Introduction

This is the first issue of the Finance Policy Leader News. After requests from superintendents and internal discussion, it was felt that many finance issues warrant the attention of superintendents because they relate to leadership and policy. This publication is intended to provide that information. The School Business Alert will continue as a publication for school business officials with business operation and implementation detail. Feel free to share the Finance Policy Leader News with any of your staff. It will also be posted on the Department’s website.

Testing Costs and CPI

Over the past year, there have been numerous discussions on Competent Private Instruction (CPI), Home School Assistance Program (HSAP), dual enrollment, etc. This article will address testing and the cost of testing. For this article, nonpublic school programs are not discussed.

CPI in summary:
(A) HSAP (licensed practitioner)
- Annual testing not required.
- Voluntary testing for a fee unless dual enrolled.
- See exception in article.

(B) Licensed practitioner (not HSAP)
- Annual testing not required.
- Voluntary testing for a fee unless dual enrolled.

(C) Unlicensed person
- Annual testing required.
- Annual testing for a fee unless dual enrolled.

(D) Dual enrolled
- Testing paid by district from general purpose revenues in General Fund.

A child who is of compulsory attendance age must attend an education program, and that education program may be CPI.

Within CPI, there are subdivisions of possible educational programs, all of which are still CPI:
(A) Private instruction by a parent, guardian, or legal custodian, which is supervised by a licensed practitioner employed by the school district to provide this supervision. This is referred to as HSAP.
(B) Private instruction by a licensed practitioner who is not supervised by an employee of a school district (this is not HSAP).
(C) Private instruction by an unlicensed person (privately hired or provided by the parent, guardian, or legal custodian) who is not supervised by an employee of a school district and where students are annually evaluated to ensure adequate yearly progress (this is not HSAP).

Dual Enrolled. If a student is receiving CPI (Examples A, B or C above), or if a student is older than compulsory attendance age but is enrolled in private instruction, the student is eligible to dual enroll (Example D above). Dual enrollment is public enrollment on a part-time basis for students who are also
part-time under private instruction. Dual means “two”—so two enrollments: one public and one private. Dual enrollment is available for public school classes or public school extracurricular activities. Testing is not a reason for dual enrollment, but is available at no charge to students who are dual enrolled.

Students who are dual enrolled are not charged for their annual achievement evaluations (Iowa Code section 299A.8). The funding for dual enrolled students is not categorical funding but rather is general purpose revenues to the General Fund of the district. The expenditure for the annual evaluations/testing is paid from general purpose resources.

However, if the student who is taught by a licensed practitioner is also dual enrolled for academic and/or extracurricular activities, the cost of any testing is paid from general purpose resources of the district.

**Testing Fee.** The annual assessment of students under competent private instruction, who are not dual enrolled, whether the annual assessment is required or voluntary, is paid by the parent, guardian, or legal custodian. The testing fee is charged at actual cost. The fee is revenue to the General Fund.

If you have more questions regarding CPI, here are the people to contact:

- **Program:** Elizabeth.Calhoun@iowa.gov
- **Counting:** Carla.Schimelfenig@iowa.gov
- **Use of funds:** Su.McCurdy@iowa.gov

**Supplementary Weighting Policy**

October 2010 is planned to be the final aggregated data collection of supplementary weighting shared teachers, classes, and students.

The supplementary weighting data collection after October 2010 will be on the student basis and will come from the EASIER student data collection. In order to ensure that we are collecting actual enrollments for supplementary weighting, the Department will use the spring 2011 plus the fall 2011 for one full year of supplementary weighting. This will significantly reduce the need for auditor adjustments to budget enrollment.
Many districts have already adopted a local procedure to count supplementary weighting in that way: the fall term (semester, trimester, or 4x4 block) actual enrollments plus all winter or spring terms of the previous school year.

If your district has not already done so, this fall, October 2010, would be a good time to adopt that procedure so your district is situated to use student records for the subsequent count. By adopting this policy now, your district would use the October 2010 count plus any of the winter or spring 2010 classes/student counts that were not already included on your certified supplementary weighting in October 2009.

Questions? -- Contact Su McCurdy or EASIER staff

**Future Issues of the Finance Policy Leader News**

We have received some suggestions from superintendents for future topics:

- Concurrent enrollment for students that are open enrolled or whole grade shared.
- New definition of unexpended fund balance and the implications for districts.
- Budget authority and cash under across-the-board (ATB) cuts.
- Difference between rules and declaratory orders.

Do you have finance topics you would like covered in brief? If so, please send those suggestions to Su.Mccurdy@iowa.gov
August 3, 2010

The CAR – 2010 Uploads and Reports will be available in mid-August. It mirrors the CAR – 2010 COA Test Records application with the addition of the Non-Profit Organization Report. The first upload will require the district/AEA to answer the same questions found on the CAR – 2010 COA Test Records. Once the upload is error free and the Non-Profit report has been completed and updated, the district/AEA will have the ability to certify. A district should also verify that the balances on the static reports match the balances in the district’s books before certifying. This report is due on September 15th.

State Payment Schedule

A new state payment schedule was posted on August 2nd for the June State Aid payment. The schedule that was previously posted for June was incorrect on the tab “June payment by source”. The link for the new spreadsheet is: http://www.iowa.gov/educate/index.php?option=com_docman&task=doc_download&gid=9562&Itemid=1507.

Facility, Bond, PPEL Elections Data Collection

Each district and AEA is required to complete this data collection annually. The data collection is open year round so districts and AEAs may enter information at any time, but the information must be certified annually by July 15th. If this information has not been certified for 2010, please do so now. For questions contact Gary Schwartz, gary.schwartz@iowa.gov, 515-281-4743.

School Board Officers Data Collection & Business Managers’ Distribution List

This data collection is also open year round so changes to information may be made as they occur. Not only is it important that School Board Officers be updated after fall elections but that the Board Secretary, Treasurer and CFO information be kept current. Please be sure to make any changes to personnel or contact information, such as new email addresses. For questions contact Deborah Darge, deborah.darge@iowa.gov, 515-281-5295. Deborah also keeps the email list for the Business Managers’ Distribution List so please notify her of changes, deletions or additions of those staff who should receive this type of email.

Finance Policy Leader News

The first issue of the Finance Policy Leader News went to superintendents recently. This publication is intended to provide information on finance issues relevant to leadership and policy. The technical side or “how to” as it pertains to finance will continue to be sent to business managers through the School
Business Alert, however business managers may want to read the superintendent’s newsletter as well. The first issue covers testing and cost of testing for Competent Private Instruction (CPI), Home School Assistance Program (HSAP), dual enrollment, etc. and the changes to the Supplementary Weighting policy in anticipation of transitioning to EASIER. The link to this newsletter is http://www.iowa.gov/educate/index.php?option=com_content&view=article&id=2021%3Afinance-policy-leader-news&catid=48%3Aschool-business-a-finance&Itemid=2433.

Data Collections due August 1

- Juvenile Home Program Claim – AEs only
  For questions contact Denise.Ragias@iowa.gov, 515-281-4741.
- Reorganization Progress Report to continue receiving whole-grade sharing supplementary weighting.
  For questions contact Joyce.Thomsen@iowa.gov, 515-242-5612.

Documents Added or Revised to Web

A list is attached of documents that have been added to (or revised on) the web. Many of these documents may be of importance as districts work through the closing of FY10 and uploading of the CAR. The home page for the Department of Education is www.iowa.gov/educate.

**School Business Alert – Web documents posted or updated since February 18, 2010**

- (red bullet designates posted / updated document)

  ![School Business & Finance](image)

  - **Accounting & Reporting**
    - CAR
      - Best Practices for a Successful and Timely CAR
      - 2008-09 CAR UNDER CONSTRUCTION
      - Chart of Account Upload file Specifications
      - 2008-09 CAR (19.08 MB)
      - 2009-10 CAR Instructions
      - 2009-10 Sources for Local Projects
    - Indirect Cost Rates
      - Indirect Cost Rates FY2010-2011
    - Uniform Financial Accounting
      - Iowa Chart of Account Coding
      - Link to Medicaid Journal Entries
      - UFA Journal Entries
      - Accounting for Restricted Funds
  - **Certified Enrollment**
    - AEAs
    - Nonpublic Schools
School Districts
Supplementary Weighting

Finance Roundtable

Financial Management
Allocation Summaries
- 2009-2010 State Allocations and Selected Federal Allocations – AEAs
- 2009-2010 State Allocations and Selected Federal Allocations
Audits
Budgets, Area Education Agencies
- Juvenile Home Claim Instructions
- Juvenile Home Facility Request for Educational Program
Budgets, School Districts
Public Fund Deposits & Rates
SBRC
- Spreadsheet with On-Time, OE, LEP
- Topics for Consideration for Negative Unspent Balance Schools
- Spreadsheet with On-Time, OE, LEP
- Corrective Action Plan (first year)
- Corrective Action Plan Progress Report (second and consecutive year)
School District Financial Report Cards
School Finance Tools
- Financial Reports
- Supplementary Weighting Calculation
- General Fund Financial Data and Analysis
- Budgetary Data District-to-District Comparison Tool
State Payment Schedule
- March 2010 AEA State Aid Payment Summary
- March 2010 LEA State Aid Payment Summary
- March 2010 ISL State Aid Payment Summary
- Explanation of March 2010 Special Ed Excess Positive Balance Deduction
- April 2010 LEA State Aid Payment Summary
- April 2010 ISL State Aid Payment Summary
- April 2010 AEA State Aid Payment Summary
- May 2010 ISL State Aid Payment Summary
- May 2010 LEA State Aid Payment Summary
- May 2010 AEA State Aid Payment Summary
- June 2010 AEA State Aid Payment Summary
- June 2010 ISL State Aid Payment Summary
- June 2010 LEA State Aid Payment Summary
- LEA Supplemental Aid for FY09 Special Ed Deficit
- 2010-2011 State Payment Schedule

Levies & Funds
Capital Project Funds
Debt Service Levy
- General Fund
- Management Levy
- Public Disclosure of Outstanding Levies
- PPEL
- Public Education and Recreation Levy
- Student Activity Fund

❖ Procedures
- Foster Care Claim
- Nonpublic Textbook Services
  - 2009-10
- Reorganization, Dissolution & Sharing
- School Board Officers
  - AEA Certificate of Election
  - AEA Certificate of Resolution
  - AEA Statement of Candidacy
- School Business Alert
- School Finance Associations and Boards
- Tuition & Fees
  - Maximum Tuition Rates FY11
- Uniform Administrative Procedures, AEAs
- Uniform Administrative Procedures, School Districts

❖ Stimulus Package Information – American Recovery and Reinvestment Act (ARRA)

School Facilities
❖ Construction
- Davis-Bacon Act
- Historic Preservation
- Suspended & Debarred Contractors

❖ Data Collection

❖ Funding
- Iowa Demonstration Construction Grant
  - 2009-10 Iowa Demonstration Construction Grant
  - 2009-10 Iowa Demonstration Construction Grant Awards – Fire Safety
  - 2008-09 & 2009-10 Interim Final Project Reporting Form for Fire Safety and Construction Grants
- Statewide School Infrastructure Sales and Services Tax
- PPEL
- QSCB
  - 2009 QSCB Recipients
  - 2010 QSCB Recipients
- QZAB
  - 2010 QZAB Application
- School Bonds
  - Steps in a School Bond Election
- Maintenance
  - Environmental Protection & Indoor Air Quality
  - Maintenance Planning
- Planning
  - Closing/Restructuring Attendance Centers
    - School Closing Decision
  - Facility Planning
- Safety & Accessibility
  - Accessibility / ADA / 504
  - Fire Safety
  - Playground Safety
  - School Building Safety

**Advanced Learning Opportunities**
- Gifted & Talented

**Resources**
- FAQs
  - Uniform Financial Accounting

**Diverse Learners**
- At Risk
  - Funding

**Educator Quality**
- Mentoring and Induction for Beginning Educators
  - Allocations
    - 2009-10 Mentoring and Induction
- Teacher Quality Program Guidance and Allocations
  - Market Factor Guidance on Appropriate Uses and Allocations

**Administrator Quality**
- Mentoring and Induction for Beginning Administrators
  - Allocations
    - 2009-10 Mentoring and Induction, Administrators
The Iowa Department of Education (IDE) will soon begin its fall data collections. As school leaders in our state, you are well aware of the value of accurate, timely data to help form the decisions we make every day.

We, at the IDE, value the time and effort it takes you to meet state-mandated requirements for reporting data.

While the state reporting systems demonstrate daily to have the capacity for normal traffic, the additional surge or spike in usage during some reporting times has been an issue.

Please know that the IDE has taken several steps to address this issue during the fall 2010 collection period:

**Processing performance has been enhanced.**

Programming changes were implemented to the applications themselves to enhance processing performance. In addition, network infrastructure changes were made to optimize application performance.

**System availability focused on reports needed during specific time frame.**

During the fall 2010 reporting period, there will be a window — October 5-20 — when only certain applications are available, instead of past practice where all applications are left open all. After the reporting window, the other applications will reopen. Following is a list of applications that will be open October 5-20:

Available for input from October 5-20:

- Certified Enrollment/Nonpublic
- Certified Supplementary Weighting
- Commodities
- Direct Free Lunch Certification
- I-STAR
- PEACE (Certified Enrollment)
- Project EASIER Fall 2010
- School Lunch
- Security Application
State ID

No other reports will be accessible for data entry during this time.

An up-to-date list of what is accessible at any point in time can be accessed from the Edinfo Web page (https://www.edinfo.state.ia.us)

PEACE has as a component the certified enrollment count, which is taken on October 1 and due by October 15. The new process tracks student enrollment to determine appropriate funding. Districts are required to iteratively “reconcile” students. Due to this process, including added functionality to the software in this year’s version and the importance of the certified enrollment count, priority was given to this collection.

**IDE will also closely monitor usage on the system and, if necessary, implement other access procedures.**

If the load on the IDE system becomes too great or surges beyond hardware capacity, IDE may only allow some districts access on certain days, alternating in some fashion. So please, if at all possible, submit early.

The IDE has and will continue to seek district input on how to best handle access, if it becomes an issue.

The IDE is upgrading some systems with federal monies, but these are categorical monies and must be spent for specific purposes. Therefore, additional enhancements—such as hardware purchases—are not possible at this time.

Due dates for other data collections vary; please consult the specific application on EdInfo and/or consultant for information.

Thank you for your help in maximizing our system performance. For GENERAL questions, please call Kim Wilson at (515) 281-3757 or kim.wilson@iowa.gov. For questions about a specific application, please call the consultant assigned to it, which may be found on that application’s page.
September 7, 2010

IMPORTANT!! Be sure to print the certification screen and the reports from the CAR after you certify for your district’s records and for use by the auditors. From October 5 to 20, districts will not have access to the CAR due to a “black-out” of applications during the high usage period for completing the PEACE application.

CAR Issues – The following two items are CAR edits that are not working as intended and what the district should do in the current year to clear these edits. Because districts are currently uploading in the 2010 CAR Upload and Reports application, we didn’t want to make changes to the edits and interfere with the upload process. We checked with some districts that participate as CAR/SES Advisory committee members and they agreed on this approach.

1. **Federal Project Reconciliation**: The Federal project reconciliation edit is not working as intended when a district reported a FY09 and/or FY10 Federal deferred revenue that represents a receivable not received timely. The error message the districts receive is using the variables correctly, but the calculated formula is not the same as the error message formula so districts may receive the following error message when it does calculate to 0.

   (4-10d) For project 4026 revenues of $16252 minus deferred revenue (prior year receivables not received) (Account 481) of $0 minus expenditures $40630 plus DE Adjustments of $0 plus current year deferred revenue (receivables not received) (Account 481) of $24378 does not equal 0.

   Contact Denise.Ragias@iowa.gov or Janice.Evans@iowa.gov to request a DE adjustment if you receive this error message and shouldn’t. We apologize for any inconvenience this may cause and have included a note to correct this for FY11.

2. **Fund 09, Accounts 303 and 304**: Districts are to record the amount available to service long-term bonds, loans, and capital leases in account 303 and the amount not available in account 304. Districts may receive an error message that looks like the following where the amount available is greater than or equal to the Debt Service Fund balance. However, this edit is not working as intended and the amount reported in account 303 needs to equal the Debt Service Fund balance.

   (4-2b) The amount reported in Fund 09, Account 303 of $311470.25 as available should be greater than or equal to the fund balance available in the Debt Service Fund of $309507.94, up to the amount of outstanding bonds, loans, and capital leases of $9150011.25.
ARRA Title I – Districts have asked questions on how to record the Title I ARRA funds that were received in August. It depends on the District’s situation, so following are the possibilities.

- The portion the district expended in FY10 would be recorded as follows:
  - Debit Intergovernmental accounts receivable other than state aid (Account 141, Project 4026, program 430)
  - Credit Title I Basic LEA Grants Stabilization revenue (source/project 4026, program 430)
- The portion the district did not expend will NOT be reported on the FY10 CAR. It should be reported on the FY11 CAR as FY11 revenue or deferred revenue, as appropriate, depending on whether or not it was expended in FY11.
Income Surtax Payment

Income Surtax payments were made to districts on December 1st by the Department of Management. The explanation for the payment was inadvertently not mailed. We have posted that payment to our website on the State Payment Schedule screen found at http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=1626&Itemid=2422.

Fund Balance and PPEL Fund Changes

The information regarding the fund balance and fund information was previously sent to the software providers. We will provide more information on the transition of the 6-30-10 fund balances for CAR purposes as they are known.

The Uniform Financial Accounting Iowa Chart of Account Coding has been updated for the changes due to GASB 54 and is now available on the web. The UFA Journal Entries have not been updated for the PPEL Fund number change and these fund balance changes, but will be as soon as time permits.

As indicated in earlier emails, GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, is significantly changing the component classifications of fund balance for the governmental funds effective for FY11 reporting. It has also changed the definitions of some of the fund types, which impacts the PPEL fund as noted below.

The detail account numbers we assigned are attached. As indicated in the prior emails, these are effective with FY11 reporting of governmental funds. Districts will need to review each of the fund balance accounts currently used and determine which new fund balance account should be used, based on the district’s situation. Accordingly, it was not possible to prepare a direct crosswalk from one account to a different account for most of the accounts.

We have moved the PPEL Fund from Fund 23 to Fund 36. GASB 54 also changed the definitions of some of the governmental fund types. The definition for Capital Projects Funds was modified to include capital outlays for other capital assets (such as equipment) as well as capital facilities. The definition for Special Revenue Funds was modified to include resources for specific expenditures other than debt service or capital projects. After seeing these two definitions, we contacted GASB to see if the PPEL fund needed to be reclassified, even though the revenues were primarily property taxes and income surtax. GASB indicated that the PPEL fund should be reported as a Capital Projects Fund effective with FY11. We anticipated that Fund 23 will be invalid for FY11.
<table>
<thead>
<tr>
<th>Account</th>
<th>Revised Descriptions / comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>710</td>
<td>Nonspendable Fund Balance:</td>
</tr>
<tr>
<td>711</td>
<td>Nonspendable Inventory (if using purchases method or inventories are material)</td>
</tr>
<tr>
<td>712</td>
<td>Nonspendable Prepaid Items (if using purchases method and material)</td>
</tr>
<tr>
<td>713</td>
<td>Nonspendable Permanent Fund Principal</td>
</tr>
<tr>
<td>720</td>
<td>Restricted Fund Balance (external constraints by law or others)</td>
</tr>
<tr>
<td>723</td>
<td>Restricted for Medicaid Reserve (The designation was required by the Feds. 3 districts reported in FY10)</td>
</tr>
<tr>
<td>724</td>
<td>Restricted for Media Materials (AEA only) (General Fund only)</td>
</tr>
<tr>
<td>725</td>
<td>Restricted for Special Education Support Services (AEA only) (General Fund only)</td>
</tr>
<tr>
<td>726</td>
<td>Restricted for Revenue Bonds Reserve (LOST Capital Projects Fund only)</td>
</tr>
<tr>
<td>727</td>
<td>Restricted for Revenue Bonds Sinking (Debt Service Fund only)</td>
</tr>
<tr>
<td>728</td>
<td>Restricted for General Obligation Bonds Sinking (Debt Service Fund only)</td>
</tr>
<tr>
<td>729</td>
<td>Restricted for categorical aid carryover &amp; other reserves (Must have project code if state funding) (Federal funding would be deferred revenue (see code 481) rather than restricted fund balance)</td>
</tr>
<tr>
<td>730</td>
<td>Committed Fund Balance (Requires formal action of the government’s highest level of decision-making authority prior to fiscal year end) (Same action to remove the commitment if not expended)</td>
</tr>
<tr>
<td>731</td>
<td>Committed by the board for specific special purposes (Use 741 if intent only and/or not formally approved by board before fiscal year end) (Also requires formal board action to remove the commitment)</td>
</tr>
<tr>
<td>732</td>
<td>Committed by the board for specific cash flow (Never assigned)</td>
</tr>
<tr>
<td>738</td>
<td>Committed by the board for Specific Special Education Support Services (AEA only) (General Fund only)</td>
</tr>
<tr>
<td>739</td>
<td>Other Committed Fund Balance</td>
</tr>
<tr>
<td>740</td>
<td>Assigned Fund Balance (Governments intends to use for specific purpose. Residual classification for special revenue, debt service, capital projects, and/or permanent funds (unless negative))</td>
</tr>
<tr>
<td>741</td>
<td>Assigned for specific special purposes (intended for specific purposes, or in funds other than general fund, the amounts not restricted or committed)</td>
</tr>
<tr>
<td>748</td>
<td>Assigned for specific Special Education Support Services Purposes (AEA only) (GF Only)</td>
</tr>
<tr>
<td>749</td>
<td>Other Assigned Fund Balance</td>
</tr>
<tr>
<td>750</td>
<td>Unassigned Fund Balances (General Fund and Negative Balances in Other Governmental Fund Only)</td>
</tr>
<tr>
<td>758</td>
<td>Unassigned Special Education Support Services (General Fund only)</td>
</tr>
<tr>
<td>759</td>
<td>Unassigned Fund Balances (General Fund and Negative Balances in Other Governmental Funds only)</td>
</tr>
<tr>
<td>760</td>
<td>Investments in Capital Assets, Net of Related Debt (Used with Proprietary Fund, Fund 01 and Fund 02 only)</td>
</tr>
<tr>
<td>770</td>
<td>Restricted net assets (Used with Proprietary Funds, Fund 01 and Fund 02 Only)</td>
</tr>
<tr>
<td>780</td>
<td>Unrestricted net assets (Used with Proprietary Funds, Fund 01 and Fund 02 Only)</td>
</tr>
<tr>
<td>790</td>
<td>Budgetary Account (Used Only for Budgetary Control by Some Accounting Software Systems) (Optional)</td>
</tr>
<tr>
<td>798</td>
<td>Budgeted Fund Balance (Used Only for Budgetary Control)</td>
</tr>
</tbody>
</table>
Grant Application Deadline – Dec. 17
The deadline for the Iowa Demonstration Construction Grant Program (IDCGP) is Dec. 17, 2010. The applications for the IDCGP Construction Grant and IDCGP Fire Safety Grant are available at: http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=97&Itemid=1345. For questions, contact Gary Schwartz at the Iowa Department of Education at 515-281-4743 or gary.schwartz@iowa.gov.

School Business Alert – Web documents posted or updated since September 7, 2010
● (red bullet designates posted / updated document)

School Business & Finance
✓ Accounting & Reporting
  ➢ CAR
    ● 2010-2011 District AEA Flowthrough Amounts
  ➢ Indirect Cost Rates
    ● 2010-2011 Indirect Cost Rates
  ➢ Uniform Financial Accounting
    ● Iowa Chart of Account Coding

✓ Certified Enrollment
  ➢ AEAs
  ➢ Nonpublic Schools
    ● 2010 Non-Public Schools Certified Enrollment
  ➢ School Districts
  ➢ Supplementary Weighting

✓ Finance Roundtable

✓ Financial Management
  ➢ Allocation Summaries
  ➢ Audits
  ➢ Budgets, Area Education Agencies
    ● FY2010-11 AEA Juvenile Home Advance Payment Schedule
    ● FY12 Juvenile Home Budget Instructions
  ➢ Budgets, School Districts
  ➢ Public Fund Deposits & Rates
  ➢ SBRC
  ➢ School District Financial Report Cards
  ➢ School Finance Tools
  ➢ State Payment Schedule
    ● September 2010 AEA State Aid Payment Summary
    ● September 2010 ISL State Aid Payment Summary
• September 2010 LEA State Aid Payment Summary
• October 2010 AEA State Aid Payment Summary
• October 2010 ISL State Aid Payment Summary
• October 2010 LEA State Aid Payment Summary
• November 2010 AEA State Aid Payment Summary
• November 2010 ISL State Aid Payment Summary
• November 2010 LEA State Aid Payment Summary
• 2010-2011 State Payment Schedule
• December 2010 Income Surtax Payment

❖ Levies & Funds
  ➢ Capital Project Funds
  ➢ Debt Service Levy
  ➢ General Fund
  ➢ Management Levy
  ➢ Public Disclosure of Outstanding Levies
  ➢ PPEL
  ➢ Public Education and Recreation Levy
  ➢ Student Activity Fund

❖ Procedures
  ➢ Foster Care Claim
  ➢ Nonpublic Textbook Services
    • 2010-11
  ➢ Reorganization, Dissolution & Sharing
  ➢ School Board Officers
  ➢ School Business Alert
  ➢ School Finance Associations and Boards
  ➢ Tuition & Fees
  ➢ Uniform Administrative Procedures, AEAs
  ➢ Uniform Administrative Procedures, School Districts

❖ Stimulus Package Information – American Recovery and Reinvestment Act (ARRA)

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  ➢ Historic Preservation
  ➢ Suspended & Debarred Contractors

❖ Data Collection

❖ Funding
  ➢ Iowa Demonstration Construction Grant
    • Iowa Demonstration Construction Grant ICN Powerpoint (2010-11)
    • 2010-2011 Information on Iowa Demonstration Construction Grants
    • 2010-11 IDCGP Fire Safety Grant Application
2010-11 IDCGP Construction Grant Application
- Statewide School Infrastructure Sales and Services Tax
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- QSCB
- QZAB
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- Maintenance
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- Planning
  - Closing/Restructuring Attendance Centers
  - Facility Planning

- Safety & Accessibility
  - Accessibility / ADA / 504
  - Fire Safety
  - Playground Safety
  - School Building Safety

Advanced Learning Opportunities
- Gifted & Talented

Resources
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  - Uniform Financial Accounting

Diverse Learners
- At Risk
  - Funding

Educator Quality
- Mentoring and Induction for Beginning Educators
  - Allocations
- Teacher Quality Program Guidance and Allocations
  - Market Factor Guidance on Appropriate Uses and Allocations

Administrator Quality
- Mentoring and Induction for Beginning Administrators
  - Allocations
End of the Fiscal Year and the CAR
Recently the Des Moines Chapter of the Association of Government Accountants (AGA) had the Midwestern Regional Vice President, Catherine Demes Maydew, speak on the topic of Reconciliations and Analytics. She shared that in a survey of 200 finance and accounting executives, respondents confirmed that timely, accurate account reconciliations have become a critical internal control practice in the wake of Sarbanes-Oxley. And coincidently, in March 2011, GASB released a research brief that examined the usefulness of financial data to its users based on the timeliness of the release of the financial reports. 89% found financial reports very useful if released within 45 days of the end of the fiscal year, 44% if released within 3 months, 9% within 6 months. Pertaining to account analysis, many factors play into which accounts should be analyzed (look for high risk) e.g. volume or dollar value of transactions, fraud susceptibility, regulatory oversight, etc. Analysis should take place every month when books are closed, and at other key points, such as when a grant is closed. One of Catherine’s points was that we cannot rely on external audit as an internal control. We must find our own errors before the auditors do.

In that spirit, and in preparation for the end of the fiscal year, a smoother upload, and a timely and accurate CAR, we wanted to share some tips passed on by fellow accountants and School Business Officials.

- Bank reconciliations should be done monthly throughout the year but if these are not to date, get them caught up.
- Look at the major sources of income (property taxes and State Aid) and make sure they’ve been coded properly.
- Look at state and federal grants and get those reconciliations started. If the money hasn’t all been spent, talk to the superintendent or project managers, and let them know a balance is remaining and find out what the plans are for this balance.
- In the nutrition fund, make sure state and federal, breakfast and lunch revenues have been coded properly. Make sure student accounts are in good order.
- GASB 54 has changed the way fund balances are defined. Look at fund balances and determine how they should be cleaned up or redefined. Make sure the board has taken action on a fund balance policy for the district, determined who in the district can assign fund balances, and has taken formal board action on any funds that should be committed by June 30.
- GASB 54 also changed the definition for Capital Projects Funds, resulting in reclassification of the PPEL Fund to Capital Projects Fund 36. The 2010 ending balance for Fund 23 will be treated as the beginning balance for Fund 36.
- Take a look at General Ledger balances to date. Is there anything that shouldn’t be there? Are there negative balances? Do the balances look reasonable? Start researching early.
- Testers are currently uploading into the 2011 COA Test Records application, which will soon be available to all (early to mid-May). Upload early! Test the account codes. A district should be able to get through Stage 1 and Stage 2 edits before the end of the year. Research any incorrect coding and negative balances and get those cleaned up early. Many Stage 3 and Stage 4 edits will appear since we are not at year-end yet.
Hopefully these reconciliations will get districts as ready as possible in having correct account balances so that year-end journal entries and the filing of the CAR can be done in a timely fashion.

**GASB 54**

- **REMINDER:** At the end of the fiscal year, districts/AEAs will need to be sure to crosswalk/journal entry fund balances to the new proper categorizations defined by GASB54, if they have not already done so. The old account numbers are still valid so if a district/AEA does not do this crosswalk, the fund balance may end up with an entirely different meaning than it once did. For example, under the old system, Fund 10, Account 739 is an unreserved, undesignated balance. If it is not crosswalked to Fund 10, Account 759 and remains labeled as 739, it will become a committed fund balance, not an unassigned fund balance.

- Unexpended Balances for Special Revenue, Capital Projects, and Debt Service Funds will be 72X, Restricted Fund Balances.

- Private Purpose Trust Funds are not included in the Fund Balances identified by GASB 54, but follow the same accrual model as Proprietary Funds (Accounts 760-789). Accordingly, the unexpended fund balance for a Scholarship Fund will be 770, Restricted Net Assets.

- The powerpoint to the April 20th GASB 54 presentation offered by IASB, IASBO, Auditor of State’s office, and Department of Education can be found at the DE’s website at: [http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=280&Itemid=2366#gasb54](http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=280&Itemid=2366#gasb54). In addition it may be found on IASB’s and IASBO’s websites.

**GAAP Requirements for Negative Cash**

The GASB Codification Section 1800.603, the AICPA Audit and Accounting Guide Section 5.30, and GFOA’s Governmental, Accounting, Auditing and Financial Reporting all discuss pooled cash and investment accounts. The guidance indicates that negative cash in a pooled cash account should be reported as an interfund liability account (Account 401, Interfund loans payable) rather than a credit balance in a cash account (negative cash). Also, the same amount of another fund in the pool should be reclassified as an Interfund receivable (Account 131, Interfund loans receivable). Management is responsible for determining the specific fund that will report this receivable. If the pool itself is overdrawn, the overdraft should be reported as an external liability (Account 424, Bank Overdrafts (warrants issued over bank balance)) rather than an interfund liability.

**Income Taxes**

We always have new people coming into the profession, so it’s good to review coding for some of our largest sources of income, taxes. For each fund in which taxes are received (General fund-10, Management fund-22, PPEL fund-36, PERL fund-24, Library Levy fund-29, Debt fund-40), the various pieces should be coded separately.

- **Source 1111** – Regular taxes (includes Agricultural, Homestead Credit)
- **Source 1171** – Utility Excise Replacement taxes
- **Source 1191** – Mobile Home tax (this one is considered miscellaneous income)
- **Source 3801** – Military Credit

**Income Surtax**

This is normally paid out in two payments in the months of December and February. This is based on income from the tax year two years previous and from the rates of the previous year’s Aid and Levy. For example, FY11’s income surtax payments to districts are based on the 2009 income tax year and the FY10 Aid and Levy rates. Be sure to split the income surtax in accordance with the rates from the applicable budget year. On the FY10 Aid and Levy, the PPEL Income Surtax rate can be found on line 19.4. The General Fund Income Surtax rate can be found on lines 20.1 and 20.2.

**Sales Tax – Fund 33**
Sales tax is paid to districts from July through June of each year, with the estimate being recalculated each quarter. Reconciliation is done after year end and any excess is paid to the district in November. These payments are coded to Source 1121 – Statewide Sales and Services Tax (formerly Local Option).

In addition, some districts are paid a supplemental amount to bring them up to the state average. This supplement is included with the regularly scheduled June payment. Districts should code this supplemental amount (the amount greater than their May payment) to Source 3361 – School Infrastructure Supplemental Amount.

**Update on Federal Recovery Funds**

As of this coming June 2011, most funds from the American Recovery and Reinvestment Act (ARRA) will be fully disbursed to you as subrecipients. This article summarizes some details worth noting as funding disbursements are completed.

**Final Date for Spending**

ARRA funds in the following categories must be obligated for activity that will have occurred on or before September 30, 2011. These ARRA funds cannot be spent on any activities that occur after that date.

- ARRA Education Stabilization – State Aid (FY09, FY10, & FY11)
- ARRA Education Stabilization – Instructional Support (FY10)
- ARRA Education Stabilization – Professional Development (FY10)
- ARRA Government Services Stabilization – State Aid (FY11)
- ARRA Title I – Basic Grants
- ARRA Homeless Youth Grants
- ARRA IDEA Part B Grants
- ARRA IDEA Part B Preschool Grants
- ARRA IDEA Part C Grants
- ARRA EETT Technology Grants

Because of exceptions in the federal regulations, if you are a grant subrecipient in the following funds, the September 30, 2011 deadline does not apply:

- ARRA Title I – School Improvement Grants
- ARRA Iowa Teacher Quality Partnership Grant

**Ed Jobs Fund**

The Ed Jobs funding has many similarities to ARRA funding, but is technically not ARRA funding. The deadline to spend Ed Jobs funds is September 30, 2012, meaning that these funds must be spent on activities that occur on or before that date.

**Quarterly ARRA Section 1512 expenditure and jobs reporting**

Quarterly reporting continues until funds are expended locally. The last fund disbursements will occur in mid-June, 2011. This means that for the next cycle of quarterly reporting, if you have fully expended any ARRA funding locally and mark the report as 100% expended, you will not see that report again. With the threat of federal shut-down, the federal GAO moved the scheduled ARRA site visit to the first week in May. The federal USDE and Office of Inspector General (OIG) will be out in mid-June for a comprehensive review of Iowa’s ARRA spend-ing. Both visits will include targeted site visits to subrecipients. So please continue to tend to requests for ARRA reports (the next cycle is at the end of June, 2011).
It is also strongly advised to continue to add enough detail to status descriptions and jobs information to fully and precisely describe how funds were spent. So rather than "teacher salaries and benefits", instead say "4.6 elementary teacher salaries and benefits." Rather than "instructional materials", instead say "replaced K-8 math textbooks". The detail included in these reports should be clear enough that someone with no knowledge of the system can read a given report and understand exactly how the funds were spent.

**Fund Interest**

Please be reminded that you cannot accrue interest on federal funding. If you are earning interest on these funds, here is the previous information related to interest on these funds:

*Per 34 CFR Subtitle A (7-1-03 Edition) Section 80.21(i) Authority: 20 U.S.C. 3474; OMB Circular A-102, interest earned on Federal advances deposited in interest bearing accounts shall be remitted annually to the US Department of Health and Human Services, Payment Management System, Rockville, MD 20852. Please note the CFDA number to which the interest earned applies. On each CFDA number, if the amount of interest earned is $100 or less annually, that amount may be retained by the recipient for administrative expense.*

**Accessing the Reporting System during staff transition**

These reports are tied to specific individuals and their emails at your end. If staff members change or you have an interest in having someone else manage the duty, the contact information tied to those ARRA reports must be changed manually and those individuals must be set up with a log in to the system. This requires you to contact the Iowa Department of Education to make that request. Requests like that can be made any time. The email used to log in must match the email attached to each report or the report will not appear on the persons —“dashboard.”

If there are additional questions or concerns, please contact Jeff Berger at (515) 281-3968 or jeff.berger@iowa.gov.

Please contact Marcia Krieger at (515) 281-5293 or marcia.krieger@iowa.gov with questions or any specific updates you have.

**School Business Officials Authorization**

Beginning July 1, 2012 each district must have an authorized school business official (SBO). This person is identified as one who performs, supervises and is responsible for the overall financial operations of the local school board. Each district will identify the person(s) who meet these requirements, or could potentially meet these requirements, at June 30, 2012. These individuals may “grandfather” and receive the SBO authorization by completing the required procedure through the Board of Educational Examiners (BOEE).

Filing with the BOEE consists of an application, signing a waiver, fingerprinting and paying a fee. SBO filing is not available until July 1, 2011. Methods by which to fingerprint (in preferred order):

- At the BOEE (Grimes Building – 3rd floor) by appointment, cost is $52. Call 515-281-3245 to make appointment.
- At the Fall 2011 and Spring 2012 IASBO conferences. Cost is $65.
- Request a fingerprinting packet from BOEE (515-281-3245) or online at the following link http://www.boee.iowa.gov/FPPktReq.html. Get fingerprinting done by local authorities. Cost is $65 to BOEE plus additional local cost for fingerprinting. This method takes the longest to process.

We encourage anyone in the Metro area or coming to the Capitol Complex to come into the Grimes Building for fingerprinting. Many SBOs come for meetings, SBRC, CAR-SES Advisory, Finance
Roundtable, etc., and can take advantage of not waiting in line at conferences. This will allow those that rarely get to central Iowa the opportunity to take advantage of the BOEE’s presence at conferences.

The date issued on the authorization will be different than the effective date which will be July 1, 2012. It is a 3-year authorization but will expire on the holder’s birthday; therefore the first issuance may be longer than 3 years.

Although by law an SBO that “grandfathers” has until June 30, 2012 to file for an authorization, the recommended latest filing date is May 1, 2012. If a district does not have an authorized SBO in place on July 1, 2012, the BOEE can file a complaint of unethical practice against the superintendent’s license for not having a valid, authorized SBO.

**Environmentally Preferable Cleaning Products**

House File 823, signed by Governor Culver on April 23, 2010, is an Act requiring public schools, community colleges, institutions under the control of the state board of regents, and state agencies to comply with an environmentally preferable cleaning and maintenance policy unless specified conditions for noncompliance are satisfied. A school district may opt out of compliance to use green cleaning products based upon the evaluation and assessment. School districts have until July 1, 2012 to opt out of purchasing only cleaning and maintenance products identified by Iowa Department of Administrative Services (DAS) or meet nationally recognized standards. The [November 2010 School Leader Update](#) offers more information on this topic. For questions, contact Gary Schwartz at the Iowa Department of Education at 515-281-4743 or gary.schwartz@iowa.gov.

**Local Staff Transitions and Electronic Communication**

Much of the communication to superintendents from the Iowa Department of Education (DE) is done via e-mail. This allows the DE to provide timely communication and has been a cost savings to the DE.

Every attempt is made to keep the superintendent's and other distribution lists up-to-date. To assure that all districts continue to receive e-mails over the summer, please contact marcia.krieger@iowa.gov to inform the DE if you do not plan on being with the district next fall. If you know your successor, please indicate that as well.

This would also apply to any principal or business manager changes. Also, please remember to go into EdInfo to adjust contact information as staff transitions occur.

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**School Business Alert** – Web documents posted or updated since December 10, 2010

- (red bullet designates posted / updated document)

- **School Business & Finance**
  - Accounting & Reporting
    - CAR
      - FY2009-10 CAR
    - Indirect Cost Rates
      - 2011-12 Indirect Cost Rates
    - Uniform Financial Accounting
      - GASB 54 Webinar PPT – April 20, 2011
      - UFA COA
Certified Enrollment
- AEAs
- Nonpublic Schools
- School Districts
- Supplementary Weighting

Finance Roundtable

Financial Management
- Allocation Summaries
  - 2010-2011 State Allocations and Selected Federal Allocations
  - 2010-2011 State Allocation and Selected Federal Allocations - AEA
- Audits
- Budgets, Area Education Agencies
  - FY2012 AEA Budget Instructions
- Budgets, School Districts
- Catagorical Funding
  - FY10 LEP Expenditures
- Public Fund Deposits & Rates
- SBRC
- School District Financial Report Cards
- School Finance Tools
  - Unspent Authorized Budget Report Reference
  - Financial Reports
  - Unspent Authorized Budget Projection Worksheet
  - General Fund Financial Data & Analysis
  - Financial Indicators
  - Feasibility Study Financials
- State Payment Schedule
  - May 2011 AEA State Aid Payment Summary
  - May 2011 ISL State Aid Payment Summary
  - May 2011 LEA State Aid Payment Summary
  - April 2011 AEA State Aid Payment Summary
  - April 2011 ISL State Aid Payment Summary
  - April 2011 LEA State Aid Payment Summary
  - Explanation of March 2011 Special Ed Excess Positive Balance Deduction
  - March 2011 AEA State Aid Payment Summary
  - March 2011 ISL State Aid Payment
  - March 2011 LEA State Aid Payment Summary
  - February 2011 Income Surtax Payment
  - February 2011 AEA State Aid Payment Summary
  - February 2011 ISL State Aid Payment Summary
  - February 2011 LEA State Aid Payment Summary
  - Explanation of January 2011 Juvenile Home Deduction
  - January 2011 AEA State Aid Payment Summary
  - January 2011 ISL State Aid Payment Summary
  - January 2011 LEA State Aid Payment Summary

Levies & Funds
- Capital Project Funds
- Debt Service Levy
- General Fund
- Management Levy
- Public Disclosure of Outstanding Levies
- PPEL
- Public Education and Recreation Levy
- Student Activity Fund

❖ **School Business Official Authorization**

❖ **Procedures**
- Foster Care Claim
- Nonpublic Textbook Services
- Reorganization, Dissolution & Sharing
- School Board Officers
- School Business Alert
- School Finance Associations and Boards
- Tuition & Fees
- Uniform Administrative Procedures, AEAs
- Uniform Administrative Procedures, School Districts

❖ **Stimulus Package Information – American Recovery and Reinvestment Act (ARRA)**

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**School Facilities**

❖ **Construction**
- Davis-Bacon Act
- Historic Preservation
- Suspended & Debarred Contractors

❖ **Data Collection**

❖ **Funding**
- Iowa Demonstration Construction Grant
  - Iowa Demonstration Construction Grant Awards – Fire Safety
  - Iowa Demonstration Construction Grant Awards
- Statewide School Infrastructure Sales and Services Tax
- PPEL
- QSCB
- QZAB
- School Bonds

❖ **Maintenance**
- Environmental Protection & Indoor Air Quality
- Maintenance Planning

❖ **Planning**
- Closing/Restructuring Attendance Centers
- Facility Planning

❖ **Safety & Accessibility**
- Accessibility / ADA / 504
- Fire Safety
- Playground Safety
- School Building Safety
Advanced Learning Opportunities
  ❖ Gifted & Talented

Resources
  ❖ FAQs
    ➢ Uniform Financial Accounting

Diverse Learners
  ❖ At Risk
    ➢ Funding
      • At-Risk FY11 Final (2010-12-20)

Educator Quality
  ❖ Mentoring and Induction for Beginning Educators
    ➢ Allocations
  ❖ Teacher Quality Program Guidance and Allocations
    ➢ Market Factor Guidance on Appropriate Uses and Allocations

Administrator Quality
  ❖ Mentoring and Induction for Beginning Administrators
    ➢ Allocations
June 17, 2011

New Website
The Department of Education has changed the look and address of its website. The new web address is http://educateiowa.gov/. All School Business & Finance pages can be found under Administrators/PK-12 Administrators. Although you will be redirected when using the old address (www.iowa.gov/educate) you may want to change your bookmarks for the Department of Education.

Annual Transportation Report
In an effort to reduce reporting work for the districts, the Annual Transportation Report will be pre-populated with depreciation information from the Vehicle Report and financial information from the CAR. This financial information will first be pulled together on a Transportation Report in the CAR for quick review by the district. The Annual Transportation Report is due on Sept. 15.

Beginning with FY12, the Annual Transportation Report will require the use of a new source number, 1981, for Fuel Tax Refund, when the refund is not in the same fiscal year as the expenditure. When the refund is received in the same year, it will be shown as net against the expenditures.

Facilities, Elections and Sales Tax Report
In recent previous years, the Facilities, Bond, PPEL Elections report was due on July 15th. This report is taking on a new look and due date, because of new legislation requiring information about Sales Tax in each district. This report will be called Facilities, Elections and Sales Tax and will be due on September 30th. Most of the financial information for sales tax will be pre-populated from CAR information. For more information on this report, contact Gary Schwartz (gary.schwartz@iowa.gov, 515-281-4743).

New Source Codes for FY12
The source code 1980, “Refund of Prior Year’s Expenditures”, has been changed to a header. Since districts may no longer use source code 1980, use the new detail as described below.

1981 Fuel Tax Refund (when received in a subsequent year, net against expenditure in same year)
1982 Sales Tax Refund (when received in a subsequent year, net against expenditure in same year)
1989 Other Refunds of Prior Year’s Expenditures

Education of Immigrant Children
In recent weeks we have received questions about the education of immigrant children, in particular illegal aliens. You are encouraged to visit information posted about this subject at the following link: Immigrant Children, Education of.

Personnel and Email address changes
Please make any business personnel (Business Manager, Board Secretary, Treasurer) changes to the School Business Officers data collection. This includes changes to email addresses. This is the
information that is used to contact districts about payments. In addition, please advise Marcia Krieger (Marcia.Krieger@iowa.gov) of these changes so she may update our email list for School Business Alerts or general finance news.

**Local Source Codes**

On the CAR, most state and federal project codes (3xxx and 4xxx) go through a reconciliation process to verify that beginning balances plus revenues minus expenditures equal the reported ending restricted fund balance (for state projects) or deferred revenues (for federal projects). Local source codes (1112, 1113, 1116, 1118 and 1119) also go through this reconciliation process, however, it is not required that districts record revenue separately for these funds which are built into the State Aid formula. To assist districts in this reconciliation, a table has been posted on the web with the amounts considered as revenue, either through State Aid, additional modified allowable growth from the SBRC, or local match as required by law. The link for the 2010-11 Sources for Local Projects table is: [Certified Annual Financial Reports (CAR)](https://example.com).

**Nutrition Project Codes**

It is appropriate, and will be required in FY12, that the Nutrition revenue account numbers using source codes of 3251, 3252 and 4551 through 4556, be accompanied by a matching project number. In other words, a revenue account code for school breakfast will have a source **and** project code of 3252. If these revenues are based on a predetermined rate per meal and not direct costs, districts are not required to identify, for CAR reporting, specific expenses for the project.

**Quick Fund Balance Checks**

Under GASB 54, and in the state of Iowa,

**Funds 21 – 59 (Governmental Funds outside of the General Fund)**

- For funds with positive balances, the following may be applicable
  - Account 72x, Restricted Fund Balance and
  - Account 71x, Nonspendable Fund Balance if applicable
- For funds with negative balances, the following may be applicable
  - Account 759, Unassigned Fund Balance (for the negative portion) and
  - Account 71x, Nonspendable Fund Balance if applicable **AND**
  - Account 72x, Restricted Fund Balance, if applicable for a grant.

GASB 54 is only for governmental funds and did not change the definitions of net assets for proprietary and fiduciary funds. The numbers were reassigned only; therefore a crosswalk may be done. However, since each year stands on its own, the district needs to ensure it is still appropriately classified.

- For Investments in Capital Assets, Net of Related Debt
  - Crosswalk from 740 to 760
- For Restricted Net Assets
  - Crosswalk from 750 to 770
- For Unrestricted Net Assets
  - Crosswalk from 760 to 780

**Equipment in the Proprietary Fund**

When equipment is purchased in the governmental funds (10-59), the equipment is an expenditure, Object 73x. When equipment is purchased in the proprietary funds (60-69), the equipment is capitalized if over the $500 capitalization threshold, and reported on the balance sheet, coded to Balance Sheet Account 241, not Object 73x. If under $500, it is expensed as a supply, Object 61x. If it has been coded
to Object 73x, a journal entry will need to be done to reclassify it. In addition, the equipment is added to the district’s depreciation schedule and a journal entry for depreciation expense will be made.

**Program Codes**
Use the appropriate program code when applicable for all revenues, expenditures, and balance sheet accounts. We will continue to review FY12 edits to help ensure program codes have been used, for all types of accounts.

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**School Business Alert** – *Web documents posted or updated since May 10, 2011*

- (red bullet designates posted / updated document)

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**School Business & Finance**

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- CAR
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- Uniform Administrative Procedures, School Districts

Stimulus Package Information – American Recovery and Reinvestment Act (ARRA)

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- Construction
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  - Historic Preservation
  - Suspended & Debarred Contractors

- Data Collection

- Funding
  - Iowa Demonstration Construction Grant
    - 2008-09, 2009-10, & 2010-11 Interim / Final Project Reporting Form for Fire Safety and Construction Grants
  - Statewide School Infrastructure Sales and Services Tax
  - PPEL
  - QSCB
  - QZAB
  - School Bonds

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  - Environmental Protection & Indoor Air Quality
  - Maintenance Planning

- Planning
  - Closing/Restructuring Attendance Centers
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    ➢ Allocations
  ❖ Teacher Quality Program Guidance and Allocations
    ➢ Market Factor Guidance on Appropriate Uses and Allocations

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    ➢ Allocations