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CENTRAL RIVERS AEA

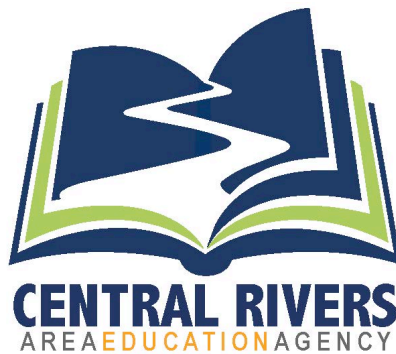
BOARD OF DIRECTORS' MEETING



OCTOBER 4, 2017

2017-18 Board





CENTRAL RIVERS AEA BOARD OF DIRECTORS MEETING
1521 Technology Parkway, Cedar Falls,
September 6, 2017
Immediately following the 2016-17 Board Meeting

AGENDA FOR 2017-18 BOARD

1. Call to Order
2. Administer Oath of Office for all Board Members
3. Election of President and Vice President
4. Approval of Agenda
5. Appoint Board Secretary & Board Treasurer and Administer Oath of Office
6. Program Review: Differentiated Accountability Plan
7. Set Meeting Dates and Times for 2017-18 Board Meetings
8. Committee Appointments for 2017-18
9. Name Depository Banks and Establish Limits for 2017-18
10. Establish Legal Counsel for 2017-18
11. Contract Extension with Perspective Consulting Partners, LLC
12. Transfer Fund Balance from Fund 83 to Fund 10 and Close Fund 83
13. Close Fund 95
14. Review Submitted Copy of the Certified Annual Report
15. First Reading of Recommended Additions & Changes to Board Policies
16. Reports to/from Board
17. Adjourn

Our Promise to our Educational Partners:

Central Rivers AEA will provide educational leadership, services and support to the children, families and educators we serve to build their capacity to positively impact and increase student achievement

AGENDA ITEM #1

Call to Order – Welcome Visitors

ACTION

INFORMATION:

The Chief Administrator will call the meeting to order.

AGENDA ITEM #2

Administer Oath of Office to all Board Members

ACTION

INFORMATION:

Lori Thomas, Board Secretary will administer the Oath of Office to the 2017-18 Board Members.

AGENDA ITEM #3

Election of President and Vice President

ACTION

INFORMATION:

The Board will elect a President for 2017-18 with the Chief Administrator conducting the election process. Once the election is completed, the Board Secretary will administer the Oath of Office to the newly elected President and the President will assume the Chair.

The Board will elect a Vice-President for 2017-18 with the President conducting the election process. The Board Secretary will administer the Oath of Office to the newly elected Vice-President.

AGENDA ITEM #4

Approval of Agenda

ACTION

RECOMMENDATION:

Approve the agenda as presented.

AGENDA ITEM #5

Appoint Board Secretary & Board Treasurer and Administer Oath of Office

ACTION

INFORMATION:

The Board will appoint a Board Secretary & Board Treasurer for 2017-18. The current Board Secretary is Lori Thomas and the current Board Treasurer is David Nicholson. Both are willing to accept appointment to their respective offices for 2017-18. The Board President will administer the Oath of Office to both the Secretary and Treasurer.

RECOMMENDATION:

It is recommended that the Board appoint Lori Thomas as Board Secretary and David Nicholson as Board Treasurer.

AGENDA ITEM #6

Program Review: Differentiated Accountability Plan

INFORMATION

INFORMATION:

Dr. Julie Davies will present information on the Agency's Differentiated Accountability Plan.

AGENDA ITEM #7

Set Meeting Dates and Times for 2017-18 Board Meetings

ACTION

INFORMATION:

Board meetings are traditionally held on the first Wednesday of each month beginning at 6:00 p.m. Following with this tradition, with two exceptions, the Board meetings will fall on the following dates at 6:00 pm:

- November 1, 2017
- December 6, 2017
- January 3, 2018
- February 7, 2018
- March 7, 2018
- *April 9, 2018
- May 2, 2018
- June 6, 2018
- *July 11, 2018
- September 5, 2018
- October 3, 2018

*Exceptions to the first Wednesday is Monday, April 9, 2018 due to the annual joint meeting with area community colleges and July 11, 2018 due to combining the July and August meetings into one.

The Central Rivers AEA Foundation Meetings are scheduled to be held after the regular Board meetings held in December 2017, March 2018, June 2018, and September 2018.

RECOMMENDATION:

Set the meeting dates and times to best meet the needs of the Board for 2017-18.

AGENDA ITEM #8

Committee Appointments for 2017-18

ACTION

INFORMATION:

The Board members currently serving on committees are as follows:

- Iowa AEA Board: Dr. Debra Rich
- Central Rivers AEA Audit Committee: Bryan Burton, Dr. George North, and Richard Vande Kieft
- Central Rivers AEA Facility Committee: David Giese, Dr. George North, and Richard Vande Kieft.

RECOMMENDATION:

Approve all committee appointments.

AGENDA ITEM #9

Name Depository Banks and Establish Limits for 2017-18

ACTION

INFORMATION:

Central Rivers AEA currently has three Depository Banks and they are as follows:

- Wells Fargo with a limit not to exceed \$15,000,000 (fifteen million)
- Wells Fargo LLC with a limit not to exceed \$10,000,000 (ten million)
- Lincoln Savings Bank with a limit not to exceed \$5,000,000 (five million)

RECOMMENDATION:

Approve the current depository banks keeping the current limits.

AGENDA ITEM #10

Establish Legal Counsel for 2017-18

ACTION

INFORMATION:

Steve Weidner is currently serving as Central Rivers AEA Legal Counsel.

RECOMMENDATION:

Appoint Steve Weidner as Legal Counsel for 2017-18.

AGENDA ITEM #11

Contract Extension with Perspective Consulting Partners, LLC

ACTION

INFORMATION:

The AEA has been working with Perspective Consulting Partners, LLC for \$32,000 each of the past three years. They provide the agency support in managing the fully insured medical and vision; self-funded dental insurance; section 125 plan; and fully insured long-term disability and life insurance benefit programs. They have also provided RFP services for the various plans, which are priced out individually. As a part of their initial proposal, they incorporated a two-year extension for the same fee that we could enact.

RECOMMENDATION:

It is recommended that the agency approve a two-year contract extension with Perspective Consulting Partners, LLC for an annual amount of \$32,000 plus the fee schedule for RFP and implementation services.

**Perspective Consulting Partners, LLC and Central Rivers Area Education Agency
Consulting Services Fee Acknowledgement**

Central Rivers Area Education Agency and Perspective Consulting Partners, LLC acknowledge the following consulting fee arrangement, effective July 1, 2017:

Fully-insured medical, vision, employer-paid Life and Disability, self-funded dental and Section 125 plans

Consulting fees for fully insured medical and vision, self-funded dental insurance, section 125 plan, fully insured long term disability and life insurance benefit programs are \$32,000 annually, to be paid by Central Rivers Area Education Agency directly to Perspective Consulting Partners, LLC (Tax ID 26-0903148). For any employer paid life insurance premiums that include commissions, Perspective will net commissions received from our consulting fee. These fees are to be invoiced and paid quarterly, in the amount of \$8,000 per quarter. This annual fee is guaranteed for two years, through June 30, 2019.

Voluntary Benefits

If requested to identify, evaluate, and implement voluntary benefits, Perspective will accept the carrier’s standard commissions on benefit products placed. We do not offset the employer’s consulting fees as these premiums are employee paid.

Comprehensive RFP Services

Consulting fees for RFP services are charged at time of contract with the AEA. Payment timing is determined at project onset, and may be set in installment payments. Comprehensive RFP services and implementation may be scaled to a limited scope to meet budgetary and RFP needs.

Following are comprehensive RFP services and implementation fees for each benefit. These project fees are guaranteed for two years, through June 30, 2019.

Benefit	Comprehensive RFP	Implementation
Medical – Fully Insured	\$10,000	\$8,000
Medical – Self-Funded	\$20,000	\$15,000
Medical – Both Fully Insured and Self-Funded	\$27,000	FI - \$8,000 SF - \$15,000
Comprehensive Wellness Program	\$18,000	\$10,000
Dental Plan	\$5,000	\$3,000
Vision Plan	\$4,000	\$2,000
Life Insurance, AD&D, and LTD	\$6,000	\$4,000
COBRA Administration	\$3,000	\$2,000
FSA Administration	\$3,000	\$2,000

Employee benefit consulting services to be provided for these fees are detailed on the attached page. This acknowledgement remains in effect until at least 60 days written notice is provided by Central Rivers Area Education Agency or Perspective Consulting Partners, LLC.

Perspective’s consulting services for additional employee benefit plans, products or services not specifically listed, will be negotiated and contracted at time of product review or placement.

This fee acknowledgement is accepted by:

Central Rivers Area Education Agency

Perspective Consulting Partners, LLC

Date

Date

Perspective Consulting Partners, LLC
Employee Benefit Consulting Services for
Central Rivers Area Education Agency

Employee Benefits Consulting Services

Annual Renewal Services

- Vendor negotiations
- Total plan cost projections, including accrual rate (premium) calculations and fund balance sufficiency review
- Financial impact analysis for plan design or program management changes
- Renewal recommendations
- Plan documents, SPDs, and benefit certificates review
- Vendor agreement/contract review

Compliance Services

- Legislative and compliance updates, including ACA information specific to the District, strategies and assistance with implementation
- Annual Compliance Checklist Review, with updated compliance notices
- Compliance conference calls, as scheduled

Benefits Program Review

- Benefit Checklist
- Strategic, long-term plans for employee benefits
- Market trends and new product overview
- Plan design review and recommendations
- Benefit vendor review and recommendations

Reporting Services

- High level plan cost and experience reports

Additional Services

- Employee benefits communications strategies
- Facilitate benefit information sessions for employees
- Troubleshoot benefit-related issues
- Health Benefits Committee meeting participation, as scheduled

Comprehensive RFP Services and Implementation (as requested/contracted)

- RFP direction and goals
- RFP issuance and coordination with vendors
- Cost, plan design, and services comparison of respondents
- District and member impact discussion
- Recommendations
- Contract review
- Implementation assistance

AGENDA ITEM #12

Transfer Fund Balance from Fund 83 to Fund 10 and Close Fund 83

ACTION

INFORMATION:

Based on the types of purchases the agency has made with Fund 83 (Vending Machine), the auditor advised that these types of purchases are more Fund 10 (General Fund) appropriate and recommended that the agency transfer the funds out of Fund 83 into Fund 10 and close Fund 83.

RECOMMENDATION:

It is recommended that the Fund 83 (Vending Machine) remaining balance in the amount of \$15, 546.86 be transferred to Fund 10 (General Fund) and to close Fund 83.

AGENDA ITEM #13

Close Fund 95

ACTION

INFORMATION:

The AEA has been the fiscal agent for Future Problem Solvers (FPS) for several years (at least since the merger). During this past year, the director moved to Cedar Rapids, which made it very difficult to handle the day-to-day accounting functions for FPS. The decision was made to terminate the agreement at the end of the past fiscal year. The FPS director made arrangements to work with Hogan Hansen, PC to handle all of the accounting functions for FPS and the remaining funds were sent to FPS in August 2017.

RECOMMENDATION:

It is recommended that Fund 95 be closed.

AGENDA ITEM #14

Review the Submitted Copy of the Certified Annual Report

INFORMATION

INFORMATION:

The final draft of the Certified Annual Report for will be reviewed and shared with the Board.

CERTIFIED ANNUAL REPORT DATA COLLECTION

Fiscal Year 2016-2017

Due Date: 9/15/2017

[Help](#)

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Form		Status
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29	Total Liabilities	6,976,916.80					709,017.90	7,296.63						924,804.85					67.75	461,953.12	9,080,057.05
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Central Rivers AEA

FY 2017 - Balance Sheet by Fund

	Source	General Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Agency Funds	Total
	DEFERRED INFLOWS OF RESOURCES																				
30	Deferred Inflows for Succeeding Year Property Taxes Receivable																				
31	Deferred Inflows for Income Surtax Receivable																				
32	Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days																				
33	Deferred Inflows of Resources related to Pensions																				
34	Total Deferred Inflows of Resources																				
	EQUITY																				
35	Net Investment in Capital Assets																				
36	Nonspendable Fund Balance	291,993.72																			291,993.72
37	Restricted Fund Balance / Restricted Net Position	1,192,038.39					29,616.35														1,221,654.74
38	Committed Fund Balance	1,477,742.18																			1,477,742.18
39	Assigned Fund Balance	230,349.64																			230,349.64
40	Unassigned Fund Balance / Unrestricted Net Position	4,673,505.21																320,593.02	15,546.86		5,009,645.09
41	TOTAL FUND EQUITY	7,865,629.14					29,616.35											320,593.02	15,546.86		8,231,385.37
42	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	14,842,545.94					738,634.25	7,296.63						924,804.85				320,593.02	15,614.61	461,953.12	17,311,442.42

Central Rivers AEA
FY 2017 - Revenues By Fund, By Source

Source	General Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Total	
OTHER INCOME ITEMS																				
53 Capital Contributions																				
54 Amortization of Premiums on issuance of bonds (proprietary & fiduciary funds)																				
55 Special items																				
56 Extraordinary items																				
57 TOTAL OTHER INCOME ITEMS																				
58 TOTAL REVENUES AND OTHER FINANCING SOURCES AND UPWARD ADJ	54,117,027.03					3,624,676.75	1,404,264.41						6,194,068.47				927,916.98	484.20	66,268,437.84	



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - All Funds

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction	5,477,485.77	2,076,613.02	314,382.43	97,957.62	5,800.00		150.19	7,972,389.03
2	Attendance and Social Work Services	2,417,986.26	769,350.08	48,133.24					3,235,469.58
3	Guidance Services	509,848.03	158,469.34	36,737.60	3,789.01				708,843.98
4	Health Services	76,623.63	22,966.24		398.12				99,987.99
5	Psychological Services	2,680,854.29	846,871.24	65,960.20	229.78				3,593,915.51
6	Speech Pathology & Audiology Services	6,482,377.57	2,005,913.22	223,168.70	33,620.14	4,771.45			8,749,851.08
7	Occupational Therapy Related Services	969,738.16	326,099.01	53,658.00	4,980.81				1,354,475.98
8	Physical Therapy Related Services	649,173.22	199,727.09	56,757.64	536.38	2,917.50			909,111.83
9	Visually Impaired/Vision Services	77,929.42	23,367.38	372,361.06					473,657.86
10	Other Student Support Services	2,990.37	544.43	14,495.24	700.87				18,730.91
11	Improvement of Instruction Services	5,773,319.43	1,772,156.32	747,239.85	135,144.87		2,400.00	20,654.92	8,450,915.39
12	Library Media Services	366,857.93	138,443.13	30,539.51	501,714.20	45,439.00		1,910.34	1,084,904.11
13	Instruction-Related Technology Services	666,162.86	222,150.94	176,280.92	183,268.22			180.46	1,248,043.40
14	Academic Student Assessment Services	101,381.15	35,524.01	120,822.58	615.53			323.89	258,667.16
15	Other Instructional Staff Support Services								
16	Board of Education Services			213,452.28	2,162.26		5,136.43		220,750.97
17	Executive Administration Services	381,242.64	122,125.47	110,097.43	20,341.28		17,325.00	7,418.10	658,549.92
18	Special Area Administration Services	2,857,478.57	779,138.19	171,886.35	18,388.31		8,323.60	21,386.69	3,856,601.71
19	School Administration Services	243,390.35	67,302.36	9,146.87	100.77				319,940.35
20	Business Administration Fiscal Services	430,934.29	415,900.41	52,752.78	4,691.63		825.00		905,104.11
21	Purchasing, Warehousing, and Distributing Services	81,524.24	29,131.57						110,655.81
22	Printing, Publishing, and Duplicating Services	397,809.12	155,222.38	889.26	140,728.85	13,400.00		(52,260.92)	655,788.69
23	Planning, Research, Development, and Evaluation Services	195,789.21	53,523.61	3,608.55	3,608.64		524.00		257,054.01
24	Public Information Services	51,491.62	12,711.84	5,151.01	24.89		50.00		69,429.36
25	Personnel Services	331,811.23	105,053.81	350,041.94	3,052.46	18,823.65	1,214.00		809,997.09
26	Administration Technology Services	340,673.40	122,456.01	239,368.43	180,210.33	109,636.00		286.65	992,630.82
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services	438,760.58	208,875.56	490,647.37	287,780.97			14,938.16	1,441,002.64
29	Student Transportation			14,602.60					14,602.60
30	Other Support Services	108,711.48	59,083.81		349,537.36			(15,209.81)	502,122.84
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations	110,147.64	46,843.13	10,089.85				221.33	167,301.95
34	Facilities Acquisition and Construction			1,390,864.37	570,335.22	3,959,068.01			5,920,267.60
35	Debt Service						74,873.37		74,873.37
36	Interagency Flowthrough							3,094,411.00	3,094,411.00
37	Interfund Transfers Out							6,194,068.47	6,194,068.47
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							9,530.28	9,530.28
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	32,222,492.46	10,775,563.60	5,323,136.06	2,543,918.52	4,159,855.61	110,671.40	9,298,009.75	64,433,647.40



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - General Fund

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction	2,449,949.10	806,357.29	76,461.73	12,638.90			150.19	3,345,557.21
2	Attendance and Social Work Services	2,417,986.26	769,350.08	48,133.24					3,235,469.58
3	Guidance Services	509,848.03	158,469.34	36,737.60	3,789.01				708,843.98
4	Health Services								
5	Psychological Services	2,680,854.29	846,871.24	65,960.20	229.78				3,593,915.51
6	Speech Pathology & Audiology Services	6,482,377.57	2,005,913.22	223,168.70	33,620.14	4,771.45			8,749,851.08
7	Occupational Therapy Related Services	969,738.16	326,099.01	53,658.00	4,980.81				1,354,475.98
8	Physical Therapy Related Services	649,173.22	199,727.09	56,757.64	536.38	2,917.50			909,111.83
9	Visually Impaired/Vision Services	77,929.42	23,367.38	372,361.06					473,657.86
10	Other Student Support Services	2,990.37	544.43	14,495.24	700.87				18,730.91
11	Improvement of Instruction Services	5,773,319.43	1,772,156.32	744,224.11	135,144.87		2,400.00	20,654.92	8,447,899.65
12	Library Media Services	366,857.93	138,443.13	30,539.51	501,714.20	45,439.00		1,910.34	1,084,904.11
13	Instruction-Related Technology Services	666,162.86	222,150.94	176,280.92	169,750.52			180.46	1,234,525.70
14	Academic Student Assessment Services	101,381.15	35,524.01	120,822.58	615.53			323.89	258,667.16
15	Other Instructional Staff Support Services								
16	Board of Education Services			210,525.17	2,162.26		5,136.43		217,823.86
17	Executive Administration Services	381,242.64	122,125.47	103,887.16	20,221.29		17,325.00	7,418.10	652,219.66
18	Special Area Administration Services	2,769,042.03	756,380.46	171,886.35	18,388.31		8,323.60	21,386.69	3,745,407.44
19	School Administration Services	124,991.51	33,934.88	9,146.87					168,073.26
20	Business Administration Fiscal Services	430,934.29	147,360.60	52,752.78	4,691.63		825.00		636,564.30
21	Purchasing, Warehousing, and Distributing Services	81,524.24	29,131.57						110,655.81
22	Printing, Publishing, and Duplicating Services	397,809.12	155,222.38	889.26	140,728.85	13,400.00		(52,260.92)	655,788.69
23	Planning, Research, Development, and Evaluation Services	195,789.21	53,523.61	3,608.55	3,608.64		524.00		257,054.01
24	Public Information Services	51,491.62	12,711.84	5,151.01	24.89		50.00		69,429.36
25	Personnel Services	331,811.23	105,053.81	11,257.79	3,052.46	18,823.65	1,214.00		471,212.94
26	Administration Technology Services	340,673.40	122,456.01	202,563.02	113,792.28	30,376.77		286.65	810,148.13
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services	438,760.58	208,875.56	476,680.30	287,780.97			14,938.16	1,427,035.57
29	Student Transportation								
30	Other Support Services	108,711.48	59,083.81		329,478.42			(15,209.81)	482,063.90
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations	110,147.64	46,843.13	10,089.85				221.33	167,301.95
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough							3,094,411.00	3,094,411.00
37	Interfund Transfers Out							6,194,068.47	6,194,068.47
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							9,530.28	9,530.28
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	28,911,496.78	9,157,676.61	3,278,038.64	1,787,651.01	115,728.37	35,798.03	9,298,009.75	52,584,399.19



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - AEA Sp Ed Inst Fund

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction	2,271,434.70	1,011,308.20	12,499.92	56,031.93	5,800.00			3,357,074.75
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services	76,623.63	22,966.24		398.12				99,987.99
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services	118,398.84	33,367.48		100.77				151,867.09
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation Services								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation			14,602.60					14,602.60
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	2,466,457.17	1,067,641.92	27,102.52	56,530.82	5,800.00			3,623,532.43



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - AEA JH Inst Fund

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction	756,101.97	258,947.53	225,420.78	29,286.79				1,269,757.07
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services			3,015.74					3,015.74
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services			6,210.27	119.99				6,330.26
18	Special Area Administration Services	88,436.54	22,757.73						111,194.27
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation Services								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services			13,967.07					13,967.07
29	Student Transportation								
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	844,538.51	281,705.26	248,613.86	29,406.78				1,404,264.41



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - Other Capital Project Funds

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services				13,517.70				13,517.70
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services			2,927.11					2,927.11
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation Services								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services			36,805.41	66,418.05	79,259.23			182,482.69
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation								
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction			1,390,864.37	570,335.22	3,959,068.01			5,920,267.60
35	Debt Service						74,873.37		74,873.37
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			1,430,596.89	650,270.97	4,038,327.24	74,873.37		6,194,068.47



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - Internal Service Funds

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services		268,539.81						268,539.81
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation Services								
24	Public Information Services								
25	Personnel Services			338,784.15					338,784.15
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation								
30	Other Support Services								
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj		268,539.81	338,784.15					607,323.96



Iowa Department of Education



Central Rivers AEA

FY 2017 - Expenditures by Fund, by Function, by Object - Trust Funds

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction								
2	Attendance and Social Work Services								
3	Guidance Services								
4	Health Services								
5	Psychological Services								
6	Speech Pathology & Audiology Services								
7	Occupational Therapy Related Services								
8	Physical Therapy Related Services								
9	Visually Impaired/Vision Services								
10	Other Student Support Services								
11	Improvement of Instruction Services								
12	Library Media Services								
13	Instruction-Related Technology Services								
14	Academic Student Assessment Services								
15	Other Instructional Staff Support Services								
16	Board of Education Services								
17	Executive Administration Services								
18	Special Area Administration Services								
19	School Administration Services								
20	Business Administration Fiscal Services								
21	Purchasing, Warehousing, and Distributing Services								
22	Printing, Publishing, and Duplicating Services								
23	Planning, Research, Development, and Evaluation Services								
24	Public Information Services								
25	Personnel Services								
26	Administration Technology Services								
27	Other Business Administration Services								
28	Operation and Maintenance of Plant Services								
29	Student Transportation								
30	Other Support Services				20,058.94				20,058.94
31	Food Service Operations								
32	Other Enterprise Operations								
33	Community Service Operations								
34	Facilities Acquisition and Construction								
35	Debt Service								
36	Interagency Flowthrough								
37	Interfund Transfers Out								
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj				20,058.94				20,058.94



Central Rivers AEA

FY 2017 - Balance Sheet by Long-Term Governmental Account Group

	Account	Long-Term Assets	Long-Term Liabilities
	LONG-TERM ASSETS & OTHER DEBITS		
1	Land & Land Improvements	1,270,198.00	
2	Site Improvements		
3	Building & Building Improvements	14,394,442.14	
4	Machinery & Equipment	1,851,041.65	
5	Works of Art & Historical Treasures	3,643,843.79	
6	Infrastructure		
7	Construction in Progress	1,364,636.44	
8	Intangible Assets		
9	Amount available for retirement of governmental Long-term Debt		
10	Amount to be provided for retirement of governmental Long-term Debt		39,100,944.01
11	TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	22,524,162.02	39,100,944.01
	LONG-TERM LIABILITIES & OTHER CREDITS		
12	Bonds Payable		
13	Loans Payable		6,082,240.16
14	Capital Lease & Construction Contract Obligations		
15	Compensated Absences & Special Termination Benefits		318,394.85
16	Arbitrage Rebate Liability		
17	Other Long-Term Liability (OPEB, IPERS, etc.)		32,700,309.00
18	Investment in Governmental Fixed Assets (before depreciation)	22,524,162.02	
19	TOTAL LONG-TERM LIABILITIES & OTHER CREDITS (sum rows 12 to 18)	22,524,162.02	39,100,944.01



Iowa Department of Education



Central Rivers AEA FY 2017 - Treasurer Report by Fund

	Source	General Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds		
1	Beginning Balance	6,333,001.30					28,472.03													35,121.60	
2	Adjustments to Beginning Balance																				
3	Revenues and other Financing Sources	54,117,027.03					3,624,676.75	1,404,264.41						6,194,068.47				927,916.98		484.20	
4	Total Sources Available	60,450,028.33					3,653,148.78	1,404,264.41						6,194,068.47				927,916.98		35,605.80	
5	Expenditures and Other Financing Uses	52,584,399.19					3,623,532.43	1,404,264.41						6,194,068.47				607,323.96		20,058.94	
6	Ending Balance	7,865,629.14					29,616.35											320,593.02		15,546.86	



Iowa Department of Education



Central Rivers AEA FY 2017 - AEA Crosswalk

Budget Resource Categories	General Fund	Special Education Instruction	Juvenile Home Instruction	Special Revenue Trust Fund	Other Special Revenue Funds	Capital Project Funds	Debt Service Funds	Proprietary Enterprise Funds	Total
1 Taxes	12,386,050.00								12,386,050.00
2 Tuition/Transportation Received	430,689.00								430,689.00
3 Earnings on Investments	7,812.27								7,812.27
4 Nutrition Program Sales									
5 Student Activities & Sales									
6 Other Revenues from Local Sources	2,577,296.91	3,467,380.68							6,044,677.59
7 Revenues from Intermediary Sources	116,727.27								116,727.27
8 State Foundation Aid	12,669,135.00								12,669,135.00
9 Juvenile Home Tuition Aid Advance			1,346,360.63						1,346,360.63
10 Other State Resources Including State Aid Categoricals	3,214,019.72	157,296.07		57,903.78					3,429,219.57
11 IDEA Grants	15,372,951.86								15,372,951.86
12 Other Federal Sources	455,383.84								455,383.84
13 TOTAL REVENUES (Rows 1-12)	47,230,065.87	3,624,676.75	1,404,264.41						52,259,007.03
14 General Long-term Debt Proceeds	6,082,240.16								6,082,240.16
15 Operating Transfers In & Other Sources						6,194,068.47			6,194,068.47
16 Proceeds of Fixed Asset Dispositions	804,721.00								804,721.00
17 TOTAL REVENUES & OTHER FINANCING SOURCES (Row 13-16)	54,117,027.03	3,624,676.75	1,404,264.41			6,194,068.47			65,340,036.66
18 Beginning Fund Balance	6,333,001.30	28,472.03							6,361,473.33
19 TOTAL RESOURCES (Rows 17-18)	60,450,028.33	3,653,148.78	1,404,264.41			6,194,068.47			71,701,509.99
Requirements (Account ID = 9)									
20 Instruction	3,345,557.21	3,357,074.75	1,269,757.07						7,972,389.03
21 Student Support Services	19,044,056.73	99,987.99							19,144,044.72
22 Instructional Staff Support Services	11,025,996.62		3,015.74			13,517.70			11,042,530.06
23 General Administration	4,615,450.96		117,524.53			2,927.11			4,735,902.60
24 Building Administration	168,073.26	151,867.09							319,940.35
25 Business and Central Administration	2,244,408.74					182,482.69			2,426,891.43
26 Purchasing and Distributing, Printing, Publishing and Duplicating	766,444.50								766,444.50
27 Plant Operation and Maintenance	1,427,035.57		13,967.07						1,441,002.64
28 Student Transportation		14,602.60							14,602.60
29 Other Support	482,063.90								482,063.90
30 Noninstructional Programs	167,301.95								167,301.95
31 Facilities Acquisition and Construction						5,920,267.60			5,920,267.60
32 Debt Service						74,873.37			74,873.37
33 Total Expenditures (Sum rows 20 to 32)	43,286,389.44	3,623,532.43	1,404,264.41			6,194,068.47			54,508,254.75
34 Operating Transfer Out & Other Financing Uses	9,298,009.75								9,298,009.75
35 Total Expenditures and Other Uses (Sum row 33 & 34)	52,584,399.19	3,623,532.43	1,404,264.41			6,194,068.47			63,806,264.50
36 Ending Fund Balance	7,865,629.14	29,616.35							7,895,245.49
37 Total Requirements (Sum rows 35 & 36)	60,450,028.33	3,653,148.78	1,404,264.41			6,194,068.47			71,701,509.99

File Warnings

The district is responsible for fixing records when the warning is due to incorrect coding.

Warnings	Warning	Comment
Edit Warning	(Warning 2-1-10717) Warning - District reported committed balances. If formal board action to commit was not taken by June 30, reclassify balance. Include purpose of commitment and date of board action in warning. *** Account ID:7 Fund:10 Facility:0000 Function:0000 Program:000 Project:0000 Object: Source: Account:731 Amount:1477742.18 ***	All committed balances were board approved.
Edit Warning	(Warning 2-1-11267) Warning - The district used an undefined 61X object code. If this is for something already defined, correct records. Technology supplies are object 65X. Otherwise, explain use of this account number. *** Account ID:9 Fund:10 Facility:2000 Function:2239 Program:219 Project:3305 Object:615 Source: Account: Amount:92901.00 ***	These items were supplies.
Edit Warning	(Warning 2-1-11268) Warning - The district used an undefined or unusual 61X objects in the Capital Projects Fund. Reclassify construction supplies to Object 617 or software to object 652. Otherwise, explain use of this account number. *** Account ID:9 Fund:34 Facility:6229 Function:2584 Program:000 Project:0000 Object:615 Source: Account: Amount:66418.05 ***	These are supplies.
Edit Warning	(Warning 2-1-11269) Warning - The district used an undefined 6XX object code. If this is for something already defined, correct records. Otherwise, explain use of this account number. *** Account ID:9 Fund:10 Facility:3000 Function:2227 Program:000 Project:8303 Object:698 Source: Account: Amount:289929.33 ***	These items were identified for tracking purposes to identify online media expenses.
Edit Warning	(Warning 2-1-11271) Warning - The bond or loan revenue amount is not divisible by 1000. Check to see that the amount reported as bond/loan proceeds (sources 511X, 541X) equals the principal portion of the debt issued. *** Account ID:8 Fund:10 Facility:6000 Function:0000 Program:000 Project:0000 Object: Source:5410 Account: Amount:6082240.16 ***	Our bond debt was not rounded.
Edit Warning	(Warning 3-30) The bond or loan revenue amount is not divisible by 1000. Check to see that the amount reported of \$6,082,240.16 as bond/loan proceeds (sources 511X, 541X) equals the principal portion of the debt issued.	Our bond debt was issued in a non-rounded form.
Edit Warning	(Warning 4-35) The amount of intrafund transfers (Objects 95X (not 954,955)) appears excessive. Review for propriety.	These are high due to AEA reallocation of central support expenditures to media, ed services and special education.

All districts and AEs must complete this report. See CAR instructions for applicable organizations. If the district has no organizations to report, click on the Update button to register the zero amounts.

Update

REVENUES AND OTHER FINANCING SOURCES	
1. Investment Income	15.36
2. Contributions and donations	10138.26
3. Fund raisers	0.00
4. Other revenue	0.00
5. TOTAL REVENUES AND OTHER FINANCING SOURCES (Rows 1-4)	10153.62
EXPENDITURES AND OTHER FINANCING USES	
6. Tuition payments/scholarships	0.00
7. Contributions to School-sponsored Student Activities	0.00
8. Contributions to School-sponsored Student Athletics	0.00
9. Contributions to Student Clubs/Organizations	0.00
10. Contributions to Student Support Services	0.00
11. Contributions to Instructional Staff Support Services	0.00
12. Reimbursement to the School District for Administrative Costs	0.00
13. Other Administrative Costs	0.00
14. Operations and maintenance	43657.75
15. Facility Acquisition	0.00
16. Other Expenditures/expenses	0.00
17. TOTAL EXPENDITURES AND OTHER FINANCING USES (Rows 6-16)	43657.75
CHANGES IN FUND BALANCE	
18. July 1 Beginning balance	87583.16
19. Adjustments to Beginning Balance	0.00
20. June 30 Ending Balance (Row 5 - 17 + 18 +19) District must enter Ending Balance.	54079.03

AGENDA ITEM #15

First Reading of Recommended Additions & Changes to Board Policies

ACTION

INFORMATION:

Karl Kurt will share the proposed additions and changes to the following Board Policies:

- 403.6 (Employment of Certified Substitutes)
- 403.9 NEW POLICY (Employment of Classified Substitutes)
- 405.11 (Family and Medical Leave Act)

RECOMMENDATION:

Approve the first reading of Board Policies 403.6, 403.9, and 405.11.

Employment of Certified Substitutes

Current policy: Certified substitute employees are not governed by a negotiated collective bargaining agreement and are generally employed for less than six months.

Substitutes are paid the prevailing rate of pay paid to substitutes by the host school district.

Temporary substitutes in AEA-controlled facilities will be paid the prevailing rate of pay paid to substitutes by the host school district.

Revised Policy

Certified substitute employees are not governed by a negotiated collective bargaining agreement.

Substitute teachers working at River Hills will be paid \$126.00 per day or an hourly rate of \$16.80.

Long-term sub teachers working at River Hills will be paid according to the following schedule:

	Daily Rate	Hourly Rate
First 10 Consecutive Days	\$126.00	\$16.80
Consecutive Days 11 - 20	\$147.00	\$18.38
Consecutive Days 21+	\$186.36*	\$24.85*

*Based on BA, Step 0

Substitute teachers working at a Detention Center or Youth Shelter will be paid \$140.00 per day or an hourly rate of \$18.67.

Long-term substitute teachers working at a Detention Center or Youth Shelter will be paid according to the following schedule:

	Daily Rate	Hourly Rate
First 10 Consecutive Days	\$140.00	\$18.67
Consecutive Days 11 - 20	\$157.00	\$20.93
Consecutive Days 21+	\$186.36*	\$24.85*

*Based on BA, Step 0

To be eligible for the long-term teaching rate schedule, the substitute is required to sub for the same teacher for the duration of their long-term subbing position. Long-term substitute teachers who miss due to personal illness, scheduled non-applicable professional development day, or a prearranged scheduled day off prior to starting their long term sub position will not be required to start their consecutive days over. Other exceptions to the consecutive days requirement can be granted by the chief administrator/designee on a case by case basis.

Certified substitute support staff will be paid at the rate set by the chief administrator/designee, equivalent to MA+15, Step 10 of the certified salary schedule.

The chief administrator/designee may increase the rate of pay up to 15% to find qualified candidates for hard to staff substitute positions. Any increase above 15% would require prior board approval.

Adopted: 03-13-03
Reviewed: 02-05-14
Amended: _____

Employment of Classified Substitutes

Classified substitutes/temporary employees are not governed by a negotiated collective bargaining agreement.

Classified substitutes/temporary employees will be paid at the beginning rate of the relevant salary schedule. However:

- Employees that have retired or laid off from the AEA will be paid at the same category/range and step of pay when they left employment, provided they are substituting in the same capacity. Otherwise, they will be paid the beginning rate of the relevant salary schedule for the position in which they are substituting.
- Substitutes working more than 60 days in the previous fiscal year will receive an additional step on the salary schedule the following year.
- The chief administrator/designee may increase the rate of pay up to 15% to find qualified candidates for hard to staff substitute positions. Any increase above 15% would require prior board approval.

Adopted: _____

Family and Medical Leave Act

This Act became effective August 5, 1993. Employees are eligible for coverage under the Act if they worked at least 1,250 hours during the preceding 12-month period AND they have been employed by the employer for at least a 12-month period.

This Act establishes up to 12 weeks of UNPAID leave each year for employees who qualify due to:

- the birth and care of a child,
- adoption or foster care of a child,
- the need to care for a spouse, child, or parent with a serious health condition, or
- a serious health condition that makes the employee unable to perform the function of his/her position.

~~New~~ Federal law and regulations governing family and medical leave for employees with members in the service became effective July 15, 2009. The ~~new~~ law provides for:

- 26 weeks of unpaid family and medical leave (military caregiver leave) to care for a family service member with a serious injury or illness.
- 12 weeks of unpaid family and medical leave (exigency leave) for employees whose family member is called to active duty or on call to active duty status.

An employee will be required to substitute applicable and available paid leave for unpaid family and medical leave if such leave is provided in the employee's terms and conditions of employment. Leave for an employee's serious health condition including workers' compensation leave (to the extent that it qualifies) will be designated as FMLA leave and will run concurrently with FMLA leave. The agency will not provide paid leave in any situation in which the agency would not normally provide any such paid leave. Employees eligible for family and medical leave must comply with the family and medical leave administrative rules and regulations prior to starting family and medical leave.

For purposes of this policy, *year* is defined as a 12-month period measured forward from the date the employee's first FMLA leave commenced.

The employer is required to maintain benefits that the employee has accrued prior to commencement of this leave. The employee is not entitled to the accrual of benefits, including seniority benefits (unless provided otherwise in ~~collectively bargained agreements~~ **employee's terms and conditions of employment**), during a period of absence (**if they are on unpaid leave**) under this Act. If the employee has been covered by the medical and dental fringe benefits immediately prior to this leave, the AEA will continue to pay the same portion of those premiums during the leave the AEA has been previously paying.

If you have questions, please contact the Assistant Chief Administrator/Director of Human Resources. All applications for leave under this Act should be forwarded to the Assistant Chief Administrator/Director of Human Resources with a copy to your immediate supervisor. Application forms can be obtained from the Human Resources Office.

If you believe the AEA has failed to comply with the provisions of this Act, you may file a complaint pursuant to the provisions of Board Policy 404.4.

Adopted: 12-08-10
Reviewed: 11-2-16
Amended:

AGENDA ITEM #16

Reports to Board

- Administrative
- Service Areas
- Board Members
- Other

AGENDA ITEM #17

Adjourn