



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES**Finance, Facilities, Operation, and Transportation Services**

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School Foodservice Indirect Cost Study

The USDA Food and Nutrition Service (FNS) has contracted with Abt Associates Inc. to conduct a **School Foodservice Indirect Cost Study**. This study was mandated by Congress in Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296). The objective of this study is to assess the extent to which school food authorities participating in the National School Lunch program (NSLP) and School Breakfast Program (SBP) pay indirect costs. The Act also requires that states and selected school districts participate in this study.

As part of the study, Abt Associates has selected a random sample of school food authorities (SFAs) in each FNS region. The corresponding local education agency (or private school) business managers will each be asked to complete a brief web survey about the procedures for setting indirect cost rates or allocation plans, notifying SFAs about indirect cost rates and indirect costs, and charging indirect costs to the foodservice account. The web surveys will be conducted between August and December 2012.

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your Title IIA requests for reimbursement by July 16, 2012. This will give the Department time to process them and get them paid on a regular schedule. For further information, contact Jeff Berger at 515.281.3968 or jeff.berger@iowa.gov.

Department of Education Preschool Staffing

Iowa Code 256C.5(4) grants the Department of Education (DE) an amount paid off the top of the school district preschool state aid for state administration and oversight of the preschool program. This allocation is necessary for the continued implementation and monitoring of the program. Over the past four years, the DE has not accessed this provision as it had a specific appropriation for this purpose. That specific appropriation for the purpose ended in FY11.

This is an on-behalf payment. The district will record the amount as preschool revenue with an equal amount recorded as a preschool expenditure. The amount is \$33.33 per preschool budget enrollment. The deduction for the on-behalf payment will be spread throughout the ten state aid payments, September through June. This is a reduction to cash flow (state aid) sent directly to the district, but does not result in general fund spending authority in excess of state aid received because it is recorded by the district as both an on-behalf revenue and expenditure. The on-behalf revenue will be recorded in source & project 3117, program 860, and the expenditure in an equal amount will be recorded in function 233X, program 860, project 3117, object 31X.

The spreadsheet with the FY2012 Preschool State Foundation Aid may be found at http://educateiowa.gov/index.php?option=com_content&task=view&id=1626&Itemid=2422.

Please contact Jeff Berger, jeff.berger@iowa.gov or 515.281.3968 with additional questions.

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The July School Leader Update can be found at:

www.educateiowa.gov

DE Special Education Billing Timeline Update

Throughout the school year, districts enter students into the Tuition In Billing Program and submit bills to other districts. The guidance that we previously provided was from June 1 to June 15 to ensure that all students who were Tuitioned In to your district and claims to be submitted to the state were entered into this program. Claims to be entered to be reviewed and paid by the state include foster care, termination of rights, nonpublic, and high cost claims. You should also enter claims for students who are educated in day programs, residential programs, as well as hospitals.

Students who are entered by other districts into the Tuition In Billing program as being a resident of your district, where they will be seeking payment from you for these services, will appear on your district's SES Screen 1. Between June 15 and June 30, you were asked to verify the accuracy of the Tuition Out portion of Screen 1 of your district's SES. If errors were noted, you were to contact the other district and work out any issue with the overall goal being to ensure that the correct districts are being billed and also to ensure that no students were overlooked and omitted. All students should now be entered and any necessary corrections and adjustments made.

If you have any remaining students who you have not entered into your Tuition In Billing program, do so immediately, as your district's Screen 3 will close, and you will be unable to enter additional students after Friday, July 13, 2012. This timeline was extended due to a variety of unique circumstances encountered by some districts.

As you finalize work on your Tuition In Billing Program and after having entered all students, verified that all student information is accurate, uploaded your final comma delimited text file, and reviewed Screen 8, then you must push the certify button on Screen 8. You should then proceed to Screen 9. After ensuring that this information is accurate, push the certify button on this screen, and you may then print or email your final bills.

Districts have from July 1 to August 15 to submit bills to other districts. All bills must be received by resident districts by no later than August 15. The DE will begin processing foster care, termination of parental rights (also called district court placed, non-public claims), as well as High Cost claims after August 1. It is, therefore, critical that districts have these claims accurately entered prior to this date. In some cases, it may be difficult for you to have all High Cost claim information by this date.

It is our goal to have the SES, CAR, and Transportation reports all available to districts to enter data on the same date. The SES is virtually unchanged from last year.

As a reminder, with the recent DE finance reorganization, periodically special education finance information will be provided through the DE School Business Alert (SBA). This publication is available to you each month by clicking on the following link: http://www.educateiowa.gov/index.php?option=com_content&task=view&id=1442&Itemid=2437.

Throughout both the Tuition In Billing Program (TIB@iowa.gov) and the SES (SES@iowa.gov) are places where you can enter and send email questions. As needed, please make use of this tool. As quickly as possible, your questions will be reviewed and answered.

Testing of Certified Annual Report and Related Reports

The 2012 Certified Annual Report (CAR) will become available to the CAR-SES test group sometime this week. In addition to this report, related reports that use data from the CAR will also become available for testing. These reports include the Special Education Supplement (SES), Transportation Annual Report, Facilities Elections & Sales Tax Report, and the School Level Expenditures Report. Testers will use these data collections until the end of July. We anticipate these data collections will be available to all districts in mid-August. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

School Finance Resources

Superintendents and business managers new to a district or new to the state need to know how to access basic finance information. The finance team has created a web page with resource links that provide a good place to start the exploration of Iowa school finance. http://educateiowa.gov/index.php?option=com_content&view=article&id=2640%3Aschoolfinanceresources&catid=48%3Aschool-business-a-finance&Itemid=2683

If you have further questions, please contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515.242.5612.

Juvenile Home Program Claims for AEAs

The 2012 data collection for Juvenile Home Program Claims for AEAs is open. The non-fiscal claims are due by August 1. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

School Board Officers

The Department of Education sends financial communications to the CFO (SBO) and [Additional Financial Officer contacts](#) from the information provided in the School Board Officer Application. If you have a change in personnel, be sure to update your information at <https://www.edinfo.state.ia.us> Questions may be addressed to Marcia Krieger at marcia.krieger@iowa.gov or 515.281.5293.

FY12 Commodities

The School Finance Team has compiled the 2012 commodities information provided to them by the DE's Nutrition team. It is posted as the "2011-12 Commodities" at http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970. If there is a question about an amount for your district, please contact Jane Heikenen, jane.heikenen@iowa.gov or 515.281.4753 or Dean Flaws, dean.flaws@iowa.gov, or 515.281.4032.

Civil Rights Reporting

This year, all school districts will be responsible for completing a Civil Rights Data Collection that will come directly from the federal government. The Department of Education's School Level Expenditure data collection is provided for the benefit of the school districts to assist in their direct reporting of the Civil Rights data to the federal government. Districts are highly encouraged to complete the Department's collection to ensure that the data reported to the federal government matches the data that are reported on the 2012 CAR. The School Level Expenditure data collection will be available when the CAR becomes accessible in mid-August. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

Accessing FY 12 Financial Information

Be reminded that your local auditors can access all FY12 financial payment information from the Department simply by going to the EdInfo site (edinfo.state.ia.us), typing in FY12 in the login, then on the next page type in the name of the school district in the box "Enter Headquarter Number or Name" and click "go." If a payment does not appear on that list, it was a distribution of funds that was not managed by the Department of Education. Please contact Jeff Berger, jeff.berger@iowa.gov or 515.281.3968 with additional questions.

New Account Codes

The Iowa Chart of Account Coding which lists all account codes for this state is located at http://educateiowa.gov/index.php?option=com_content&view=article&id=280&Itemid=2973. It is updated with additions and deletions as we become aware of them. These changes are listed at the front of the document for quick review. At the beginning of each month, an updated version of the document is posted to the web. It is recommended that prior to uploading the CAR, districts compare their own chart of accounts with the Iowa Chart of Account Coding for accuracy. If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.



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Whole Grade Sharing Joint Employment

Several districts have expressed interest in qualifying for joint employment whole grade sharing (WGS) supplementary weighting. This supplementary weighting is available in years in which the legislature allows WGS supplementary weighting. The current opportunity is available through FY14. The Iowa legislature has provided this opportunity periodically to school districts to incent reorganization. Joint employment allows the receiving district to count its resident general education students in whole grade sharing classes in which students are sent from its WGS partner district. Guidance has been posted on the Department's website to help guide interested districts through the criteria required to qualify for WGS joint employment supplementary weighting. http://educateiowa.gov/index.php?option=com_content&view=article&id=1628&Itemid=2987.

Submit evidence of joint employment to Su McCurdy, administrative consultant, no later than July 1 of the fiscal year in which the district/s intend to request joint employment whole grade sharing supplementary weighting on October 1.

- Identify whether each piece of evidence is joint for both/all districts or is separate, but identical for each district.
- Include board minutes from each district showing action to adopt the plans, approve joint committees, etc., for each item submitted as evidence.
- Highlight pertinent information.
- Include a cover letter with a checklist of evidence included in the packet, a copy of the whole grade sharing agreement, a copy of the board resolution from each district to jointly study reorganization to occur on or before July 1, 2014.
- Include a copy of ballot language for any reorganization or dissolution election that has been scheduled.

If your district is interested in establishing joint employment for October 1, 2012, but was not already working with Su on eligibility requirements, notify Su immediately to establish a timeline to provide your evidence.

Contact: Su McCurdy, su.mccurdy@iowa.gov or 515.281.4738.

Reorganizing or Sharing Your District Soon?

Is your district planning to reorganize in the next few years? Or has your district entered into a new whole-grade sharing arrangement, terminated a whole-grade sharing arrangement, or changed the shared grades in your existing whole-grade sharing arrangement? If so, please contact Joyce Thomsen with that information, and keep her informed periodically of your progress. Joyce can be reached at joyce.thomsen@iowa.gov or 515.242.5612.

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The August School Leader Update can be found at:

www.educateiowa.gov

Tuition-In Billing Application, Including Special Education Claims

Districts and area education agencies (AEAs) have been diligently working to finalize their bills and claims. All bills need to be received by the other district by August 15, 2012. State claims within the Tuition-In Billing application (Foster Care, termination of rights, nonpublic, and high cost) were all due August 1, 2012. The DE will begin processing these claims after August 1, and districts will be reimbursed by the end of August. As we process the high-cost claims, we will compare the current year claims to prior year claims, to help ensure that all applicable claims have been submitted. Only those students with costs above the reimbursement minimum of \$40,425 show on this claim, and the Medicaid eligible costs are also deducted. Districts with claims should be coding an accounts receivable (Account 141, appropriate project number, program number) and a revenue to the appropriate source, project and program number. Source/Project numbers are High cost-4525, Foster Care-3121, Nonpublic-3122, Terminated Rights-3123. Districts anticipating these claims should already have the students entered on Screen 3. If the student is not on Screen 3 and needs to be added, contact tib@iowa.gov.

Charlie Taylor, Special Education Finance Consultant, left the Department so the other members of the Bureau of Finance, Facilities, Operation, and Transportation Services will be answering questions and reviewing the claims. Any questions related to the Tuition-In-Billing (TIB) application should be sent to TIB@iowa.gov, and Special Education Supplement questions should be sent to SES@iowa.gov. We've been busy answering questions regarding the TIB application, including the claims, and noted the following items.

- Object code 56x is used only for tuition. Coding of all special programs should be to object code 320, Professional-educational services. These costs (object 320) will be pulled into Screen 1 and any individualized costs should be subtracted on Screen 1 and included on Screen 2. The types of special programs available for purposes of billings are the day program, residential program, preschool program, adult prisons, previous year billing, and special SPED program. A day program is an educational program that the students only attend during the day and return home in the evening. To be classified as a day program, the educational component must be provided by a private entity. A residential program is an educational program offered where the students live and are educated in a facility. To be classified as a residential program, the educational component must be provided by a private entity. A preschool program is an educational program offered by the district to students before they enter kindergarten. An adult prison is an educational program offered in an adult correctional facility. A special SPED program is a segregated special education program in a separate facility with the educational program offered by the school district. Before you use the special SPED program type, contact the Department (tib@iowa.gov) to make sure it is appropriate.
- Screen 1 was modified in FY12 to exclude IDEA and Medicaid expenditures from the various objects and excludes the rows that deducted these costs. If previous year screen 1 is viewed, these amounts are still included, so be sure to deduct them when comparing FY12 to FY11. Also, the amounts that represent levels and objects can be clicked on to see the detail amounts.
- We received numerous questions that the print, email, or certify buttons are not available on screen 9. Make sure Screen 8 is certified. Then go into Screen 9 and make any changes needed in Previously Billed column. Be sure to click on ENTER on the keyboard after each entry. Then certify Screen 9. This will make the PRINT/EMAIL buttons available. If the district has not received an anticipated bill, please follow-up with the district that educated the resident students.
- Districts anticipating high cost claims, but have students served by another district and haven't received the bill to know the final costs, should complete what it can by August 1 and send an email to tib@iowa.gov notifying us that the district's claim is not complete and will be finalized as soon as the tuition bill is received, no later than August 15. As soon as these costs become available, the data on Screen 3 should be edited for that student to finalize the billing.
- Districts will reclassify special education expenditures for the 2012 high-cost claim from a special education project to project 4525, with the appropriate program. Districts that received a reimbursement for the FY11 High Cost Claim will not code FY12 expenditures to high cost. If the district did not properly code the receivable and deferred revenues on the FY11 CAR, contact the DE for an adjustment so you can get through the project reconciliation edit on the CAR.
- The SES is not available to districts until August 15. However, the home page is available to all districts, and it contains a link for a report of all district resident students tuitioned out (Screen 1 of the SES).

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740; Denise Ragias at denise.ragias@iowa.gov or 515-281-4741; or Joyce Thomsen at joyce.thomsen@iowa.gov or 515-242-5612.

Data Collections Opening August 15

Certified Annual Report – due Monday, September 17

Although the **CAR - 2012 COA Test Records** remains available for use, it is recommended that the **CAR – 2012 Upload and Reports** be used for a full file upload. Once a district/AEA reaches Stage 3 and has successful records, those records upload into the reports. This feature may help in resolving errors. Please note that there is only one non-fiscal report to be completed, Nonprofit School Organizations. Instructions for the CAR are at http://educateiowa.gov/index.php?option=com_content&task=view&id=1621&Itemid=2408, which define the criteria for the Nonprofit School Organizations report. If the criteria do not apply to a district, the district must still hit the update button within the report.

Extensions are available for good cause such as illness or death of the staff member responsible for the filing, acts of God, or unforeseeable circumstances. Please refer to the CAR instructions for more information about extension requests and the CAR deadline.

Questions regarding the upload and/or account coding may be directed to:

denise.ragias@iowa.gov, 515.281.4741 for help with the uploads, reports, and extensions
janice.evans@iowa.gov, 515.281.4740 for help with account codes and journal entries

Special Education Supplement – due Monday, September 17

The Special Education Supplement main page is the only screen available until August 15. There is a link on this screen to obtain the Screen 1 information, tuition out students in a district. Charlie Taylor, Special Education Finance Consultant, left the Department so the other members of the Bureau of Finance, Facilities, Operation and Transportation Services will be answering questions and reviewing the claims. Any questions related to the Special Education Supplement should be sent to SES@iowa.gov.

Transportation Annual Report – due Monday, September 17

When completing the annual school transportation report, the collection process for the data has been simplified in a number of ways by pulling financial information into the report from a number of other data sources. The two things that the district must still fill in manually are the number of miles and the student count. A word of caution, however, when filling out the information for the student count. We still incorporate the process of using aggregate weeks in determining the average number of students riding the school buses. The number put into the "aggregate weeks" column will be the total number of weeks for each individual rider in the group – not the total number of weeks for the riders as a group. As an example, if buses ran for 36 weeks and 10 students rode the buses; out of those ten students, eight of them rode at least once during each of the 36 weeks while one of them only rode once each of 18 weeks and one only rode once during one week all year. You would have eight students multiplied by 36 weeks, one student multiplied by 18 weeks, and one student multiplied by one week, for a total of 307 aggregate weeks. After entering 307 into the "aggregate weeks" column, the report will then determine the average number of riders. For more information, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Facilities, Elections and Sales Tax – due Monday, October 1

This data collection is available immediately. Instructions for this data collection are at: http://educateiowa.gov/index.php?option=com_content&view=article&id=1742%3Adata-collection&catid=66%3Aschool-facilities&Itemid=2302. Any questions regarding this report should be directed to: gary.schwartz@iowa.gov, 515.281.4743.

School Level Expenditures (Civil Rights Reporting)

This application will be available 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. 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.

School Association Reporting – due November 15

Districts must complete this FY12 report after their CAR is certified. Instructions for this report are 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.

Questions and Answers on Insurance Fees

Question: Can a district charge an insurance fee for computers assigned to students? If it is an allowable fee, does the fee waiver apply?

Answer: There really is no such thing as an "insurance fee." So the simple answer is that no such fee can be charged to students. Information in the legal lesson in the July 2012 School Leader Update discussed fees: There is no such thing as a "registration fee," so avoid using that term. The chart of allowable fees is at <https://www.edinfo.state.ia.us/web/appeals.asp?book=25&decision=62>.

Fee waivers, full and partial, are governed by chapter 18 administrative rules, at <http://www.legis.state.ia.us/asp/ACODocs/DOCS/7-13-2011.281.18.pdf>. A full waiver of all fees shall be granted if the student or the student's family meets the financial eligibility criteria for free meals, for the Family Investment Program (FIP), for transportation assistance under open enrollment, or if the student is in foster care. A partial waiver is appropriate if the student or student's family meets the financial eligibility criteria for reduced-price meals, and is based on "a sliding scale related to an ability to pay." One simple way to justify the amount of a partial waiver is to make sure that it corresponds to the percentage of the reduced-price meal from full-price meal. Finally, each school district has discretion to grant a temporary waiver of one or more fees in the event of a temporary financial difficulty in the student's immediate family. This temporary waiver may be granted at any time during a school year; the maximum length of a temporary waiver shall be one year.

Fees allowed by Code are limited to seven categories:

- Textbooks (Iowa Code 301.1)
- School supplies that are not essential items to instruction (Iowa Code 301.1, OAG #79-12-22)
- Eye protective devices (Iowa Code 280.10)
- Ear protective devices (Iowa Code 298.11)
- Summer school courses (Iowa Code 282.6)
- Driver education courses (Iowa Code 282.6)
- Discretionary transportation (Iowa Code 285.1(1))

All fees charged must fit within these seven categories. The declaratory order issued in August of 2008 provides more information on distinguishing fees and tuition from fines and sales.

The declaratory order regarding the 1-to-1 computers and technology in PPEL issued in April of 2011 did not expand on the allowable fees that a district could charge related to technology. All fees related to technology falls under the definition of textbooks, and any technology on which a fee would be charged would be precluded from being purchased from either PPEL or SAVE. The FAQ that is published with that declaratory order discusses fee and deposit options available to districts related to technology.

Question: May a district charge a technology fee to students? Are there limits on fees? Are waivers required? What about deposits? Do deposits have to be returned?

Answer: A technology fee is allowable as a textbook rental fee and would follow the same requirements. Fees must be based on actual costs. If a technology fee is charged to students, the district is saying that the technology is a textbook substitute; in which case the technology can only be purchased from the General Fund and not from PPEL. If a technology fee is charged, the waiver provisions must be honored.

If a deposit is charged to students, it must be a reasonable amount. The district should deposit the check, but hold the deposits in liability account 491, Deposits payable and not use the deposits to pay any expenditure, such as repair or maintenance. The amount of the deposit would be returned to the student when the computer/technology is returned to the district; however, the district may reduce the amount of the deposit that it returns to the student by the actual costs of damage inflicted by the student while the computer/technology was in his/her possession (or should have been in his/her possession). Refundable deposits are not subject to the free/reduced waiver provisions.

If the computer/technology is actually stolen and the theft reported, it is a theft of school property and is handled in the same way the district handles a theft from its computer lab.

The district should have a policy approved by its board on appropriate use, responsibilities, deposits, fees/fines, damage, and theft.

Contact: Su McCurdy, su.mccurdy@iowa.gov or 515.281.4738.

Regional Academy Application and Funding Agreements

The 2011 Legislature requires that beginning with July 1, 2012, school districts participating in a regional academy (all sending districts and the host district) shall enter into an agreement on how the funding generated by the supplementary weighting received shall be used and shall submit the agreement to the Department of Education for approval. Other partners may be included in the regional academy; however, only Iowa public school districts may generate supplementary weighting.

Forms (Regional Academy Application and Regional Academy Funding Agreement) are posted on the Department's website for districts to summarize the terms of the funding sharing agreement. http://educateiowa.gov/index.php?option=com_content&view=article&id=1628&Itemid=2987.

In addition, the Legislature requires that districts apply to the Department to establish a regional academy. The application must be approved by the Department prior to the host district requesting supplementary weighting on October 1. The approval is required of those regional academies that existed prior to July 1, 2012, as well as those established on or after July 1. The application form, posted on the Department's website above, has four levels of eligibility:

Level 1 establishes that the host district has met the basic requirements to request supplementary weighting, but not to receive additional amount to reach the minimum.

Level 2 establishes that the host district has met the basic requirements to receive an upward adjustment to the minimum level of supplementary weighting.

Level 3 establishes what additional educational opportunities, beyond the basic requirements, will be available to students that are enrolled in the regional academy classes.

Level 4 establishes the criteria under which a district may request a waiver from program requirements if it is necessary to allow innovation and flexibility to build a culture of innovation for students and community, to diversify educational and economic opportunities by engaging in learning experiences that involved students in complex, real-world projects, and to develop regional or global innovation networks.

Send the application and the funding sharing agreement form to Su McCurdy, administrative consultant, no later than September 1 of the fiscal year in which the district/s intend to request supplementary weighting on October 1 for either sending students to the regional academy or for hosting the regional academy. Attach a copy of the funding sharing agreement and a copy of each participating district's board minutes showing approval of the agreement. Please send the entire packet of participating and host district materials in the same mailing.

Contact: Su McCurdy, su.mccurdy@iowa.gov or 515.281.4738.

Medicaid: Invoices, Rates, and Training

The *Invoice* of the state share to be paid to the Department of Human Services (DHS) is called the Medicaid Billing Remittance (MBR) and recently DHS discontinued mailing hard copies of the Remittance. Beginning with the July 2012, month-end reports, MBR information will only be available through DHS' secure Iowa Medicaid Portal Access (IMPA) website at: <https://secureapp.dhs.state.ia.us/imp/>. The reports posted on IMPA are an exact replica of the current paper MBRs and are imaged, indexed, and available on IMPA. **To sign up** for online access to the MBR statements, please complete an MBR access request form, <https://www.tfaforms.com/248112>, and follow the online instructions.

2012-13 *Rates* are posted on the Iowa DE website Medicaid page, http://educateiowa.gov/index.php?option=com_content&view=article&id=717&Itemid=3082

The first *Training* session for the 2012-2013 school year is scheduled for Wednesday, August 15 from 9:00 a.m. to 10:00 a.m. You do not need to register. To join the meeting go to: <http://iowa.adobeconnect.com/medicaidpt1/>. Adobe Connect Medicaid trainings are also scheduled for August 15, September 12, October 10, and November 14. These are for LEA and AEA staff that provide services in or manage their agency's Medicaid program and each will cover updates as well as a general overview of the program. Questions can be submitted before the session to Jim Donoghue or during the session through the webinar, and will be answered in or after the session.

If you have further questions, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515.281.8505.

Teacher Salary Supplement Options for the CAR-COA

In April 2012, a declaratory order was released in response to a petition from the Iowa Association of School Boards (IASB), School Administrators of Iowa (SAI), and the Iowa Association of School Business Officials (IASBO) related to teacher salary supplement (TSS) and the across-the-board cut that occurred in 2009-2010. Although it was not possible to grant the relief the petitioners requested, the declaratory order provided options as a courtesy to districts that acted in good faith. The options are made available for TSS only, for this one time only, and any adjusting of balances selected must be first implemented on the FY12 CAR. This declaratory order has the same status and binding effect as a final order issued in a contested case proceeding.

One option available to a school district that did not pay the full amount of TSS to teachers in the 2009-2010 fiscal year, has not done so since that date, and has not increased the ratio of fund balance to unspent balance to the extent that it has funded the budget authority for the TSS, is to continue reporting the full amount of TSS not paid to teachers as a restricted fund balance on the CAR. This option means that the district does nothing different than the normal procedure in the past on the CAR upload.

Another option available to a school district that did not pay the full amount of TSS to teachers in the 2009-2010 fiscal year, has not done so since that date, and has not increased the ratio of fund balance to unspent balance to the extent that it has funded the budget authority for the TSS, is that at any time a district wants to permanently remove the obligation to account for the remaining unpaid TSS, the district may approach the School Budget Review Committee (SBRC) to request negative modified allowable growth. This Declaratory Order in no way obligates the SBRC to hear or approve such a request.

Another option is to adjust fund balances. The general journal entry to accomplish this option was the simplest of several considered and is the one suggested by IASBO. This option has the following parameters:

- The accounts will exist for five years only, beginning with FY 2009-2010 and ending with FY 2013-2014. At the end of FY15, any remaining balance of unpaid TSS will return to restricted fund balance when reported on the CAR.
- For the five-year-period, this will be, in effect, creating a false underreporting of restricted TSS to the extent of the 10 percent equivalent, adjusted by changes in fund balances since that date.
- This is a voluntary option available only to a district that did not pay the full amount of TSS to teachers in the 2009-2010 fiscal year, has not done so since that date, and has not increased the ratio of fund balance to unspent balance to the extent that it has funded the budget authority for the TSS.
- The amounts of fund balance and unspent balance are not known and verifiable until several months after the CAR-COA is filed. Therefore, the amounts will be separately reported by districts, as directed by the Department, and will be verified by the Department and the CAR-COA balance sheet account codes will be adjusted accordingly.
- Because of the potential impact on federal reporting, funding, and policy or research, this optional reporting will be at the state level only on the CAR.

A simple general journal entry will allow a district to move an amount from the TSS restricted fund balance to unassigned fund balance. The general journal entry will use the TSS project code, but the project code with the unassigned fund balance is used for CAR tracking purposes only. The amount may be any amount up to, but not exceeding, the maximum determined by the Department after considering the original cut and increases in the ratio of fund balance to unspent balance since FY09. The maximum is posted on the CAR webpage under User Information: http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970, but it is the maximum for the end of FY11. The maximum for the end of FY12 cannot be verified by the Department until the CAR-COA is filed showing TSS expenditures by the district and when the FY12 ending fund balance and unspent balance are known. Therefore, the district will enter its own amount that it believes is left unpaid, but not exceeding the amount left unpaid at the end of FY11 as determined by the Department. After all FY12 amounts are known, the Department will adjust any amounts reported by the district that are greater than the Department's calculation for the end of FY12. Districts choosing this option will debit the restricted fund balance (Fund 10, Project 3204, Account 729) and credit the unassigned fund balance (Fund 10, Project 3204, Account 759) for the amount the district believes is yet unpaid. Since the state project reconciliation edit (4-11) does not look at amounts in account 759, contact Denise Ragias (denise.ragias@iowa.gov or 515.281.4741) or Janice Evans (janice.evans@iowa.gov or 515.281.4740) for a DE adjustment for the amount reported in account 759 so that your district can pass the edit.

If any district does not implement this option for fiscal year 2011-2012, it is assumed that the district has paid the full amount of TSS to teachers or has selected to continue reporting on the CAR as required in past years.

If you have further questions, contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

FY12 Hold Open and Submission of FY12 Claims

It is that time of year! Please submit any payment claims for FY12 activities promptly. Any claims for FY12 must be disbursed to you from us by the end of August. After that, we must send the claims to the State Appeal Board for approval of the payment. This is true even if the funds are federal and still within the approved grant period. The Department is working hard to ensure timely disbursement of funds – our goal is always zero Appeal Board Claims. Several federal funds are notorious for late payments and this is primarily due to delays in claims submissions from local districts. These funds include Title IIA, Title I, IDEA Part B, and Perkins. Anything you can do to get claims for these funds submitted in a timely way would be appreciated. The Department has experienced some significant turn-over in staff managing some of these funds and will continue to work at ensuring that you receive your payments promptly. If there are any specific concerns, please contact Jeff Berger at jeff.berger@iowa.gov or 515.281.3968.

Ed Jobs Funds

Many of you have already expended your entire allocation of Ed Jobs funds and marked your quarterly reporting as “final.” Thanks for your attention to this. A good number of districts have some remaining Ed Jobs funds left. This is just a reminder that all Ed Jobs funds must be expended by September 30, 2012. Additionally, any quarterly reporting for Ed Jobs must be submitted as 100 percent expended and final in this next reporting cycle. If there are any specific concerns, please contact Jeff Berger at jeff.berger@iowa.gov or 515.281.3968.

Nonprogram Food Revenues and Expenses

The Bureau of Nutrition and Health Services sent a memo dated May 10, 2012, to district food service personnel, which indicated that “Section 206 of Healthy Hunger Free Kids Act of 2010 requires school food authorities (SFAs) to annually compare food costs and revenue generated, specifically food costs and revenues of nonprogram items as a percent of the total food costs and revenue. If the SFA is not separately gathering information on nonprogram foods to complete the calculation, estimates may be used for school year 2011-2012; however, additional methods need to be put in place to gather the necessary data for school year 2012-2013.”

Department nutrition staff and districts have asked how districts should segregate revenues and expenses for the nonprogram food to help segregate these revenues and expenses. Districts are already segregating the revenues when following Uniform Financial Accounting and using sources 162X, Daily Sales – Non-reimbursable programs and 163X, Special Food Functions and Institution Income. Expenses should be tracked by using projects 162X and 163X to account for the food costs related to these revenues.

For further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.

Preschool Coding

The first year of the Statewide Voluntary Preschool Program was handled through a grant, coded to Source/Project 3317. The second and subsequent years have been a categorical payment included in State Aid, coded to Source/Project 3117 (different number than the grant). According to Chapter 98 of the Iowa Administrative Rules, districts must use the balance of discontinued funding for the purpose intended, within 24 months after the termination of the program. Districts that ended FY11 with a restricted fund balance in the Project 3317 grant funds should code their applicable expenditures to this code number first to use up the balance in FY12 and then code remaining applicable expenditures to Project 3117. Districts should not combine the funding or change the Project 3317 funds to Project 3117. They are two separate streams of funding.

Contact: Denise Ragias, denise.ragias@iowa.gov or 515.281.4741.

School Board Officers Application

The School Board Officers Application (<https://www.edinfo.state.ia.us>) has been updated to include the newly required School Business Official position. Please check the application to make sure all the information is correct. The email lists the Department of Education uses to contact districts include data that are pulled from this application, especially the board president and business office people. Making sure this application is updated on a timely basis will ensure the appropriate people receive the information they need.

Contact: Joyce M. Thomsen, joyce.thomsen@iowa.gov or 515.242.5621.

Tom Horn Memorial Award Presented to Owen Freese and Verlan Vos

Iowa Department of Education school bus inspectors Owen Freese and Verlan Vos were awarded the “Tom Horn Memorial Award” at the recent Iowa School Transportation Conference held in Des Moines on July 16-19. The conference is sponsored by the Iowa Pupil Transportation Association (IPTA), the Iowa Department of Education (IDE), and the Iowa Association of School Boards (IASB). This annual award is presented to the person, or in this case persons, who have shown extreme dedication and purpose in their work over the past year. It’s the most prestigious award given to members of the school transportation industry in Iowa. Named for the late founder of the IPTA, it’s given out each year at the annual conference. Owen and Verlan touch every school district in the state of Iowa at least twice every school year, and have been doing so since both were hired by the Department in 1999. Because of their diligence, determination, perseverance, dedication, and sometimes just plain old stubbornness, the state of Iowa has a much improved and much safer school bus fleet for our students than when they first started inspecting buses 13 years ago. In that time, as school bus inspectors, they’ve seen some very good fleets, some very poor fleets, and a little bit of everything in between. They’ve had compliments, complaints and even a few tools hurled their way - yet everyday they place the safety of the children riding the school buses as their top priority! Much like the U.S. mail, Verlan and Owen make their daily rounds through mud, rain, sleet, snow, ice, fog, boiling heat, and freezing cold in their dedication to keeping the kids on our buses safe!

Green Ribbon Schools Award Program

The Iowa Department of Education (IDE) will be participating in the Green Ribbon Schools (GRS) Awards Program during the 2012-13 school year and will release information to public and accredited nonpublic schools about the GRS application process this fall. The U.S. Department of Education Green Ribbon Schools (ED-GRS) award recognizes public and accredited nonpublic elementary, middle, and high schools from participating states that **demonstrate the highest combined achievement** toward the goals of the program’s three “Pillars”: 1) the school has a “net-zero” environmental impact, 2) the school has a positive impact on the health of staff and students, and 3) 100 percent of the school’s graduates are environmentally and sustainability literate. Each of these three Pillars in turn has multiple “Elements” and associated objectives that inform schools of the necessary achievements to demonstrate progress towards becoming a Green Ribbon School.

GRS is a voluntary awards program for K-12 schools that are exemplary in reducing environmental impact and costs; improving the health and wellness of students and staff; and providing effective environmental and sustainability education, which incorporates STEM, civic skills and green career pathways. The GRS award program will celebrate schools that have adopted best practices in recycling; transportation; dining services; energy, water and indoor air quality management; and facilities and grounds maintenance in addition to incorporating outdoor and nature education into their academic programming.

Visit the ED-GRS website to learn about the GRS program: <http://www2.ed.gov/programs/green-ribbon-schools/index.html>. For more information about the application process, contact Gary Schwartz, Facilities Consultant, 515.281.4743 or gary.schwartz@iowa.gov.

Kudos

Kudos to Janice Evans and Su McCurdy for each receiving two awards in July 2012 from the National Center for Education Statistics, United States Department of Education for recognition of outstanding performance in timely and complete reporting of the Common Core of Data National Public Education Finance Survey for FY2011 and for the Common Core of Data F-33 Survey for FY2010. Janice and Su state this would not be possible without the efforts of the School Finance Team and the quality and timeliness of data submitted by every one of the school districts and AEAs in Iowa. Congratulations to all!

Upcoming Deadlines	
Special Education District Court Placed Claim	8-1-12
Special Education Foster Care Claim Due	8-1-12
Progress Report Toward Reorganization Due	8-1-12
Special Education Provided to Nonpublic Schools Claim Due	8-1-12
Juvenile Home Claim	8-1-12
Special Education High Cost Fund Claim Due	8-15-12
Exhibits for the October School Budget Review Committee Meeting Due and Final Date to Request a Hearing	9-8-12
Date by Which Student Must be School Age for Certified Enrollment	9-15-12



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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Des Moines, IA 50319-0146
FAX: 515.242.5988

DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES**Finance, Facilities, Operation, and Transportation Services**

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School Finance Bureau News

In June, we communicated that the School Finance Team was officially restructured as the Bureau of School Finance, Facilities, Operations and Transportation (FFOT) Services. The bureau consists of the original School Finance Team (Su McCurdy, Joyce Thomsen, Gary Schwartz, Janice Evans and Denise Ragias); the original School Transportation Team (Max Christensen, Owen Freese, Verlan Vos, and Mary Jo Clark); Jim Donoghue, Medicaid consultant; and Bill Roederer, special education finance consultant. Steve Crew, formerly special education finance, will be part of the restructured Division of Learning and Results and will no longer work with special education finance.

What does this mean for districts and AEAs and what can be expected for the future?

Previously, these goals for consolidating functions into a bureau were shared with the field:

- Increase coordination on these topics by pooling expertise and by creating a team that will support consistent policy implementation.
- Increase effectiveness of assistance to school districts by reducing variations in procedures used by special education finance and other finance areas within FFOT.
- Ensure that the process for the Special Education Supplement (SES) mirrors that of the Certified Annual Report (CAR).

During the time that Steve Crew was a part of special education finance, he worked diligently to simplify data collections, increase consistency with acceptable accounting practices, improve uniformity among districts in financial procedures such as special education billings, and to educate individuals on appropriate expenditures. The goal of the FFOT bureau is to continue these initiatives in addition to ensuring consistency with law, providing more written clarification and guidance, and increasing transparency.

We are interested in identifying any current issues that districts or AEAs may be having related to special education finance. We are asking that in the most general and inclusive way possible. If you have concerns or suggestions about certain aspects of special education finance, please feel invited to provide that feedback to Su McCurdy or to Jeff Berger. It would be helpful if you would also propose solutions to the issue(s), if you have ideas along those lines.

The responsibilities of each member of the bureau have been updated on the Department directories on the website: <http://www.educateiowa.gov> (Resources, Directories, DE Personnel Directories, DE Alphabetical Directory). Click on the name to view a list of those responsibilities.

Inside This Issue

- ◇ School Finance Bureau News
- ◇ Special Education Students and Concurrent Enrollment
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 - ◆ Certified Annual Report
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 - ◆ Transportation Annual Report
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 - ◆ School Level Expenditures
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 - ◆ School Association Reporting
 - ◆ SBRC Application
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The September School Leader Update can be found at:

www.educateiowa.gov

Special Education Finance

Special Education Students and Concurrent Enrollment

Students with IEPs are eligible to take concurrent enrollment classes and those classes are eligible for supplementary weighting (SW) in the resident district, if those courses are not required/specified on the IEP. If the student is open enrolled to another district, that student is still eligible to enroll in the concurrent enrollment classes, and those classes are eligible for supplementary weighting. The pertinent Code and rule are below.

257.11(8) A pupil eligible for the [special education] weighting plan provided in section 256B.9 is not eligible for supplementary weighting pursuant to this section unless it is determined that the course generating the supplemental weighting has no relationship to the pupil's disability.

Chapter 17 of the Iowa Administrative Code discusses SW for concurrent enrollment under open enrollment:

17.10(8) A student under open enrollment (OE) is eligible to be counted for supplementary weighting pursuant to 281—subrule 97.2(5) for qualifying concurrent enrollment classes in which the student is enrolled, including concurrent enrollment classes provided via the Iowa Communications Network. An open enrolled student who is under competent private instruction (CPI) shall be weighted in the student's receiving district, and no tuition shall be billed to the resident district. An open enrolled student who is not under CPI shall be weighted in the resident district, and the funding shall be sent to the receiving district in addition to open enrollment tuition.

a. If the open enrolled student is present in the resident district on October 1 of the school year, the resident district shall count the student, excluding a student under CPI, for supplementary weighting.

b. The concurrent enrollment course must qualify for supplementary weighting in the receiving district pursuant to 281—subrule 97.2(5).

c. The resident district shall forward the weighting generated for the concurrent enrollment for that student using the district cost per pupil of the school year. The amount generated is calculated as the supplementary weighting full-time-equivalency for that one student for each qualified concurrent enrollment course multiplied by the current school year's district cost per pupil in the resident district.

d. The receiving district shall pay the community college the tuition negotiated for the course. The tuition negotiated may cost the receiving district a different amount than that received from the resident district. No additional amount may be charged to the resident district, the student, or the parent, guardian, or legal custodian.

e. If the student was not present in the resident district on October 1 of the school year and is a late transfer, the receiving district bears all the tuition cost and shall not bill the resident district in the first year pursuant to subrule 17.10(7).

Some things need to be noted on a student with an IEP.

- The billed amount for the SW is NOT actual costs. It is based on SW generated using current year district cost per pupil.
- It is a general education cost, not a special education cost. This means it will not be in the tuition-in-billing program nor on the CAR-SES. This is because the revenue for the SW tuition will not be on the CAR-SES as a revenue either.
- Instead, this student will be on the same billing with all other general education students that are open enrolled and are taking concurrent enrollment classes.
- If the resident district did not get this student on its October 1 count for SW and the student was eligible, then that district still pays the SW tuition due and gives the information to its auditor for an auditor adjustment.
- SW for concurrent enrollment and limited English proficient weighting are both funding streams that follow OE students and are funds generated above the district cost per pupil and special education weights in the resident districts. This means that those costs are not part of the general program expenditure reported on the CAR-SES.

If you have additional questions, contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

General Education vs. Special Education Costs

All students are general education students first, even students with IEPs. A student who receives special education is a general education student who happens to have an IEP and is served pursuant to that IEP. Having the IEP does not limit the student in other opportunities or programs for which she/he would be qualified.

For example, a student with an IEP, could also be a student identified as gifted and talented, or a student identified as at-risk, or a student identified as a returning or potential dropout, or a student that is an English language learner, or a student enrolled in a concurrent enrollment course. It is even theoretically possible that a student could be identified for all of these programs. Each of these programs has its own funding streams.

So what does this mean to the School Business Official (SBO)?

It means that the SBO needs to analyze costs to ensure that each type of services is coded in the accounting records to the correct funding stream.

- If the services are listed on the IEP, those services are coded to the special education weighted funding or federal Part B, as appropriate.
- If the TAG services are eligible to be paid from TAG pursuant to rules, and are not on the IEP, those costs would be coded to TAG the same as they would be for any other general education student.
- If the services are eligible to be paid from the at-risk supplementary weighting pursuant to rules, and are not on the IEP, those costs would be coded to at-risk supplementary weighting the same as they would be for any other general education student.
- If the services are eligible to be paid from the returning dropout and dropout prevention program pursuant to rules, and are not on the IEP, those costs would be coded to the returning dropout and dropout prevention program the same as they would be for any other general education student.
- If the LEP services are eligible to be paid from LEP weightings pursuant to rules, and are not on the IEP, those costs would be coded to LEP weighting the same as they would be for any other general education student.
- If the concurrent enrollment courses are not on the IEP, those costs would be paid from the general fund the same as they would be for any other general education student.

If you have additional questions, contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Future Adjustments to the Special Education Claims Process

In an effort to improve and streamline the process that manages claims submitted for Special Education Foster Care, Special Education Nonpublic School Students, and Special Education Termination situations, the Department will make adjustments to the process and future deadlines. These changes are prompted by the realization that parts of these processes have not complied with law for several years.

The first situation in need of correction is that Iowa Code 282.20 compels districts to bill one another for any special education tuition issues by February 15 and June 15 of each year. This has not occurred consistently. The Department is willing to entertain a request to the legislature for more time on this deadline, perhaps adjusting this to July 1 or July 15, but the statute also requires districts to submit these claims to the Department by August 1. Some districts have not tended to these deadlines, and in future years, the deadline for DE submission will be firmly enforced. The recourse for missing this deadline will be to cover the expense locally, which becomes an issue for property taxes.

The second situation in need of correction is that we've allowed the submission of claims for a prior fiscal year in the subsequent fiscal year. This is not appropriate. Adjustments will be made to the programs managing these claims to prevent claims from a prior fiscal year to be submitted in the next fiscal year. Because we are announcing this adjustment now, this change will go into effect with the reporting of FY13 claims. If you have FY12 claims that did not get submitted timely through the Tuition-In-Billing application and are still outstanding, please notify Joyce Thomsen via email (joyce.thomsen@iowa.gov) by October 30, 2012, including all the information necessary to pay the claim.

For further questions, please contact Jeff Berger at 515.281.3968 or jeff.berger@iowa.gov.

Data Collections

Certified Annual Report (CAR) – Due September 17, 2012

All districts should be working in the CAR-2012 Upload and Reports application. The CAR – 2012 COA Test Records application should only be used to test individual accounts. The file DOES NOT need to be edit free to switch to the CAR – 2012 Upload and Reports Application. We are happy to see that many districts are working on this and many have already resolved any questions they have. Due to the extensive number of emails and phone calls we receive as the deadline nears, we may switch to an email only system of correspondence the last day or two prior to the deadline, so we are able to answer questions in the order received.

The Certify button for the CAR will appear once the district has “complete” on the certification screen for both the Chart of Account and the Nonprofit School Organizations report. Instructions for the CAR are at http://educateiowa.gov/index.php?option=com_content&task=view&id=1621&Itemid=2408, which define the criteria for the Nonprofit School Organizations report. If the criteria do not apply to a district, the district must still hit the update button within the report.

Extensions are available for good cause such as illness or death of the staff member responsible for the filing, acts of God, or unforeseeable circumstances. Please refer to the CAR instructions for more information about extension requests and the CAR deadline. These requests will only be taken through September 13.

Questions regarding the CAR upload and/or account coding may be directed to: denise.ragias@iowa.gov or 515.281.4741 for assistance with the uploads, reports, and extensions; janice.evans@iowa.gov or 515.281.4740 for assistance with account codes and journal entries.

Special Education Supplement – Due September 17

The Special Education Supplement main page was the only screen available until August 15. We have a new Special Education Finance Consultant, Bill Roederer, that will be available for questions. Any questions related to the Special Education Supplement should be sent to SES@iowa.gov. Contact: Bill Roederer, bill.roederer@iowa.gov or 515.281.7972.

Transportation Annual Report – Due September 17

When completing the annual school transportation report, the collection process for the data has been simplified in a number of ways by pulling financial information into the report from a number of other data sources. The two things that the district must still fill in manually are the number of miles and the student count. A word of caution, however, when filling out the information for the student count. We still incorporate the process of using aggregate weeks in determining the average number of students riding the school buses. The number put into the “aggregate weeks” column will be the total number of weeks for each individual rider in the group – not the total number of weeks for the riders as a group. As an example, if buses ran for 36 weeks and 10 students rode the buses; out of those ten students, eight of them rode at least once during each of the 36 weeks while one of them only rode once each of 18 weeks and one only rode once during one week all year. You would have eight students multiplied by 36 weeks, one student multiplied by 18 weeks, and one student multiplied by one week, for a total of 307 aggregate weeks. After entering 307 into the “aggregate weeks” column, the report will then determine the average number of riders. For more information, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Facilities, Elections and Sales Tax – Due October 1

Instructions for this data collection are at: http://educateiowa.gov/index.php?option=com_content&view=article&id=1742%3Adata-collection&catid=66%3Aschool-facilities&Itemid=2302. Any questions regarding this report should be directed to gary.schwartz@iowa.gov, 515.281.4743.

School Level Expenditures (Civil Rights Reporting)

This application will be available 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. 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.

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Department of Education Preschool Staffing

Iowa Code 256C.5(4) grants the Department of Education (DE) an amount paid off the top of the school district preschool state aid for state administration and oversight of the preschool program. This allocation is necessary for the continued implementation and monitoring of the program. Prior to FY 11, the Department has not accessed this provision as it had a specific appropriation for this purpose. That specific appropriation for the purpose ended in FY11. The Department began utilizing this Code provision with FY 11 and is continuing for FY 12.

This is an on-behalf payment. The district will record the amount as preschool revenue with an equal amount recorded as a preschool expenditure. The amount is \$33.33 per preschool budget enrollment. The deduction for the on-behalf payment will be spread throughout the ten state aid payments, September through June. This is a reduction to cash flow (state aid) sent directly to the district, but does not result in general fund spending authority in excess of state aid received because it is recorded by the district as both an on-behalf revenue and expenditure. The on-behalf revenue will be recorded in source & project 3117, program 860, and the expenditure in an equal amount will be recorded in a function between 2334 and 2339, program 860, project 3117, object 31X.

Please contact Jeff Berger at jeff.berger@iowa.gov or 515.281.3968 with additional questions or concerns.

Regional Academy Application Reminder

HF 645 (2011 legislative session) amended language related to regional academies that became effective on July 1, 2012.

- Student access to a regional academy has been expanded from grades 9-12 to grades 7-12.
- Multiple school districts sending students to the regional academy is still required.
- The types of partners working with the regional academy has expanded.
- And the purpose of a regional academy has been further defined: to build a culture of innovation for students and community, to diversify educational and economic opportunities by engaging in learning experiences that involve students in complex, real-world projects, and to develop regional or global innovation networks.

The Legislature requires that districts apply to the Department to establish a regional academy under the new criteria. The application must be approved by the Department prior to the host district requesting supplementary weighting on October 1. The approval is required of those regional academies that existed prior to July 1, 2012, as well as those established on or after July 1. The application form is posted on the Department's website at:

http://educateiowa.gov/index.php?option=com_content&view=article&id=1628&Itemid=2987. The application includes an opportunity for a district that hosts a regional academy to request a waiver or modification to any statutory or regulatory program provisions applicable to school districts. The plan must meet the criteria included in Iowa Code 261E.9.

All districts participating in a regional academy shall enter into an agreement on how the funding generated by the supplementary weighting received by both the sending and the hosting districts shall be used. That agreement shall be submitted to the Department of Education for approval by October 1, 2012, if the districts already have an approved regional academy application. Otherwise, this funding agreement is required to be included with any new application for a regional academy submitted to the Department for approval, which was due September 1, 2012.

Iowa Code also requires that the School Budget Review Committee (SBRC) review supplementary weighting and certify such to the Department of Management. The SBRC will handle the requests for supplementary weighting in early December 2012.

Send the application and the funding sharing agreement form to Su McCurdy, administrative consultant, no later than September 1 of the fiscal year in which the district/s intend to request supplementary weighting on October 1 for either sending students to the regional academy or for hosting the regional academy. Attach a copy of the funding sharing agreement and a copy of each participating district's board minutes showing approval of the agreement. Please send the entire packet of participating and host district materials in the same mailing.

Please note that no district submitted an application for approval for a regional academy for the school year 2012-2013, which technically means that no district would be eligible for supplementary weighting for hosting a regional academy. If your district intended to submit an application, but forgot to do so by September 1, 2012, for this first year under the new legislation, contact Su McCurdy immediately to submit your packet.

Contact: Su McCurdy, su.mccurdy@iowa.gov or 515.281.4738.

...Continued from page 4

Ed Jobs Reporting – Quarter Ending Sept. 30, 2012

For those of you that are still receiving an Ed Jobs quarterly report because you are still expending Ed Jobs funds, we will again issue one last report for the quarter ending September 30, 2012. On this report, you must list the grant as 100 percent expended and final. You would still have until the end of December to actually liquidate the funds in the account. But all of this fund activity must have been attached to activities that occurred on or before September 30. For most of you, this will be the end of your quarterly reporting under ARRA and Ed Jobs! Thanks and let me know if you have questions or concerns. Contact jeff.berger@iowa.gov or 515.281.3968.

School Association Reporting – Due November 15

Districts must complete this FY12 report after their CAR is certified. The report will be available to districts no later than September 17. Instructions for this report are 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.raqias@iowa.gov or 515.281.4741.

School Budget Review Committee (SBRC) Application

The SBRC application will be pre-populated from data reported by districts in EASIER student records and will be found at www.edinfo.state.ia.us as usual. The district cannot complete the SBRC application until it has finished verifying its EASIER/PEACE report; however, the form is available to browse. When the EASIER/PEACE is complete, the district may file its SBRC application which is due no later than December 1. There is no additional work for the district except to determine how much modified allowable growth it wants, if any, and to certify the form. The application form includes increased enrollment (257.31(5)"a"), open enrollment out not on the prior year's count (282.18(9)"e"), and costs for providing limited English proficient programs beyond the four years of weightings (257.31(5)"j"). Completing the application and requesting modified allowable growth is entirely optional to the district. The instructions to the form are on the web at http://educateiowa.gov/index.php?option=com_content&task=view&id=1624&Itemid=2419. Contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515.242.5612.

Accessing FY 12 Financial Information

Be reminded that your local auditors can access all FY12 financial payment information from the Department simply by going to the EdInfo site (edinfo.state.ia.us), typing in FY12 in the login, then on the next page type in the name of the school district in the box "Enter Headquarter Number or Name" and click "go". If a payment does not appear on that list, it was a distribution of funds that was not managed by the Department of Education.

If you are not receiving the automated email notifying you of a deposit of funds, or if you want others in your district to receive those notices, please contact Jeff Berger at jeff.berger@iowa.gov or 515.281.3968.

Medicaid: Training

The second *Training* session for the 2012-2013 school year is scheduled for Wednesday, September 12 from 9:00 a.m. to 10:00 a.m. You do not have to register for this. This session will be recorded and the link to the recording will be posted. This session will include staff from Iowa Medicaid Enterprise Provider Enrollment who will demonstrate Iowa Medicaid Portal Access for Medical Billing Remittance and Provider Re-Enrollment. To join the meeting go to: <http://iowa.adobeconnect.com/medicaidpt2/>

Adobe Connect Medicaid trainings are also scheduled for October and November. These are for LEA and AEA staff that provide services in or manage their agency's Medicaid program and each will cover updates and reminders. Questions can be submitted before the session to Jim Donoghue or during the session through the webinar, and will be answered in or after the session.

If you have further questions, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515.281.8505.

Upcoming Deadlines	
Date by Which Student Must be School Age for Certified Enrollment	9-15-12
CAR & SES Due	9-17-12
Annual Transportation Report Due	9-17-12
Board Resolutions to Study Reorganization Due	10-1-12
Empowerment (ECI) Payment Schedule	10-1-12
Facilities, Elections and Sales Tax Report	10-1-12
Nonpublic Certified Enrollment Count Due	10-15-12
Nonpublic Textbook Services Request	10-15-12
Operation Function Sharing	10-15-12



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES

Finance, Facilities, Operation, and Transportation Services

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Mary Jo Clark, Clerk
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The October School Leader Update can be found at:

www.educateiowa.gov

Clarification on the Guidance on the Paid Lunch Equity Calculator Tool

The federal guidance on this tool explains that districts that choose to contribute non-Federal sources to the nonprofit school food service account (fund) in lieu of raising paid lunch prices must calculate the appropriate amount to contribute.

The guidance gave examples of potential sources for those non-Federal sources:

1. per-lunch reimbursements for paid lunches provided by states, counties, school districts, and others;
2. funds provided by organizations, such as school-related or community groups, to support paid lunches;
3. any portion of state revenue matching funds that exceeds the minimum requirement; established in 7 CFR 210.17 and that is provided specifically for paid lunches; or
4. any proportion attributable to paid lunches from direct payments made from school district funds to support the lunch service; e.g., a pro-rata share of general funds.

Those potential non-Federal sources listed above may be allowable under Federal law, but state law can be and is more restrictive.

As per Iowa Code, **transfers from other funds is NOT a potential source of the non-federal portion.** Instead, districts could look for donations from organizations or individuals, fundraisers, or foundations or trust funds that specify subsidizing the school food service fund as an appropriate use. In reference to bullet number 1 and 3, state reimbursements for paid lunch do not exceed the minimum requirement and may not be considered as a non-federal source.

Contact: Ann Feilmann at ann.feilmann@iowa.gov or 515.281.4757.

Open Enrollment Tuition Rate

The open enrollment tuition rate for the 2012-2013 school year is \$5,883. The rate is the same as the prior year because of the zero allowable growth districts experienced last year. Since the open enrollment tuition is based on the previous year's state cost per pupil, we are seeing the zero growth in the open enrollment this year.

This rate does not apply to students on IEPs. Even open enrollment tuition is actual costs of the special education instructional program for a student on an IEP.

For assistance, contact Eric Heitz at eric.heitz@iowa.gov or 515.281.4726.

Inside This Issue

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- ◇ Open Enrollment Tuition Rate
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- ◇ Medicaid Webinar
- ◇ Finance Roundtable and CAR/SES Advisory Committees to Meet
- ◇ SBRC Hearings Held on 10/8/12
- ◇ FY12 Adjustments for Additional FY11 Carryover
- ◇ Green Ribbon Schools Recognition Program
- ◇ Tuition and PMIC Placements
- ◇ Explanation of September 2013 Preschool Reduction
- ◇ Clarification and Medicaid Billing and Coding
- ◇ Data Collections Open to Districts
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Interfund Transfers

Transferring money from one fund to another, especially from the general fund to a proprietary fund, has generated much discussion with the State Appeal Board (SAB) and the School Budget Review Committee (SBRC). Several studies and analyses have been requested of state agencies on the issue.

Tax levies or funds that are required by law to be expended only for the specific items listed in statute shall be accounted for in a similar way to categorical funding. Each fund is mutually exclusive and completely independent of any other fund. No fund shall be used as a clearing account for another fund, and no fund may retire the debt of another fund unless specifically authorized in statute (**IAC 281—98.60**). Throughout Iowa Code, there are references to the fact that funds are separate. Each fund has been created for a specific purpose, and its moneys can be used only for those purposes. There are few known expenditures which are authorized by Code to be expended from more than one fund. This would limit the possibility of legal interfund transfers because the money would have to be expended for a purpose which was authorized in the sending fund, as well as in the receiving fund. Refer to chapter 9 of the Uniform Administrative Procedures for a list of those expenditures with their Code references.

Generally, moneys may not be permanently transferred between funds, other than authorized by 298A.9 and 298A.10, unless the transfer is the residual equity left in a fund for which the purpose of the fund has ended (**24.21**). This does not mean partial transfers of money considered to be surplus; instead this means a transfer of the entire balance in a fund and permanent elimination of that fund. All allowable transfers or loans require board action, some require a vote of the electorate (**278.1"e"**), some require authorization from the State Appeal Board (**24.22**) and some require authorization from the School Budget Review Committee (**257.31(6), 24.6(2)"b"**). The SBRC has general budget over-sight on school districts and AEAs, so is authorized to act on any interfund transfers between any school district/AEA funds. Mostly they focus on any transfers that impact budget authority for school districts or impact fund balance for AEAs.

Moneys may be temporarily loaned between certain funds, but these do not result in permanent transfers, and they are not recorded as interfund transfers. These interfund loans must follow specific steps to be allowed. Those steps have been provided in a letter from the Office of the Auditor of State and in a declaratory order written by the Iowa Department of Education. A summary is presented here:

Bona fide loans authorized by the board, executed by a note at the going rate of interest, and repaid by fiscal year end would not be an audit exception (**Letter, Office of the Auditor of State, September 9, 1980**). All of the following applies to interfund loans:

- All loans between funds within a fiscal year must be accomplished through official board action and may not be accomplished until the board by resolution authorizes the loan. An interfund loan must not constitute an amendment to the budgeted revenues or expenditures for the fiscal year.
- The resolution must specify the funds from which and to which the transfer will be made. A note is not necessary if the resolution specifies the terms of repayment including the payment of interest.
- Interest must be paid from the borrowing fund on the unpaid balance at the rate in effect at the time of the loan as established by rule pursuant to Iowa Code section 74A.6, subsection 2.
- The loan must be repaid before October 1 of the fiscal year following the fiscal year within which the loan occurred. In the event repayment cannot be made by that time, the school corporation must proceed under the provisions of Iowa Code chapter 74 to issue anticipatory warrants or seek approval of the voters pursuant to Iowa Code section 278.1(5) for transfer of surplus funds from the debt service, physical plant and equipment levy, capital projects, or public education and recreation levy funds to the general fund, or, for other transfers, seek approval from the State Appeal Board pursuant to Iowa Code section 24.22. Interfund loans within a fiscal year do not require State Appeal Board approval so long as they are repaid by October 1 of the following fiscal year. (**25 D.E. Dec. Ord. 183**).

The SBRC has acted, historically, when improper transfers were noted in audits, reaudits, or citizen concerns or when districts were requesting authority to make inter-fund transfers to close a fund with a deficit balance when the district had no other recourse. The growing deficit balances in funds without tax sources, and the increase in unauthorized interfund transfers is creating a need for renewed discussions between the SAB and the SBRC.

Contact: Su McCurdy, su.mccurdy@iowa.gov, 515.281.4738.

Medicaid Webinar

There are two Adobe Connect Medicaid trainings scheduled for the fall of 2012 for LEA and AEA staff who provide services in, or manage their agency's Medicaid program: October 17, 9:00 -10:00 a.m. and November 14, 9:00 -10:00 a.m.

- **DHS Provider Enrollment staff will participate October 17 and will review the Re-Enrollment steps and forms.**
- Remember: Re-Enrollment must be completed by December 31.
- There will be answers to questions submitted during or since the first two programs.
- The format will be the same material presented August 15 and September 12: program updates, program reminders, Iowa Medicaid Portal Access.
- 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.
- The program will be recorded and a link sent out later.

You do not need to register. The link is: <http://iowa.adobeconnect.com/medicaidpt3/>

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.

Finance Roundtable and CAR/SES Advisory Committees to Meet

The Department will convene the Finance Roundtable on the morning of October 24, 2012. An agenda for this meeting will be sent to members closer to the meeting date. The Finance Roundtable is a group focused on addressing issues related to school finance and funding. The primary focus of this group is to ensure good flow of information while creating a forum for addressing any issues that exist. Representation on this group is by invitation, but major stakeholder groups, as well as various school district representatives, participate in these meetings.

The Department will also convene an ongoing group of stakeholders to address issues specific to CAR/SES implementation. This meeting will occur the afternoon of October 24. This group focuses specifically on analyzing the recent CAR/SES submission process in an attempt to continue to improve that process. This is also a group that meets by invitation, but the meeting is open.

For additional information, contact Jeff Berger, jeff.berger@iowa.gov, 515.281.3968.

School Budget Review Committee (SBRC) Hearings Held on October 8, 2012

The summary of official action by the SBRC at those hearings will be posted on the web following the meetings at: http://educateiowa.gov/index.php?option=com_content&task=view&id=1624&Itemid=2419

The SBRC has specified that it will require evidence that shows the school boards have held a discussion and have taken official action on any requests to come before the SBRC and that the public has been notified of that action through publication of those minutes in the newspaper. The SBRC will require that publication to be included in the exhibits provided to the committee prior to the hearing. **PLANNING TIP:** This means that a district will need to plan its request to the SBRC early enough to take official action at a board meeting (not consent agenda) and to publish those minutes prior to requesting a hearing before the SBRC. Contact: Su McCurdy, su.mccurdy@iowa.gov, 515.281.4738.

CAR-SES FY12 Adjustments for Additional FY11 Carryover

For those districts that had an adjustment in FY11 balance carried over to FY12 in excess of the 10 percent normally allowed, those adjustments will be found on the DE Adjustment line of Screen 8 of the FY12 SES. Please direct any questions to Bill Roederer at bill.roederer@iowa.gov or 515.281.7972.

Green Ribbon Schools Recognition Program

The Iowa Department of Education (IDE) is participating in the Green Ribbon Schools program for the 2012-2013 school year and invite public, private, and school districts in Iowa to apply for this national recognition through the U.S. Department of Education. The Green Ribbon School application will be available on the IDE's website in October. Applications will be due December 21, 2012.

The U.S. Department of Education Green Ribbon Schools (ED-GRS) recognition award honors schools that are exemplary in reducing environmental impact and costs; improving the health and wellness of students and staff; and providing effective environmental and sustainability education, which incorporates STEM, civic skills and green career pathways. Encouraging efficient schools allows administrators to dedicate more resources to education rather than utility costs. Healthy schools and good wellness practices ensure that all students learn in an environment conducive to achieving their full potential, free of the health disparities that can aggravate achievement gaps.

The IDE is permitted as many as four nominations to submit to ED-GRS. To nominate more than one public school, at least one must be a school with at least 40 percent of their students from a disadvantaged background. If the IDE wishes to nominate a fourth school, it must be a private school. No more than one of the four may be a private school. A school may be selected as honoree only once every three years. In addition to the school nominations, the IDE may recommend one multi-school serving district for its exemplary comprehensive high achievement in all three Pillars.

Nomination selection process will be based on documentation of the applicant's high achievement in the three ED-GRS Pillars:

- Pillar I:** Reduce environmental impact and costs.
- Pillar II:** Improve the health and wellness of students and staff.
- Pillar III:** Provide effective environmental and sustainability education, incorporating STEM, civic skills and green career pathways.

The Green Ribbon Schools application can be accessed at the department's website: http://educateiowa.gov/index.php?option=com_content&view=article&id=2556&Itemid=4627.

The U.S. Department of Education Green Ribbon Schools program is described on this website: <http://www2.ed.gov/programs/green-ribbon-schools/index.html>. For more information about the program, contact Gary Schwartz, Facilities Consultant, 515.281.4743 or gary.schwartz@iowa.gov.

Tuition and PMIC Placements

Periodically, the Department receives questions regarding tuition responsibilities for students placed in various residential or day programs.

In some tuition situations, excluding PMICs, districts might not be financially responsible for students that have been voluntarily placed by the parents in residential or day programs. PMIC is not one of those situations. Iowa Code section 282.27 requires that the public school district in which is located a psychiatric unit of a hospital licensed under chapter 135B or a psychiatric medical institution for children licensed under chapter 135H, which is not operated by the state, shall be responsible for the provision of educational services to children residing in the unit or institution. The board of directors of each district of residence shall pay to the school district in which is located such psychiatric unit or institution, for the provision of educational services to the child, a portion of the district of residence's district cost per pupil (DCPP) for each of such children based upon the proportion that the time each child is provided educational services while in such unit or institution to the total time for which the child is provided educational services during a normal school year. [This is the per diem DCPP just like any other tuition paid on a general education student. For students served pursuant to an IEP, the tuition is the actual costs of providing the special education program for the time period the child is in the unit or institution.]

This Code section makes the district of residence responsible for tuition without regard to who placed the student and without regard to the enrollment of the student prior to placement. This means that the district of residence is responsible for the tuition payment even if the child was a dropout, or homeschooled, or enrolled in a nonpublic school prior to placement in the unit or institution or was never enrolled in the public district of residence.

For more information on tuition, contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Explanation of September 2013 Preschool Reduction

Iowa Code 256C.5(4) grants the Department of Education an amount paid off the top of the school district preschool state aid for state administration and oversight of the preschool program. This allocation is necessary for the continued implementation and monitoring of the program. A copy of the FY13 Preschool State Foundation Aid is attached.

This is an on-behalf payment. Districts will record the amount as preschool revenue with an equal amount recorded as a preschool expenditure. The FY 2013 amount is \$33.17 per preschool budget enrollment. The deduction for the on-behalf payment will be spread throughout the ten state aid payments, September through June. The FY 2013 amount is a reduction from \$33.33 in FY 2012. The on-behalf revenue will be recorded in source & project 3117, program 860, and the expenditure in an equal amount will be recorded in function 233X, program 860, project 3117, object 31X.

For additional information, contact Jeff Berger, jeff.berger@iowa.gov, 515.281.3968.

Data Collections Open to Districts

School Association Reporting

Iowa Code 279.38 and 279.38A requires the boards of school corporations that pay membership dues to the Iowa Association of School Boards or other organizations which directly relate to the functions of the board of directors, to report annually to the local community and the Department of Education the amount the board pays in annual dues to the organization, the amount of any fees paid and revenue or dividend payments received for services the board receives from the organization, and the products or services the school district received inclusive with the membership in the organization. The data collection is currently available for completion. Instructions are posted on the CAR web page http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970 Questions may be addressed to Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

SBRC Application

Certified enrollment data are used to pre-calculate the maximum Modified Allowable Growth that may be requested. Districts will need to fill in the amount of the request that has been approved by the board. Some of the data update immediately and some the next day, as noted on the application form. A change in certified enrollment may change the numbers on the SBRC application. Contact: Joyce Thomsen, joyce.thomsen@iowa.gov or 515.242.5612.

Clarification on Medicaid Billing and Coding

The state uses the actual costs from the FY11 Special Education Supplement (SES) to calculate rates used in FY13. The actual costs for salaries and benefits reported are multiplied by the district's unrestricted indirect cost rate as a rate calculation methodology. This is not the same as when an indirect cost rate is applied to actual expenditures to determine the amount of the claim. These rates are determined pursuant to the State's Medicaid Plan approved by Continuing Medical Education (CME), and then used for the Medicaid claiming to determine the amount of reimbursement. Since Medicaid claiming uses a fixed rate for the reimbursement, it is not meant to be employee specific when coding to a district's records. The claim helps determine which category of employee is used (such as teacher, nurse, paraeducator).

The portion of reimbursement relating to time spent will all be coded as direct costs to salaries and benefits in the function and objects for the categories claimed. None of this will be coded to indirect costs since the district has not claimed indirect costs for this program expenditure. Contact: Janice Evans, janice.evans@iowa.gov or 515.281.4740.

Chart of Accounts Uploads

The Bureau of Finance, Facilities, Operations, and Transportation recommends that districts upload their full Chart of Accounts (COA) into the CAR-2012 COA Test Records each month and resolve the Stage 1 and 2 edits. Even though the application has not been updated for the 2013 business rules, there are normally very few changes from year to year. Districts can take this opportunity to identify negative accounts and incorrect coding by reviewing Stage 1 on a regular basis and not letting it accumulate to the end of the fiscal year.

Contact: Denise Ragias, denise.ragias@iowa.gov or 515.281.4741.

Upcoming Deadlines	
Nonpublic Certified Enrollment Count Due	10-15-12
Operation Function Sharing Supplementary Weighting Due	10-15-12
Last Date to Notify the SBRC the District has Incurred a Negative Unspent Balance	10-15-12
School Board Officers Report Due	11-1-12
Requests and Exhibits Due for December 10 SBRC Hearing	11-10-12



School Business Alert

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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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- ◇ School Level Expenditures (Civil Rights Reporting)
- ◇ School Association Reporting
- ◇ School Board Officers Data Collection

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.

Continued from page 2, Preschool

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: $\$56,646.48 - \$47,922.32 = \$8,724.16$

Continued on page 6

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.

Continued from page 3, Preschool

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.

Continued on page 7

Continued from page 6, Preschool

- 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



School Business Alert

IOWA DEPARTMENT OF EDUCATION

Grimes State Office Building
400 E. 14th St.
Des Moines, IA 50319-0146
FAX: 515.242.5988

DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES**Finance, Facilities, Operation, and Transportation Services**

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515.242.5612

Max Christensen, Executive Officer 1 (Transportation)
max.christensen@iowa.gov
515.281.4749

Owen Freese, District Mechanic
owen.freese@iowa.gov
515.669.4987

Verlan Vos, District Mechanic
verlan.vos@iowa.gov
515.669.4994

Mary Jo Clark, Clerk
maryjo.clark@iowa.gov
515.281.5812

Correction on Preschool Distribution Article from the November SBA Issue

Kudos to Mike Clingingsmith and Kevin Kelleher who identified an error in the preschool distribution example. We would like to say it was a test to see who really reads the School Business Alert, but it really was a mistake. We had been asked to create an example that was more understandable from the private providers' viewpoint. So we used headcounts of children rather than budget enrollment (FTEs) because it is easier to understand outside of school finance. Mathematically, $((\text{headcount} \times .5) \times \text{SCPP})$ is the same result as $(\text{headcount} \times (\text{SCPP} \times .5))$. However, we missed the ".5" on the first calculation when we were replacing budget enrollment with headcount on the "state portion". It should have said: state portion: $\$33.17 \times .5 \times 61 = \$1,011.69$. The theory is correct in the rest of the calculations, but each would be slightly different numbers because of the larger amount now left in the first calculation for "after state portion."

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

STEM Scale Up Program Grants Update

Since the article in the November 2012, SBA, several districts have asked if the Science, Technology, Engineering, and Math (STEM) grants could also be accounted for in the Student Activity Fund or if they need to be accounted for in the General Fund. We discussed this, also considering Federal and other reporting that we do. All STEM grants, including the possible separate grant for the robot, needs to be accounted for in the General Fund. Contact janice.evans@iowa.gov or 515.281.4740.

Intrafund Transfers (correction to last month's SBA)

The Title I entry for indirect costs in the previous SBA inadvertently used program 23X rather than 43X. The correct entry is as follows:

Record Indirect Costs for Title I grants:

Debit Function 251X, Program 43X, Project 450X, object 951, Intrafund transfers and
Credit Function 251X, program 000, project 0000, object 951, Intrafund Transfers for the same amount

If you have further questions, contact janice.evans@iowa.gov or 515.281.4740.

Inside This Issue

- ◇ Correction on Preschool Distribution Article
- ◇ STEM
- ◇ Intrafund Transfers
- ◇ PPEL
- ◇ Medicaid
- ◇ Green Ribbon Schools Application
- ◇ State Payment Tracking and Payments Not on DE Tracking
- ◇ Nonpublic Certified Enrollment and Textbook Services
- ◇ DE Website Changes

The December School Leader Update can be found at:

www.educateiowa.gov

Physical Plant and Equipment Levy (PPEL)

In April, 2011, the Department shared with districts the Declaratory Order 87 that defined “technology” and clarified the uses of PPEL money to obtain technology. The Declaratory Order is available on the web at http://educateiowa.gov/index.php?option=com_content&view=article&id=1572&Itemid=4213#AppealDecisions. Click on Appeal Decisions, under Type choose Declaratory Orders, then click Query. The Department followed with an FAQ document which responded to specific questions submitted from various districts and other sources. That document is available at http://educateiowa.gov/index.php?option=com_content&view=article&id=1424&Itemid=3003.

One additional subtle change was enacted by the legislature in HF 645. The legislature amended the uses of PPEL to delete the phrase “a single unit” so that the paragraph now reads: “The purchase, lease, or lease-purchase of equipment or technology exceeding \$500 in value per purchase, lease, or lease-purchase transaction. Each transaction may include multiple equipment or technology units. This has created a few more questions for the Department to address.

Q. Does the legislation stating “that multiple equipment or technology units may be included in each transaction” mean that bundling for technology is no longer allowed because some of the bundled costs would not have been equipment?

A. No. The new legislation does not change what the Declaratory Order stated in terms of technology may be bundled, and a bundle for this purpose means a collection of items from the same vendor related to a specific technology purchase.

Q. Does this legislation now allow bulk purchasing of equipment?

A. Yes. The legislation now allows bulk purchasing of equipment units and bulk purchasing of technology units even though those units individually might not have cost more than \$500 each.

Q. Does the legislation allow bulk purchasing of supplies?

A. No. Bulk purchasing is only for items which are defined as equipment and items which are defined as technology. The legislation did not state nor imply that bulk purchasing a supply would convert it to “equipment” for purposes of PPEL. For assistance in distinguishing a supply from equipment, refer to Appendix E in the Iowa Uniform Financial Accounting Manual. Exhibit E-1 has a flowchart to easily distinguish the difference.

Districts are cautioned, for the sole purpose of moving expenditures from the general fund to the PPEL fund, from disregarding any question in the flowchart or rationalizing any question such as the district “could” repair an item if the district does not actually follow that “repair versus replacement” policy. There are subtle impacts from that decision, a few of which are listed here. Supplies are current expenditures, but equipment is a non-current expenditure. Movement from current to non-current can impact maintenance of effort calculations, not only for the local districts, but also for the state in determining the amount of federal funding from ESEA/NCLB and other federal funding the Department receives to allocate to districts and AEAs. In FY2010, Iowa maintained effort by only \$4 per pupil. Districts also need to maintain effort. Movement from current to non-current expenditures can also impact indirect cost rates and indirect cost recovery bases. Non-current expenditures cannot be included in the rate calculations, which lower the rates, but also the rates cannot be applied against non-current expenditures, which further lowers the indirect cost recovery amount. A statewide movement from current to non-current can harm the ranking of the states, which in turn can be negatively interpreted by researchers and policymakers. If you have any questions or concerns contact, Su McCurdy su.mccurdy@iowa.gov or 515.281.4738.

Medicaid

Re-enrollment Reminder

By December 31, 2012, all LEA, AEA and Infant Toddler Iowa Medicaid providers must complete enrollment renewal electronically on the Iowa Medicaid Portal Access (IMPA) system: <https://secureapp.dhs.state.ia.us/impa/>.

Webinar Links

Below please find links to the Adobe Connect Medicaid trainings held this school year for LEA and AEA staff who provide services in, or manage their agency’s Medicaid program. The format and material was the same for all sessions: program updates and reminders, re-enrollments, Iowa Medicaid Portal Access, and answers to submitted questions.

Continued on page 3

Continued from page 2, Medicaid

Date	URL for viewing
August 15, 2012	http://iowa.adobeconnect.com/p1b6k2qyunb/
September 12, 2012	http://iowa.adobeconnect.com/p2scpdqghza/
October 17, 2012	http://iowa.adobeconnect.com/p92i6swnw4l/
November 14, 2012	http://iowa.adobeconnect.com/p1lqn6kv15c/

Medicaid Administrative Claiming Reserve Funds Can be Released

Currently, Iowa Medicaid has programs that reimburse AEAs, LEAs, and Infant Toddler Early Access providers on a fee-for-service basis for delivery of direct services to Medicaid enrollees. From 1995 to 2007, an additional program, Medicaid Administrative Claiming for School Based Services (MACSS) was available which was not fee-for-service. The MACSS program covered such items as Medicaid outreach, eligibility intake, information and referral, health service coordination and monitoring, and interagency coordination. In the MACSS program, reimbursement involved a random sample time study for all staff statewide who participated in the program, a complex claim form for processing, and training for all participating staff. Staff were required to code their activities for time spent based upon categories established in the Centers for Medicare and Medicaid Services (CMS) guidelines.

By 2007, LEA participation in MACSS had markedly declined, with SFY06 revenue at only \$27,000, and SFY07 participation by only five local education agencies. The requirements were frequently found to be administratively burdensome for participating districts. It was very likely that school districts were also expending more to participate in the program than the revenue earned. So in 2007, it was agreed to “retire” the MACSS program.

However, one contractual requirement was for maintaining a “reserve fund” for five years from the time of payment of a claim. Effective January 1, 2013, providers can release their reserve dollars.

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

The 2012-2013 Green Ribbon Schools Applications are Due by 4:30pm on Friday, December 21, 2012

The Green Ribbon Schools program through the U.S. Department of Education will recognize schools and school districts that save energy and reduce operating costs, create environmentally friendly learning spaces, promote student health, and provide environmental education to incorporate sustainability into the curriculum.

Green Ribbon Schools eligibility means the school or school district will have achieved or made considerable progress toward the three ED-GRS Pillars established in the program: 1) reduce environmental impact and costs; 2) improve the health and wellness of students and staff; and 3) provide effective environmental and sustainability education, incorporating STEM, civic skills, and green career pathways. The combined achievement in these three areas will be the basis for the Green Ribbon Schools award. Schools demonstrating exemplary achievement in all three Pillars will receive highest rankings.

Public and private schools in Iowa will make their application for nomination to the Iowa Department of Education (DE). DE is permitted to nominate up to four schools to the U.S. Department of Education. If four are nominated, one must be a public school with a 40 percent disadvantaged population and one must be a private school. All schools must meet high college- and career-ready standards, be in compliance with federal civil rights laws, and all federal, state, and local health and safety standards and regulations. In addition to the school nominations, the DE may recommend one multi-school serving district for the District Sustainability Award that has shown exemplary comprehensive high achievement in all three Pillars.

Please visit http://educateiowa.gov/index.php?option=com_content&view=article&id=2556&Itemid=4627 to review information about the Green Ribbon Schools program and access the application. The U.S. Department of Education’s website (<http://www2.ed.gov/programs/green-ribbon-schools/index.html>) provides information to assist schools and school districts with the application process. For more information about the program, contact Gary Schwartz, Facilities Consultant, 515.281.4743 or gary.schwartz@iowa.gov.

State Payment Tracking and Payments Not on DE Tracking

Districts will find on the secure EdInfo website (www.edinfo.state.ia.us) or on the auto-generated emails, a list of payments that originated from the Department of Education. Payments may come from other departments as well. If the payment in question is not on the Department's page, it likely came from a different government agency.

One regular "other" source is the Department of Revenue. On the Department of Revenue's website, district payment information is located at <http://www.iowa.gov/tax/>. Under "Local Government" click on Warrant History. Contact Joel Gabrielson with questions at joel.gabrielson@iowa.gov or 515.281.6106.

For all state payments, you may visit the DAS link: <https://i3public.iowa.gov/payments/index.faces>. You will also find this link at the bottom of the State Payment Schedule webpage of the DE website.

Nonpublic Certified Enrollment and Textbook Services

In previous years, districts had the opportunity to view the resident nonpublic student count within the Certified Supplementary Weighting data collection. With the change in reporting supplementary weighting information within EASIER, the resident nonpublic student count is now available on a spreadsheet at this link: http://educateiowa.gov/index.php?option=com_content&task=view&id=1431&Itemid=2411

The link also includes spreadsheets showing the nonpublic student count by nonpublic school and by area education agency. A link can be found at the bottom of the page for the textbook services. Textbook services payments went to districts in mid-November. For more information, contact Paul Miller at paul.miller@iowa.gov or 515.725.2252.

DE Website Changes

Early next year, the DE will go through a conversion of its website's framework due to the Governor's call to improve the state's online presence to better meet the needs of all Iowans. Benefits to occur through the change include a more user-friendly, functional, secure website; a new Google custom search bar; new video display on homepage; and real-time links to DE Twitter and social media. The one drawback is that some of the URLs may change in the transition. It's possible that bookmarked or favorite links may take a user to a dead-end. Please be aware that this may happen, and we ask that you bear with us through this transition.

Upcoming Deadlines	
Juvenile Home Requests for Educational Program Services	12-1-12
School Budget Review Committee Application	12-1-12
First Semester Parental Claim Forms for Nonpublic Transportation Reimbursement Due	12-1-12
School Association Reporting	12-17-12
Juvenile Home Educational Program Budget	1-1-13
Last Date to Certify to the DE Reorganization or Dissolution Action Effective July 1	1-1-13



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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Special Education Balances

The School Budget Review Committee (SBRC) at its December hearings did not take action on special education balances or FY14 weightings. The decision of the Committee was to table the requests for modified allowable growth for the special education deficits and certifying the positive and negative balances of funds for each school district. *The Committee directed the Department of Education (DE) to conduct desk reviews and on-site reviews of selected districts to analyze increases in costs.* The Committee also tabled action related to the special education weighting plan, pending the outcome of the special education cost study. The DE is currently analyzing data from various databases over several years to identify the districts that will be reviewed in more depth.

Supplanting and Special Education

Special education weighting is categorical funding subject to Iowa Administrative Code chapter 98. Like all other categorical funding provided for instruction for identified groups of students, the funding is intended to pay for costs *above and beyond* the general education classroom and is beyond the general purpose costs, such as general program, operation and maintenance, and administrative overhead. Iowa Code defines the purposes of the special education weighting funding as providing funds for the excess costs of instruction of children requiring special education, *above the costs of instruction of pupils in a regular curriculum.* In addition to special instruction, the funding may be used to provide *specialized* transportation equipment to meet the special needs of children requiring special education with the approval of the director of the DE.

"Supplement, not supplant" means that the categorical funding shall be in addition to general purpose revenues; that categorical funding shall not be used to provide services required by federal or state law, administrative rule, or local policy; and that general purpose revenues shall not be diverted for other purposes because of the availability of categorical funding. Supplanting is presumed to have occurred if the school district or AEA uses categorical funding to provide services that it was required to make available under other categorical funding or law, or uses categorical funding to provide services that it provided in prior years from general purpose revenues, or uses categorical funding to provide services to a particular group of children or programs for which it uses general purpose revenues to provide the same or similar services to other groups of children or programs. Categorical funding shall supplement, but shall not supplant, expenditures in the appropriate fund into which the categorical funding is deposited and accounted for, unless the Iowa Code section authorizing the funding or allocation expressly states that supplanting is permitted from that source (281—98.2(2)). Expenditures from categorical funding shall be limited to direct costs of providing the program or service for which the funding was intended. Expenditures shall not include costs that are allocated costs or that are considered indirect costs or overhead. Expenditures for the functions of administration, business and central services, operation and maintenance of plant, transportation, enterprise and community service operations, facility acquisition and construction, or debt service generally are not allowed from categorical funding unless expressly allowed by the Iowa Code (281—98.2(5)).

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- ◇ State Payment Tracking and Payments Not on DE Tracking
- ◇ Accessing FY 12 Financial Information
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The January School Leader Update can be found at:

www.educateiowa.gov

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Because the special education weighting is to provide costs *above the costs of instruction of pupils in a regular curriculum*, that would mean that when a student with an IEP is in a regular classroom or taught by a general education teacher, the costs of that teacher and that classroom would not be special education costs. However, the costs of a special education teacher helping the general education teacher, or specialized professional development on teaching students with IEPs targeted to general education teachers, or costs of creating and providing adaptations or modifications to curriculum conducted by a licensed special education teacher generally would be special education costs. This discussion is limited to the special education weighted funding and the local match, but is not addressing the non-categorical portion of the district cost per pupil (DCPP) of the students, erroneously called the general program "expenditures." That portion of the DCPP is part of the same funding pool generated from the DCPP for all students in the district to be used for general purpose expenditures for all students, and that is called the general program district cost. The General Program Percentage (GPP) topic will be covered in a future School Business Alert.

Examples of where within special education categorical funding that supplanting might occur using the three common definitions of supplanting:

Required of district by another law: Special modifications to a school building to make them accessible are required under the Americans with Disabilities Act (ADA), another federal law; so would not be appropriate from special education weighting funding. This is also specifically disallowed as a special education expenditure by Iowa Code in 256B.9(9).

To provide services previously provided from general purpose or other funding: This kind of supplanting may happen when a district tries to allocate or re-allocate costs to various categorical funding streams; such as general professional development opportunities for all teachers.

To provide services to the special education program or students with IEPs for which the district uses general purpose revenues to provide the same or similar services to other groups of children or programs: This kind of supplanting may happen when a district tries to "cost" or allocate programs and services across categorical funding streams based on teacher certification or student classification. An example would be providing 1-1 computers for students with IEPs and also students without IEPs. This would be a general purpose costs for all students. Another example would be providing transportation to students with IEPs, where there is no reason on the IEP that the student needed to be transported separately from students without IEPs. And another example would be to charge worker compensation or unemployment to special education weighting, when these costs for other staff are accounted for in the Management Fund.

For more help on sorting costs into those that are appropriate from the special education categorical funding and those that are not appropriate, there is a 2010 document on the Department of Education website that has many examples and FAQs that are relevant to the topic; for example, FAQs 10, 12, 13, 33, 44 and 46. Find this document at: http://educateiowa.gov/index.php?option=com_content&view=article&id=2103%3Ause-of-special-education-funds&catid=674%3Astate-guidance&Itemid=3083

2013 Legislative Session Begins

The 2013 Legislative session begins Monday, January 14, 2013. Education Reform will be a prominent theme throughout the session. There are various resources available to help you access information related to any action taken or progress made by the legislature:

Department of Education's Legislation Tracking Tool: <https://www.edinfo.state.ia.us/web/legisupdate.asp>

Department of Education's Legislative Information page (including legislative reports): http://educateiowa.gov/index.php?option=com_content&view=article&id=1529&Itemid=2348

Iowa Legislature web site: <https://www.legis.iowa.gov/index.aspx>

Iowa Code: <http://search.legis.state.ia.us/nxt/gateway.dll/ic?f=templates&fn=default.htm>

Iowa Administrative Code (also called Rules): <https://www.legis.iowa.gov/IowaLaw/AdminCode/agencyDocs.aspx>

School Leader Updates: http://educateiowa.gov/index.php?option=com_content&view=article&id=854&catid=243&Itemid=2683

Condition of Education Report: http://educateiowa.gov/index.php?option=com_docman&task=cat_view&gid=646&Itemid=1563

Mike Cormack and Phil Wise are the policy liaisons representing education issues for the Department at the Capitol. For further information on legislative issues, contact Mike Cormack at mike.cormack@iowa.gov or 515.281.3399.

Technology Related Hardware Purchases

When purchasing technology related hardware and software for the district, please note that items used in the classroom should be coded to Function 1xxx whereas items purchased for lab purposes should be coded to Function 223x. Computer centers (labs) that are primarily dedicated to instruction, e.g., teachers leading the classroom in computer-aided lessons, should be coded to instruction. Please be aware of this for budgeting and coding purchases, particularly 1:1 initiative purchases which are instructional in nature. The description of Function 223x is below.

2230 Instruction-Related Technology. This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (Used with all programs 100–900.)

It should be noted that E-Rate is not specifically addressed with the accounting codes for technology as GASB has not issued applicable accounting and financial reporting guidance. Refer to chapter 5 for a broader discussion of E-Rate.

Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.

Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services.

Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data processing equipment.

Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

Network Support. Services that support the networks used for instruction-related activities.

Hardware Maintenance and Support.

Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 (instructional staff training).

Questions contact Janice Evans at janice.evans@iowa.gov or 515.281.4740 or Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

School Bus Inspector Retires

Industry veteran Owen Freese has retired as one of Iowa's school bus inspectors, but he will remain involved in pupil transportation in another role.

Following his retirement from the Iowa Department of Education, which was effective December 31, Freese will begin serving as executive director for the Iowa Pupil Transportation Association. Freese has been with the Iowa Department of Education since 1999. It's estimated that since then, he inspected close to 100,000 school buses.

Freese and fellow Iowa school bus inspector Verlan Vos were [given the Tom Horn Memorial Award](#) at the Iowa School Transportation Conference last summer in Des Moines. The annual honor is considered to be the most prestigious award given to members of the school transportation community in Iowa.

Prior to entering the school bus industry in 1986, Freese worked as a mechanic. He then served as the transportation director at Galva-Holstein Community Schools in Holstein, Iowa, for 12 years prior to joining the state Department of Education in 1999.

Medicaid

Re-enrollment Reminder

If you have not completed Provider Re-Enrollment, please contact Jim Donoghue at the Iowa Department of Education or the Iowa Medicaid Enterprise Provider Services Unit at 1-800-338-7909, or locally at 515-256-4609, Option 5 or by email at ime-providerservices@dhs.state.ia.us. By December 31, 2012, all LEA, AEA and Infant Toddler Iowa Medicaid providers were to complete enrollment renewal electronically on the Iowa Medicaid Portal Access (IMPA) system: <https://secureapp.dhs.state.ia.us/imp/>

Reminder to Double Check Billing of December Dates of Services

With the holiday break, it is important to double check that dates of service being billed were definitely dates when school was in session. A mini-review done in early 2012 found that seven districts had billed dates during the 2011-12 holidays when school was not in session. If you are billing for services provided by another district who is serving your student, be careful to check the school calendar of the other district.

Parent Consent for Billing Early Access Medicaid Services

Following federal rule changes for IDEA Part C, Iowa's Parent Consent form to bill Medicaid for Early Access services has been revised. The new form is to be completed at the first IFSP meeting held after January 1, 2013. A short video titled "Medicaid Authorization Changes 2013" can be seen at <https://aea111.eduvision.tv/default.aspx>. A key change is in situations where a child is covered by both Medicaid insurance and a commercial insurance plan. In those situations, the parent must sign separate approvals for each plan. If the family with both Medicaid and commercial insurance coverage chooses to not approve billing of the commercial plan, then the Medicaid cannot be billed even if there is consent to bill Medicaid.

Mental Health Therapy CPT Codes Change January 2013

Effective January 1, 2013, there are revised mental health service codes in place; however, only one of the changes applies to LEA, AEA and Early Access providers. The code 90804 (Individual psychotherapy, 30" unit) is recognized in the three programs for therapy provided by a psychologist, social worker, or master's degree counselor. All 90804 codes have changed to code 90832. 90804 AH Psychologist services to the LEA, AEA and Early Access programs has changed to 90832 AH; if contractor psychologist, the change is from 90804 TM to 90832 TM or from 90804 TL to 90832 TL. 90804 AJ social worker or master's degree counselor services to the LEA, AEA and Early Access programs has changed to 90832 AJ. The other mental health therapy service codes for psychologists and social workers/counselor (T1023, 90853, 96101, H0031, and H0046) are not impacted.

1500 Claim Form Changes Expected in 2013

Iowa Medicaid accepts LEA and AEA claims submitted on paper or electronically, through the free PC-ACE Pro32 software or another billing program or a billing agency. It is expected that in the summer or fall of 2013, Medicaid programs will adopt a slightly revised CMS-1500 form, which is the form used for outpatient billing. The School Business Alert will announce further specifics. An informational letter from Iowa Medicaid can be expected with the implementation date. Informational letters are available on the Iowa Medicaid Portal or through the Iowa Medicaid Enterprise website in the Providers section on Rules and Policies at <http://www.ime.state.ia.us/Providers/Bulletins.html>

Federal Medical Assistance Percentage (FMAP) and Non-Federal Share Invoice Percentages in 2013

The non-federal share (the invoiced amount for LEAs, AEAs, and Infant Toddler providers) is 40.41 percent from October 2012- September 2013, barring some Congressional action. The rate had changed quarter to quarter for a few years while the federal ARRA support to Medicaid changed a state's FMAP rates based on the prior quarter's unemployment rate in that state. But the FMAP is back to the same rate for the full federal year.

The Iowa Medicaid newsletter Endeavor reported in October on the federal rate for October 2013-September 2014 <http://www.dhs.state.ia.us/uploads/IME%20Newsletter%20Oct%202012.pdf>. The newsletter reported "... Iowa's FMAP will drop from 59.59 percent in federal fiscal year (FFY) 2013 to 57.93 percent in FFY 2014." Beginning October 2013, the non federal share will be 42.07 percent.

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

Change to Special Education Look Back Rule

When a child with an IEP has been placed in a foster care or substance abuse treatment facility, and the current resident district cannot be determined, and parental rights have not been severed, then the special education look back rule applies in order to determine what district will be billed by the district providing the education for that student prior to submitting a claim to the state. The law and rules regarding that requirement have never been clear if that means to look back to the count in the fall of the current year or to look back to the count in the fall of the previous year.

For many years, the Department directed districts to look back to the previous fall for determining which district to bill on the theory that is the district receiving funding in the current year for that student. Many districts have requested the Department to re-view that policy. The Department, under the leadership of the school finance team in the Bureau of Finance, Facilities, Operation and Transportation Services, has reviewed the policy and determined that it is not equitable to look back to the previous year nor consistent with tuition paid in similar situations.

The Department reviewed the language in Iowa Code 256B.2(5) and 273.9(2) and in Iowa Administrative Code 281—41.907(5)"c" that is specific to special education, as well as chapter 282 that defines resident district and which district is responsible for payment for children served. Similar placement would be a psychiatric medical institution for children (PMIC) and the Code clearly is referring to the current year count. And 282.31, regarding placed students with IEPs, seems to clearly indicate that it is the resident district that would pay tuition and resident district is defined earlier in the chapter. The Department also reviewed several administrative rules chapters related to students with IEPs for consistency.

Fiscal example:

District A counts and serves a new student (kindergarten or new resident) during the full year of 2011-2012; the student has an IEP. That district receives no actual funds in the 2011-2012 school year for serving that student. Instead the district will generate funding in the 2012-2013 school year from counting that student in the fall of 2011 on its certified enrollment and special education weighting.

The student moves over the summer to District B. District B counts that student in the fall of 2012 for both certified enrollment and special education weighting. In December 2012, the student is placed in a facility in District C, and District C provides the educational program for that student for the rest of the school year. The parents move out of state, but parental rights are not severed. District B will generate funding for that student for a full year of serving the student, even though the funding is received during the 2013-2014 school year and even though the district is not directly serving that student for the full year.

Old policy:

District C would bill District A in the 2012-2013 school year. But district A is only receiving one year of funding for having already served the student for one full year during 2011-2012. So district A has to pay to District C its own payment for providing service and does not have another opportunity to recover the funding other than through the special education deficit. District B generates a full year of funding, but serves the student only three months. However, in the subsequent year, if the student is still in an Iowa district, District B would then have to pay the tuition during 2013-2014; before District C can include the student on a state claim in 2014-2015.

Proposed new policy:

District C would bill District B in the 2012-2013 school year. District A is receiving funding in 2012-2013 for service it has already performed in 2011-2012 and should retain its payment. District B would pay tuition in the current year because it counted in the current year (so is the resident district for the full year when this specific scenario occurs). District B will receive its full year of funding in the 2013-2014 year for serving the student in the 2012-2013 school year by paying tuition to another district to provide the education program for the balance of the school year. In the 2013-2014 school year, there would be no district counting that student in the fall of 2013, so District C can include the student on a state claim in 2013-2014—one year earlier than under the old policy.

The proposed conclusion of the policy review is that the look back rule applies to the weighted enrollment taken in the fall of the current year. This change in policy is intended to be implemented for the FY13 school year on the final tuition in billing (TIB). This change in policy was presented to groups in late October 2012 and is now presented to all districts through this SBA. If your district would like to make comments regarding the change in policy, please send comments to Su.McCurdy@iowa.gov by February 15, 2013.

Exhibit Format for Excess Costs of LEP/ELL Instruction Programs

The exhibit for these requests that will be on the March 2013 School Budget Review Committee (SBRC) hearing schedule has been updated based on feedback from districts last year. The updated exhibits have been posted on the SBRC website by the end of this week at http://educateiowa.gov/index.php?option=com_content&view=article&id=1624&Itemid=2988 Exhibits and the electronic request for a hearing are both due to Su McCurdy, SBRC liaison, by February 18, 2013.

State Payment Tracking and Payments Not on DE Tracking

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Payments may come from other departments as well. If the payment in question is not on the Department’s page, it likely came from a different government agency.

One regular “other” source is the Department of Revenue. On the Department of Revenue’s website, district payment information is located at <http://www.iowa.gov/tax/>. Under "Local Government," click on Warrant History. Contact Joel Gabrielson with questions at joel.gabrielson@iowa.gov or 515.281.6106.

For all state payments, you may visit the DAS link -- <https://i3public.iowa.gov/payments/index.faces>. This link can also be found at the bottom of the State Payment Schedule webpage of the DE website.

For additional information, contact Jeff Berger at jeff.berger@iowa.gov, 515.281.3968.

Accessing FY 12 Financial Information

Be reminded that your local auditors can access all FY12 financial payment information from the Department, simply by going to the EdInfo site (www.edinfo.state.ia.us), typing in FY12 in the login, then on the next page, type in the name of the school district in the box “Enter Headquarter Number or Name” and click “go”. If a payment does not appear on that list, it was a distribution of funds that was not managed by the Department of Education.

Reminder—audit adjustments from your auditors are now addressed to Margaret Hanson. She has assumed the duty formerly handled by Su McCurdy.

If you are not receiving the automated email notifying you of a deposit of funds or if you want others in your district to receive those notices, please contact Jeff Berger at jeff.berger@iowa.gov, 515.281.3968.

Finance Roundtable Meeting

The Department will convene the Finance Roundtable on the morning of January 23, 2013. The Finance Roundtable is a group focused on addressing issues related to school finance and funding. The primary focus of this group is to ensure good flow of information while creating a forum for addressing any issues that exist. Representation on this group is by invitation, but major stakeholder groups, as well as various school district representatives, participate in these meetings.

For additional information, contact Jeff Berger at jeff.berger@iowa.gov, 515.281.3968.

Upcoming Deadlines	
Juvenile Home Educational Program Budget	1-1-13
Last Date to Request Authority to Charge Administrative Cost to the Special Education Program for the Subsequent Fiscal Year	2-1-13
AEA Proposed Budgets Due	2-10-13
Number of Students Participating in Whole Grade Sharing	2-15-13
Requests & Exhibits Due for March School Budget Review Committee Hearing	2-18-13
Corrective Action Plans for Negative Unspent Balances Due for March School Budget Review Committee Meeting	2-18-13



School Business Alert

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Clarification on Statewide Voluntary Preschool Program (SWVPP) 5 Percent Private Provider Allowance for Administration and Operations

In the November 2012 School Business Alert (SBA), we included an article that discussed disbursement of SWVPP funds. The second step of that process, calculation 2, related to the district capturing up to 5 percent of total funds for administration of the SWVPP program. The passage read as follows:

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 are 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., professional development, 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 clarifications and restrictions included in this passage are specific to school districts and to the 5 percent that the school district retains before the distribution of the 95 percent portion. School districts have a general fund for operations and maintenance costs, which is why categorical funds typically are restricted from these uses.

During the 2012 legislative session, the following adjustment to Iowa Code 256C.4(1) was enacted and signed into law:

h. For the fiscal year beginning July 1, 2012, and each succeeding fiscal year, of the amount of preschool foundation aid received by a school district for a fiscal year in accordance with section 257.16, not less than ninety-five percent of the per pupil amount shall be passed through to a community-based provider for each pupil enrolled in the district's approved local program. For the fiscal year beginning July 1, 2011, and each succeeding fiscal year, not more than five percent of the amount of preschool foundation aid passed through to a community-based provider may be used by the community-based provider for administrative costs.

We have interpreted this section to mean that 95 percent of the per pupil funding generated by the private providers had to be passed on to those providers beginning this fiscal year for this year's program. The clarification in the November 2012 SBA was addressing questions brought to us about how specifically to manage that distribution process. Please refer to that SBA for those details. Additional questions are now surfacing related to the additional 5 percent capture by private providers for administration of the program from their 95 percent portion.

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- ◇ COA/CAR Edits
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- ◇ SBRC Approval to Charge/Bill Special Education Administrative Costs to Special Education
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- ◇ Open Enrollment Transportation Assistance
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- ◇ State/Federal Allocations

The February School Leader Update can be found at:

www.educateiowa.gov

Continued from page 1, Statewide Voluntary Preschool Program

We believe legislative intent was clear – that this 5 percent capture by the provider was an attempt by the legislature to sanction the covering of general costs associated with the delivery of the program since those providers do not have a general fund like schools. For this reason, administrative rule 281—98.13(2)"a" was written to allow the community-based provider to use up to 5 percent of the 95 percent portion for documented allowable administrative and operational costs of providing the district's approved local program. The legislative intent was the broadest possible interpretation, so we encourage maximum latitude be given on expenses claimed for the additional 5 percent by private providers/community partners.

The Department is also reviewing the definition of "instructional expenses" and will likely be issuing additional guidance on that issue in the near future. For further questions, please contact Jeff Berger at 515.281.3968 or jeff.berger@iowa.gov.

Medicaid Q & A

Use of Medicaid Reimbursement Funds

Question: How can Medicaid funding be expended?

Answer: Medicaid funding is a reimbursement for previously incurred Medicaid-eligible expenditures. Medicaid-eligible expenditures are for those services listed on the IEP of Medicaid-eligible students. Another way to look at it is that Medicaid funding has already been expended before it is received.

Question: Can Medicaid reimbursement be used to support an administrative assistant for the Medicaid program?

Answer: No. Only those items reimbursed from Medicaid for eligible services would be coded to the Medicaid project. Medicaid doesn't reimburse the expenses of administrative assistance incurred by districts, so it would not be coded to Medicaid.

Administrative Support or Billing Service Expenses for Medicaid Claiming

Question: Can Special Education funds be used to pay for secretarial or administrative support needed to do the Medicaid billing?

Answer: No. The costs of Medicaid administration are included in the indirect cost rate part of the overall per unit cost and is returned to IME (the state portion). Therefore, it is not part of the federal portion of the payment (special education expenses).

How Medicaid Claiming Can Impact Special Education Deficit

Question: What are the financial advantages of participation in the Medicaid program?

Answer: In a district that would have had a special education deficit, Medicaid funding reduces dollar-for-dollar the need for additional property taxes to support the special education program. In a district that would have had a special education positive balance, that positive balance is increased. If the positive balance increases to an amount in excess of the allowable carryover, the excess over the allowable carryover is distributed to other districts in the state that had special education deficits.

Accounting for Billing Service Expenses

Question: If the district has a billing service fee, how does the district account for the fee?

Answer: The fee is not a cost that can be claimed against Medicaid. The fee is a cost that can be charged to the special education weighting plan funding. Following is the entry related to the payments to the billing companies. This is also included in Medicaid entries, available on the DE website at: http://www.educateiowa.gov/index.php?option=com_content&view=article&id=280&Itemid=2973 in the file called UFA Journal Entries. Scroll to the right until the Medicaid sheet is found. Expenditure accounts are in the (Fund-Facility-Function-Program-Project-Object) format. The 2XX is the program and 330X is the project representing the level of the Medicaid students.

Description	Debit Amount	Credit Amount
Record Medicaid Administrative Fees (Paid to Billing Companies)		
Medicaid Administrative Fees (10-XXXX-251X-2XX-330X-35X)	0	
Cash (10-XXXX-XXX-XXXX-101)		0

For further information, contact Jim Donoghue at jim.donoghue@iowa.gov or 515.281-8505.

School Safety and Security – Do Not Waste Money On Deadbolts

Considering some of the recent school security and safety issues in the news, school districts are looking at extra steps to secure their buildings and classrooms against unauthorized entry. School districts must be aware of the minimum allowable fire code requirements when implementing safety and security of buildings and classrooms. Iowa Homeland Security and Emergency Management (IHSEM) and the State Fire Marshal's Office have become aware of some "well intended" acts by school districts to improve classroom safety, such as installing deadbolts on classroom doors. When doors are locked to prevent egress in any type of emergency, this is a violation of Iowa's fire safety regulations. Under Iowa's fire safety regulations, schools will incur unnecessary debt to remove the inappropriate locks/deadbolts and install appropriate security locks.

Guidance from the State Fire Marshal's Office for locking classroom doors:

- Doors shall be readily openable from the egress side without the use of a key or special knowledge or effort. (International Fire Code 2009 edition, section 1008.1.9)
- Bolt locks of any kind are not permitted. (International Fire Code 2009 edition, section 1008.1.9.4)
- Unlatching of the door should not require more than one motion. (International Fire Code 2009 edition, section 1008.1.9.5)
- Classroom intruder/security locks are permitted and encouraged to be used on all classroom doors to increase security

If school districts have additional questions regarding fire code, they can contact their local fire inspector. The link below provides a list of local fire inspectors: <http://www.dps.state.ia.us/fm/main/contact/index.shtml>.

School Safety Guide

A new school safety guide was put in place earlier this year to assist schools in establishing plans and procedures to make their facilities, students, and staff safer. Iowa Homeland Security and Emergency Management Division put in place this guide, which covers a variety of emergencies, including how to respond to an intruder with a gun who enters a school intending to do harm. The school safety planning guide covers a number of threatening events and helps schools plan how to respond. The planning guide was prepared by HSEMD in conjunction with the following:

- The Iowa Department of Public Safety's Intelligence Fusion Center
- Iowa Department of Education
- School Administrators of Iowa
- Iowa Association of School Boards
- Iowa State Education Association
- Heartland Area Education Agency
- State of Iowa Fire Marshal's Office
- Des Moines Police, School Resource Officers

Go to this link to access the 2012 Iowa School Safety Guide: http://educateiowa.gov/index.php?option=com_content&view=article&id=2769:iowa-school-safety&catid=666:highlights

For further questions, please contact Gary Schwartz at gary.schwartz@iowa.gov or 515.281.4743.

Qualified Zone Academy Bonds (QZAB) Program

Rebuild America's Schools worked with Congress and the Administration for the extension of the QZAB program. QZABs have been used by school districts in states across the country to renovate, repair, and modernize schools. Modern schools assist student success and achievement. The Internal Revenue Service just issued the allocations for the QZAB program for calendar years 2012 and 2013.

State QZAB Allocations

Iowa	2012	\$2,994,500
Iowa	2013	\$2,994,500

QZAB Information from IRS Notice

Section 54E(d) defines "qualified zone academy" as any public school (or academic program within a public school) which is established by and operated under the supervision of an eligible local education agency to provide education or training below the postsecondary level provided:

- The public school or program is designed in cooperation with business to enhance the academic curriculum, increase graduation and employment rates, and prepare students for college and the workforce;
- Students will be subject to the same academic standards and assessments as other students educated by the eligible local education agency;
- The comprehensive education plan is approved by the eligible local education agency; and
- Such public school is located in an empowerment zone or enterprise community including such designated after October 3, 2008; or there is a reasonable expectation (as of the date of bond issuance) that at least 35 percent of the students will be eligible for free or reduced cost lunches under the school lunch program established under the National School Lunch Act.

Section 54E(d)(3) provides that a qualified purpose with respect to each academy means:

- rehabilitating or repairing the public school facility;
- providing equipment;
- developing course materials; and
- training teachers and other school personnel.

The private business contribution requirement of § 54E(b) is met if the eligible local education agency that established the qualified zone academy has commitments from private entities to make qualified contributions having a present value (as of the date of issuance of the issue) of not less than 10 percent of the proceeds of the issue. Section 54E(d)(4) defines "qualified contributions" as any contribution (of a type and quality acceptable to the eligible local education agency) of:

- equipment for use in the qualified zone academy (including state-of-the-art technology and vocational equipment);
- technical assistance in developing curriculum or in training teachers to promote appropriate market-driven technology in the classroom;
- employees' services as volunteer mentors;
- internships, field trips, or other educational opportunities outside the academy; or
- any other property or service specified by the eligible local education agency.

Section 54E(d)(2) defines "eligible local education agency" as any local educational agency as defined in § 9101 of the Elementary and Secondary Education Act of 1965.

For more information about the Qualified Zone Academy Program (http://educateiowa.gov/index.php?option=com_content&view=article&id=144&Itemid=3021), contact Gary Schwartz at gary.schwartz@iowa.gov or 515.281.4743.

COA/CAR Edits

The CAR – 2012 COA Test Records application on the secure EdInfo site still uses FY12 edits while we continue updating the programs for FY13 reporting. The following items were in past School Business Alerts (SBA), but we wanted to remind you of these edit modifications that will be included when the site is updated for FY13 so you can check your accounts before you receive any edit messages from the upload.

Department of Education Preschool Staffing

Districts need to record the on-behalf payment for preschool administration. The on-behalf revenue will be recorded in source & project 3117, program 860, and the expenditure in an equal amount will be recorded in function 233X, program 860, project 3117, object 31X. The spreadsheet with the FY13 Preschool State Foundation Aid may be found at http://educateiowa.gov/index.php?option=com_content&task=view&id=1626&Itemid=2422.

Ed Jobs Funds

Since all Ed Jobs funds were required to be expended by September 20, 2012, as noted in the August 2012 SBA, an edit will be included to ensure districts do not report any carryover (deferred revenue) for this funding.

Nonprogram Food Revenues and Expenses

The Bureau of Nutrition and Health Services sent a memo dated May 10, 2012, to district food service personnel, which indicated that "Section 206 of the Healthy Hunger Free Kids Act of 2010 requires school food authorities (SFAs) to annually compare food costs and revenue generated, specifically food costs and revenues of nonprogram items as a percent of the total food costs and revenue. If the SFA is not separately gathering information on nonprogram foods to complete the calculation, estimates may be used for school year 2011-2012; however, additional methods need to be put in place to gather the necessary data for school year 2012-2013." Department nutrition staff and districts have asked how districts should segregate revenues and expenses for the nonprogram food to help segregate these revenues and expenses. Districts are already segregating the revenues when following Uniform Financial Accounting and using sources 162X, Daily Sales – Non-reimbursable programs and 163X, Special Food Functions and Institution Income. Expenses should be tracked by using projects 162X and 163X to account for the food costs related to these revenues.

Program Codes

Use the appropriate program code when applicable for all revenues, expenditures, and balance sheet accounts. We will continue to review FY13 edits to help ensure program codes have been used for all types of accounts.

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.

Addressing Your Special Education Questions

Some districts have asked questions that we thought would be helpful information for all districts.

Special Education Foster Care Claim

Claims to be filed with the state for foster care students are paid annually, with information provided through the Tuition-In Billing Program. Costs will be paid by the state for special education students, when all three of the following apply: parents are not locatable, parental rights have not been severed, and no district counted the student on the special education headcount in October 2012. Otherwise, if a special education student is in foster care, the district in which the parent/s resides is billed; or if the parent/s are not locatable, and a district counted the student in October 2012, then that district is billed.

Contracts and Agreements Between a District and Another Party

School districts may enter into written agreements with specified parties. Best practice would follow the guidelines noted in Iowa Code 28E, even if the agreement is not a 28E contract. All contracts and agreements obligating the funds of the district must be signed by the board president and the board secretary. Contracts signed by other school officials may not be enforceable. It's always wise to have the school's attorney review a contract or agreement prior to signing.

If you have further questions, please contact Bill Roederer at bill.roederer@iowa.gov or 515.281.7972.

SBRC Approval to Charge/Bill Special Education Administrative Costs to Special Education

The Department has extended the deadline to complete the application for Special Education Administrative Costs for eligible districts. If your district qualifies under Criteria A or B (please see the criteria below) and wants to make an application for this year, request a hearing through the SBRC. Go to www.educateiowa.gov under "School Budget Review Committee" – Hearing Request (Online Application) to complete this process. Please submit this request by Monday, February 18, 2013. Ignore the automatic response you receive regarding exhibits. Instead, you will be sent an application form to be submitted by February 28, 2013, to Bill.Roederer@iowa.gov. In future years, there will be an on-line application on the secure data collection website.

Special Education Administrative Costs

When a district presents evidence of unusual circumstances that would justify charging administrative costs to the special education program, the SBRC may authorize such expenditures using the following criteria:

Criteria A: The district has a separate school for special education which has a sufficient student population to warrant a certified special education administrator. If approved, the district may bill the prorated (proportionate) portion of the cost of the special education administrator to other resident districts for students served in that school as well as include the prorated portion of the cost of that special education administrator related to its own resident students in the special education program expenditures. These districts have determined that the special education students are best served by providing the special education program in a separate special education school/facility, have a school listed on their BEDS data collection coded "05 special education" and have a special education administrator listed on their BEDS staffing data collection whose expenditures are coded on the CAR-COA in the 2330 function for special education administration. Separate schools would not include alternative schools or schools that are separate as a convenience to the district rather than for purposes of Free Appropriate Public Education/Least Restrictive Environment.

Criteria B: The district has one or more private residential facilities located within the district with a sufficient special education student population that is served by the district. If approved, the district may bill the prorated portion of the administrative costs to other resident districts for students served in that facility, but shall not include the prorated portion related to its own resident students in the special education program expenditures. These districts have a residential facility or day program located within their district boundaries which serve school-age children, but which are not accredited schools. This means that Iowa Code requires that the educational program be provided by the district of location. The instructional program will either be provided directly by the district of location or through a purchased services contract for an educational program from a qualified provider. The amount that may be charged is the lower of actual or approved costs. All costs must be allowable costs pursuant to Iowa Code and Iowa Administrative Code. Actual costs for this purpose are costs for administration (licensed administrator and his/her clerical support person) that are measurable directly without allocating and are exclusively devoted to the programs of identified students served pursuant to their IEPs. These costs are costs that would normally be coded on the CAR-COA in the 2330 or 2410 function.

Prior SBRC approval is required. Without approval of the SBRC, no administrative costs are authorized from the special education weighting.

If you have additional questions, please contact Bill Roederer at bill.roederer@iowa.gov or 515.281.7972.

SBRC Decisions and New Facilities

Last year, the School Budget Review Committee (SBRC) requested that the Department include an article in the School Business Alert about furnishing, equipping, and contributing to the construction of a new facility reminding districts that decisions by the Committee are made on a district-by-district basis and the individual circumstances in that district. No district should assume, nor plan into their building project, that the SBRC will allow modified allowable growth to furnish and equip new construction or allow use of the secretary's balance to contribute to construction or furnish and equip new construction. The only way a district can ensure that it will have enough funds to complete construction and to furnish and equip the facility is to be sure that the bond issue voted in the district is adequate to cover these costs. The Committee is aware that past SBRC decisions may have been taken into consideration by some districts currently undertaking construction projects. The SBRC will continue to review each district's circumstance at the time of a request.

The SBRC has also followed certain criteria when districts request modified allowable growth for initial staffing for a new facility. The costs must be only for the new, unduplicated district-wide costs to the school district, and must be actual costs rather than estimated costs. If a staff member transfers to the new school from a former position in the district, only the cost of filling the vacated position is to be included for that staff member. Staff costs are to be reduced for any positions funded with categorical funding. The cost of salary increases from one fiscal year to the next is not to be included as a "new" cost.

Because any requests that come to the SBRC need to be based on actual rather than estimated costs, the best time to request a hearing for new facility related items is when construction is completed or nearly completed and actual, final costs are known. Questions may be directed to Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Open Enrollment Transportation Assistance

The transportation reimbursement for the 2012-2013 school year for open-enrolled families that qualify according to income guidelines is \$470. Transportation assistance is only available to families that open enroll between contiguous districts. The cost of transportation reimbursement incurred by the resident district should be deducted from the tuition sent to the receiving district for a student that is open-enrolled. If the application for transportation assistance is filed after the beginning of the school year, the cost of providing the transportation should be prorated.

If a parent/guardian qualifies for school transportation assistance, the resident district has the authority to determine how the transportation assistance will be provided. The type of transportation assistance is not a parent/guardian choice. The resident district may meet its statutory obligation in one of three ways:

1. The resident district may provide transportation for the pupil(s) to a stop on the bus line of the receiving district.
2. The resident district may allow the receiving district to enter the resident district to pick up the pupil(s) if the receiving district requests this arrangement. If either the sending or receiving district does not approve the arrangement, the resident district is still obligated to provide transportation assistance.
3. The resident district may provide a parent/guardian with a cash reimbursement at \$470 per child, per year for up to four children per family. The maximum number of children can include only one secondary child and up to three elementary children.

Income guidelines can be found in the Open Enrollment Handbook on the Iowa Department of Education website: http://educateiowa.gov/index.php?option=com_content&view=article&id=649&Itemid=1336

For additional information, contact Eric Heitz at eric.heitz@iowa.gov or 515.281.4726.

March School Budget Review Committee (SBRC) Meeting

The March hearings before the SBRC will be conducted on March 25th rather than March 18th as originally scheduled. We are aware that the SBRC on-line request for a hearing application is still showing the old date, but the actual date for the hearings will be March 25th.

For additional information, contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

State Allocations and Selected Federal Allocations

A comprehensive listing of state, federal and local dollars for each school district has been compiled. The 2012-2013 allocation summaries have been posted at:

http://www.educateiowa.gov/index.php?option=com_content&task=view&id=1633&Itemid=1

Upcoming Deadlines	
AEA Proposed Budgets Due	2-10-13
Number of Students Participating in Whole Grade Sharing	2-15-13
Requests & Exhibits Due for March School Budget Review Committee	2-18-13
Corrective Action Plans for Negative Unspent Balances Due for March School Budget Review Committee	2-18-13
Last Date to Request Authority to Charge Administrative Costs to the Special Education Program for the Subsequent Fiscal Year	2-18-13
AEA Budget—Last Date for Public Hearing	3-1-13



School Business Alert

**IOWA DEPARTMENT
OF EDUCATION**

Grimes State Office Building
400 E. 14th St.
Des Moines, IA 50319-0146
FAX: 515.242.5988

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Mary Jo Clark, Clerk

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Sequestration

There is much talk in the air about the effects of the implementation of federal sequestration. Sequestration impacts most of the federal education funds received by the state of Iowa and the Iowa Department of Education. The amount of the sequester being applied to federal fiscal year (FFY) 13 funds is 5 percent. In most cases, FFY13 funds are the funds that will be distributed starting this July 1, 2013. The various Food and Nutrition Programs (School Hot Lunch, School Breakfast, CACFP, etc.) are exempted from sequestration.

Additionally, the Perkins funding Iowa receives is a small enough amount compared to other states that a statutory hold-harmless provision kicked in, so Perkins funding to schools and community colleges will not be reduced.

Most of the projections for reductions that you've seen are based on FFY13 federal budget requests or projected FFY13 funds. Of course, projections are not the same as actual funds. The attached spreadsheet shows the actual allocations of funds to your school, AEA, or community college this fiscal year and uses those allocations to project the reduction you will receive to those funds in the next fiscal year. There will be no reduction of funds this fiscal year. By sending this now, you can use these estimates for planning forward using the reduced amount.

Actual allocations for next fiscal year will be distributed this summer. These allocations will likely be slightly different than this because the federal grant awards will likely be slightly different. It should also be noted that this is the first reduction in a 10-year sequestration process. If sequestration continues as written, and we continue to have 5 percent reductions each year for the next 10 years, we will undoubtedly see the impact of sequestration grow.

We hope this helps. If you have questions about these estimated allocation impacts, please contact Jeff Berger at 515.281.3968 or jeff.berger@iowa.gov.

Inside This Issue

- ◇ Sequestration
- ◇ FY2012 COA Test Records Site
- ◇ Medicaid
- ◇ Title IIA Reimbursement Application
- ◇ Contracted Versus District Provided Services/Costs

The March School
Leader Update can be
found at:

www.educateiowa.gov

Medicaid

If Your LEA is Not Billing

Nearly 1 out of 3 Iowa LEAs do not currently participate in the Medicaid claiming program. If yours is a district that has never participated or has discontinued, you may want to reconsider. Medicaid claiming for allowable costs can reduce the cost of special education and reduce the amount of local property taxes used to support the special education program where federal resources would have been available.

In FY12, Iowa LEAs were paid a total of \$71.8 million and retained \$43.9 million, approximately 61 percent. In FY12, 11 LEAs were paid \$1 million or more, 27 were paid \$500,000 or more, 58 were paid \$250,000 or more, and 113 were paid \$100,000 or more. The median LEA total payment was \$92,000 (retaining \$56,000) and the average LEA total payment was \$303,000 (retaining \$185,000).

Provider enrollment or re-enrollment is easy and DE staff will help you get started or help you better consider participating by:

- reviewing a sample of IEPs for billable services;
- offering an estimate of likely reimbursement;
- rolling out education to your nursing, paraprofessional, and special education teachers; and
- linking your LEA to free billing software to self bill.

If your LEA is Billing

Please submit claims promptly and do not wait until year end, if possible. In FY12, 39 percent of the total LEA dollars were paid in the final quarter. Timely submission allows the LEA to receive its money sooner, rather than later. In addition, if any claim needs re-submission or additional documentation, LEA health and transportation staff are still available before summer. Submitting timely makes it easier to match the net revenues received with the related expenditures since both occur within the same fiscal year and the district wouldn't be estimating what the net revenues and related expenditures are. Claims for the fiscal year not received by the end of the accrual period will need to be set up as a receivable and deferred revenue (using the Medicaid project code) in the district's books. Early filing may help alleviate the extra entries.

For further information, contact Jim Donoghue at jim.donoghue@iowa.gov or 515.281.8505.

Title IIA Reimbursement Application

An application has been created to file for reimbursement for Title IIA funds, and it's now available in the portal. An upload to the CAR/COA Test Records will fill out the form in the Title IIA application. Contact Isbelia Arzola at Isbelia.arzola@iowa.gov or 515.281.3954.

Contracted Versus District Provided Services/Costs

A question recently was raised requesting clarification on charging non-allowable special education expenditures to special education when they are provided as a contracted service. Allowable costs for the use of special education weighted dollars is limited to actual, instructional special education services. Therefore, costs associated with items like administration or rent are not an allowable special education expenditure, even if they are provided on behalf of a district through contracted services. The process of providing a service does not determine an expenditure's allowability. The type of expenditure does. If you have further questions, please contact Bill Roederer at bill.roederer@iowa.gov or 515.281.7972.

Upcoming Deadlines	
Annual Audit Submission—Extension Request	3-31-13
AEA Budget Proposal—Resubmit Unapproved	4-15-13
Budget Certification	4-15-13
Budget Guarantee—Board Resolutions Due to DOM	4-15-13
ISP/VPPEL—Copy of Ballot or Resolution Due to DOM	4-15-13

Norwalk Comm School Dist	117,484.00	111,609.80	(5,874.20)	36,143.09	34,335.94	(1,807.15)	16,087.50	15,283.13	(804.38)	118,958.00	113,010.10	(5,947.90)	41,639.00	41,639.00	-	(4,433.63)
Odebold-Arthur Comm Sch Dist	43,153.00	40,995.35	(2,157.65)	13,849.65	13,157.17	(692.48)	2,184.00	2,074.80	(109.20)	18,202.00	17,291.90	(910.10)				(3,869.43)
Delaware Comm School Dist	394,923.00	375,176.85	(19,746.15)	81,581.69	77,823.67	(3,758.02)	4,770.61	4,537.36	(233.25)	72,035.67	70,327.81	(1,707.86)				(28,023.51)
Onden Community Sch Dist	53,114.00	50,458.30	(2,655.70)	16,339.32	15,522.35	(816.97)	4,446.00	4,223.70	(222.30)	32,834.00	31,192.30	(1,641.70)				(5,336.67)
OKBOJL CSD	112,294.00	106,679.30	(5,614.70)	24,207.64	22,997.26	(1,210.38)	5,928.00	5,631.60	(296.40)	45,582.00	43,302.90	(2,279.10)				(9,400.58)
Olin Central Sch Dist	30,389.00	29,362.00	(1,027.00)	10,589.09	10,153.69	(435.40)	989.00	933.00	(56.00)	31,332.00	30,575.40	(756.60)				(656.60)
Orient-Mecklumburg Csd	49,514.00	47,038.30	(2,475.70)	9,445.29	8,973.03	(472.26)	1,072.50	1,018.88	(53.62)	10,750.00	10,212.50	(537.50)				(5,539.09)
Osage Community Sch Dist	102,371.00	97,252.45	(5,118.55)	33,786.80	32,097.46	(1,689.34)	5,960.50	5,662.48	(298.02)	48,704.00	46,288.80	(2,415.20)				(9,541.12)
Oskaloosa Comm Sch Dist	514,410.00	489,889.50	(24,520.50)	102,466.37	97,344.95	(5,121.42)	16,229.50	14,468.03	(1,761.48)	131,357.00	124,789.15	(6,567.85)	34,856.00	34,856.00		(38,173.24)
Ottumwa Comm Sch Dist	1,323,026.00	1,266,874.70	(56,151.30)	293,267.16	279,251.00	(14,016.16)	25,584.00	24,304.80	(1,279.20)	254,026.25	241,489.74	(12,536.51)	61,737.00	61,737.00		(92,251.25)
Panorama Csd	78,972.00	75,023.40	(3,948.60)	32,815.30	31,174.54	(1,640.77)	4,732.00	4,495.40	(236.60)	38,090.00	36,185.50	(1,904.50)				(7,730.47)
Paton-Churdan Comm Sch	32,641.00	31,008.95	(1,632.05)	5,884.10	5,589.90	(294.21)	1,066.00	1,012.70	(53.30)	9,894.00	9,399.30	(494.70)				(2,474.26)
PCM COMMUNITY SCH-HOOL DIS	101,314.00	86,248.30	(15,065.70)	27,231.50	25,869.93	(1,361.58)	6,597.50	6,267.63	(329.88)	51,503.00	48,927.85	(2,575.15)				(9,333.30)
Pella Comm School Dist	111,204.00	105,643.80	(5,560.20)	35,869.85	33,880.85	(1,989.00)	4,400.50	4,180.48	(220.02)	33,244.00	31,860.40	(1,383.60)				(6,699.31)
Pella Community Sch Dist	128,563.00	122,134.85	(6,428.15)	58,844.43	53,052.21	(5,792.22)	14,768.00	14,029.60	(738.40)	130,003.00	123,502.85	(6,500.15)	28,594.00	28,594.00		(16,458.92)
Perry Community Sch Dist	514,726.00	498,989.70	(15,736.30)	57,691.59	54,807.01	(2,884.58)	11,962.00	10,793.90	(1,168.10)	109,570.00	104,091.50	(5,478.50)	17,525.00	17,525.00		(35,091.43)
Pleasant Valley Csd	185,095.00	175,840.25	(9,254.75)	71,971.91	67,619.01	(4,352.90)	25,584.00	24,304.80	(1,279.20)	197,396.00	178,088.10	(19,307.90)				(6,394.56)
Pleasantville Csd	69,522.00	66,045.90	(3,476.10)	22,047.13	20,944.77	(1,102.36)	4,160.00	3,952.00	(208.00)	32,162.00	30,553.90	(1,608.10)				(3,509.14)
Pocahontas Area Csd	141,762.00	134,673.90	(7,088.10)	39,326.00	37,359.70	(1,966.30)	4,323.00	4,106.85	(216.15)	39,609.00	37,628.55	(1,980.45)				(11,250.00)
Posville Comm Sch Dist	316,108.00	300,302.60	(15,805.40)	26,795.46	25,455.69	(1,339.77)	3,471.00	3,297.45	(173.55)	34,027.00	32,326.65	(1,700.35)				(19,020.07)
Prairie Valley Csd	72,136.00	68,529.20	(3,606.80)	28,165.10	23,906.85	(4,258.25)	4,160.00	3,952.00	(208.00)	33,696.00	32,201.20	(1,494.80)				(6,767.66)
Prescott Comm Sch Dist	22,012.00	20,911.40	(1,100.60)	4,113.27	3,907.61	(205.66)	2,145.00	2,037.78	(107.22)	4,724.00	4,487.80	(236.20)				(1,553.19)
Preston Comm Sch Dist	29,517.00	28,041.15	(1,475.85)	13,993.13	13,293.47	(699.66)	2,749.50	2,612.03	(137.48)	17,705.00	16,819.75	(885.25)				(3,198.23)
Red Oak Comm Sch Dist	312,719.00	297,062.10	(15,656.90)	48,292.14	45,868.03	(2,424.11)	7,631.00	7,249.45	(381.55)	61,622.00	53,379.30	(8,242.70)	27,818.00	27,818.00		(21,809.56)
Remsen-Union Csd	46,452.00	44,129.40	(2,322.60)	25,834.74	24,543.00	(1,291.74)	2,314.00	2,198.30	(115.70)	28,758.00	27,320.10	(1,437.90)				(5,167.94)
Riceville Comm Sch Dist	100,150.00	95,142.50	(5,007.50)	28,426.81	27,005.47	(1,421.34)	1,865.50	1,772.23	(93.28)	13,210.00	12,170.00	(940.00)				(7,217.42)
River Valley Csd	71,278.00	67,714.10	(3,563.90)	22,378.91	21,259.96	(1,118.95)	2,652.00	2,519.40	(132.60)	22,537.00	21,410.15	(1,126.85)				(5,942.30)
Riverside Comm School Di	76,320.00	72,504.00	(3,816.00)	28,786.87	27,294.04	(1,492.83)	25,880.87	24,886.83	(994.04)	32,822.00	31,630.00	(1,192.00)				(7,664.54)
Rock Valley Comm Sch	143,004.00	135,853.80	(7,150.20)	19,556.69	18,578.86	(977.83)	4,829.55	4,588.03	(241.52)	52,925.00	50,278.75	(2,646.25)				(11,015.76)
Rockwell City-Lytton Csd	52,423.00	49,801.85	(2,621.15)	20,964.35	19,911.13	(1,048.22)	2,834.00	2,692.30	(141.70)	25,250.00	23,897.50	(1,352.50)				(5,073.57)
Rosary-Stary Csd	72,205.00	69,594.75	(2,610.25)	17,899.22	16,814.26	(1,084.96)	4,588.50	4,328.45	(260.05)	44,128.45	42,322.60	(1,805.85)				(7,144,744.77)
Rudd-Rockford-Marble	70,922.00	67,375.90	(3,546.10)	14,484.42	13,091.00	(1,393.42)	2,977.00	2,828.15	(148.85)	23,993.00	22,793.35	(1,199.65)				(6,952.02)
Ruthven-Ayrshire Csd	38,096.00	36,191.20	(1,904.80)	12,290.12	11,675.61	(614.51)	1,482.00	1,407.90	(74.10)	13,126.00	12,469.70	(666.30)				(3,249.71)
Savoy Comm School Dist	173,680.00	164,996.00	(8,684.00)	37,466.57	35,593.24	(1,873.33)	8,508.50	8,083.08	(425.42)	69,527.00	66,050.65	(3,476.35)				(14,459.10)
Schaller-Crestland Csd	52,416.00	49,795.20	(2,620.80)	17,909.23	17,005.29	(893.94)	17,909.23	17,005.29	(893.94)	19,308.00	18,147.00	(1,161.00)				(4,623.59)
Schleswig Comm Sch Dist	47,117.00	44,761.15	(2,355.85)	13,215.47	12,554.70	(660.77)	1,313.00	1,247.35	(65.65)	16,668.00	15,739.60	(928.40)				(3,910.67)
Sentral Comm Sch Dist	32,501.00	30,875.95	(1,625.05)	8,078.22	7,674.31	(403.91)	1,118.00	1,062.10	(55.90)	9,456.00	8,983.20	(472.80)				(2,557.66)
Sergeant Bluff-Luton Csd	119,877.00	113,693.15	(6,183.85)	38,894.54	36,950.57	(1,943.97)	9,899.50	9,404.53	(494.98)	70,725.00	67,188.75	(3,536.25)				(11,959.84)
Seymour Community School	111,622.00	105,940.90	(5,681.10)	28,895.86	27,493.54	(1,402.32)	4,436.50	4,193.34	(243.16)	17,264.68	16,272.00	(992.68)	19,010.00	19,010.00		(7,819.92)
Sheldon Comm Sch Dist	140,917.00	133,871.15	(7,045.85)	38,122.91	37,166.76	(956.15)	6,129.50	5,823.03	(306.48)	62,267.00	59,155.35	(3,111.65)				(12,421.82)
Shenandoah Csd	211,712.00	201,126.40	(10,585.60)	50,989.59	48,440.11	(2,549.48)	6,474.00	6,150.30	(323.70)	52,940.00	50,293.00	(2,647.00)				(16,105.78)
Sibley-Dechowen Csd	144,057.00	138,845.15	(5,211.85)	30,252.39	28,739.39	(1,512.99)	4,802.00	4,502.00	(299.99)	38,302.00	36,110.00	(2,192.00)				(10,869,289.00)
Sidney Comm Sch Dist	61,884.00	58,789.80	(3,094.20)	17,109.26	16,253.80	(855.46)	2,320.50	2,204.48	(116.02)	18,815.00	17,874.25	(940.75)				(5,006.44)
Sioux Prairie Comm Sch Dist	86,961.00	82,812.95	(4,148.05)	27,725.11	26,338.85	(1,386.26)	3,575.00	3,396.25	(178.75)	29,175.00	27,716.25	(1,458.75)				(7,371.81)
Sioux Center Comm School	154,919.00	147,173.05	(7,745.95)	40,916.94	38,871.09	(2,045.85)	6,786.00	6,446.70	(339.30)	79,609.00	76,626.55	(2,982.45)	20,675.00	20,675.00		(14,111.55)
Sioux Central Csd	107,969.00	102,860.50	(5,108.50)	21,263.67	20,202.30	(1,061.37)	21,263.67	20,202.30	(1,061.37)	24,108.00	23,002.60	(1,105.40)				(1,966.93)
Sioux City Comm Sch Dist	4,070,730.00	3,867,193.50	(203,536.50)	640,075.64	608,071.86	(32,003.78)	87,048.00	82,695.60	(4,352.40)	832,835.78	791,193.25	(41,642.53)	191,156.00	191,156.00		(283,698.88)
Sioux Community Sch Dist	24,343.00	23,125.85	(1,217.15)	17,338.84	16,471.90	(866.94)	8,716.50	8,280.68	(435.82)	57,786.00	54,896.70	(2,889.30)				(5,409.22)
South Harrison Csd	61,392.00	58,322.40	(3,069.60)	17,036.69	16,086.67	(950.02)	17,036.69	16,086.67	(950.02)	19,420.00	18,198.00	(1,222.00)				(5,874.17)
South Otterien Csd	71,206.00	67,645.70	(3,560.30)	36,940.92	35,093.87	(1,847.05)	4,004.00	3,803.80	(200.20)	37,732.00	35,845.40	(1,886.60)				(7,494.15)
South Pae Comm Sch Dist	51,507.00	48,931.65	(2,575.35)	13,223.29	12,562.13	(661.16)	1,053.00	1,000.35	(52.65)	11,722.00	11,136.90	(585.10)				(3,875.26)
South Tama Co Sch Dist	359,271.00	341,307.45	(17,963.55)	67,376.23	64,007.42	(3,368.81)	8,788.00	8,348.60	(439.40)	78,818.00	74,877.10	(3,940.90)				(25,712.66)
South Winneshiek Csd	89,321.00	84,854.95	(4,466.05)	28,717.20	26,381.34	(2,335.86)	3,595.50	3,414.78	(180.72)	34,459.95	32,819.95	(1,640.00)	41,410.00	41,410.00		(43,284.60)
Southeast Polk Comm Sch	111,494.00	109,919.30	(1,574.70)	31,660.92	30,777.87	(883.05)	40,846.00	38,803.70	(2,042.30)	32,891.00	30,606.65	(2,284.35)				(6,489.71)
Southeast Warren Csd	45,729.00	43,442.55	(2,286.45)	17,559.65	16,681.67	(877.98)	3,035.50	2,883.73	(151.78)	27,470.00	26,096.50	(1,373.50)				(6,879,899.00)

Vendor Name	Title 3			Part B			Part C			Perkins Secondary			Estimated Total Reduction
	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	
AEA 267	289,166.10	274,707.80	(14,458.31)	3,454,596.00	3,281,866.20	(172,729.80)	354,865.00	337,121.75	(17,743.25)	277,606.00	277,606.00	-	(204,931.36)
Grant Wood AEA 10	133,306.53	126,641.20	(6,665.33)	3,561,713.00	3,383,627.35	(178,085.65)	372,074.00	353,470.30	(18,603.70)	252,492.00	252,492.00	-	(203,354.68)
Great Prairie AEA 15	90,635.73	86,103.94	(4,531.79)	1,979,255.00	1,880,292.25	(98,962.75)	238,583.00	226,653.85	(11,929.15)				(115,423.69)
Green Hills AEA 13	58,129.69	55,223.21	(2,906.48)	2,135,749.00	2,028,961.55	(106,787.45)	244,401.00	232,180.95	(12,220.05)	202,041.00	202,041.00	-	(121,913.98)
Heartland AEA 11	273,177.79	259,518.90	(13,658.89)	6,948,573.00	6,601,144.35	(347,428.65)	659,137.00	626,180.15	(32,956.85)	195,327.00	195,327.00	-	(394,044.39)
Keystone AEA 1	57,494.40	54,619.68	(2,874.72)	1,708,682.00	1,623,247.90	(85,434.10)	213,368.00	202,699.60	(10,668.40)				(98,977.22)
Mississippi Bend AEA 9	161,894.90	153,800.16	(8,094.75)	2,680,024.00	2,546,022.80	(134,001.20)	282,094.00	267,989.30	(14,104.70)	164,720.00	164,720.00	-	(156,200.65)
Northwest AEA 12	490,661.19	466,128.13	(24,533.06)	2,240,340.00	2,128,323.00	(112,017.00)	262,345.00	249,227.75	(13,117.25)	136,825.00	136,825.00	-	(149,667.31)
Prairie Lakes AEA 8	178,306.74	169,391.40	(8,915.34)	1,684,938.00	1,600,691.10	(84,246.90)	204,742.00	194,504.90	(10,237.10)				(103,399.34)
University of Iowa				695.00	660.25	(34.75)							
Iowa School for the Deaf				6,785.00	6,445.75	(339.25)							
Iowa Braille & SS School				307.00	291.65	(15.35)							
Cherokee MHI				390.00	370.50	(19.50)							(19.50)
Independence MHI				2,694.00	2,559.30	(134.70)							(134.70)
Eldora STS				9,174.00	8,715.30	(458.70)							(458.70)
Toledo				3,609.00	3,428.55	(180.45)							(180.45)
Department of Corrections				14,738.00	14,001.10	(736.90)							(736.90)
Totals	1,732,773.07	1,646,134.42	(86,638.65)	26,432,262.00	25,110,648.90	(1,321,613.10)	2,831,609.00	2,690,028.55	(141,580.45)	1,229,011.00	1,229,011.00	-	(1,549,442.85)

Vendor Name	Title I			Title Iia			Title III			Title VI			Part B			Perkins Secondary			Estimated Total Reduction
	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	
Adair-Casey Comm Sch Dist	78,319.00	74,403.05	(3,915.95)	13,188.41	12,528.99	(659.42)				2,106.00	2,000.70	(105.30)	18,567.00	17,638.65	(928.35)				(4,680.67)
Adel-Desoto-Minburn Csd	115,406.00	109,635.70	(5,770.30)	28,148.78	26,741.34	(1,407.44)				9,815.00	9,324.25	(490.75)	71,617.00	68,036.15	(3,580.85)				(7,668.49)
Agwrs Csd	71,867.00	68,273.65	(3,593.35)	26,078.45	24,774.53	(1,303.92)				3,516.50	3,340.68	(175.83)	33,249.00	31,586.55	(1,662.45)				(5,073.10)
A-H-S-T Csd	59,406.00	56,435.70	(2,970.30)	28,537.01	27,110.16	(1,426.85)				3,419.00	3,248.05	(170.95)	30,101.00	28,595.95	(1,505.05)				(4,568.10)
Akron-Westfield Csd	54,870.00	52,126.50	(2,743.50)	15,893.96	15,099.26	(794.70)				3,594.50	3,414.78	(179.73)	26,525.00	25,198.75	(1,326.25)				(3,717.92)
Albert City-Truesdale Cs	39,848.00	37,855.60	(1,992.40)	5,306.09	5,040.79	(265.30)				598.00	568.10	(29.90)	10,861.00	10,317.95	(543.05)				(2,287.60)
Albia Community Sch Dist	206,803.00	196,462.85	(10,340.15)	58,719.56	55,783.58	(2,935.98)				7,533.50	7,156.83	(376.68)	63,727.00	60,540.65	(3,186.35)	38,820.00	38,820.00	-	(13,652.80)
Alburnett Comm Sch Dist	36,088.00	34,283.60	(1,804.40)	15,717.41	14,931.54	(785.87)				4,153.50	3,945.83	(207.68)	28,302.00	26,886.90	(1,415.10)				(2,797.95)
Alden Comm Sch Dist	39,026.00	37,074.70	(1,951.30)	14,492.88	13,768.24	(724.64)				1,664.00	1,580.80	(83.20)	15,489.00	14,714.55	(774.45)				(2,759.14)
Algona Comm Sch Dist	142,763.00	135,624.85	(7,138.15)	60,297.51	57,282.63	(3,014.88)				8,788.00	8,348.60	(439.40)	79,282.00	75,317.90	(3,964.10)				(10,592.43)
Allamakee Comm Sch Dist	259,531.00	246,554.45	(12,976.55)	61,073.35	58,019.68	(3,053.67)				7,611.50	7,230.93	(380.58)	68,396.00	64,976.20	(3,419.80)				(16,410.79)
Alta Comm Sch Dist	90,311.00	85,795.45	(4,515.55)	21,950.87	20,853.33	(1,097.54)				3,204.50	3,044.28	(160.23)	26,876.00	25,532.20	(1,343.80)				(5,773.32)
Ames Comm Sch Dist	632,572.00	600,943.40	(31,628.60)	152,300.97	144,685.92	(7,615.05)	17,375.00	16,506.25	(868.75)	27,391.00	26,021.45	(1,369.55)	222,056.00	210,953.20	(11,102.80)	86,113.00	86,113.00	-	(41,481.95)
Anamosa Comm Sch Dist	160,989.00	152,939.55	(8,049.45)	41,732.46	39,645.84	(2,086.62)				7,735.00	7,348.25	(386.75)	65,398.00	62,128.10	(3,269.90)				(10,522.82)
Andrew Comm Sch Dist	42,115.00	40,009.25	(2,105.75)	13,077.65	12,423.77	(653.88)				1,124.50	1,068.28	(56.23)	16,020.00	15,219.00	(801.00)				(2,155.86)
Ankeny Comm Sch Dist	223,791.00	212,601.45	(11,189.55)	94,226.93	89,515.58	(4,711.35)				57,219.50	54,358.53	(2,860.98)	441,022.00	418,970.90	(22,051.10)	46,435.00	46,435.00	-	(18,761.87)
APLINGTON PARKERSBURG SD	70,975.00	67,426.25	(3,548.75)	26,981.13	25,632.07	(1,349.06)				5,590.00	5,310.50	(279.50)	43,502.00	41,326.90	(2,175.10)				(5,177.31)
Armstrong-Ringsted Csd	45,230.00	42,968.50	(2,261.50)	15,192.78	14,433.14	(759.64)				2,028.00	1,926.60	(101.40)	15,431.00	14,659.45	(771.55)				(3,122.54)
Ar-We-Va Comm Sch Dist	37,642.00	35,759.90	(1,882.10)	15,021.99	14,270.89	(751.10)				1,566.50	1,488.18	(78.33)	17,122.00	16,265.90	(856.10)				(2,711.52)
Atlantic Comm Sch Dist	297,991.00	283,091.45	(14,899.55)	60,133.55	57,126.87	(3,006.68)				9,542.00	9,066.90	(475.10)	78,106.00	74,200.70	(3,905.30)				(18,383.33)
Audubon Comm Sch Dist	66,298.00	62,983.10	(3,314.90)	25,749.57	24,462.09	(1,287.48)				3,646.50	3,464.18	(182.33)	28,296.00	26,881.20	(1,414.80)				(4,784.70)
Aurelia Comm Sch Dist	22,610.00	21,479.50	(1,130.50)	10,188.09	9,678.69	(509.40)				1,683.50	1,599.33	(84.18)	13,535.00	12,858.25	(676.75)				(1,724.08)
Ballard Comm Sch Dist	113,806.00	108,115.70	(5,690.30)	27,120.76	25,764.72	(1,356.04)				10,471.50	9,947.93	(523.58)	75,115.00	71,359.25	(3,755.75)				(7,569.91)
Battle Creek & Ida Grove	118,275.00	112,361.25	(5,913.75)	25,095.70	23,840.92	(1,254.79)				4,212.00	4,001.40	(210.60)	33,395.00	31,725.25	(1,669.75)				(7,379.14)
Baxter Comm Sch Dist	31,290.00	29,725.50	(1,564.50)	8,083.42	7,679.25	(404.17)				2,853.50	2,710.83	(142.68)	19,446.00	18,473.70	(972.30)	56,674.00	56,674.00	-	(2,111.35)
BclUw Comm Sch Dist	63,478.00	60,304.10	(3,173.90)	17,796.89	16,907.05	(889.84)				4,127.50	3,921.13	(206.38)	30,389.00	28,869.55	(1,519.45)				(4,270.12)
Bedford Comm Sch Dist	92,732.00	88,095.40	(4,636.60)	31,775.00	30,186.25	(1,588.75)				3,172.00	3,014.00	(158.00)	27,603.00	26,222.85	(1,380.15)	42,512.00	42,512.00	-	(6,383.95)
BELLE PLAINE CSD	88,924.00	84,477.80	(4,446.20)	17,186.75	16,327.41	(859.34)				3,698.50	3,513.58	(184.93)	31,599.00	30,019.05	(1,579.95)				(5,490.46)
Bellevue Comm Sch Dist	64,955.00	61,707.25	(3,247.75)	23,840.32	22,648.30	(1,192.02)				4,088.50	3,884.08	(204.43)	34,722.00	32,985.90	(1,736.10)				(4,644.19)
Belmond-Klemme Csd	146,118.00	138,812.10	(7,305.90)	23,263.88	22,100.69	(1,163.19)				4,472.00	4,248.40	(223.60)	40,698.00	38,663.10	(2,034.90)				(8,692.69)
Bennett Comm Sch Dist	27,310.00	25,944.50	(1,365.50)	8,684.00	8,249.80	(434.20)				481.00	456.95	(24.05)	9,327.00	8,860.65	(466.35)				(1,823.75)
Benton Comm Sch Dist	140,418.00	133,397.10	(7,020.90)	39,658.95	37,676.00	(1,982.95)				9,626.50	9,145.18	(481.33)	80,487.00	76,462.65	(4,024.35)				(9,485.17)
Bettendorf Comm Sch Dist	381,396.00	362,326.20	(19,069.80)	100,304.03	95,288.83	(5,015.20)				28,710.50	27,274.98	(1,435.53)	218,892.00	207,947.40	(10,944.60)				(25,520.53)
Bondurant-Farrar Csd	95,806.00	91,015.70	(4,790.30)	13,598.09	12,918.19	(679.90)				9,509.50	9,034.03	(475.48)	69,174.00	65,715.30	(3,458.70)				(5,505.68)
Boone Community Sch Dist	329,345.00	312,877.75	(16,467.25)	77,305.66	73,440.38	(3,865.28)				14,079.00	13,375.05	(703.95)	125,011.00	118,760.45	(6,250.55)				(21,036.48)
Boyd-Hull Csd	75,294.00	71,529.30	(3,764.70)	23,823.57	22,632.39	(1,191.18)				4,101.50	3,896.43	(205.08)	45,893.00	43,598.35	(2,294.65)				(5,160.95)
Boyer Valley Csd	64,141.00	60,933.95	(3,207.05)	28,328.85	26,912.41	(1,416.44)				2,710.50	2,574.98	(135.53)	23,308.00	22,142.60	(1,165.40)				(4,759.02)
Brooklyn-Guernsey-Malcom	62,684.00	59,549.80	(3,134.20)	19,356.76	18,388.92	(967.84)				3,510.00	3,334.50	(175.50)	27,698.00	26,313.10	(1,384.90)				(4,277.54)
Burlington Comm Sch Dist	1,322,893.00	1,256,748.35	(66,144.65)	258,010.85	245,110.31	(12,900.54)				26,754.00	25,416.30	(1,337.70)	267,841.00	254,448.95	(13,392.05)	69,426.00	69,426.00	-	(80,382.89)
Cal Comm Sch Dist	57,009.00	54,158.55	(2,850.45)	8,504.80	8,079.56	(425.24)				1,586.00	1,506.70	(79.30)	15,322.00	14,555.90	(766.10)				(3,354.99)
Calamus-Wheatland Csd	57,427.00	54,555.65	(2,871.35)	16,351.94	15,534.34	(817.60)				3,263.00	3,099.85	(163.15)	23,330.00	22,163.50	(1,166.50)				(3,852.10)
CAM COMMUNITY SCHOOL DIS	101,394.00	96,324.30	(5,069.70)	28,113.24	26,707.58	(1,405.66)				2,554.50	2,426.78	(127.73)	23,149.00	21,991.55	(1,157.45)				(6,603.09)
Camanche Csd	108,960.00	103,512.00	(5,448.00)	30,440.05	28,918.05	(1,522.00)				7,039.50	6,687.53	(351.98)	49,726.00	47,239.70	(2,486.30)				(7,321.98)
Cardinal Comm Sch Dist	120,820.00	114,779.00	(6,041.00)	29,791.92	28,302.32	(1,489.60)				3,848.00	3,655.60	(192.40)	33,612.00	31,931.40	(1,680.60)				(7,723.00)
Carlisle Comm Sch Dist	152,350.00	144,732.50	(7,617.50)	35,209.96	33,449.46	(1,760.50)				12,135.50	11,528.73	(606.78)	91,701.00	87,115.95	(4,585.05)				(9,984.77)
Carroll Comm Sch Dist	228,381.00	216,961.95	(11,419.05)	77,866.80	73,973.46	(3,893.34)				11,245.00	10,682.75	(562.25)	127,244.00	120,881.80	(6,362.20)	19,448.00	19,448.00	-	(15,874.64)
Cedar Falls Comm Sd	445,948.00	423,650.60	(22,297.40)	159,672.28	151,688.67	(7,983.61)				30,901.00	29,355.95	(1,545.05)	245,227.00	232,965.65	(12,261.35)	39,395.00	39,395.00	-	(31,826.06)
Cedar Rapids Csd	3,086,049.00	2,931,746.55	(154,302.45)	638,577.14	606,648.28	(31,928.86)	27,383.00	26,013.85	(1,369.15)	104,565.50	99,337.23	(5,228.28)	996,400.00	946,580.00	(49,820.00)	180,901.00	180,901.00	-	(192,828.73)
Center Point-Urbana Csd	57,080.00	54,226.00	(2,854.00)	22,141.86	21,034.77	(1,107.09)				9,223.50	8,762.33	(461.18)	62,816.00	59,675.20	(3,140.80)				(4,422.27)
Centerville Comm Sch	400,969.00	380,920.55	(20,048.45)	93,375.34	88,706.57	(4,668.77)				8,898.50	8,453.58	(444.93)	74,859.00	71,116.05	(3,742.95)	19,436.00	19,436.00	-	(25,162.14)
Central City Csd	38,679.00	36,745.05	(1,933.95)	13,105.03	12,449.78	(655.25)				3,061.50	2,908.43	(153.08)	25,346.00	24,078.70	(1,267.30)				(2,742.28)
Central Clinton Csd	124,941.00	118,693.95	(6,247.05)	43,075.91	40,922.11	(2,153.80)				2,905.00	2,760.23	(144.78)	83,195.00	79,035.25	(4,159.75)				(8,546.12)
Central Comm Sch Dist	75,178.00	71,419.10	(3,758.90)	22,557.87	21,429.98	(1,127.89)				9,665.50	9,182.23	(483.28)	24,785.00	23,545.75	(1,239.25)				(5,370.07)
Central Decatur Csd	228,397.00	216,977.15	(11,419.85)	45,237.58	42,975.70	(2,261.88)				4,413.50	4,192.83	(220.68)	37,799.00	35,909.05	(1,889.95)				(13,902.40)
Central Lee Csd	108,238.00	102,826.10	(5,411.90)	26,459.46	25,136.49	(1,322.97)				6,578.00	6,249.10	(328.90)	45,225.00	42,963.75	(2,261.25)	25			

Clear Lake Comm Sch Dist	163,721.00	155,534.95	(8,186.05)	44,895.30	42,650.54	(2,244.77)				8,489.00	8,064.55	(424.45)	66,520.00	63,194.00	(3,326.00)				(10,855.27)
Clearfield Comm Sch Dist	32,274.00	30,660.30	(1,613.70)	6,515.54	6,189.76	(325.78)				182.00	172.90	(9.10)	4,871.00	4,627.45	(243.55)				(1,948.58)
Clinton Comm Sch Dist	991,367.00	941,798.65	(49,568.35)	206,713.62	196,377.94	(10,335.68)				24,219.00	23,008.05	(1,210.95)	231,297.00	219,732.15	(11,564.85)	55,222.00	55,222.00	-	(61,114.98)
Colfax-Mingo Comm Schl	109,179.00	103,720.05	(5,458.95)	24,060.94	22,857.89	(1,203.05)				4,608.50	4,378.08	(230.43)	40,710.00	38,674.50	(2,035.50)				(6,892.42)
College Community Sch	408,567.00	388,138.65	(20,428.35)	70,407.39	66,887.02	(3,520.37)				31,070.00	29,516.50	(1,553.50)	233,930.00	222,233.50	(11,696.50)				(25,502.22)
Collins-Maxwell Csd	48,456.00	46,033.20	(2,422.80)	14,649.56	13,917.08	(732.48)				3,001.00	2,926.95	(154.05)	24,844.00	23,601.80	(1,242.20)				(3,309.33)
Colo Nesco Csd	46,875.00	44,531.25	(2,343.75)	17,878.07	16,984.17	(893.90)				2,743.00	2,605.85	(137.15)	24,537.00	23,310.15	(1,226.85)				(3,374.80)
Columbus Comm Sch Dist	279,112.00	265,156.40	(13,955.60)	34,481.75	32,757.66	(1,724.09)				5,375.50	5,106.73	(268.78)	51,340.00	48,773.00	(2,567.00)				(15,948.46)
Coon Rapids Csd	71,856.00	68,263.20	(3,592.80)	16,760.94	15,922.89	(838.05)				2,671.50	2,537.93	(133.58)	23,313.00	22,147.35	(1,165.65)	27,641.00	27,641.00	-	(4,564.42)
Corning Comm Sch Dist	108,235.00	102,823.25	(5,411.75)	22,393.84	21,274.15	(1,119.69)				2,912.00	2,766.40	(145.60)	23,465.00	22,291.75	(1,173.25)				(6,677.04)
Corwith-Wesley Comm Sch	28,945.00	27,497.75	(1,447.25)	6,856.20	6,513.39	(342.81)				552.50	524.88	(27.63)	6,324.00	6,007.80	(316.20)				(1,817.69)
Council Bluffs Comm Schl	2,373,203.00	2,254,542.85	(118,660.15)	449,159.40	426,701.43	(22,457.97)	65,541.49	62,264.42	(3,277.07)	55,438.50	52,666.58	(2,771.93)	536,828.00	509,986.60	(26,841.40)	122,282.00	122,282.00	-	(147,167.12)
Creston Comm Sch Dist	341,962.00	324,863.90	(17,098.10)	78,046.73	74,144.39	(3,902.34)				9,340.50	8,873.48	(467.03)	84,481.00	80,256.95	(4,224.05)				(21,467.46)
Dallas Center-Grimes Csd	111,666.00	106,082.70	(5,583.30)	27,027.03	25,675.68	(1,351.35)				14,527.50	13,801.13	(726.38)	98,539.00	93,612.05	(4,926.95)	76,851.00	76,851.00	-	(7,661.03)
Danville Comm Sch Dist	57,588.00	54,708.60	(2,879.40)	9,150.03	8,692.53	(457.50)				3,776.50	3,587.68	(188.83)	24,839.00	23,597.05	(1,241.95)				(3,525.73)
Davenport Comm Sch Dist	5,559,290.00	5,281,325.50	(277,964.50)	965,976.22	917,677.41	(48,298.81)	9,452.00	8,979.40	(472.60)	101,653.50	96,570.83	(5,082.68)	992,985.00	943,335.75	(49,649.25)	256,030.00	256,030.00	-	(331,818.59)
Davis County Csd	408,571.00	388,142.45	(20,428.55)	77,873.55	73,979.87	(3,893.68)				7,767.50	7,379.13	(388.38)	62,623.00	59,491.85	(3,131.15)	26,926.00	26,926.00	-	(24,710.60)
Decorah Comm Sch Dist	142,155.00	135,047.25	(7,107.75)	45,040.69	42,788.66	(2,252.03)				10,491.00	9,966.45	(524.55)	74,627.00	70,895.65	(3,731.35)				(9,884.33)
Delwood Comm Sch Dist	33,514.00	31,838.30	(1,675.70)	5,124.09	4,867.89	(256.20)				819.00	778.05	(40.95)	11,577.00	10,998.15	(578.85)				(1,972.85)
Denison Comm Sch Dist	711,071.00	675,517.45	(35,553.55)	65,942.05	62,644.95	(3,297.10)				13,858.00	13,165.10	(692.90)	125,405.00	119,134.75	(6,270.25)	23,079.00	23,079.00	-	(39,543.55)
Denver Comm Sch Dist	21,776.00	20,687.20	(1,088.80)	15,196.77	14,436.93	(759.84)				4,985.50	4,736.23	(249.28)	34,692.00	32,957.40	(1,734.60)				(2,097.91)
Des Moines Independent Community Schools	9,980,358.00	9,481,340.10	(499,017.90)	1,570,600.70	1,492,070.67	(78,530.04)	830,469.28	788,945.82	(41,523.46)	197,795.00	187,905.25	(9,889.75)	1,961,284.00	1,863,219.80	(98,064.20)	431,608.00	431,608.00	-	(628,961.15)
Diagonal Comm Sch Dist	30,551.00	29,023.45	(1,527.55)	5,548.28	5,270.87	(277.41)				767.00	728.65	(38.35)	5,695.00	5,410.25	(284.75)				(3,156.53)
Dike-New Hartford Csd	41,627.00	39,545.65	(2,081.35)	16,362.18	15,544.07	(818.11)				5,141.50	4,884.43	(257.08)	39,844.00	37,851.80	(1,992.20)				(3,156.53)
Dows Comm Sch Dist	38,617.00	36,686.15	(1,930.85)	6,482.67	6,158.54	(324.13)				318.50	302.58	(15.93)	7,157.00	6,799.15	(357.85)				(2,270.91)
Dubuque Comm Sch Dist	1,812,693.00	1,722,058.35	(90,634.65)	380,346.71	361,329.37	(19,017.34)				67,255.50	63,892.73	(3,362.78)	621,840.00	590,748.00	(31,092.00)	113,808.00	113,808.00	-	(113,014.76)
Dunkerton Comm Sch Dist	69,613.00	66,132.35	(3,480.65)	15,759.58	14,971.60	(787.98)				2,938.00	2,791.10	(146.90)	24,950.00	23,702.50	(1,247.50)				(4,415.53)
Durant Comm Sch Dist	52,354.00	49,736.30	(2,617.70)	17,130.78	16,274.24	(856.54)				4,543.50	4,316.33	(227.18)	29,827.00	28,335.65	(1,491.35)				(3,701.41)
Eagle Grove Csd	229,089.00	217,634.55	(11,454.45)	33,220.45	31,559.43	(1,661.02)				5,304.00	5,038.80	(265.20)	44,764.00	42,525.80	(2,238.20)				(13,380.67)
Earlham Comm Sch Dist	48,036.00	45,634.20	(2,401.80)	10,417.69	9,896.81	(520.88)				4,036.50	3,834.68	(201.83)	29,905.00	28,409.75	(1,495.25)				(3,124.51)
East Buchanan Csd	62,952.00	59,804.40	(3,147.60)	17,824.86	16,933.62	(891.24)				3,614.00	3,433.30	(180.70)	28,851.00	27,408.45	(1,442.55)				(4,219.54)
East Central Csd	45,095.00	42,840.25	(2,254.75)	12,778.81	12,139.87	(638.94)				838.50	796.58	(41.93)	17,331.00	16,464.45	(866.55)				(2,935.62)
East Greene Csd	89,977.00	85,478.15	(4,498.85)	15,729.72	14,943.23	(786.49)				1,644.50	1,562.28	(82.23)	17,666.00	16,782.70	(883.30)				(5,367.56)
EAST MARSHALL COMMUNITY	98,677.00	93,743.15	(4,933.85)	20,338.77	19,321.83	(1,016.94)				5,778.50	5,489.58	(288.93)	36,094.00	34,289.30	(1,804.70)				(6,239.71)
EAST MILLS COMMUNITY SCHOOL DISTRICT	92,670.00	88,036.50	(4,633.50)	30,292.35	28,777.73	(1,514.62)				3,295.50	3,130.73	(164.78)	29,793.00	28,303.35	(1,489.65)				(6,312.89)
EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	119,132.00	113,175.40	(5,956.60)	43,360.42	41,192.40	(2,168.02)				5,973.50	5,674.83	(298.68)	49,136.00	46,679.20	(2,456.80)				(8,423.30)
East Union Comm Sch Dist	101,526.00	96,449.70	(5,076.30)	26,653.93	25,321.23	(1,332.70)				2,730.00	2,593.50	(136.50)	24,271.00	23,057.45	(1,213.55)				(6,545.50)
Eastern Allamakee Csd	49,534.00	47,057.30	(2,476.70)	16,168.40	15,359.98	(808.42)				2,564.50	2,426.78	(127.73)	20,086.00	19,081.70	(1,004.30)				(3,412.85)
Eddyville-Blakesburg-Fremont Csd	139,141.00	132,183.95	(6,957.05)	34,783.52	33,044.34	(1,739.18)				5,655.00	5,372.25	(282.75)	47,356.00	44,988.20	(2,367.80)				(8,978.98)
Edgewood-Colesburg Csd	119,064.00	113,110.80	(5,953.20)	25,360.48	24,092.46	(1,268.02)				3,646.50	3,464.18	(182.33)	25,159.00	23,901.05	(1,257.95)				(7,403.55)
Eldora-New Provid Csd	150,632.00	143,100.40	(7,531.60)	30,975.22	29,426.46	(1,548.76)				3,633.50	3,451.83	(181.68)	33,441.00	31,768.95	(1,672.05)				(9,262.04)
Elk Horn-Kimballton Csd	22,147.00	21,039.65	(1,107.35)	8,445.89	8,023.60	(422.29)				1,553.50	1,475.83	(77.68)	12,124.00	11,517.80	(606.20)				(1,607.32)
Emmetsburg Comm Sch Dist	87,514.00	83,138.30	(4,375.70)	28,630.79	27,199.25	(1,431.54)				4,576.00	4,347.20	(228.80)	37,992.00	36,092.40	(1,899.60)				(6,036.04)
English Valleys Csd	68,545.00	65,117.75	(3,427.25)	21,896.59	20,801.76	(1,094.83)				2,944.50	2,797.28	(147.23)	25,469.00	24,195.55	(1,273.45)				(4,669.30)
Essex Comm Sch Dist	22,722.00	21,585.90	(1,136.10)	9,831.37	9,339.80	(491.57)				1,527.50	1,451.13	(76.38)	11,618.00	11,037.10	(580.90)				(1,704.04)
ESTHERVILLE LINCOLN CENTRAL CSD	326,042.00	309,739.90	(16,302.10)	54,214.18	51,503.47	(2,710.71)				8,606.00	8,175.70	(430.30)	71,664.00	68,080.80	(3,583.20)				(19,443.11)
Exira Comm Sch Dist	47,664.00	45,280.80	(2,383.20)	11,837.64	11,245.76	(591.88)				1,105.00	1,049.75	(55.25)	11,588.00	11,008.60	(579.40)				(3,030.33)
Fairfield Comm Sch Dist	371,129.00	352,572.55	(18,556.45)	92,820.75	88,179.71	(4,641.04)				10,881.00	10,336.95	(544.05)	98,389.00	93,469.55	(4,919.45)	25,839.00	25,839.00	-	(23,741.54)
Farragut Comm Sch Dist	31,461.00	29,887.95	(1,573.05)	10,812.67	10,272.04	(540.63)				1,157.00	1,099.15	(57.85)	10,825.00	10,283.75	(541.25)				(2,171.53)
Forest City Csd	135,456.00	128,683.20	(6,772.80)	38,605.38	36,675.11	(1,930.27)				7,501.00	7,125.95	(375.05)	54,969.00	52,220.55	(2,748.45)				(9,078.12)
Fort Dodge Comm Sch Dist	1,126,903.00	1,070,557.85	(56,345.15)	232,564.68	220,936.45	(11,628.23)				22,899.50	21,754.53	(1,144.98)	237,385.00	225,515.75	(11,869.25)	59,712.00	59,712.00	-	(69,118.36)
Fort Madison Csd	491,640.00	467,058.00	(24,582.00)	111,758.68	106,170.75	(5,587.93)				13,305.50	12,640.23	(665.28)	131,362.00	124,793.90	(6,568.10)	30,713.00	30,713.00	-	(30,835.21)
Fredericksburg Csd	24,110.00	22,904.50	(1,205.50)	9,405.39	8,935.12	(470.27)				1,924.00	1,827.80	(96.20)	13,203.00	12,542.85	(660.15)				(1,771.97)
Fremont-Mills Csd	87,689.00	83,304.55	(4,384.45)	13,423.31	12,752.14	(671.17)				2,736.50	2,599.68	(136.83)	22,164.00	21,055.80	(1,108.20)				(5,192.44)
G M G Csd	42,263.00	40,149.85	(2,113.15)	9,136.82	8,679.98	(456.84)				2,938.00	2,791.10	(146.90)	17,572.00	16,693.40	(878.60)				(2,716.89)
Galva-Holstein Comm Sd	48,890.00	46,445.50	(2,444.50)	17,325.86	16,459.57	(866.29)				2,866.50	2,723.18	(143.33)	21,373.00	20,304.35	(1,068.65)				

Newell-Fonda Comm School	99,762.00	94,773.90	(4,988.10)	19,234.02	18,272.32	(961.70)				3,055.00	2,902.25	(152.75)	25,154.00	23,896.30	(1,257.70)				(6,102.55)
Newton Comm Sch Dist	554,582.00	526,852.90	(27,729.10)	97,347.93	92,480.53	(4,867.40)				19,084.00	18,129.80	(954.20)	168,902.00	160,456.90	(8,445.10)				(33,550.70)
Nodaway Valley Csd	84,692.00	80,457.40	(4,234.60)	26,749.24	25,411.78	(1,337.46)				4,504.50	4,279.28	(225.22)	35,691.00	33,906.45	(1,784.55)				(5,797.29)
NORTH BUTLER COMMUNITY SCHOOL DISTRICT	68,571.00	65,142.45	(3,428.55)	24,094.08	22,889.38	(1,204.70)				3,958.50	3,760.58	(197.93)	30,786.00	29,246.70	(1,539.30)				(4,831.18)
North Cedar Csd	94,055.00	89,352.25	(4,702.75)	29,795.83	28,306.04	(1,489.79)				5,148.00	4,890.60	(257.40)	45,108.00	42,852.60	(2,255.40)				(6,449.94)
North Fayette County	122,015.00	115,914.25	(6,100.75)	34,637.53	32,905.65	(1,731.88)				5,187.00	4,927.65	(259.35)	43,502.00	41,326.90	(2,175.10)				(8,091.98)
North Iowa Csd	100,043.00	95,040.85	(5,002.15)	21,838.16	20,746.25	(1,091.91)				2,964.00	2,815.80	(148.20)	24,228.00	23,016.60	(1,211.40)				(6,242.26)
North Kossuth Csd	57,451.00	54,578.45	(2,872.55)	18,958.74	18,010.80	(947.94)				1,410.50	1,339.98	(70.53)	17,143.00	16,285.85	(857.15)				(3,891.01)
North Linn Comm Sch Dist	51,922.00	49,325.90	(2,596.10)	23,706.41	22,521.09	(1,185.32)				4,387.50	4,168.13	(219.38)	34,847.00	33,104.65	(1,742.35)				(4,000.80)
North Mahaska Csd	80,413.00	76,392.35	(4,020.65)	18,200.33	17,290.31	(910.02)				3,451.50	3,278.93	(172.58)	28,786.00	27,346.70	(1,439.30)				(5,103.24)
North Polk Comm Sch Dist	43,898.00	41,703.10	(2,194.90)	23,314.28	22,148.57	(1,165.71)				8,294.00	7,879.30	(414.70)	62,191.00	59,081.45	(3,109.55)				(3,775.31)
North Scott Csd	217,347.00	206,479.65	(10,867.35)	79,985.26	75,986.00	(3,999.26)				19,643.00	18,660.85	(982.15)	150,291.00	142,776.45	(7,514.55)				(15,848.76)
North Tama County Csd	52,778.00	50,139.10	(2,638.90)	16,249.92	15,437.42	(812.50)				3,419.00	3,248.05	(170.95)	26,048.00	24,745.60	(1,302.40)				(3,622.35)
North Winneshiek Csd	42,131.00	40,024.45	(2,106.55)	14,743.71	14,006.52	(737.19)				981.50	932.43	(49.08)	14,790.00	14,050.50	(739.50)				(2,892.81)
Northeast Comm Sch Dist	50,776.00	48,237.20	(2,538.80)	23,328.43	22,162.01	(1,166.42)				5,135.00	4,878.25	(256.75)	27,482.00	26,107.90	(1,374.10)				(3,961.97)
Northeast Hamilton Csd	25,112.00	23,856.40	(1,255.60)	10,677.36	10,143.49	(533.87)				1,482.00	1,407.90	(74.10)	11,996.00	11,396.20	(599.80)				(1,863.57)
Northwood-Kensett Csd	65,372.00	62,103.40	(3,268.60)	17,445.53	16,573.25	(872.28)				3,152.50	2,994.88	(157.63)	25,422.00	24,150.90	(1,271.10)				(4,298.50)
Norwalk Comm School Dist	117,484.00	111,609.80	(5,874.20)	36,143.09	34,335.94	(1,807.15)				16,087.50	15,283.13	(804.38)	118,958.00	113,010.10	(5,947.90)	41,639.00	41,639.00	-	(8,485.73)
Odebolt-Arthur Comm Sd	43,153.00	40,995.35	(2,157.65)	13,849.65	13,157.17	(692.48)				2,184.00	2,074.80	(109.20)	18,202.00	17,291.90	(910.10)				(2,959.33)
Oswein Comm School Dist	394,923.00	375,176.85	(19,746.15)	81,581.69	77,502.61	(4,079.08)				8,170.50	7,761.98	(408.53)	75,827.00	72,035.65	(3,791.35)				(24,233.76)
Ogden Community Sch Dist	53,114.00	50,458.30	(2,655.70)	16,339.32	15,522.35	(816.97)				4,446.00	4,223.70	(222.30)	32,834.00	31,192.30	(1,641.70)				(3,694.97)
OKOBOJO CSD	112,294.00	106,679.30	(5,614.70)	24,207.64	22,997.26	(1,210.38)				5,928.00	5,631.60	(296.40)	45,582.00	43,302.90	(2,279.10)				(7,121.48)
Olin Consolid Sch Dist	30,908.00	29,362.60	(1,545.40)	10,688.09	10,153.69	(534.40)				988.00	938.60	(49.40)	11,132.00	10,575.40	(556.60)				(2,129.20)
Orient-MacKsburg Csd	49,514.00	47,038.30	(2,475.70)	9,445.29	8,973.03	(472.26)				1,072.50	1,018.88	(53.63)	10,750.00	10,212.50	(537.50)				(3,001.59)
Osage Community Sch Dist	102,371.00	97,252.45	(5,118.55)	33,786.80	32,097.46	(1,689.34)				5,960.50	5,662.48	(298.03)	48,704.00	46,268.80	(2,435.20)				(7,105.92)
Oskaloosa Comm Sch Dist	514,410.00	488,689.50	(25,720.50)	102,468.37	97,344.95	(5,123.42)				15,229.50	14,468.03	(761.48)	131,357.00	124,789.15	(6,567.85)	34,856.00	34,856.00	-	(31,605.39)
Ottumwa Comm Sch Dist	1,323,026.00	1,256,874.70	(66,151.30)	239,257.16	227,294.30	(11,962.86)				28,580.50	27,151.48	(1,429.03)	254,205.00	241,494.75	(12,710.25)	61,737.00	61,737.00	-	(79,543.18)
Panorama Csd	78,972.00	75,023.40	(3,948.60)	32,815.30	31,174.54	(1,640.77)				4,732.00	4,495.40	(236.60)	38,090.00	36,185.50	(1,904.50)				(5,825.97)
Paton-Churdan Comm Sch	32,641.00	31,008.95	(1,632.05)	5,884.10	5,589.90	(294.21)				1,066.00	1,012.70	(53.30)	9,894.00	9,399.30	(494.70)				(1,979.56)
PCM COMMUNITY SCHOOL DIS	101,314.00	96,248.30	(5,065.70)	27,231.50	25,869.93	(1,361.58)				6,597.50	6,267.63	(329.88)	51,503.00	48,927.85	(2,575.15)				(6,757.15)
Pekin Comm School Dist	111,204.00	105,643.80	(5,560.20)	25,137.74	23,880.85	(1,256.89)				4,400.50	4,180.48	(220.03)	33,244.00	31,581.80	(1,662.20)				(7,037.11)
Pella Community Sch Dist	128,563.00	122,134.85	(6,428.15)	55,844.43	53,052.21	(2,792.22)				14,768.00	14,029.60	(738.40)	130,003.00	123,502.85	(6,500.15)				(9,958.77)
Perry Community Sch Dist	514,726.00	488,989.70	(25,736.30)	57,691.59	54,807.01	(2,884.58)	8,479.00	8,055.05	(423.95)	11,362.00	10,793.90	(568.10)	109,570.00	104,091.50	(5,478.50)	28,594.00	28,594.00	-	(29,612.93)
Pleasant Valley Csd	185,095.00	175,840.25	(9,254.75)	71,177.91	67,619.01	(3,558.90)				25,584.00	24,304.80	(1,279.20)	187,398.00	178,028.10	(9,369.90)				(14,092.85)
Pleasantville Csd	69,522.00	66,045.90	(3,476.10)	22,047.13	20,944.77	(1,102.36)				4,160.00	3,952.00	(208.00)	32,162.00	30,553.90	(1,608.10)				(4,786.46)
Pocahontas Area Csd	141,762.00	134,673.90	(7,088.10)	39,326.00	37,359.70	(1,966.30)				4,323.00	4,106.85	(216.15)	39,609.00	37,628.55	(1,980.45)				(9,270.55)
Postville Comm Sch Dist	316,108.00	300,302.60	(15,805.40)	26,795.46	25,455.69	(1,339.77)				3,471.00	3,297.45	(173.55)	34,027.00	32,325.65	(1,701.35)				(17,318.72)
Prairie Valley Csd	72,136.00	68,529.20	(3,606.80)	25,165.10	23,906.85	(1,258.26)				4,160.00	3,952.00	(208.00)	33,896.00	32,201.20	(1,694.80)				(5,073.06)
Prescott Comm Sch Dist	22,012.00	20,911.40	(1,100.60)	4,113.27	3,907.61	(205.66)				214.50	203.78	(10.73)	4,724.00	4,487.80	(236.20)				(1,316.99)
Preston Comm Sch Dist	29,517.00	28,041.15	(1,475.85)	13,993.13	13,293.47	(699.66)				2,749.50	2,612.03	(137.48)	17,705.00	16,819.75	(885.25)				(2,312.98)
Red Oak Comm Sch Dist	312,718.00	297,082.10	(15,635.90)	48,282.14	45,868.03	(2,414.11)				7,631.00	7,249.45	(381.55)	67,560.00	64,182.00	(3,378.00)	27,818.00	27,818.00	-	(18,431.56)
Remsen-Union Csd	46,452.00	44,129.40	(2,322.60)	25,834.74	24,543.00	(1,291.74)				2,314.00	2,198.30	(115.70)	28,758.00	27,320.10	(1,437.90)				(3,730.04)
Riceville Comm Sch Dist	100,150.00	95,142.50	(5,007.50)	28,426.81	27,005.47	(1,421.34)				1,865.50	1,772.23	(93.28)	13,906.00	13,210.70	(695.30)				(6,522.12)
River Valley Csd	71,278.00	67,714.10	(3,563.90)	22,378.91	21,259.96	(1,118.95)				2,652.00	2,519.40	(132.60)	22,537.00	21,410.15	(1,126.85)				(4,815.45)
Riverside Comm School Di	76,320.00	72,504.00	(3,816.00)	25,880.87	24,586.83	(1,294.04)				3,822.00	3,630.90	(191.10)	35,310.00	33,544.50	(1,765.50)				(5,301.14)
Rock Valley Comm Sd	143,004.00	135,853.80	(7,150.20)	19,556.69	18,578.86	(977.83)				4,829.50	4,588.03	(241.48)	52,925.00	50,278.75	(2,646.25)				(8,369.51)
Rockwell City-Lytton Csd	52,423.00	49,801.85	(2,621.15)	20,964.35	19,916.13	(1,048.22)				2,834.00	2,692.30	(141.70)	25,250.00	23,987.50	(1,262.50)				(3,811.07)
Roland-Story Csd	72,205.00	68,594.75	(3,610.25)	17,699.22	16,814.26	(884.96)				6,558.50	6,230.58	(327.93)	46,452.00	44,129.40	(2,322.60)				(4,823.14)
Rudd-Rockford-Marble	70,922.00	67,375.90	(3,546.10)	21,148.42	20,091.00	(1,057.42)				2,977.00	2,828.15	(148.85)	23,993.00	22,793.35	(1,199.65)				(4,752.37)
Ruthven-Ayrshire Csd	38,096.00	36,191.20	(1,904.80)	12,290.12	11,675.61	(614.51)				1,482.00	1,407.90	(74.10)	13,126.00	12,469.70	(656.30)				(2,593.41)
Saydel Com School Dist	173,680.00	164,996.00	(8,684.00)	37,466.57	35,593.24	(1,873.33)				8,508.50	8,083.08	(425.43)	69,527.00	66,050.65	(3,476.35)				(10,982.75)
Schaller-Crestland Csd	52,416.00	49,795.20	(2,620.80)	17,900.31	17,005.29	(895.02)				2,008.50	1,908.08	(100.43)	20,147.00	19,139.65	(1,007.35)				(3,616.24)
Schleswig Comm Sch Dist	47,117.00	44,761.15	(2,355.85)	13,215.47	12,554.70	(660.77)				1,313.00	1,247.35	(65.65)	16,568.00	15,739.60	(828.40)				(3,082.27)
Senral Comm Sch Dist	32,501.00	30,875.95	(1,625.05)	8,078.22	7,674.31	(403.91)				1,118.00	1,062.10	(55.90)	9,456.00	8,983.20	(472.80)				(2,084.86)
Sergeant Bluff-Luton Csd	119,677.00	113,693.15	(5,983.85)	38,895.34	36,950.57	(1,944.77)				9,899.50	9,404.53	(494.98)	70,725.00	67,188.75	(3,536.25)				(8,423.59)
Seymour Community School	111,622.00	106,040.90	(5,581.10)	29,866.86	28,373.52	(1,493.34)				1,436.50	1,364.68	(71.83)	13,453.00	12,780.35	(672.65)				(7,146.27)
Sheldon Comm Sch Dist	140,917.00	133,871.15	(7,045.85)	39,122.91	37,166.76	(1,956.15)				6,129.50	5,823.03	(306.48)	62,267.00	59,153.65	(3,113.35)	19,010.00	19,010.00	-	(9,308.47)
Shenandoah Csd	211,712.00	2																	

Southeast Warren Csd	45,729.00	43,442.55	(2,286.45)	17,559.65	16,681.67	(877.98)				3,035.50	2,883.73	(151.78)	27,470.00	26,096.50	(1,373.50)				(3,316.21)
SOUTHEAST WEBSTER-GRAND	81,212.00	77,151.40	(4,060.60)	24,574.20	23,345.49	(1,228.71)				3,464.50	3,291.28	(173.23)	28,347.00	26,929.65	(1,417.35)	54,343.00	54,343.00	-	(5,462.54)
Southern Cal Comm School	60,839.00	57,797.05	(3,041.95)	18,452.44	17,529.82	(922.62)				3,126.50	2,970.18	(156.33)	24,827.00	23,585.65	(1,241.35)				(4,120.90)
Spencer Comm Sch Dist	321,248.00	305,185.60	(16,062.40)	67,312.19	63,946.58	(3,365.61)				12,590.50	11,960.98	(629.53)	107,829.00	102,437.55	(5,391.45)				(20,057.53)
SPIRIT LAKE COMM SCHOOL	110,971.00	105,422.45	(5,548.55)	38,515.56	36,589.78	(1,925.78)				8,047.00	7,644.65	(402.35)	57,386.00	54,516.70	(2,869.30)				(7,876.68)
Springville Comm Sd	31,444.00	29,871.80	(1,572.20)	9,914.45	9,418.73	(495.72)				2,314.00	2,198.30	(115.70)	19,194.00	18,234.30	(959.70)				(2,183.62)
St Ansgar Comm Sch Dist	61,571.00	58,492.45	(3,078.55)	17,504.77	16,629.53	(875.24)				4,127.50	3,921.13	(206.38)	32,027.00	30,425.65	(1,601.35)				(4,160.16)
Stanton Comm School Dist	13,071.00	12,417.45	(653.55)	8,122.60	7,716.47	(406.13)				1,534.00	1,457.30	(76.70)	8,865.00	8,421.75	(443.25)				(1,136.38)
Starmont Comm Sch Dist	122,764.00	116,625.80	(6,138.20)	33,153.50	31,495.83	(1,657.68)				3,958.50	3,760.58	(197.93)	32,989.00	31,339.55	(1,649.45)				(7,993.80)
Storm Lake Comm Sch Dist	750,683.00	713,148.85	(37,534.15)	67,904.52	64,509.29	(3,395.23)	46,009.00	43,708.55	(2,300.45)	14,352.00	13,634.40	(717.60)	137,803.00	130,912.85	(6,890.15)	43,602.00	43,602.00	-	(43,947.43)
STRATFORD CSD	30,739.00	29,202.05	(1,536.95)	4,218.77	4,007.83	(210.94)				455.00	432.25	(22.75)	8,011.00	7,610.45	(400.55)				(1,770.64)
Sumner Community School	52,268.00	49,654.60	(2,613.40)	20,408.66	19,388.23	(1,020.43)				3,347.50	3,180.13	(167.38)	27,596.00	26,216.20	(1,379.80)				(3,801.21)
Tipton Comm Sch Dist	86,853.00	82,510.35	(4,342.65)	23,412.54	22,241.91	(1,170.63)				5,947.50	5,650.13	(297.38)	42,566.00	40,437.70	(2,128.30)				(5,810.65)
Titanka Consolidated Sd	19,208.00	18,247.60	(960.40)	6,013.73	5,713.04	(300.69)				253.50	240.83	(12.68)	7,417.00	7,046.15	(370.85)				(1,273.76)
Treynor Comm Sch Dist	18,112.00	17,206.40	(905.60)	9,627.06	9,145.71	(481.35)				4,927.00	4,680.65	(246.35)	30,334.00	28,817.30	(1,516.70)				(1,633.30)
Tri-Center Comm Sch Dist	53,903.00	51,207.85	(2,695.15)	19,567.02	18,588.67	(978.35)				4,582.50	4,353.38	(229.13)	34,365.00	32,646.75	(1,718.25)				(3,902.63)
Tri-County Comm Sch Dist	70,895.00	67,350.25	(3,544.75)	19,370.90	18,402.36	(968.55)				1,631.50	1,549.93	(81.58)	14,052.00	13,349.40	(702.60)				(4,594.87)
Tripoli Comm Sch Dist	42,692.00	40,557.40	(2,134.60)	13,217.09	12,556.24	(660.85)				2,931.50	2,784.93	(146.58)	23,100.00	21,945.00	(1,155.00)				(2,942.03)
Turkey Valley Csd	42,878.00	40,734.10	(2,143.90)	22,792.51	21,652.88	(1,139.63)				2,574.00	2,445.30	(128.70)	20,444.00	19,421.80	(1,022.20)				(3,412.23)
Twin Cedars Csd	58,606.00	55,675.70	(2,930.30)	14,361.67	13,643.59	(718.08)				2,574.00	2,445.30	(128.70)	21,094.00	20,039.30	(1,054.70)				(3,777.08)
Twin Rivers Csd	40,676.00	38,642.20	(2,033.80)	7,049.25	6,696.79	(352.46)				305.50	290.23	(15.28)	9,330.00	8,863.50	(466.50)				(2,401.54)
Underwood Comm Sch Dist	33,748.00	32,060.60	(1,687.40)	14,600.83	13,870.79	(730.04)				4,907.50	4,662.13	(245.38)	37,039.00	35,187.05	(1,851.95)				(2,662.82)
Union Csd	93,064.00	88,410.80	(4,653.20)	27,762.65	26,374.52	(1,388.13)				8,001.50	7,601.43	(400.08)	62,706.00	59,570.70	(3,135.30)				(6,441.41)
United Comm Sch Dist	23,398.00	22,228.10	(1,169.90)	6,774.69	6,435.96	(338.73)				1,170.00	1,111.50	(58.50)	15,318.00	14,552.10	(765.90)				(1,567.13)
Urbandale Comm Sch Dist	264,228.00	251,016.60	(13,211.40)	56,411.53	53,590.95	(2,820.58)				24,446.50	23,224.18	(1,222.33)	183,667.00	174,483.65	(9,183.35)	44,639.00	44,639.00	-	(17,254.30)
Valley Comm Sch Dist	88,225.00	83,813.75	(4,411.25)	19,541.56	18,564.48	(977.08)				2,860.00	2,717.00	(143.00)	22,527.00	21,400.65	(1,126.35)				(1,633.30)
Van Buren Community	196,134.00	186,327.30	(9,806.70)	46,800.65	44,460.62	(2,340.03)				3,991.00	3,791.45	(199.55)	35,127.00	33,370.65	(1,756.35)	28,047.00	28,047.00	-	(12,346.28)
Van Meter Comm Sch Dist	24,802.00	23,561.90	(1,240.10)	12,651.99	12,019.39	(632.60)				4,036.50	3,834.68	(201.83)	29,114.00	27,658.30	(1,455.70)				(2,377.96)
Ventura Comm Sch Dist	24,834.00	23,592.30	(1,241.70)	10,020.81	9,519.77	(501.04)				1,839.50	1,747.53	(91.98)	13,342.00	12,674.90	(667.10)				(1,834.72)
Villisca Comm Sch Dist	81,064.00	77,010.80	(4,053.20)	19,766.69	18,778.36	(988.33)				2,171.00	2,062.45	(108.55)	20,081.00	19,076.95	(1,004.05)				(5,150.08)
Vinton-Shellsburg Csd	238,059.00	226,156.05	(11,902.95)	68,671.98	65,238.38	(3,433.60)				10,354.50	9,836.78	(517.73)	86,995.00	82,645.25	(4,349.75)				(15,854.27)
Waco Comm Sch Dist	82,689.00	78,554.55	(4,134.45)	18,489.23	17,564.77	(924.46)				3,185.00	3,025.75	(159.25)	26,690.00	25,355.50	(1,334.50)				(5,218.16)
Walnut Comm Sch Dist	32,036.00	30,434.20	(1,601.80)	9,629.73	9,148.24	(481.49)				955.50	907.73	(47.78)	10,605.00	10,074.75	(530.25)				(2,131.06)
Wapello Comm Sch Dist	118,648.00	112,715.60	(5,932.40)	27,709.55	26,324.07	(1,385.48)				4,446.00	4,223.70	(222.30)	38,679.00	36,745.05	(1,933.95)				(7,540.18)
Wapsie Valley Csd	58,575.00	55,646.25	(2,928.75)	34,295.88	32,581.09	(1,714.79)				4,699.50	4,464.53	(234.98)	34,446.00	32,723.70	(1,722.30)				(4,878.52)
Washington Comm Sch Dist	361,866.00	343,772.70	(18,093.30)	64,533.56	61,306.88	(3,226.68)				10,647.00	10,114.65	(532.35)	97,437.00	92,565.15	(4,871.85)				(21,852.33)
Waterloo Comm Sch Dist	4,071,383.00	3,867,813.85	(203,569.15)	713,029.33	677,377.86	(35,651.47)	111,913.50	106,317.83	(5,595.68)	66,222.00	62,910.90	(3,311.10)	676,572.00	642,743.40	(33,828.60)	197,051.00	197,051.00	-	(248,127.39)
Waukeee Comm Sch Dist	357,334.00	339,467.30	(17,866.70)	57,555.64	54,677.86	(2,877.78)	13,761.00	13,072.95	(688.05)	48,908.50	42,663.08	(6,245.43)	370,425.00	351,903.75	(18,521.25)				(23,677.96)
Waverly-Shell Rock Csd	185,978.00	176,679.10	(9,298.90)	49,016.42	46,565.60	(2,450.82)				13,331.50	12,664.93	(666.58)	97,394.00	92,524.30	(4,869.70)				(12,416.30)
Wayne Comm Sch Dist	141,098.00	134,043.10	(7,054.90)	32,505.32	30,880.05	(1,625.27)				3,464.50	3,291.28	(173.23)	30,262.00	28,748.90	(1,513.10)				(8,853.39)
Webster City Csd	358,032.00	340,130.40	(17,901.60)	55,655.76	52,872.97	(2,782.79)				10,666.50	10,133.18	(533.33)	86,314.00	81,998.30	(4,315.70)	21,574.00	21,574.00	-	(21,217.71)
West Bend - Mallard Csd	35,942.00	34,144.90	(1,797.10)	16,117.71	15,311.82	(805.89)				2,249.00	2,136.55	(112.45)	16,951.00	16,103.45	(847.55)				(2,715.44)
West Branch Csd	55,265.00	52,501.75	(2,763.25)	18,308.13	17,392.72	(915.41)				5,128.50	4,872.08	(256.43)	39,521.00	37,544.95	(1,976.05)				(3,935.08)
West Burlington Comm Sd	141,590.00	134,510.50	(7,079.50)	14,586.03	13,856.73	(729.30)				5,063.50	4,810.33	(253.18)	29,341.00	27,873.95	(1,467.05)				(8,061.98)
West Central Comm Sd	40,065.00	38,061.75	(2,003.25)	18,463.82	17,540.63	(923.19)				1,729.00	1,642.55	(86.45)	14,844.00	14,101.80	(742.20)				(3,012.89)
West Central Valley Csd	131,054.00	124,501.30	(6,552.70)	30,309.10	28,793.65	(1,515.46)				5,453.50	5,180.83	(272.68)	50,382.00	47,862.90	(2,519.10)	16,924.00	16,924.00	-	(8,340.83)
West Delaware County Csd	177,549.00	168,671.55	(8,877.45)	68,844.49	65,402.27	(3,442.22)				9,912.50	9,416.88	(495.63)	87,527.00	83,150.65	(4,376.35)				(12,815.30)
West Des Moines Comm Sd	784,345.00	745,127.75	(39,217.25)	173,269.30	164,605.84	(8,663.47)				58,266.00	55,352.70	(2,913.30)	527,452.00	501,079.40	(26,372.60)	70,168.00	70,168.00	-	(50,794.02)
WEST FORK CSD	71,906.00	68,310.70	(3,595.30)	31,541.11	29,964.05	(1,577.06)				4,407.00	4,186.65	(220.35)	38,030.00	36,128.50	(1,901.50)				(5,392.71)
West Hancock Csd	97,789.00	92,899.55	(4,889.45)	29,024.09	27,572.89	(1,451.20)				4,147.00	3,939.65	(207.35)	35,285.00	33,520.75	(1,764.25)				(6,548.00)
West Harrison Csd	79,229.00	75,267.55	(3,961.45)	19,384.22	18,415.01	(969.21)				2,535.00	2,408.25	(126.75)	21,904.00	20,808.80	(1,095.20)				(5,057.41)
West Liberty Comm Sd	253,679.00	240,995.05	(12,683.95)	34,214.66	32,503.93	(1,710.73)				7,598.50	7,218.58	(379.93)	69,750.00	66,262.50	(3,487.50)				(14,774.61)
West Lyon Comm Sch Dist	65,061.00	61,807.95	(3,253.05)	28,746.75	27,309.41	(1,437.34)				5,219.50	4,958.53	(260.98)	44,112.00	41,906.40	(2,205.60)	19,757.00	19,757.00	-	(4,951.36)
West Marshall Csd	84,316.00	80,100.20	(4,215.80)	27,604.82	26,224.58	(1,380.24)				5,960.50	5,662.48	(298.03)	44,273.00	42,059.35	(2,213.65)				(5,894.07)
West Monona Csd	142,279.00	135,165.05	(7,113.95)	33,820.02	32,129.02	(1,691.00)				4,309.50	4,094.03	(215.48)	38,552.00	36,624.40	(1,927.60)				(9,020.43)
West Sioux Csd	127,340.00	120,973.00	(6,367.00)	26,986.04	25,636.74	(1,349.30)				4,147.00	3,939.65	(207.35)	41,508.00	39,432.60	(2,075.40)				(7,923.65)
Western Dubuque Csd	403,578.00	383,399.10	(20,178.90)	141,293.86	134,229.17	(7,064.69)				19,461.00	18,487.95</								

Vendor Name	Perkins Secondary			Perkins Post Secondary			ABE			Estimated Total Reduction
	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	7/1/2012	7/1/2013 (Estimate)	Estimated Reduction	
Area XV Indian Hills				488,532.00	488,532.00	-	197,809.00	187,918.55	(9,890.45)	(9,890.45)
Area XVI Southeastern				226,565.00	226,565.00	-	134,485.00	127,760.75	(6,724.25)	(6,724.25)
Des Moines Area Comm Col				885,545.00	885,545.00	-	688,488.00	654,063.60	(34,424.40)	(34,424.40)
Eastern Iowa Community				356,631.00	356,631.00	-	316,186.00	300,376.70	(15,809.30)	(15,809.30)
Hawkeye Community Colleg				354,008.00	354,008.00	-	200,122.00	190,115.90	(10,006.10)	(10,006.10)
Iowa Central Comm Colleg	31,738.00	31,738.00	-	426,908.00	426,908.00	-	176,992.00	168,142.40	(8,849.60)	(8,849.60)
Iowa Lakes Comm College	47,734.00	47,734.00	-	263,802.00	263,802.00	-	79,120.00	75,164.00	(3,956.00)	(3,956.00)
Iowa Valley Community Co				102,007.00	102,007.00	-	137,999.00	131,099.05	(6,899.95)	(6,899.95)
IOWA WESTERN COMM COLL				200,343.00	200,343.00	-	181,923.00	172,826.85	(9,096.15)	(9,096.15)
KIRKWOOD COMMUNITY COLL				688,612.00	688,612.00	-	309,871.00	294,377.45	(15,493.55)	(15,493.55)
North Iowa Area				121,674.00	121,674.00	-	105,529.00	100,252.55	(5,276.45)	(5,276.45)
NORTHEAST IA COMM COLL				280,847.00	280,847.00	-	193,797.00	184,107.15	(9,689.85)	(9,689.85)
Northwest Iowa Comm Coll				87,322.00	87,322.00	-	82,841.00	78,698.95	(4,142.05)	(4,142.05)
Southwestern Community	59,612.00	59,612.00	-	95,189.00	95,189.00	-	88,085.00	83,680.75	(4,404.25)	(4,404.25)
Western Iowa Tech CC				371,578.00	371,578.00	-	237,578.00	225,699.10	(11,878.90)	(11,878.90)
Totals	139,084.00	139,084.00		4,949,563.00	4,949,563.00		3,130,825.00	2,974,283.75	(156,541.25)	(156,541.25)



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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Update on the Title IIA Reimbursement Web Application

In last month's SBA, we included the following item:

An application has been created to file for reimbursement for Title IIA funds, and it's now available in the Portal. An upload to the CAR/COA Test Records will fill out the form in the Title IIA application.

Thanks for all of your feedback on this issue. Based on your feedback, we'd like to adjust the deployment of this application as follows:

- This web application will be used by all school districts for the FY14 grant cycle.
- The application is available now through the Portal and we will continue to make it available, but if you elect to use it now, consider it a pilot or "practice". If you experience issues with the application, please let Isbelia Arzola know.
- For this current grant cycle (FY13), please submit your requests on paper to Isbelia Arzola just as you have been. Please include a cover letter requesting Title IIA reimbursement and the amount requested. Please provide a copy of your ledger showing Title IIA expenditures.
- The DE will provide webinar training in May related to the use of the new web application for Title IIA reimbursement.

Thank you again for your patience. For further information or if you have questions, Contact Isbelia Arzola at isbelia.arzola@iowa.gov or 515.281.3954.

School Budget Review Committee (SBRC) March Hearing

The summary of action at the March 25, 2013, hearings has been posted on the website:

http://educateiowa.gov/index.php?option=com_content&view=article&id=2825%3Asbrchearings&catid=48%3Aschool-business-a-finance&Itemid=2988

At the same web location are posted the following items that were approved in March:

1. The spreadsheet of the modified allowable growth requests for FY14 Returning Dropout and Dropout Prevention Programs.
2. The spreadsheet of the modified allowable growth requests on the SBRC application form for increasing enrollment, for open enrollment out not on the prior year's headcount, and for limited English proficient weighting beyond the four years of weighting.

Inside This Issue

- ◇ Update on the Title IIA Reimbursement Web Application
- ◇ School Budget Review Committee (SBRC) March Hearing
- ◇ Special Ed Administrative Billing Cost and the SBRC
- ◇ SBRC Decisions and New Facilities
- ◇ FY 13 COA Testing
- ◇ Coding
- ◇ Uniform Administrative Procedures Manual
- ◇ Special Education Finance Manual
- ◇ Uniform Financial Accounting Handbook Update
- ◇ Debt Repayment and PPEL
- ◇ District Reorganizations
- ◇ School Transportation

The April School Leader Update can be found at:

www.educateiowa.gov

Continued on page 2 . . .

Continued from page 1, School Budget Review Committee (SBRC) March Hearing

3. The spreadsheet of districts requesting modified allowable growth for their FY12 special education deficits, the amount of carryover, and the amount of balances in excess of the 10 percent carryover. Please note that the excess balances that are greater than the 10 percent carryover are NOT reverted to the state. Instead, the state aid portion is used to pay the supplemental payment to districts that incurred deficit balances, and the property tax portion is an adjustment on the aid and levy worksheet of the district with the excess balance.

Also on that same website are links to the following documents located on other Web pages:

1. FY14 Special Education Administrative Costs approved at the March 2013 hearings that are located on the website: http://educateiowa.gov/index.php?option=com_content&view=article&id=604&Itemid=3083
2. October 2012 Supplementary Weighting approved at the December 2012 hearings that are located on the website: http://educateiowa.gov/index.php?option=com_content&view=article&id=1349&Itemid=4207

Questions related to the **SBRC** may be directed to Su McCurdy, su.mccurdy@iowa.gov or 515.281.4738.

Questions related to **special education** may be directed to Bill Roederer, bill.roederer@iowa.gov or 515.281.7972.

Questions related to the **SBRC application** form may be addressed to Joyce Thomsen, joyce.thomsen@iowa.gov or 515.242.5612.

Questions related to **Dropout Prevention Programs** may be addressed to Susan Walkup, susan.walkup@iowa.gov or 515.281.5718.

Questions related to **Supplementary Weighting** may be addressed to Jay Pennington, jay.pennington@iowa.gov or 515.281.4837.

SBRC Decisions and New Facilities

The SBRC members asked that the DE repeat this article published in the February 2013 School Business Alert:

Last year, the School Budget Review Committee (SBRC) requested that the Department include an article in the School Business Alert about furnishing, equipping, and contributing to the construction of a new facility reminding districts that decisions by the Committee are made on a district-by-district basis and the individual circumstances in that district. No district should assume, nor plan into their building project, that the SBRC will allow modified allowable growth to furnish and equip new construction or allow use of the secretary's balance to contribute to construction or furnish and equip new construction. The only way a district can ensure that it will have enough funds to complete construction and to furnish and equip the facility is to be sure that the bond issue voted in the district is adequate to cover these costs. The Committee is aware that past SBRC decisions may have been taken into consideration by some districts currently undertaking construction projects. The SBRC will continue to review each district's circumstance at the time of a request.

The SBRC has also followed certain criteria when districts request modified allowable growth for initial staffing for a new facility. The costs must be only for the new, unduplicated district-wide costs to the school district, and must be actual costs rather than estimated costs. If a staff member transfers to the new school from a former position in the district, only the cost of filling the vacated position is to be included for that staff member. Staff costs are to be reduced for any positions funded with categorical funding. The cost of salary increases from one fiscal year to the next is not to be included as a "new" cost.

Because any requests that come to the SBRC need to be based on actual rather than estimated costs, the best time to request a hearing for new facility related items is when construction is completed or nearly completed and actual, final costs are known. Questions may be directed to Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

FY13 COA Testing

The staff at the Department is currently testing the "CAR-2013 COA Test Records" and working with the programmer to resolve problems identified, primarily related to warning edits that aren't working properly. Once known problems are resolved, we will open the application to a group of districts/AEA CAR testers for further testing. We hope to open this application to testers within a few weeks and all districts a couple of weeks after that. This site will mirror the "CAR-2013 Upload and Reports" which will become available in mid-August for final CAR Reporting. Once open, we recommend testing the district's Chart of Accounts early and often to give districts the opportunity to correct edits, particularly those found in Stages 1 through 3, before August. We also recommend districts review Stage 4 edits and clear as many of those edits as practical, considering transactions that will occur later. Please contact us at the Department for any questions pertaining to the edits, edit messages, or upload process.

When the applications open, the first page will include a list of tables that haven't been updated for 2013 information since the information is not available.

New edits to look for this year:

- Edits related to IDEA expenditures that don't flow into the SES
- Edits for header and unassigned objects when some of the objects within the category did have edits
- Edit requiring account 729 in Fund 10 to have a project other than 0000
- Edit restricting State Vocational Aid to Vocational Programs
- Edit restricting Title I Migrant (project 4503) to only Title I programs
- Edit restricting STEM grants to Fund 10

Also, several warning edits are planned that aren't absolutes for all districts, so may or may not result in a correction needed. Districts should correct records and upload again if the warning is due to a coding error or omission. More information regarding the warning edits will be included in the next SBA after the COA test application is opened.

Warning edits to look for this year include:

- Warning edit for TSS for programs that generally will have TSS if there are teacher salaries
- Warning edit related to Medicaid regarding third-party billing agents
- Warning edit related to the types of services coded to Medicaid
- Warning edit when selected balance sheet accounts report the same amounts as the prior year
- Warning edit when there were state and local categorical funds available, but no expenditures reported
- Warning edit comparing relative amount of succeeding property tax receivable to the prior year property tax revenue for the fund
- Warning edits related to current year property taxes receivable, accounts payable, payroll liabilities
- Warning edit for no foods costs reported for non-reimbursable programs
- Warning edit when no unassigned balance is reported in the General Fund
- Warning edit regarding the reasonableness of investment in capital assets, net of debt to the amount reported as net capital assets in proprietary funds
- Warning edit regarding the reasonableness of intrafund transfers (object 95X)

The COA and CAR in FY13 will again allow progression through Stages 2, 3, and 4, if the only Stage 1 edit is a negative amount on the balance sheet. Negative amounts in revenue and expenditure accounts need to be eliminated prior to proceeding to Stage 2.

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740 or Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

Coding

Succeeding Year Property Taxes

Every district is required to book a receivable for the property taxes levied in their budgets for collection in the succeeding year. For each applicable fund, a journal entry should be made debiting Account 123 Succeeding-year property tax receivable and crediting Account 482 Deferred revenues for succeeding-year property taxes receivable. One of the sources of this information is a document on the Department of Management's website (<http://www.dom.state.ia.us/local/schools/index.html>) called Outstanding Property Tax Levies and Maximum Levy Limits. These amounts change each year so be sure the district's records are updated.

We have found a few districts that appear to have recorded delinquent property taxes to these account numbers incorrectly. To record delinquent property taxes debit revenues Account 121 Taxes Receivable and credit the appropriate revenue for the amount received in July and August. Any delinquent taxes recorded, but not received will be credited to Account 481 Deferred Revenue.

Whole Grade Sharing

Districts that whole grade share must record tuition revenue (Source 1325) or expenditures (Object 568) depending on which end of the contract pertains to the district. Districts cannot call it a "wash" and not record one side or the other (revenue or expenditure). In addition, districts must keep their own student activity funds and cannot give these funds to the other district. Pursuant to the written agreement between districts, the serving district will bill the resident district for costs related to those students, to the extent that funds are available for that activity.

Dues and Fees

Object 810 is to be used for Dues and Fees. This object code category should be used for expenditures for membership in professional or other organizations, as well as student entry fees to contests. Districts may want to double check their use of this number in their accounting system.

Title I Program Dimension

It has come to our attention that the Schools in Need of Assistance (SINA) Title I funding needs to be segregated from the general Title I funding. We discussed this further with the CAR/SES Advisory Committee at the March meeting and they recommended that standard detail program numbers be adopted statewide. Accordingly, the UFA Chart of Account Coding has been modified to provide for this modification of the Title I program numbers. The FY13 CAR will accept both the header and detail program codes, but the FY14 CAR will require that Title I detail program numbers be used and program 430 be header only with the detail required. If any districts are aware of other Title I program categories that should have a separate program code established, please let us know. Following are the program numbers currently assigned for Title I programs.

430	Title 1 (Header only Effective with FY14 Reporting) (Apr13)
431	Title I General (Detail Required Effective with FY14 Reporting) (Apr13)
432	Title I Schools in Need of Assistance (Detail Required effective with FY14 Reporting) (Apr13)

UFA General Reminders

The beginning of the UFA Iowa Chart of Account includes the rules regarding use of the various account codes within each dimension. There have been instances where many districts have used the "other" category within a section or one of the unassigned numbers within a section when there was already a more appropriate code assigned for the activity. The UFA is designed to provide districts with some flexibility within the account codes, but districts must ensure the coding is done as indicated in the UFA. For example, since postage already is assigned to object 531, a district may not choose to use object 538 or 539 for postage. However, since the header rather than detail may be used, the district could choose to use object 530 for phone, postage, etc., rather than using the detail numbers. Following are some of these rules from the UFA regarding these types of issues.

Generally, districts/AEAs cannot add account codes except where noted. However, see the next three business rules.

- If a header is defined and there are blank rows under that header, the district or AEA may assign locally detail that is a subset of that header as long as there is not a more appropriate code already assigned for the activity.
- If a header is not defined, the district or AEA may not assign locally either a header or detail.
- If a district/AEA wants greater detail for a single assigned code, it would use a district-defined dimension for the additional detail rather than splitting the assigned code into multiple rows.

Districts/AEAs may also add additional dimensions as needed for local reporting.

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740 or Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

Uniform Administrative Procedures Manual

The 2013 Code of Iowa was recently released. The UAP manual will be updated over the summer to reflect those changes in Iowa Code from the 2012 legislative session. When the update is completed, it will be announced in the School Business Alert and on the website.

If you have suggestions or comments regarding the content of the manual, please contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Special Education Finance Manual

The special education finance manual that was updated 10 years ago is obsolete and out-of-print. The finance personnel in the bureau of Finance, Facilities, Operations, and Transportation Services has been working on an update as time permits. It is anticipated to be completed over the summer.

If you have suggestions or comments regarding the content of the manual, please contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Uniform Financial Accounting Handbook Update

The USDE has notified the state fiscal coordinators that they are making progress on the update to the accounting handbook to incorporate the GASB changes since the last accounting handbook was published. We will keep districts informed as we hear more information on the progress. Su McCurdy and Janice Evans serve as reviewers for the federal handbook. Contact: Janice Evans at janice.evans@iowa.gov or 515.281.4740.

Debt Repayment and PPEL

- Q: Can a district enter into a long-term debt arrangement (loan, lease) to purchase a bus (or any equipment) and repay the principal portion from PPEL and the interest portion from General Fund? (Or vice versa).
- A: No. Districts must repay both the principal and the interest from the same fund, and that fund must be the fund into which the loan or lease proceeds were originally deposited/accounted for. So if the loan or lease proceeds were accounted for in the PPEL fund, for example, all principal and interest payments to retire that debt would also come from the PPEL fund.

District Reorganizations

With any school district mergers effective July 1, 2013, we would like to confirm that the state's accounting system is up-to-date. We would ask that those districts please complete a new W9 found at: <http://www.irs.gov/pub/irs-pdf/fw9.pdf> for the merged school district and fax to 515.242.5988. In addition, districts may also want to update the EFT Authorization Form to reflect any new bank accounts. For more information, contact Michael Lammers at michael.lammers@iowa.gov or 515.281.3589.

School Transportation

The Iowa Department of Education would like to remind schools that all students who are transported in a school vehicle are required to be instructed in safe riding practices and must participate in emergency evacuation drills at least twice per school year, per Iowa Administrative Code Chapter 281-43.40. Typically these drills are conducted once in the fall and once in the spring. This includes all students who are transported any time during the year, which would include not only students on bus routes, but also those going on activity trips or field trips as well. For more information, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Upcoming Deadlines	
AEA Budget Proposal—Resubmit Unapproved	4-15-13
Budget Certification	4-15-13
Budget Guarantee—Board Resolutions Due to DOM	4-15-13
ISP/VPPEL—Copy of Ballot or Resolution Due to DOM	4-15-13
Bond Resolution Filing (if any) with Control County Auditor	5-1-13
VPPEL Ballot Due to DOM	5-1-13
Second Semester Parental Claim Forms for Nonpublic Transportation Reimbursement	5-1-13



School Business Alert

IOWA DEPARTMENT OF EDUCATION

Grimes State Office Building
400 E. 14th St.
Des Moines, IA 50319-0146
FAX: 515.242.5988

DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES**Finance, Facilities, Operation, and Transportation Services**

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515.281.5812

Additional Clarification on Statewide Voluntary Preschool Program (SWVPP) Use of Funds and SWVPP Transportation Costs

Earlier in the spring, the Department issued the attached guidance related to allowable uses of Statewide Voluntary Preschool Program (SWVPP) funds. Additional questions have been raised about transportation costs specifically. The provision addressing transportation in IAC 281-16.12 states:

“Children participating in preschool in an approved local program under Iowa Code chapter 256C may be provided transportation services. However, transportation services provided to such children are not eligible for reimbursement under this chapter.”

Iowa Code 256C is silent on the issue of use of SWVPP funds for transportation costs. The above rule gives permission to the district to transport students for this purpose. The second sentence in the above rule speaks to reimbursing parents for fees, stating that it is not allowed. If districts transport students for SWVPP purposes, it is possible the district would charge parents a fee for that service and also that parents in private settings would then apply for nonpublic school transportation reimbursement in those situations. Given that this is not allowed, we conclude that transportation costs are an allowable direct program expense from SWVPP funds if the bus routes are exclusively transporting SWVPP students.

This also means that this cost is a direct program cost. This may require some conversation with your private providers as you work to simplify billing back and forth with the private providers. We hope this clarification helps. For further questions or comments, contact Jeff Berger at jeff.berger@iowa.gov or 515.281.3968.

A Chance to Go Green – Grant Opportunity

The U.S. Green Building Council Iowa Chapter, the Energy Program within the Iowa Department of Administrative Services and the Center for Green Schools wants to help you “green” your school!

Show your commitment to improving your school and they will provide both funding and expertise to help make it a healthier, efficient, and motivating place to work, learn, and play.

Grants range from \$100 to \$500. To learn more, visit the U.S. Green Building Council (USGBC) Iowa Chapter website at: www.usgbc-iowa.org or email iowagreen-schools@gmail.com.

Hurry! Applications are due June 1.

Inside This Issue

- ◇ Additional Clarification on SWVPP Use of Funds and SWVPP Transportation Costs
- ◇ A Chance to Go Green—Grant Opportunity
- ◇ Medicaid
- ◇ 2013 Iowa Green Ribbon Schools
- ◇ FY 13 COA Test Records
- ◇ Local Projects
- ◇ Report Filing Date for 2013
- ◇ Tuition Filing Due Date Changed in Law
- ◇ Claims Due August 1
- ◇ Unallocated Cost Tool
- ◇ Federal Title IIA Teacher Quality Fund Reimbursement
- ◇ District Communication
- ◇ Nonpublic Transportation Reimbursement Application
- ◇ Uniform Financial Accounting Manual
- ◇ Available Budget Authority
- ◇ Indirect Cost Rates
- ◇ Title VI Payments

The May School Leader Update can be found at:

www.educateiowa.gov

Medicaid

Fall 2013 Training

The first *Training* session for the 2013-2014 school year is scheduled for Thursday, August 15 from 9:00 a.m. to 10:00 a.m. You do not need to register. To join the meeting, go to: <http://iowa.adobeconnect.com/medicaidchanges/>.

Additional Medicaid trainings are being scheduled and will be announced in future issues of the SBA. These are for LEA and AEA staff that provide services in or manage their agency's Medicaid program and each will cover updates as well as a general overview of the program. Questions can be submitted before the session to Jim Donoghue or during the session through the webinar, and will be answered in or after the session.

Prompt Billing

To help you meet the deadlines for Special Education Finance reporting, please submit Medicaid billing promptly.

2013-14 Rates

Iowa Medicaid has proposed the rates for each district for 2013-14 service dates. Those are being reviewed and will be announced in June.

Exclusions

At the May 2-3 Management Academy class on Special Education Finance, it was clear that few SBOs were familiar with the Exclusions Program. There are individuals, clinics, facilities, and durable medical equipment providers who are excluded from participating in Medicaid and Medicare. Their names are posted on a list of excluded providers. It is important that as an Iowa Medicaid provider, you are not submitting claims for services provided by someone who is excluded from participation, listed at <https://oig.hhs.gov/exclusions/index.asp>. Exclusion might be temporary as when it is related to license expiration, or it may be for a mandatory period of one to five years, or it may be permanent. Exclusions occur for many reasons including program-related criminal convictions, patient abuse, and controlled substances. An excluded individual or an entity employing or contracting with an excluded individual that submits a claim for reimbursement to a federal health care program, or causes such a claim to be submitted, may be subject to civil money penalties and other damages. Iowa Medicaid is able to identify whether an excluded individual was paid by an Iowa Medicaid provider. Each time that the Iowa Medicaid Enterprise (IME) Program Integrity team identified instances where an Iowa LEA or AEA had paid an excluded individual, their staff contacted the DE and allowed the DE to investigate. IME gives the DE a chance to investigate these situations and advise IME of the findings. The DE prepared guidance that has been sent to the human resource directors and special education directors at each LEA. That guidance is attached.

For further information, contact Jim Donoghue at jim.donoghue@iowa.gov or 515.281.8505.

2013 Iowa Green Ribbon Schools

Two Iowa school districts have been honored for their efforts to create campuses and education programs that stress environmentally sound practices.

Des Moines and Starmont were among 78 schools and districts honored nationwide in the U.S. Department of Education Green Ribbon Schools' recognition. Des Moines was recognized for saving the district \$2.4 million in energy costs since 2007, or the equivalent of 66 first-time teachers. Starmont was honored for its preschool through 12th grade work to create a sustainable campus and its environmental education efforts.

Sixty-four schools nationwide, including Starmont, were honored for their exemplary efforts to reduce environmental impact and utility costs, promote better health, and ensure effective environmental education, including civics and green career pathways.

In addition, 14 districts, including Des Moines, were honored for the first-ever District Sustainability Award. This is the second year of the national recognition program. Both Des Moines and Starmont were nominated by the Iowa Department of Education.

Read more at: http://educateiowa.gov/index.php?option=com_content&view=article&id=2848:iowa-school-districts-honored-for-green-efforts&catid=666:headlines.

FY13 COA Test Records

The FY13 COA Test Records site is open to testers and hopefully will be opened to all districts around May 20. Once open, districts are encouraged to start uploading and correcting their books. A district may test an individual account code or an entire file in accordance with the 2013 COA-CAR rules. The test site mirrors the “live” site, with the exception of the reports. The application is available at <https://portal.ed.iowa.gov/iowalandingpage/Landing.aspx>.

Many of the CAR edits are programmed to check tables for information. These tables may not be completely loaded during the testing period. This information is entered as we get it; therefore, there may be some edit messages that appear during testing that normally would not. We noted the incomplete tables on the front page of the COA-CAR. Also, districts may get many Stage 4 reconciliation messages as all revenue, receivables, or restricted fund balances would not be entered prior to the end of the fiscal year.

We strongly urge districts to test their files early and often. Please be sure to update your financial software to the most current version before creating a text file.

If you come across an error message that does not make sense or doesn't seem to be working properly, please contact Denise Ragias, denise.ragias@iowa.gov, 515.281.4741. Districts should not fix their books just to pass edits, as the edit may need to be modified. Contact Denise for issues with the upload, working through edit messages, and reports.

If your auditor identified errors in the restricted fund balances, please ask that your auditor submit an email to Denise Ragias as soon as possible stating what the correct restricted fund balance should have been with a brief description of the cause of the discrepancy. The Department will make a DE adjustment so that Stage 4 reconciliations will flow.

Contact Janice Evans, janice.evans@iowa.gov, 515.281.4740, with coding questions and for journal entries.

Local Projects

The Department of Education posts the Sources for Local Projects (111x) on the website at http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970. This document breaks out the source amount, received through allocation of State Aid, SBRC budget authority, and local match, for projects 1112 Limited English Proficient Program, 1113 Home School Assistance Program, 1116 Weighted At-Risk Program, 1118 Gifted and Talented Program, 1119 Returning Dropouts and Dropout Prevention Programs. Districts are not required to break out these sources of revenue in their financial software. The Department uses the numbers from this spreadsheet to determine the revenue from allocations, SBRC authority and required local match to which a district must match expenditures and/or restricted fund balance in the Certified Annual Report. The district may also receive tuition revenue from other districts for some of these projects.

Report Filing Date for 2013

The Certified Annual Report (CAR), the Special Education Supplement (SES) and the Transportation Report have due dates of September 15, which falls on Sunday this year. Due to the request of the CAR-SES Advisory group last year, the Department looked at moving the due date to the first workday beyond the weekend due date, as is practice with many other federal and state report filings. The matter was taken under consideration, and it was determined that all three of these reports, the CAR, SES and Transportation Report, will be due on **Monday, September 16** this year. Districts are advised to complete the reports as soon as possible. Contact: Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

Tuition Filing Due Date Changed in Law

The Iowa Code has been amended so that the dates by which tuition must be billed are now February 15 for first semester and July 15 for second semester. **Reminder:** On the TIB, be sure that the students have been entered into the system by June 15 and verification of those students is completed by June 30.

Claims Due August 1

This is a reminder to districts which file tuition claims for foster care, nonpublic special education, special education parental rights severed, and high cost, those claims need to be filed by August 1. The claims flow automatically to the Department of Education for payment from TIB. Payment of the claims is planned before the end of August.

Unallocated Cost Tool

The unallocated cost tool will again be available in the TIB application for situations where the district is not able to determine how much of a shared cost should be Level 1, Level 2, or Level 3. If the district can make that determination without the tool, the district should separate the costs in its accounting records prior to uploading a file.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your Title IIA requests for reimbursement by July 15, 2013. This will give the Department time to process them and get them paid on a regular schedule. For further information, contact Isbelia Arzola at isbelia.arzola@iowa.gov or 515.725.3954.

District Communication

Much of the communication to superintendents/business managers from the 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. If you are not planning on being with the district next year, please reply to Marcia Krieger at marcia.krieger@iowa.gov and let her know. If you know your successor and their email address, we would appreciate that information as well. Contact: marcia.krieger@iowa.gov or 515.281.5293.

Nonpublic Transportation Reimbursement Application

The Nonpublic Transportation Reimbursement Application opened May 1 for data input. Please double-check the data and certify the application by June 15. It is the plan of the Department to have checks to districts in July, but will need to have all district data in by June 15 to meet that goal. If you have questions, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Uniform Financial Accounting Manual

Any updates to the Uniform Financial Accounting, Iowa Chart of Account Coding are posted to the web the beginning of each month at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=280&Itemid=2973.

For FY14 reporting to enhance the ability to directly upload records, Objects 610 and 620 will require the detail (611-619 and 621-629) rather than up headers. *This does not impact the FY13 reporting.* We are informing districts and AEAs now so that they are able to establish the accounts prior to July 1, 2013 for the fiscal year 2013-2014; however, they will have a year before the codes will be required in the uploads.

Contact Janice Evans, janice.evans@iowa.gov, 515.281.4740.

Available Budget Authority

The Department has a spreadsheet available that will help districts identify the budget authority that is considered available. Budget authority, in and of itself, does not consider the fact that some of the district's fund balance (and budget authority) is already restricted and not available for use. The spreadsheet called "Carryforward of Categorical Budget Authority" takes into account restricted fund balances and carried over special education dollars, arriving at an available unspent authorized budget balance. This new balance is a better indicator of a district's authority. http://www.educateiowa.gov/index.php?option=com_content&task=view&id=1335&Itemid=2418.

Indirect Cost Rates

Indirect cost rates for FY2013-2014 Federal programs, when allowable, are now available on the web at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=1429&Itemid=2971. Contact Janice Evans, janice.evans@iowa.gov, 515.281.4740.

Title VI Payments

The Iowa Department of Education is able to pay your district the remaining 20 percent of the 2012-2013 Title VI allocations as soon as we receive your Title VI Funds Expenditure Declaration form (attached). Please send the signed, completed and dated form as an attachment to Ruth Jones at ruth.jones@iowa.gov. If you have questions, you may send Ruth an email or call 515.281.5313.

Upcoming Deadlines	
Certified Budget—Last Day for Districts to Amend	5-31-13
Nonpublic Transportation Reimbursement Claim	6-15-13



STATE OF IOWA

TERRY BRANSTAD, GOVERNOR
KIM REYNOLDS, LT. GOVERNOR

DEPARTMENT OF EDUCATION
JASON E. GLASS, DIRECTOR

Attention: Human Resources Director
Special Education Director
Date: February 1, 2012
From: Jim Donoghue, Iowa Department of Education
Re: Guidance on Medicaid Exclusions for LEA Medicaid Providers

Background:

There are individuals who have been excluded from participation in the Medicaid program. It is important that as an Iowa Medicaid provider, you are not submitting claims for services provided by someone who is excluded from participation, listed at <https://oig.hhs.gov/exclusions/index.asp>.

An exclusion might be temporary as when it is related to license expiration, or it may be for a mandatory period of one to five years, or it may be permanent. Exclusions occur for many reasons including program-related criminal convictions, patient abuse, and controlled substances.

An excluded individual or an entity employing or contracting with an excluded individual that submits a claim for reimbursement to a federal health care program, or causes such a claim to be submitted, may be subject to civil money penalties and other damages.

Iowa Medicaid is able to identify whether an Excluded Individual was paid by an Iowa Medicaid provider. Recently, a few Excluded Individuals who were currently or recently employed by an Iowa LEA were identified. It was found that in four of the cases, the LEA had not billed for services by those individuals. In the fifth case, the provider had billed and Iowa Medicaid reviewed documentation submitted by that LEA and **determined an overpayment existed**. The Department of Health and Human Services Office of Inspector General is being informed of all of those situations.

What You Need to Do:

1. Read the attached Information Letter 1001 from April 2011 which describes this requirement... http://www.ime.state.ia.us/docs/1001_ExclusionfromParticipationinFederalHealthCarePrograms.pdf
2. Identify each staff member who provide a service your LEA bills to Medicaid (such as nursing, transportation, or paraprofessional/associate for special education IEP students).
3. Check each one's employment file for any other names he/she might have been known by.
4. Go to the Searchable Database at <http://exclusions.oig.hhs.gov/>. Then enter, five at a time, the names of five of those staff identified as providing a service your LEA bills to Medicaid. The searchable database will query to find if there are individuals with those names who are excluded. It is also important to search under other names identified by the staff member including former maiden or married names. It is important to match Social Security Numbers.
5. If you identify anyone who is a match as being an employee now or in the recent past, please contact me or Mr. Weltzin at Iowa Medicaid (515-256-4633) to discuss next steps you should take.

After this phase, I would suggest that you review all other employees who do any work with the special education IEP students even if their work doesn't create billed services. If you find any excluded individuals, they may not submit Medicaid claims in the future for their services.

Grimes State Office Building - 400 E 14th St - Des Moines IA 50319-0146

PHONE (515) 281-5294 FAX (515) 242-5988

www.iowa.gov/educate

Championing Excellence for all Iowa Students through Leadership and Service



IOWA DEPARTMENT OF EDUCATION

Statewide Voluntary Preschool Program

→ Overview

- The purpose of the Statewide Voluntary Preschool Program is to provide a high-quality early learning environment for 4-year-old children whose families choose to access such programs in their communities. School districts, in collaboration with community preschool partners, serve preschoolers to provide the best options for children and families. In order to meet the standards of a high-quality learning environment, preschool program grantees are expected to implement and provide assurances of meeting quality program standards.
- Iowa Administrative Rule 281 – 98.13(2) provides for pass-through funding to community providers of not less than 95 percent of the per-pupil amount for each eligible pupil enrolled in the district's approved local program. These funds are to be used for instructional purposes, student support services and staff support services (with up to 5% of the 95% available for administrative and operational costs).
- While Iowa Administrative Rule 281 – 98.13(3) indicates that "capital expenditures other than equipment" are an inappropriate use of categorical funding, there is some confusion as to what types of equipment are allowable. For this reason, the deciding factor should be the degree to which the expenditure supports the instructional program and addresses quality preschool program and learning standards. Expenditures submitted by private providers/community partners for addressing the preschool program standards and helping students accomplish quality learning standards should be considered.

→ Frequently Asked Questions

- ***What expenditures are considered instructional?***

Classes of expenditures are defined in the Uniform Financial Accounting (UFA) Manual for LEAs and AEAs, v 2009. This manual can be accessed at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=280&Itemid=2973. All school districts and AEAs in Iowa must follow the UFA manual for cost accounting [Iowa Code 256.9(18) and Attorney General's Opinion]. Instruction expenditures are defined under functions 1000-1999, starting on page 115. Generally, these expenditures are for salaries and benefits for the various staff involved with delivering instruction. Expenditures in these categories are fully allowable to the extent they are for the Statewide Voluntary Preschool Program.
- ***Can support services to students be covered as a direct program expenditure?***

Yes, these expenditures are fully allowable to the extent they are for the preschool program. Student support services are under functions 2100 to 2199 in the UFA. These supports are services that facilitate and enhance instruction. They include, but are not limited to, attendance and social work services, guidance services, health services, and psychological and other therapy services.
- ***Can support services to teachers be covered as a direct program expenditure?***

Yes, these expenditures are fully allowable to the extent they are for the preschool program. Teacher support services are under functions 2200 to 2299 in the UFA. These supports are services that assist instructional staff with the content and process of providing learning experiences for students. They include, but are not limited to, improvement of instruction, instruction and curricular development, staff training, library/media services, instruction-related technology, and academic assessments.

- ***Can we cover administrative and operational costs as a direct program expenditure?***
These costs are not permitted as a direct instructional cost. However, the Iowa Legislature did create permission for private providers to capture an additional 5% on top of regular program costs for expenditures related to administration and operations of the preschool program. In the UFA, administrative expenditures are functions 2300-2599. Operational expenditures are functions 2600-2699. Transportation expenditures, if required by an Individualized Education Program or to transport the student to the program, are functions 2700-2799.
- ***Can we include expenditures for capital projects (building or playground improvements) as part of direct program expenditures?***
No, these capital expenditures are explicitly barred by statute. These expenditures would be included in functions 4000-4999.
- ***Can we include expenditures for furniture, fixtures, and equipment?***
These costs may be allowable, if purchased using the funds for the purpose of, and if the equipment is used only for, this preschool program and are properly coded to functions 1000-2299.

The school district, as the recipient of state funds and the responsible entity for program implementation, is responsible for verifying appropriate expenditures by community partners/private providers. Only permissive costs are allowed. Permissive costs are governed by Iowa Code 256C and the UFA. If there is a question about a permissive cost, it will typically be resolved through working with the local auditor.

STATE ASSESSMENT FUNDS EXPENDITURE DECLARATION

Source/Project #4648, Grants for State Assessments and Related Activities (Title VI A) (CFDA 84.369)

Once expenditures have been made, please review the figures entered in the budget below, which represent those submitted by your LEA. Enter in the Certification Section the total amount of assessment dollars spent and certify by signing the declaration.

Return completed form to: Title I Office
 Iowa Department of Education
 Grimes State Office Building
 Des Moines, IA 50319

LEA Name: _____

2012-2013 LEA BUDGET OF STATE ASSESSMENT FUNDS

Allowable activities include personnel (extended time-above contract), contracted services and supplies directly related to:

- Development of assessments that will cover district reading, mathematics, and science standards within grades 3-12
- Aligning districtwide assessments to local standards and benchmarks
- Purchase of off-the shelf-assessments to be used districtwide to measure standards
- Scoring, analysis, and reporting of districtwide assessment data
- Professional development related to the implementation of district-wide assessment systems
- Costs associated with centralized management of the district-wide assessment system

NOTE: The figures entered below represent the budget submitted by the LEA.

FUNCTION	EXPENDITURE ACCOUNTS	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES	OTHER EXPENSES/ OTHER USES OF FUNDS	TOTAL
(1)	(2)	(3)	(4)	(5)	(5)	(6)	(7)
		100	200	300-500	600	800-900	
1000	Instruction	\$	\$	\$	\$	\$	\$
2200	Instructional Staff Support Services	\$	\$	\$	\$	\$	\$
2300	Administration Support Services	\$	\$	\$	\$	\$	\$
Grand Total						\$	

LEA CERTIFICATION OF STATE ASSESSMENT FUND EXPENDITURES

Enter below the total amount of assessment dollars spent and certify by signing the declaration below.

Assessment Allocation \$	Assessment Dollars Spent \$
<p>I hereby certify that the above funds have been used in compliance with all federal and state laws, rules and regulations for LEA activities directed toward meeting state and federal assessment, accountability, and reporting requirements. These funds were used to supplement or enhance the LEA's current assessment system, not to supplant funds currently allocated. All funds have been expended in the amount shown and supporting documents are available for audit. All expenditures claimed were incurred subsequent to the date of this certification, no payments were made after this date, and these expenditures have not been claimed under any other reimbursable program or project.</p>	
Signature (Authorized Representative)	Title/ Date
(STATE USE ONLY)	
SEA Approval (Authorized Representative)	Date

STATE ASSESSMENT FUNDS EXPENDITURE DECLARATION

Source/Project #4648, Grants for State Assessments and Related Activities (Title VI A) (CFDA 84.369)

Once expenditures have been made, please review the figures entered in the budget below, which represent those submitted by your LEA. Enter in the Certification Section the total amount of assessment dollars spent and certify by signing the declaration.

Return completed form to: Title I Office
 Iowa Department of Education
 Grimes State Office Building
 Des Moines, IA 50319

LEA Name: _____

2012-2013 LEA BUDGET OF STATE ASSESSMENT FUNDS

Allowable activities include personnel (extended time-above contract), contracted services and supplies directly related to:

- Development of assessments that will cover district reading, mathematics, and science standards within grades 3-12
- Aligning districtwide assessments to local standards and benchmarks
- Purchase of off-the shelf-assessments to be used districtwide to measure standards
- Scoring, analysis, and reporting of districtwide assessment data
- Professional development related to the implementation of district-wide assessment systems
- Costs associated with centralized management of the district-wide assessment system

NOTE: The figures entered below represent the budget submitted by the LEA.

FUNCTION	EXPENDITURE ACCOUNTS	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES	OTHER EXPENSES/ OTHER USES OF FUNDS	TOTAL
(1)	(2)	(3)	(4)	(5)	(5)	(6)	(7)
		100	200	300-500	600	800-900	
1000	Instruction	\$	\$	\$	\$	\$	\$
2200	Instructional Staff Support Services	\$	\$	\$	\$	\$	\$
2300	Administration Support Services	\$	\$	\$	\$	\$	\$
Grand Total						\$	

LEA CERTIFICATION OF STATE ASSESSMENT FUND EXPENDITURES

Enter below the total amount of assessment dollars spent and certify by signing the declaration below.

Assessment Allocation \$	Assessment Dollars Spent \$
<p>I hereby certify that the above funds have been used in compliance with all federal and state laws, rules and regulations for LEA activities directed toward meeting state and federal assessment, accountability, and reporting requirements. These funds were used to supplement or enhance the LEA's current assessment system, not to supplant funds currently allocated. All funds have been expended in the amount shown and supporting documents are available for audit. All expenditures claimed were incurred subsequent to the date of this certification, no payments were made after this date, and these expenditures have not been claimed under any other reimbursable program or project.</p>	
Signature (Authorized Representative)	Title/ Date
(STATE USE ONLY)	
SEA Approval (Authorized Representative)	Date



School Business Alert

IOWA DEPARTMENT OF EDUCATION

Grimes State Office Building
400 E. 14th St.
Des Moines, IA 50319-0146
FAX: 515.242.5988

DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES

Finance, Facilities, Operation, and Transportation Services

Jeff Berger
COO, CFO, Deputy Director
jeff.berger@iowa.gov
515.281.3968

Su McCurdy
Administrative Consultant
su.mccurdy@iowa.gov
515.281.4738

Jim Donoghue, Consultant
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515.281.8505

Janice Evans, Consultant
janice.evans@iowa.gov
515.281.4740

Denise Ragias, Consultant
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515.281.7972

Gary Schwartz, Consultant
gary.schwartz@iowa.gov
515.281.4743

Joyce Thomsen, Consultant
joyce.thomsen@iowa.gov
515.242.5612

Max Christensen, Executive Officer 1 (Transportation)
max.christensen@iowa.gov
515.281.4749

Joseph Funk, District Mechanic
joseph.funk@iowa.gov
515.669.4987

Verlan Vos, District Mechanic
verlan.vos@iowa.gov
515.669.4994

Mary Jo Clark, Clerk
maryjo.clark@iowa.gov
515.281.5812

The June School Leader Update can be found at:

www.educateiowa.gov

July 15 Due Date, ISBMA Parking Lot, and Other Fun Stuff

At ISBMA in May, Jeff Berger collected items that he felt like he couldn't answer at the time or that he wanted to research more. We called this our "Parking Lot" of issues and he would like to take the time to give responses back to some of the issues included on that list.

Question: If you offer an alternative school and other students from other districts attend, when you receive the money from other districts, do you have to offset that at-risk funding?

Answer: It depends on the specific situation with the student and what funding they were generating in the resident district. It gets coded the same way as the receiving district receives it.

Question: If you are the district sending the student because you've done everything you can to support the student in your district, but he/she needs something additional, is that an at-risk expenditure?

Answer: If the student meets criteria in the resident

Question: What about long-term disability, life insurance, unemployment, or worker's compensation from TSS funding?

Answer: No, these are not allowed out of TSS. The statute specifically allows salaries and the employer's contribution to IPERS and FICA from TSS funds, so that is all that can be covered.

Question: What about this new July 15 deadline for special education billings? We are going to have trouble meeting that.

Answer: The prior statute required 2nd semester billings be done by June 15. This was not being done, nor was it realistic with the new TIB system. We wanted to adjust this timeline to something more reasonable. This is where it landed. We will see how this goes. We must have SPED payments from the DE issued by August 26. Backing up from that date means we (all of us) need to get this entire process squared up earlier. The updated TIB system makes this more difficult. Do everything you can do to meet this deadline, but don't worry about this deadline causing problems for the district in terms of SBRC or other processes. Many of you believe that July 15 is appropriate. We will work with you to ensure that your information is in the system as it needs to be.

Question: Hey, what about SBOs getting TSS funding? We are now authorized by the Board of Educational Examiners (BOEE).

Answer: We love that idea. It will take a legislative adjustment, but is worth your pursuing!

If you have further questions, contact Jeff Berger at jeff.berger@iowa.gov or 515.281.3968.

Inside This Issue

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- ◇ GASB 54
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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 GASB 54, 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. It is advisable to also look at Accounts 716-719, that were once Reserved Fund Balance and now Nonspendable Balance.
- Unexpended Balances for Special Revenue, Capital Projects, and Debt Service Funds will be 72X, Restricted Fund Balances.
- If balances are negative, use Account 75x.
- 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 20, 2011, GASB 54 presentation offered by IASB, IASBO, Auditor of State's Office, and the Department of Education can be found at the DE's website at: http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

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. Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

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. 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

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

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, FY13's income surtax payments to districts are based on the 2011 income tax year and the FY12 Aid and Levy rates. Be sure to split the income surtax in accordance with the rates from the applicable budget year. On the FY12 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.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

FY 2013 COA Test Records

The CAR-2013 COA Test Records is now available through the Iowa Education Portal. The COA Test Records mirrors the CAR Upload and Reports. The COA Test Records allows for both individual account testing (use only Stages 1 and 2 to determine success) and full file account testing. Districts and AEAs are encouraged to begin testing now and fix as many problems as possible so that only matching sources and reconciliation edits are left to deal with over the summer.

The Iowa Portal can be accessed at: <https://portal.ed.iowa.gov>.

Contact denise.ragias@iowa.gov or 515.281.4741 for assistance with the uploads, edits, and reports. Contact janice.evans@iowa.gov or 515.281.4740 for assistance with account codes and journal entries.

Ideas for a Successful End of Year and CAR Process

- 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.
- 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.
- 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.

More ideas can be found in the document "Best Practices for a Successful and Timely CAR" located on the Certified Annual Report webpage of the DE's website (http://www.educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970). Also on this webpage is a PowerPoint, "How to Use the CAR-COA Upload," walking a user through the upload process, and the CAR Instructions.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

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.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

Iowa Schools Develop Safe Rooms

Iowa schools continue to work with the Iowa Homeland Security and Emergency Management Division to develop and fund school safe room projects. Thirty-seven safe room projects had been approved in 32 school districts for a total amount of \$40,521,340 as of May 31. Total population that can be protected by these safe rooms is 28,527. The projects are paid for by the Hazard Mitigation Grant Program (HMGP). These safe rooms provide life safety protection to students and staff during tornadoes and high winds. All school safe rooms will be multi-purpose rooms to include auditoriums, weight/wrestling rooms, classrooms, sports complex areas and school activity rooms.

For funding opportunities, please visit the Iowa Homeland Security and Emergency Management website at <http://www.iowahomelandsecurity.org/grants/HMA.html>. Contact Dennis Harper at Dennis.Harper@iowa.gov 515.725.9348 or Linda Roose at linda.roose@iowa.gov or 515.725.9403 for more information.

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.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

Statewide Voluntary Preschool Program Grants

At the end of FY12, six districts had a restricted fund balance (carry forward balance) for Project 3317, Statewide Voluntary Preschool Program Grants. Districts still participating in the Statewide Voluntary Preschool Program now receive their funding through State Aid and it is recorded to a different number, Project 3117. Districts are encouraged to first use the balance in Project 3317 before using the Project 3117 funds. In short, Chapter 98 of the Administrative Rules states that in the event that a categorical funding source is discontinued and an unexpended balance remains, districts shall expend the remaining balance within the subsequent 24 months for the purposes which were allowed in the final year that the funding was allocated prior to discontinuation.

Contact denise.ragias@iowa.gov or 515.281.4741.

Committed Cash Flow

Currently the UFA and Minimum Chart of Accounts has a code number for Account 732, "Committed by the board for specific cash flow." These funds have two criteria; the first that the funds are for a specific purpose and the second that these committed funds shall be for a purpose that is **non-routine**. For example, the Board cannot commit funds to be used for payroll in the summer months since payroll is routine. For funds that are committed, once the funds have been used for the purpose intended or the Board took action to uncommit the funds, they should no longer be committed.

Contact denise.ragias@iowa.gov or 515.281.4741.

Program Codes

Use the appropriate program code when applicable for all revenues, expenditures, and balance sheet accounts.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

Superintendent Compensation Guidance

Attached is a guidance letter from the Iowa Board of Educational Examiners regarding Superintendent Compensation.

Contact: Duane (D.T.) Magee at duane.magee@iowa.gov or 515.281.5849.

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 2012-13 Sources for Local Projects table can be found on the Certified Annual Financial Reports (CAR) website at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970.

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

Special Education Finance

The Tuition In Billing program is now available for districts to complete their FY 13 final year billings. Please remember that all school districts will need to submit their final year billings by July 15.

As a reminder, between June 1 and June 15, districts should ensure that all students have been entered into their Tuition In Billing program, including all special education foster care, termination of rights, nonpublic, and high cost claims students. Also to be entered, are students who are educated in day programs, residential programs, and hospitals.

Between June 15 and June 30, all school districts should review and verify the accuracy of the Tuition Out information through each district's SES. If it is determined that a student has been omitted, contact the district that provided educational services to ensure that they add the student in their Tuition In Billing program.

All school districts need to finalize foster care, termination of rights, nonpublic, and high cost claims by August 1.

As you work to complete Tuition In Billings, if you have questions submit those questions to TIB@iowa.gov. If you have questions on other special education finance issues, contact Bill Roederer, bill.roederer@iowa.gov or 515.281.7972.

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 Vehicle Information System Report must be updated with complete vehicle purchase information by September 3. The Annual Transportation Report is due September 16.

In FY13, 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.

Contact max.christensen@iowa.gov or 515.281.4749.

Allocation Summaries

In addition to the LEA and AEA spreadsheets that have been posted providing a comprehensive look at the funding for each school district/AEA, the Allocation Summaries webpage now provides links to other webpages of interest in regard to allocations and fiscal data.

http://www.educateiowa.gov/index.php?option=com_content&task=view&id=1633&Itemid=1

Contact denise.ragias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

Facilities, Elections and Sales Tax Report

The EdInfo report, "Facilities, Elections and Sales Tax", can be accessed through EdPortal during August and will be due September 30. This report has four parts that must be certified by the district: 1) Replacement Cost of Educational Facilities, 2) Voter-Approved PPEL, 3) Bond Issue Elections, and 4) SAVE/SILO Reporting. For the SAVE/SILO Reporting, legislation has required information about property tax relief through the use of sales tax in each district. Most of the financial information for sales tax will be pre-populated on the report under "Fund 33 Summary Information from the CAR." The sales tax portion of the report requires the school district to update information about the revenue purpose statement, provide information how the district has reduced levies through sales tax, and miscellaneous information about whether the district had issued revenue bonds and reduced property tax through SAVE/SILO. For more information on this report, contact Gary Schwartz at gary.schwartz@iowa.gov or 515.281.4743.

District Communication

Much of the communication to superintendents from the Department is done via e-mail. This allows the DE to provide timely communication and has been a cost savings to the Department. If you are not planning on being with the district next year, please reply to Marcia Krieger at marcia.krieger@iowa.gov and let her know. If you know your successor and their email address, we would appreciate that information as well.

School Board Officers

The Department of Education sends financial communications to the CFO/Business Manager(s) and Additional Financial Officer contacts from the information provided in the School Board Officer Application. If you have a change in personnel, be sure to update your information at <https://www.edinfo.state.ia.us>

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

Nonpublic Transportation Training

A webinar detailing the process for filing the Nonpublic Transportation Reimbursement Claim will be held on **Thursday, June 6** at 10:00 am. It will be hosted by Denise Ragias, Janice Evans, and Max Christensen.

Attendance will be limited to the first 100 attendees; however, the session will be recorded and made available on the Department of Education website for later viewing.

Please join us in an Adobe Connect Meeting.

Meeting Name: Nonpublic Transportation Training

Summary: Follow the process for filing the claim

Invited By: Denise Ragias (Denise.Ragias@iowa.gov)

When: Thursday, June 6, 2013

Time Zone: 10:00 AM

To join the meeting: <http://iowa.adobeconnect.com/nptrans/>

If you have never attended an Adobe Connect meeting before:

Test your connection: http://iowa.adobeconnect.com/common/help/en/support/meeting_test.htm

Get a quick overview: <http://www.adobe.com/products/adobeconnect.html>

Adobe, the Adobe logo, Acrobat and Adobe Connect are either registered trademarks or trademarks of Adobe Systems Incorporated in the United States and/or other countries.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your Title IIA requests for reimbursement by July 15, 2013. This will give the Department time to process them and get them paid on a regular schedule.

For further information, contact Isbelia Arzola at isbelia.arzola@iowa.gov or at 515.281.3954.

Upcoming Deadlines

Nonpublic Transportation Reimbursement Claim	6-15-13
New Joint Employment Whole Grade Sharing Applications Due	7-1-13



STATE OF IOWA

GOVERNOR TERRY E. BRANSTAD
LT. GOVERNOR KIM REYNOLDS

BOARD OF EDUCATIONAL EXAMINERS
DUANE T. MAGEE, EXECUTIVE DIRECTOR

Monday, May 13, 2013

Dear Colleagues:

Recently, an isolated issue before the Board of Educational Examiners raised concerns about practices regarding superintendent compensation, benefits, and the transparency of the process through which these items are approved or adopted. The Board believes that inappropriate superintendent compensation practices are rare, but wanted to provide proactive guidance in order to help licensees and local school boards avoid a potential ethics complaint. This letter of guidance is being provided to the field at the request of the Board.

The Board understands that, in many cases, local school boards allow superintendents (and perhaps other employees) to re-direct any allowance for health insurance benefits or other benefits, when doing so would be more advantageous to the individual employee. There are no ethical concerns with crafting benefit packages that maximize benefits to the employee. However, the Board wants to stress that such arrangements must be memorialized in contract and/or local school board policy. Additionally, contracts and compensation packages and policies for superintendents should be reviewed by the local school board on an annual basis. Reviewing these items every year will ensure that newly elected board members are aware of the details of the superintendent's compensation package.

If a local school board allows a superintendent or other employee to receive benefits that are not reflected in contract or written policy, there is the potential for an ethics complaint to the Board of Educational Examiners based on a perceived lack of transparency and financial malfeasance. Therefore, the best practice is to set forth any atypical or unique benefits arrangement in a written document that is at least available for public scrutiny. It is the responsibility of both the employee in question and the local school board to make sure matters of compensation and benefits are handled in a way that avoids even the appearance of impropriety.

If you have any questions regarding this letter, please feel free to contact me. Thank you all for your service to education in Iowa and the important and difficult work you do for students and schools in our great state.

Respectfully,

A handwritten signature in blue ink, appearing to read "D. Magee".

Duane T. Magee
Executive Director
DTM/dl

Cc: Jason Glass, Director, Iowa Department of Education
Dan Smith, Executive Director, School Administrators of Iowa
Tom Downs, Executive Director, Iowa Association of School Boards