

For purposes of this policy any website, other than the district website or district-sanctioned website, is an external website. Employees shall not post confidential or proprietary information, including but not limited to photographic images, about the district, its employees, students, agents and/or others on any external website without consent of the superintendent/designee. Employees shall adhere to all applicable privacy and confidentiality policies adopted by the district when on external websites.

Employees shall not use district logos, images, iconography, and/or other similar branding on external websites without express permission of the superintendent/designee. Employees shall not use district time or and/or use district property to access external websites for reasons not in direct relation to the employee's job.

Failure to abide by ~~District~~ district policy, administrative procedures, and/or applicable laws governing use of these resources may result in the suspension and/or revocation of access to these resources, and/or disciplinary action up to and including termination. ~~Additionally, any staff violation may result in discipline in accordance with appropriate Board policies and administrative procedures. Fees, fines, or other charges assessed to the District may be imposed as a result of misuse of these technology resources by a staff member.~~

Legal Reference:
Iowa Code § 279.8.
282 I.A.C. 25, 26.

Cross Reference:
605.08 Technology and Instructional Materials
605.07 Technology Use by Students
400.03 Workplace Privacy and Searches
400.13 Staff Technology Use
400.14 Email Retention
400.24 Copyright Law
~~*1004.40 Fees for Use of School Facilities*~~
~~*Related Administrative Rules and Regulations: Staff Handbooks*~~

Adopted:
June 5, 2000

Reviewed:
November 15, 2010
August 20, 2012
July 21, 2014
May 15, 2017

Revised:
November 15, 2010
August 20, 2012

400 SERIES – STAFF PERSONNEL

400.14 ~~Email~~ Electronic Communication Retention

~~Staff are to be aware email messages~~ Electronic communications, including but not limited to email messages and communications transmitted through electronic messaging applications that are sent and/or received via the district's network(s) are public records and may be subject to disclosure when they are created and/or received in the transaction of public business. The District specifically finds email ~~These communications shall be is to~~ managed and deleted after the expiration of its their ~~useful life span has expired. This Email Retention policy is intended to help employees determine what information sent or received by email should be retained and for how long. All employees are expected to familiarize themselves with this Email Retention policy.~~ This policy is meant to address typical records that may be contained in email and other commonly-used electronic communication channels and does not necessarily reference to the types of records, such as paper or other types of electronic forms or data, that may be subject to other retention policies. This policy shall not be construed to limit the district's ability to require extended retention of electronic communications for business reasons including but not limited to litigation.

Employees, including but not limited to those who may receive stipends for cell phones, are reminded that district business conducted on private devices may also be considered a public record and subject to disclosure.

~~The This information covered in this~~ policy includes, but is not limited to, records that are either stored and/or shared via electronic mail and other electronic communication platforms, including but not limited to, social media and communication applications, used for district business. If instant messaging is used for official business, also retain instant messages.

~~The sender is responsible~~ shall for retaining electronic and/or hard copies of emails and other electronic communications that originate from the Ankeny Community School District, its agents, employees, and/or assigns in a specific folder/printed copy that originate with the Ankeny Community Schools. ~~The~~ recipient is responsible for retaining emails and electronic communications that originate from outside the Ankeny Community School Districts.

~~Examples of~~ Employees shall generally retain the following types of electronic communications-mail messages; which should be printed and retained or otherwise preserved;

- Messages addressing significant aspects of a specific student's educational program including, but not limited to, health, discipline, special education program, interaction with state agencies and/or the courts, and communication with parents/guardians relating to specific aspects of the student's interaction with the District.
- Messages addressing and/or providing information used in making policy decisions, concerning curricular or co-curricular activities, personnel actions, and/or that relate to the business transactions of the District.
- Messages addressing activities of significant interest in the community relating to the District.
- Any current public record request for specific public records and/or any litigation hold notices for records in response to active, pending, and/or threatened potential litigation.

Employees may generally delete transitory administrative records, those records that do not administrative, legal, fiscal, or archival requirements for retention, including personal messages and announcements not related to business, information-only copies of published materials; duplicate copies; preliminary drafts, internal requests for information; transmittal memos, reservations and confirmations;

routine letters. Additionally, the following types electronic communications may generally be deleted without printing and/or otherwise preserving hard copies:

- Messages addressing routine administrative, curricular and co-curricular matters, such as announcements of meetings and schedules of events.
- Messages taking the place of informal discussion which, if they were printed, would not be retained in a school record.
- Messages transmitting generic information that are not specific to a student's educational program.
- Messages addressing personal matters unrelated to the district.

~~Email~~ Electronic communication retention is generally subject to the following retention periods:

- **Routine correspondence** below the executive level, involving day--to--day office administration and activities that do not concern policies and procedures shall be retained for--(30 days). Routine correspondence is correspondence concerning day-to-day office administration and activities. These records include but are not limited to intra-agency correspondence, routine correspondence with other agencies, and/or correspondence with the public on routine matters. This category does not include executive level correspondence or correspondence concerning policies and procedures.
- **Executive level documentation** including but not limited to meeting minutes, agendas, organizational charts, reports, studies, news releases, and/or other associated correspondence shall be retained for 4 years. --(4 years) Executive level documentation includes correspondence and memos at the executive level to and from public officials, the public, and others, concerning policy issues, concerns, actions, or issues.
- **Non-executive level planning and working files** shall be retained for --(2 years). Non-executive planning and working files include, but are not limited to, project design plans, survey forms, and charges, diagrams, and statistics, preliminary analysis reporting, research materials, drafts, and other documentation related to management studies, non-fiscal audits surveys, and planning studies.
- **Any current public record request for specific public records and/or any litigation hold notices** for records in response to active, pending, and/or threatened potential litigation. --(retain shall be retained until the relevant employees are notified that the destruction is permissible. can occur)

~~Examples of e-mail messages which may be deleted without printing a hard copy or otherwise preserving. See detailed definitions below:~~

- ~~Messages addressing routine administrative, curricular and co-curricular matters, announcements of meetings, schedule of events, etc.~~
- ~~Messages taking the place of informal discussion and which, if they were printed, would not be retained in a school record.~~
- ~~Messages transmitting generic information and are not specific to a student's educational program.~~
- ~~Messages addressing personal matters unrelated to the District.~~

~~Examples of e-mail messages which should be printed and retained or otherwise preserved:~~

- ~~Messages addressing significant aspects of a specific student's educational program including, but not limited to, health, discipline, special education program, interaction with state agencies and the courts and communication with parent relating to specific aspects of the student's interaction with the District.~~

- ~~Messages addressing and/or providing information used in making policy decisions, concerning curricular or co-curricular activities, personnel actions or that relate to the business transactions of the District.~~
- ~~Messages addressing activities of significant interest in the community relating to the District.~~
- ~~Any current public record request for specific public records and any litigation hold notices for records in response to potential litigation.~~

Definitions:

~~**Routine Correspondence:** Routine correspondence concerning day to day office administration and activities. These records include intra agency correspondence; routine correspondence with other agencies; and/or correspondence with the public on routine matters. This category does not include executive level correspondence or correspondence concerning policies and procedures.~~

~~**Transitory administrative records:** Records which have not administrative, legal, fiscal, or archival requirement for their retention. These records include personal messages and announcements not related to business, information only copies of published materials; duplicate copies; preliminary drafts, internal requests for information; transmittal memos, reservations and confirmations; routine letters.~~

~~**Executive level documentation:** These records include correspondence and memos at the executive level to and from public officials, the public, and others, concerning policy issues, concerns, actions, or issues.~~

~~**Non-executive planning and working files:** These records include project design plans, survey forms, and charges, diagrams, and statistics, preliminary analysis reporting, research materials, drafts, and other documentation related to management studies, non-fiscal audits surveys, and planning studies.~~

The ~~Superintendents~~superintendent/designee is directed to facilitate developing rules and regulations under this policy.

Cross References:

400.09 Staff Access to District Provided Telecommunications, Electronic, and Networked Information Resources

400.13 Staff Technology Use

805 Series: Records

Adopted:
May 21, 2012

Reviewed:
May 15, 2017

Revised:
May 15, 2017

400 SERIES – STAFF PERSONNEL

400.58 Suspension

Employees ~~will shall~~ perform their assigned jobs, ~~respect and~~ follow ~~Board-board~~ policy, and obey the law. The ~~Superintendents~~superintendent/designee is authorized to suspend an employee ~~with or without pay~~ pending ~~Board-board~~ action on a discharge, ~~or~~ during an investigation of charges against the employee, and/or for disciplinary purposes. Subject to the parameters of law, It is within the discretion of the Superintendentsuperintendent/designee ~~to may~~ suspend an employee with or without pay.

Pursuant to Iowa law, any employee suspended with pay as part of an investigation ~~that who~~ is ultimately terminated for criminal conduct, ~~will shall~~ be required to reimburse the district.

In the event of a suspension, due process will be followed.

Legal Reference:

Iowa Code §§ 20.7, .24 (2009); 279.13, .15-.19, .27

Northeast Community Education Association v. Northeast Community School District, 402 N.W.2d 765 (Iowa 1987).

McFarland v. Board of Education of Norwalk Community School District, 277 N.W.2d 901 (Iowa 1979).

~~*Iowa Code §§ 20.7, .24 (2009).*~~

Cross Reference:

304.20 Authority to Suspend Employees

400.15 Employee Conduct and Appearance

405.40 Dismissal-Classified

Adopted:

January 17, 2011

Reviewed:

January 16, 2012

May 15, 2017

Revised:

January 16, 2012



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title:

As part of the district's response to the impact of the COVID-19 pandemic, the district's administration is authorized to submit a request to the School Budget Review Committee for funding related to FY22 SWVPP increased enrollment in the amount of \$75,883.50

Extended Information:

Superintendent's Recommendation: Approve the SBRC Request for funding related to FY22 Statewide Voluntary Preschool Program (SWVPP) increased enrollment in the amount of \$75,883.50 as recommended.

Summary:

Last legislative session, the Iowa general assembly granted authority for the SBRC to award funding to districts that experience an increase in statewide voluntary preschool program (SWVPP) enrollment in the 2021-2022 school year resulting from the decrease in the 2020-2021 school year, during which many parents kept their children home due to the COVID-19 pandemic.

Fiscal Impact:

ATTACHMENTS:

File Name

Description

Type

Upload Date

[SBRC Request for ARP ESSER Funding for Preschool - Signed.pdf](#)

FY22 SWVPP Increased Enrollment

Support Document

1/27/2022



community | challenge | excellence | inspiration | leadership

February 1, 2022

School Budget Review Committee
Grimes State Office Building
Des Moines, IA 50319-0146

Dear Ladies and Gentlemen:

The Ankeny Community School District respectfully requests that the School Budget Review Committee (SBRC) award ARP ESSER Funding due increased fall 2021 enrollment for the Statewide Voluntary Preschool Program in the amount \$75,883.50 for the 2021-22 school year.

The district's preschool program realized increased costs of ongoing operations throughout the pandemic to hire substitute teachers and associates at a cost of \$29,952 and \$8,939 for the 2020-21 and year-to-date 2021-22 years, respectively. The current surge in staff illness, coupled with a shortage of substitutes, led the district in December of 2021, to enter into a Memorandum of Understanding with the Ankeny Education Association to compensate teachers who cover unfilled classrooms on an hourly basis during their planning times. In addition, in November the district increased substitute rates for all classifications of substitutes in an effort to grow its pool of available substitutes. As the district's ESSER funds are fully expended, any additional compensation for preschool teachers and substitutes as a result of these mid-year changes will have a direct impact on preschool funding. Furthermore, preschool program revenues won't be fully restored to pre-pandemic levels, reduced by \$198,743 in 2021-22, due to a drop in enrollment of 55 students from fall 2019 to fall 2020.

The district believes granting ARP ESSER funding to ensure continuity of operations in its preschool program is consistent with ARP ESSER guidance of "Providing principals and other school leaders with the resources necessary to address the needs of their individual schools" (CARES Act § 18003(d)(3); CRRSA Act § 313(d)(15)), and "Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency" (CARES Act § 18003(d)(12); CRRSA Act § 313(d)(15)).

Enclosed you will find the February 1, 2022 board minutes reflecting action taken by the Board of Education to approve this request. Please contact me if you have any questions about this request. My office phone number is (515) 964-9604 x54781, and my cell phone is (515)657-3072.

The District respectfully requests the SBRC act favorably on this request as part of the class action decision for the preschool funding. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads 'Jennifer Jamison'.

Jennifer Jamison
Chief Financial Officer/Board Secretary
jennifer.jamison@ankenyschools.org

Ankeny Community School District does not discriminate based on race, color, creed, religion, national origin, sex, gender identity, age, disability, marital status, sexual orientation, physical attributes, physical or mental ability or disability, ancestry, political party preference, military affiliation, socioeconomic status, or familial status. Inquiries or grievances may be directed to Kenneth Morris, Jr., Equity Director, 306 SW School Street, P.O. Box 189, Ankeny, IA, 50021-0189, (515) 965-9600, kenneth.morris@ankenyschools.org; or the Iowa Civil Rights Commission, Grimes State Office Building, Des Moines, IA, 50319-0201, (515) 281-4121; or the U.S. Department of Education, Office for Civil Rights, 500 West Madison Street, Suite 1475, Chicago, IL 60661.



ANKENY
COMMUNITY SCHOOL DISTRICT
Item Cover Sheet

Title: Approve the K-7 Computer Science Curriculum

Extended Information: Superintendent's Recommendation: Approve and accept the K-7 computer science curriculum as presented.

ATTACHMENTS:

File Name

Description

Type

Upload Date

No Attachments Available