



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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Science, Technology, Engineering, and Math (STEM) Scale Up Program Grants for 2012-2013

Numerous districts have been awarded one or more STEM grants and may be referred to by other names, and the award notification may have gone to a teacher rather than the central office. There are twelve different STEM programs for FY13. These include A World in Motion (AWIM); The CCASE for Agriculture Education in Iowa (CASE); Corridor STEM Initiative (CSI) – Engineering in Elementary (EIE); Fabulous Resources in Energy Education (FREE); First LEGO League (FLL); First Tech Challenge (FTC); HyperStream – Technology Hub for Iowa’s Students (Hyperstream); iExploreSTEM; KidWind (KidWind); Partnership for Engineering and Educational Resources for Schools (PEERS); Healthcare, Occupations, Preparation and Exploration (Project HOPE); and State Science + Technology Fair of Iowa (SSTFI). There are also six regional STEM Hubs for these grants, which are either community colleges or universities. A news release about these grants indicated that more than 800 schools and community groups from across Iowa will offer new programs aimed at boosting access to and interest in science, technology, engineering and math education. There is a link to the list of the “2012-13 STEM Scale Up Program Recipients” available on the web at <http://www.iowastem.gov/>. Since the list has many schools rather than districts listed, look to see if the district may have received grants you did know about. Numerous districts received multiple grants.

Although the award email may have come through various sources (the regional hub or program contact), for the Governor’s Advisory Council STEM projects, all of these STEM program grants will use project 3751, Governor’s Advisory Council STEM Scale-Up Programs (SF 2321). The \$4.7 million state appropriation was to UNI, but it hasn’t been determined how the reimbursements will flow, so the source may or may not be the same. Look in a future SBA for an update.

However, some of these may have a second grant that districts can also apply for, which was part of the public-private partnership to help the state appropriated dollars to go further. For example, the FTC grants do not provide for the cost of the robot, but districts may apply to Rockwell Collins for a grant to purchase the robot. In this instance, the robot grant will be contributions and donations from private sources (192X). Also, it appears that in some of these there may be some items that will be paid on behalf of the district from the district’s grant award. These should also be recorded as revenues and expenditures even though you didn’t receive them. Contact janice.evans@iowa.gov or 515.281.4740.

School Bus Purchasing Rebate Program

The Environmental Protection Agency (EPA) has announced a new school bus purchasing rebate program to help pay for the cost of purchasing a new, clean, school bus and retiring an old one as specified in the EPA proposal. The rebate program is an effort to help streamline the Diesel Emission Reduction Act (DERA) grant program. The new rebate program will provide a total of \$2 million in funding for school buses and is a relatively quick and easy way to secure 25 percent of the cost of new buses.

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The November School Leader Update can be found at:

www.educateiowa.gov

Preschool Distribution

The DE has been asked how the Statewide Voluntary Preschool Program (SWVPP) funding is to be distributed—is it the previous year's count or the current year's count when enrollments have changed between those years. We shared earlier in the School Leader Update how to use the previous year's count. But it actually could require using both counts to support the SWVPP if there are enrollment changes, or changes in partners, from year to year.

If your district and your providers have worked out an arrangement that is satisfactory to you both, fine. If not, you can amend the agreement.

Here is the method to account for changes in preschool enrollments to provide support to your current year's preschool program, including those programs located at your private provider partners.

The 2012-2013 funding for SWVPP is based on $\frac{1}{2}$ of the state cost per pupil (SCPP) [or \$3,000.50 per pupil] for all SWVPP students enrolled and counted last year on October 1, 2011. This funding is paid each month with the state aid payment, approximately the 15th of the month, September through June. Any repayments to the district, if due, are paid to the district by the providers by July 1, 2013, and will be reported on the 2012-13 CAR-COA.

First calculation:

The state takes its share off the top (all providers, public or private, share in this amount taken off the top because they all benefit). The amount of this cost is \$33.17 per child that was enrolled and counted last year in the SWVPP counts shown on your aid and levy worksheet.

Second calculation:

The district takes 5 percent off the top (total revenue generated minus state amount taken in the first calculation) for use for general administration of the total SWVPP. These are categorical costs, so is used for general administration of the program where the costs are specific and identifiable to the SWVPP program and are in addition to those costs for the general programs of the district. The 5 percent in this calculation does not include operation and maintenance costs, even if identifiable.

This amount is not intended to cover allowable costs that the district provides to private partners (i.e. PD, teacher salaries, etc.). Those costs are charged to providers. The district may use an average cost of all teachers it provides to determine the amount to bill each private provider so that the billings for teachers across all the providers are comparable.

The district is not a fiscal agent for the SWVPP; the district is actively managing and involved in the total SWVPP, even at the private provider sites.

Third calculation:

The district distributes the remaining amount of the generated revenues (which is slightly less than 95 percent of $\frac{1}{2}$ of the SCPP because of the state share taken off the top). The distribution is based on the prior year's count by each preschool provider IF THE PROVIDER SERVES THE SAME OR GREATER NUMBER OF STUDENTS ON OCTOBER 1, 2012, THAN IT DID ON OCTOBER 1, 2011. If the provider served fewer students on October 1, 2012, than it did on October 1, 2011, its distribution is based on its current year's (October 1, 2012) count. Districts should not forget their own preschools in this distribution.

Any excess generated due to fewer students at any preschool provider, is added to the district's carryforward from the previous year to be distributed in a later step.

Any excess generated due to a 2011-12 preschool provider no longer being a 2012-13 preschool provider partner, is added to the district's carryforward from the previous year to be distributed in a later step.

The providers may use up to 5 percent of the distribution that they receive for additional categorical costs of administration and operations and maintenance (O & M). This is not a subsidy and cannot supplant their general administration and O & M costs. [See Iowa Administrative Code Chapter 98.]

Fourth calculation:

The carryforward from the previous year plus the amounts of excess generated are distributed by the district to the providers that are new provider partners in 2012-13 or that were 2011-12 providers, but had grown their enrollments. The 2011-12 providers are included in this calculation only to the extent that their October 1, 2012 enrollments exceed their October 1, 2011, enrollments. The amount distributed per pupil is the same as that provided to the providers in the third calculation on a per pupil basis. If the amount available is insufficient, the per pupil distribution is prorated. This distribution is the concept of "on time funding" and is being used to grow the programs. Again, the district should not forget its own programs in this distribution calculation.

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Fifth calculation:

If after the distributions in the third and fourth calculations are finished, if there is excess, it is retained by the district to be used as 2012-13 carryforward to 2013-14 or to be used in an allowable way that will benefit the 2012-2013 SWVPP.

Sixth calculation:

The district will review the expenditures [audit-quality documentation] by the partners for allowability pursuant to rules. The partners must return any funding received, but not used or not used for allowable costs. The rules apply equally to the SWVPP provided by private partners as it does to those provided by the district. If the costs are not included in the rule on appropriate uses, the costs would not be allowable even if not listed in the inappropriate uses. The partners may want to submit expenditures monthly to avoid unpleasant surprises at the end of the year. The amount unused or used for costs that were not allowable costs, as determined by the district pursuant to rules, shall be returned to the district and added to the district's 2012-2013 carryforward into 2013-2014.

Example 1, District with carryforward in excess of program growth.

\$20,000 carryforward from 2011-12 into 2012-13.

	<i>10/1/11 SWVPP enrollments</i>	<i>10/1/12 SWVPP enrollments</i>
District	20	20
Partner 1	15	12
Partner 2	16	26
Partner 3	10	0
Partner 4	<u>0</u>	<u>7</u>
Total	61	65

First calculation:

Before state portion: $SCPP \times .5 \times 61 = \$183,030.50$
 State portion: $\$33.17 \times 61 = \underline{2,023.37}$
 After state portion: $\$181,007.13$ [or \$2,967.33 per pupil]

Second calculation:

Before district SWVPP administration portion: $\$181,007.13$
 District SWVPP administration portion: $\underline{9,050.36}$
 After district SWVPP administration portion: $\$171,956.77$ [or \$2,818.96 pp]

Third calculation:

		<i>Maximum SWVPP Admin/O & M</i>
District:	$\$2,818.96 \times 20 = \$56,379.20$	\$2,818.96
Partner 1:	$\$2,818.96 \times 12 = \$33,827.52$	\$1,691.38
Partner 2:	$\$2,818.96 \times 16 = \$45,103.36$	\$2,255.17
Partner 3:	$\$2,818.96 \times 0 = \$ 0.00$	\$ 0.00
Partner 4:	$\$2,818.96 \times 0 = \underline{\$ 0.00}$	\$ 0.00
Total	$\$135,310.08$	

Fourth calculation:

2011-12 carryforward: $\$20,000.00$
 Excess due to fewer enrollments: $\$2,818.96 \times 3 = \$ 8,456.88$
 Excess due to discontinued provider: $\$2,818.96 \times 10 = \underline{\$28,189.60}$
 Total to be distributed: $\$56,646.48$
Add'l Maximum SWVPP Admin/O & M

District:	\$0.00	
Partner 1:	\$0.00	
Partner 2:	$\$2,818.96 \times 10 = \$28,189.60$	\$1,409.48
Partner 3:	\$0.00	
Partner 4:	$\$2,818.96 \times 7 = \underline{\$19,732.72}$	\$986.64
Total	$\$47,922.32$	

Fifth calculation:

Balance after fourth calculation: $\$56,646.48 - \$47,922.32 = \$8,724.16$

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Intrafund Transfers

Districts have used intrafund transfers to record transactions within the same fund, which is not possible. Transactions within one fund are intrafund transactions. Following are examples of intrafund transactions districts may have and how to record them.

- Record student transportation to special education, other than Medicaid, using a mileage rate:

Debit Function 27XX, Program 21X, Project 330X, object 954, Special Education Student Transportation Mileage Intrafund Transfers and Credit Function 27XX, program 000, project 0000, object 954 for the same amount

- Record student transportation to Medicaid, using a mileage rate:

Debit Function 27XX, Program 21X, Project 4634, object 955, Medicaid Program mileage Intrafund Transfers and Credit Function 27XX, program 000, project 0000, object 955 for the same amount (assuming not already coded to special ed)

- Record Indirect Costs for Title I grants:

Debit Function 251X, Program 23X, Project 450X, object 951, Intrafund Transfers and Credit Function 2510, program 000, project 0000, object 951, Intrafund Transfers for the same amount

- Record transfers between student activity funds:

Debit fund balance account that funds are coming from and credit fund balance account that funds are going to

If cash is also split by program and project, each project will also have an entry to cash.

- Correct current year revenues within the same fund within the same year

Debit the revenue account where originally coded and credit the correct revenue account.

- Correct current year expenditures within the same fund within the same year

Debit the correct expenditure account and credit the expenditure account where originally coded.

Contact janice.evans@iowa.gov or 515.281.4740.

Special Education Estimated Billing – TIB

It is our goal to continually improve the documents that are required to be submitted to the Department of Education. This year we are able to pull in basic pieces of your student information (Student Name, Student ID and Resident District) into the Tuition In Billing program from your certified enrollment. Although the program will now allow this to happen, it is imperative that you check to make sure every student's information has been transferred successfully. The program will still allow you to add/edit student information, if needed. In addition, you will still be required to include additional information on the student information screen that we were not able to pull in from your certified enrollment, i.e., weighting. It was our plan to make additional changes that would simplify the estimated billing process; however, we have determined that these changes are going to require programming adjustments that will take too long to implement. We will include those changes in next year's program. We appreciate and respect the time you spend in this process and felt it was necessary for you to begin this year's process as soon as possible. We continue to look at ways that will save each of you valuable time in the process. Thank you for everything that you do for your school district and community. Contact bill.roederer@iowa.gov or 515.281.7972.

Continued from page 1, School Bus Purchasing Rebate Program

The [application](#) is only one page in length and the instructions are only two pages, although more details on the process are contained in a longer guidance document. EPA is asking for basic information from applicants like, name, address and location of operations along with information to make sure that the buses to be retired meet the eligibility criteria. An operator must agree to scrap (permanently destroy) a diesel powered 1994 to 2003 school bus which is currently in use transporting school children at least 10,000 miles in the most recent year.

If accepted in the program, applicants would have to replace the scrapped bus with a new 2012 model year school bus, including diesel, alternative fuel and hybrid buses of equal or smaller size. \$20,000 would be available for Class 3 – 5, \$25,000 for Class 6 - 7 and \$30,000 for a Class 8 school bus. Applicants would be limited to no more than five buses although, depending on the number of applications received, EPA expects to use a lottery to decide who will receive funds and, depending on the volume of applications, not all eligible applications are likely to be accepted.

The application period begins Tuesday, November 13, and will close one month later on December 14. EPA will conduct a [webinar](#) on the program on November 15 to provide more information and answer any questions you may have. Information on the program, including specific eligibility criteria and timeline for how the funds would be distributed is available at the EPA website at <http://www.epa.gov/cleandiesel/dera-rebate.htm#application>.

Please contact NSTA Executive Director, Ronna Weber, at rweber@yellowbuses.org if you have questions.

Medicaid Webinar

One more Adobe Connect Medicaid training is scheduled for November 14, 9:00 - 10:00 a.m. for LEA and AEA staff who provide services in, or manage their agency's Medicaid program.

The format and material will be the same as presented August 15, September 12, and October 17: program updates, program reminders, re-enrollment reminders, Iowa Medicaid Portal Access, as well as answers to questions submitted during or since the first three programs. Questions can be submitted before the session to jim.donoghue@iowa.gov or during the session in the chat room, and will be answered in or after the session.

You do not need to register. The link is: <http://iowa.adobeconnect.com/medicaidpt4/>. The program will be recorded and a link sent out later.

Remember: Re-Enrollment must be completed by December 31.

Following are the links to watch the prior three webinars:

Date	URL for Viewing
August 15, 2012	http://iowa.adobeconnect.com/p1b6k2qyunb/
September 12, 2012	http://iowa.adobeconnect.com/p2scpcdqhza/
October 17, 2012	http://iowa.adobeconnect.com/p92i6swnw4/

If you are new to participate or want a refresher about the education agencies Iowa Medicaid programs, you may watch a webinar developed by Iowa Medicaid Enterprise Provider Services staff at: <http://cc.readytalk.com/play?id=wosz4zwa>

Contact: jim.donoghue@iowa.gov or 515.281.8505.

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Example 2, District with carryforward less than program growth.

\$5,000 carryforward from 2011-12 into 2012-13.

Same partner enrollments, so same calculations, First through Third.

Fourth calculation:

2011-12 carryforward:			\$ 5,000.00
Excess due to fewer enrollments: \$2,818.96 x 3 =			\$ 8,456.88
Excess due to discontinued provider: \$2,818.96 x 10=			<u>\$28,189.60</u>
Total to be distributed:			\$41,646.48
	<i>Original</i>	<i>Prorated</i>	<i>Add'l Max. SWVPP Admin/O & M</i>
District:	\$ 0.00	\$ 0.00	
Partner 1:	\$ 0.00	\$ 0.00	
Partner 2:	\$28,189.60	\$24,497.93	\$1,224.90
Partner 3:	\$ 0.00	\$ 0.00	
Partner 4:	<u>\$19,732.72</u>	<u>\$17,148.55</u>	\$ 857.43
Total	\$47,922.32	\$41,646.48	

Fifth calculation:

Balance after fourth calculation: \$0.00

Appropriate uses pursuant to rules: Because the program is specifically instructional, expenditures generally are limited to the functions of instruction, student support services and staff support services, but include expenditures for actual documented costs of program administration up to 5 percent of the new allocation.

This says "generally" because categorical programs have a rebuttable procedure--see Iowa Administrative Code Chapter 98 for that procedure.

Technically, anything that is not shown as appropriate, would be inappropriate. Inappropriate would include, but is not limited to, indirect costs or use charges [such as space], capital expenditures other than equipment [see appropriate functions for equipment], facility acquisition, debt services, operational or maintenance costs or administrative costs that supplant or that exceed 5 percent or any other expenditures not directly related to providing the statewide voluntary four-year-old preschool program or that supplant existing public funding for preschool funding.

Districts review the expenditure documentation submitted by providers for appropriateness pursuant to the rules. As a help, here are some questioned costs from private providers and discussion:

- Field trips - Yes, if instructional and exclusive to the SWVPP program. Cannot supplant field trip costs by allocating a portion of a field trip to the SWVPP if the provider is sending its non-SWVPP/daycare students on the same field trip.
- Photos taken of the students - No.
- Magazines/periodicals - Yes, if instructional, relevant, and exclusive to the SWVPP students and teachers; no, if general purpose.
- Snacks/milk - No. This is part of food service. Failure of the partner to participate in the school lunch program does not make this a SWVPP cost.
- Allocation for space - No--specifically disallowed.
- Utilities - No, unless within the 5 percent portion and is an additional cost specific to the SWVPP; cannot supplant general purpose costs. It may be possible, but, would be difficult, for utilities to qualify.
- Equipment purchase - Yes, if instructional, student or staff support services equipment and exclusive to the SWVPP teachers or students; otherwise, No.
- Playground improvements & upgrades - No; this is a capital expenditure. If this were only operations and maintenance, it could be allowable if it fits within the 5 percent portion and is an additional cost specific to the SWVPP; cannot supplant general purpose costs. It would be difficult to have playground equipment be exclusive.

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- Routine maintenance/custodial - No, supplanting is disallowed. If the maintenance were supplemental, rather than routine, and exclusive to the SWVPP, then it could be allowable if it fits within the 5 percent portion.
- Costs to upgrade the provider's program to meet QPPS or NAEYC standards - Normally, no, because supplanting is disallowed and it would be difficult for upgrades to be exclusively SWVPP. But these costs could be allowable to the extent that they are of instruction, student support services and staff support services, are additional costs exclusive to the SWVPP, and do not supplant or are supplementary administrative or O & M costs exclusive to the SWVPP that fit within the 5 percent portion.
- Mortgage or lease payment or a portion thereof - No.
- Property taxes or a portion thereof - No.

Contact: su.mccurdy@iowa.gov or 515.281.4738.

School Level Expenditures (Civil Rights Reporting)

This application is available on the secure web site (EdInfo) to school districts to determine needed information for the Civil Rights Report, which will be reported by the district directly to the federal government. Use of this program will provide information consistent with the CAR and is highly recommended in completing the Civil Rights Report. The due date is December 7th, directly to the federal government (Office of Civil Rights). Helpful information for determining how the total is computed can be found at: http://educateiowa.gov/index.php?option=com_content&task=view&id=1621&Itemid=2408. Any questions regarding this report should be directed to Denise.Ragias@iowa.gov, 515.281.4741.

Additional Civil Rights student data will be available on the secure website (Edinfo) Application Menu, Download-DE District button. Go to the section labeled NCES. There are four files available for download. Anticipated date that these files will be available is Nov. 21. These can then be uploaded to the Civil Rights Data Collection Site at www.crdc2011.org. Upload these files exactly as they are. DO NOT OPEN IN EXCEL!! Any questions regarding the download from Edinfo may be directed to Marlene.Dorenkamp@iowa.gov, 515.281.5507. Any questions regarding uploading to the Office of Civil Rights should be directed to the Civil Rights Partner Support, 1.855.320.6459.

School Association Reporting

The School Association Report is due November 15, 2012. This report is a requirement of Iowa Code 279.38 and 279.38A. Questions may be addressed to Gary Schwartz at Gary.Schwartz@iowa.gov or 515.281.4743 or Denise Ragias at Denise.Ragias@iowa.gov or 515.281.4741.

School Board Officers Data Collection

This data collection was due November 1. In addition to reporting board members and the CFO/SBO, use the drop-down menu to report contact information for the following:

- Building and Grounds
- Transportation Director/Supervisor
- Auditor
- Accounting Software Provider
- Additional Financial Officer 1
- Additional Financial Officer 2

The Department of Education will send financial communications to the CFO/Business Manager and Additional Financial Officer contacts. The email distribution list for business officials will now auto-load from the information included in Ed-Info, so keeping this information up-to-date is essential to ensure accurate and timely communication.

Questions may be addressed to Marcia Krieger at marcia.krieger@iowa.gov or 515.281.5293.

Upcoming Deadlines	
School Board Officers Report	11-1-12
Requests and Exhibits Due for December 10 SBRC Hearing	11-10-12
On-Line Associations Report Due	11-15-12
Juvenile Home Requests for Educational Services	12-1-12
SBRC Application	12-1-12
First Semester Parental Claim Forms for Nonpublic Transportation Reimbursement Due	12-1-12