



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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General Updates and Information

It has been a fast and furious spring and early summer with much going on. We hope you are all keeping up with information as it emerges – there will be a constant string of guidance and clarifications in the upcoming months, and we will do our best to keep you informed and aware. Along those lines, we've decided to adjust the distribution of this newsletter to the 15th of each month. Since the School Leader Update (SLU) is always around the first of the month, this will ensure that you will get a formal communication from us every two weeks. Here are a few more updates.

Legislative Letter to the Field

You can find our recent comprehensive Iowa Department of Education Legislative Session update scrolling at the top of the DE's [web page](#). That summary gives you the broad brush of "what happened" this last session, and you will notice in many cases it will say something to the effect of "more guidance will be forthcoming." The process of interpreting and implementing statute is very involved and complex. We always work very diligently at arriving at a consistent interpretation of new statute, creating implementation plans and getting additional guidance out. Keep those concerns and questions coming – they do help us refine our work. And we will keep flowing information to you as we have it.

Operational Sharing Incentives – House File 472

You can find the recent guidance related to this updated version of Operational Sharing Incentives [here](#). We are already hearing some differences in opinion of what the statute actually does. The Department has the statutory obligation to interpret Iowa Code, as it is provided to us. Our interpretation of this statute, coupled with our understanding working with various legislators on the intent behind the bill, is that the extension of this program was not simply to create a new funding stream for the new positions included in the bill. The statute still contains language that speaks to cost savings as well. In the guidance, we indicate that if, for a given sharing function, staffing levels stay equal to or less than the baseline year, which was FY13, it will likely qualify for a sharing incentive. This also means if staffing levels increase from the FY13 baseline year, the sharing will not qualify for the incentive. This will be managed through the BEDS data collection, so this is another reason why you will want to submit your fall BEDS information in a timely way (on or before October 1). Please reference the guidance for additional information.

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The July School Leader Update can be found at:

www.educateiowa.gov

Statewide Voluntary Preschool Program (SWVPP) – Use of Funds – House File 215

A provision included in the Ed Reform bill broadened the permissive uses of SWVPP funds. Previously, only direct instructional expenses were allowed. Additionally, school districts and private providers were permitted to use 5 percent of their allocation for administration and operational expenditures. But this still left some expenditures that were directly related to the delivery of this program uncovered. The provision in HF 215 expanded what can be considered a direct instructional expenditure to include professional development for preschool teachers, instructional equipment, and materials and equipment designed to develop pupils' large and small motor skills. In plain terms, this means that playground equipment, including equipment that is permanently installed, is now a direct program expense and a permissive use of SWVPP funds. Snacks and food are still a nonpermissive item.

Because this is a school district program and the school district is ultimately responsible for monitoring uses of these funds by private provider partners, we are strongly recommending that the purchasing of any equipment for the SWVPP flow through the school district's procurement process. The private provider would then have an option of reimbursing the school district from the 95 percent funding it receives for delivering this program. Or the equipment can remain the property of the school district, in which case the private provider could use a portion of its 5 percent administration and operations funding to cover any additional liability insurance the district needs to cover district-owned equipment on a private site. In all cases, the equipment purchased should be used exclusively for students served by the SWVPP program. Except as specifically allowed from SWVPP funding by this legislation, districts may not use any other moneys in the General Fund for fixed equipment, such as playground equipment that is permanently installed. Instead of using General Fund money, districts would use PERL, PPEL or SAVE funds to purchase and install such equipment that is not part of the SWVPP program and funding.

Special Education Funds – Permissive Uses and the Line-Item Veto

Many of you are aware that the Governor vetoed a provision that was, in theory, designed to "fix" some issues related to special education billing from third party facilities like PMICs and foster care facilities. The Department of Education has maintained its position that some of the costs included in such billings were not permissive as educational program costs covered by these categorical funds. The Governor has directed the Department of Education to develop clear and detailed guidance to school districts and any other parties serving K-12 students (including students with IEPs) related to permissive and nonpermissive uses of funds. That document will be issued mid- to late-August. School districts have always had the responsibility for the delivery of all kinds of educational programs for students, regardless of the placement. School districts that have third-party facilities within district boundaries are responsible for the education program in those facilities. That does not mean that those students must be served in school buildings of the district. It does mean that the district is responsible for the delivery of educational programs to students within district boundaries.

The veto message directed the Department to make no changes to any billing practices for FY14. With the issuance of additional guidance in August, that gives districts and facilities a year to plan accordingly on how we all get back to compliance with the law on educational program costs and program delivery. Additional guidance is forthcoming.

FY13 Year End

We are all deep into year-end close out activities. Just a gentle reminder to please submit requests for payments in a timely way. We know there is much on your plate. We are mandated to pay FY13 expenses by the end of August. The only way we can accomplish that is to have you bill us for reimbursement. Please review any grants or contracts you have with the Department of Education, complete any final reports, and process requests for payment in a timely way. We will be issuing final Title I, Title II, Title VI, nonpublic transportation and Perkins Vocational Education payments within the month, assuming everything from your end gets submitted.

Additionally, remember that billing for Special Education between districts is to occur by July 15. If you haven't yet completed that billing, please do so ASAP.

Good luck in FY14 and please keep those comments and questions coming! jeff.berger@iowa.gov or 515.281.3968.

School Financial Report Card Information

The Iowa Department of Education is pleased to give you a first look at a new public reporting site developed to make accessible a variety of district-level information. This advanced look is 100 percent functional for the Financial Reports, but other reports on the Student Reports and Plan Reports tabs are still under development. To access LEA Financial Report Card information (remember this is one of those pieces of information you are to be making sure your public can access), go to <http://reports.educateiowa.gov>. Again, this is very new and parts of the site are still under development. For questions, contact Jeff Berger, jeff.berger@iowa.gov or 515.281.3968.

Medicaid

Parent Consent Change for IDEA Part B Ages 3-21

LEAs and AEAs will no longer need to get annual consent to bill Medicaid for **IEP** services to those aged 3-21. In 2013, the US Department of Education amended the federal regulation. Medicaid billing now requires consent signed one time by the parent and requires written notification of rights provided one time, and then provided annually thereafter, to the parents. Iowa's rule conforming to the new federal regulation is due to go into effect July 31. The new Consent form has been drafted, will be issued soon, and will need a signature at the first IEP meeting in the 2013-14 year. The new Notification document has been drafted, will be issued soon, and will need to be delivered at the first IEP meeting in the 2013-14 year. The new Notification will become part of the Procedural Safeguards delivered annually to the parent of a Special Education student. This rule change does not change Parent Consent requirements for Individualized Family Service Plan (**IFSP**) services to those aged 0-3.

2012-2013 Revenue

During FY13, Iowa's LEAs were paid \$81,686,569 and retained, following payback of the state share, \$49,437,728. During FY13, Iowa's AEAs were paid \$146,641, retaining \$85,111, and Iowa's Infant Toddler IDEA Part C providers were paid \$490,384, retaining \$293,602. In total, Iowa's IDEA Medicaid programs retained \$49,816,441, up 12.5 percent from FY12.

Fall 2013 Trainings

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 for September, October, and November are being scheduled and will be announced in the August SBA. All of the sessions will also be announced on the School Nurse listserv, will be recorded, and can be later watched from a desktop. 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.

2013-2014 Rates

FY14 rates for Iowa's LEA, AEA, and Infant Toddler Medicaid Programs have been posted on the Medicaid page of the DE's website at http://educateiowa.gov/index.php?option=com_content&task=view&id=717&Itemid=1597. FY14 rates are for service dates July 1, 2013 to June 30, 2014.

T1001 Nursing Assessment Code Rate Change from Rate Per 15 Minute Unit to Encounter

For 2013-2014, the Iowa LEA, AEA and Infant Toddler programs, the rate for T1001 "Nursing assessment/evaluation" is changing from a rate per 15 minute unit to a rate per encounter.

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

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.

Expenditures Paid to Medicaid Billing Services

Some districts have received the following warning related to expenditures paid to a Medicaid billing service, even though the expenditures to the Medicaid billing service are coded correctly, and some districts that should have received the warning did not.

(Warning 4-30c) The district reported Medicaid expenditures, but did not report expenditures paid to a Medicaid billing service. If the district purchased services for Medicaid billing, this is coded to Function 251X, program 2XX, project 330X, and object 35X.

Districts should check their records to ensure that any expenditures to Medicaid billing services are coded correctly to Function 251X, program 2XX, project 330X, object 35X. We are investigating this warning further and may pull the warning for the 2013 CAR. 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.

Printing of the CAR in the Iowa Education Portal

Printing directly from the Iowa Education Portal may not work well, when in the COA or CAR. For example, when printing a long list of edit messages, only the first page (or part of the page) will print when using the print option. However, users in the browser Mozilla Firefox, can right click on the mouse choosing "This Frame", then choosing "Print Frame," which will allow printing of all the edit checks. Users in Internet Explorer may not have that option. Right click, and if "print" is available, click on it. If not, districts can select all edits on the screen, copy, and paste into another document. For ease in printing or saving the Edit Checks, there is also a button on the screen, "Export to Excel." This method will only list the "General Edit Checks." In addition, districts can use this button when printing reports from the CAR. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

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 to ensure from June 1 to June 15 that all students who were tuitioned in to your district and claims to be submitted to the state were entered into the 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 and 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 Home Page. Between June 15 and June 30, you were asked to verify the accuracy of the Tuition Out portion of the Home Page 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 district is 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 completed. If you have any remaining students that are not entered into your Tuition In Billing Program, please do this immediately.

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

Districts have from July 1 to July 15 to submit their bills to other districts. All bills must be submitted by the resident district by July 15. The DE will begin processing Foster Care claims, Termination of Rights claims (also called District Court Placed), Nonpublic claims, as well as High Cost claims after August 1. It is critical that districts have all claims accurately entered prior to this date.

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. Your questions will be reviewed and answered as quickly as possible. Please make use of this tool.

It is our goal to have the SES, CAR, and Transportation reports all available to districts to enter data on the same date.

FAQ From USDE on Food and Meetings

The USDE has an FAQ on use of federal funds for food or meetings at:

<http://www2.ed.gov/policy/fund/guid/gposbul/faqs-grantee-conferences-may-2013.doc>.

This FAQ is a good read for school districts or AEAs that receive federal funding, and the principles would be applicable to state and local funding as well. The FAQ addresses factors to consider when determining if using federal funds for a face-to-face meeting or conference is an efficient and good use of taxpayer dollars when electronic options are available. The FAQ also addresses vendor conflict-of-interest rules. Federal funding cannot be used to pay for entertainment. Many questions in the FAQ deal with the use of funds to pay for food. The FAQ states that in virtually all cases, using grant funds to pay for food or beverages for receptions or networking sessions is not justified. There is a high burden of proof to show that paying for food or beverages is necessary to meet the goals and objectives of the grant; and, of course, alcoholic beverages can never be paid for from federal (or public) funding. The grantee has the responsibility to ensure that the cost of food and beverages are not embedded in the cost of conference rooms, etc. The FAQ states that if other funding is used to pay for food or beverages, a disclaimer to that effect should be written on the agenda. Read the FAQ for more details.

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 \$33.17 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 FY13-14 Preschool State Foundation Aid is attached.

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

Finalizing Your Title I Budgets

It is time to work with your Title I coordinator to finalize your Title I budgets (general, carryover, SINA, migrant, and delinquent). If the district has spent all of the approved budget funds according to the way the funds were originally budgeted, click on the "Finalize Budget" button on the budget summary screen of the Title I application to finalize the budget.

If the district spent the approved budget funds differently than the way the funds were budgeted, but only varied in any category by no more than 10 percent, click on the "Finalize Budget" button on the budget summary screen of the Title I application to finalize the budget.

If the district did not spend all of the budgeted funds and/or funds were spent differently and the difference exceeded more than 10 percent in any category, a budget amendment is needed before clicking on the "Finalize Budget" button.

To amend:

- Click the "Add Amendment" button.
- Make the necessary changes to the budget on the detail screen.
- Click the "Update" button to save budget changes.
- Click the "Back to Summary" button and click the "Certify" button.
- Wait for the amendment to be approved at two levels by the state education agency (SEA).
- Click the "Finalize Budget" button to close out project.

There is no need to do an amendment prior to clicking the "Finalize Budget" button unless changes need to be made to the approved budget figures.

All Title I budgets are to be finalized no later than August 1.

Pages 97-100 of the Title I Reference Manual give information on finalizing the Title I project and amending a Title I project.

Contact Geri McMahon at geri.mcmahon@iowa.gov or 515.281.3944, if you have further questions.

Nonpublic Transportation Report

Reimbursement requests must be collected twice per year by the districts. The annual report must be submitted to the Department of Education by June 15th. Payment will be made to the districts in July. Below is the accounting for the various scenarios the district can encounter. Keep in mind that all revenues will equal all expenditures for this project number.

Sample Accounting

Book a revenue and receivable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	1	10	xxxx		51x	3221			141
Credit	8	10	xxxx		51x	3221		3221	

For the portion due parents, book an expenditure and payable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	516		
Credit	4	10	xxxx		51x	3221			421

For the portion due a private contractor, book an expenditure and payable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	515		
Credit	4	10	xxxx		51x	3221			421

For the portion that is due the district for costs incurred to transport nonpublic students, book an intrafund expenditure at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	951		
Credit	9	10	xxxx	27xx	000	0000	951		

Whole-Grade Sharing Supplementary Weighting

The Reorganization Progress Report is now available on the secure EdInfo site (<https://www.edinfo.state.ia.us>) for districts that wish to qualify for supplementary weighting for whole-grade sharing. The application is due August 1, 2013. If you have any questions, contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515.242.5612.

Accessing FY13 Financial Information

Be reminded that your local auditors can access all FY13 financial payment information from the Department simply by going to the EdInfo site (<https://www.edinfo.state.ia.us>), typing in FY13 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.

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.

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. We are currently reviewing this year's legislation to determine the new source and project codes needed and hope to assign those by the August update. 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.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your Title IIA requests for reimbursement by July 16, 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 515.281.3954 or isbelia.arzola@iowa.gov.

AEA Juvenile Home Claims

The Juvenile Home Claim application is open to the AEAs for completion and certification by August 1. The application can be found on the Iowa Education Portal at <https://portal.ed.iowa.gov/iowalandingpage/Landing.aspx>.

The instructions are posted on the web at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=1346&Itemid=2980. Please remember that this claim is for regular education students only. Out-of-state students and students served pursuant to an IEP would be billed to their districts of residence. Do not include the ADM of students for whom the AEA is paid tuition.

Contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

Entrepreneurial Education Fund

HF533 established a new fund called the Entrepreneurial Education Fund. The legislation states that the fund will be a special revenue fund, and the legislation was effective upon enactment. The bill was signed by Governor Branstad on April 25, 2013. Fund Code 23 has been assigned to the Entrepreneurial Education Fund.

Upcoming Deadlines

Reorganization Progress Report	8-1-13
AEA Juvenile Home Claims	8-1-13
Special Ed, Termination of Rights (also called District Court Placed)	8-1-13
Special Ed, Nonpublic Claims	8-1-13
Special Ed, Foster Care Claims	8-1-13
Special Ed, High Cost Claims	8-1-13

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5 (4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
0009 AGWSR	13.5	82,634	448	82,186
0018 ADAIR-CASEY	11.0	67,331	365	66,966
0027 ADEL-DESOTO-MINBURN	0.0	0	0	0
0063 AKRON-WESTFIELD	12.5	76,513	415	76,098
0072 ALBERT CITY-TRUESDALE	5.0	30,605	166	30,439
0081 ALBIA	27.5	168,328	912	167,416
0099 ALBURNETT	0.0	0	0	0
0108 ALDEN	10.0	61,210	332	60,878
0126 ALGONA	53.5	327,474	1,775	325,699
0135 ALLAMAKEE	33.0	201,993	1,095	200,898
0153 NORTH BUTLER	27.0	165,267	896	164,371
0171 ALTA	22.5	137,723	746	136,977
0225 AMES	130.0	795,730	4,312	791,418
0234 ANAMOSA	25.5	156,086	846	155,240
0243 ANDREW	7.5	45,908	249	45,659
0261 ANKENY	106.0	648,826	3,516	645,310
0279 APLINGTON-PARKERSBURG	21.0	128,541	697	127,844
0333 ARMSTRONG-RINGSTED	0.0	0	0	0
0355 AR-WE-VA	8.5	52,029	282	51,747
0387 ATLANTIC	60.0	367,260	1,990	365,270
0414 AUDUBON	17.5	107,118	580	106,538
0423 AURELIA	9.0	55,089	299	54,790
0441 A-H-S-T	16.0	97,936	531	97,405
0472 BALLARD	56.5	345,837	1,874	343,963
0504 BATTLE CREEK-IDA GROVE	20.5	125,481	680	124,801
0513 BAXTER	11.0	67,331	365	66,966
0540 BCLUW	12.0	73,452	398	73,054
0549 BEDFORD	14.5	88,755	481	88,274
0576 BELLE PLAINE	13.0	79,573	431	79,142
0585 BELLEVUE	24.0	146,904	796	146,108
0594 BELMOND-KLEMME	26.5	162,207	879	161,328
0603 BENNETT	5.0	30,605	166	30,439
0609 BENTON	51.0	312,171	1,692	310,479
0621 BETTENDORF	126.0	768,245	4,179	764,066
0657 EDDYVILLE-BLAKESBURG-FREMONT	27.5	168,328	912	167,416
0720 BONDURANT-FARRAR	22.0	134,662	730	133,932
0729 BOONE	58.5	358,079	1,940	356,139
0747 BOYDEN-HULL	0.0	0	0	0
0819 WEST HANCOCK	19.0	116,299	630	115,669
0846 BROOKLYN-GUERNSEY-MALCOM	16.5	100,997	547	100,450
0873 NORTH IOWA	14.0	85,694	464	85,230
0882 BURLINGTON	95.5	584,556	3,168	581,388
0914 CAM	13.5	82,634	448	82,186
0916 CAL	6.5	39,787	216	39,571
0918 CALAMUS/WHEATLAND	16.5	100,997	547	100,450
0936 CAMANCHE	30.0	180,629	995	179,634
0977 CARDINAL	17.0	104,057	564	103,493
0981 CARLISLE	64.5	394,805	2,139	392,666
0999 CARROLL	78.5	480,499	2,604	477,895
1044 CEDAR FALLS	31.5	192,812	1,045	191,767
1053 CEDAR RAPIDS	214.5	1,318,956	7,115	1,311,841
1062 CENTER POINT-URBANA	47.5	290,748	1,576	289,172
1071 CENTERVILLE	41.5	254,022	1,377	252,645
1079 CENTRAL LEE	0.0	0	0	0
1080 CENTRAL CLAYTON	12.5	76,513	415	76,098
1082 CENTRAL CLINTON	46.5	284,627	1,542	283,085
1089 CENTRAL CITY	17.5	107,118	580	106,538
1093 CENTRAL DECATUR	21.5	131,602	713	130,889
1095 CENTRAL LYON	19.5	119,360	647	118,713
1107 CHARITON	33.5	205,054	1,111	203,943
1116 CHARLES CITY	13.5	82,634	448	82,186
1134 CHARTER OAK-UTE	8.0	48,968	265	48,703
1152 CHEROKEE	20.0	122,420	663	121,757
1197 CLARINDA	0.0	0	0	0
1206 CLARION-GOLDFIELD	27.5	168,328	912	167,416
1211 CLARKE	40.0	244,840	1,327	243,513
1215 CLARKSVILLE	11.0	67,331	365	66,966

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code	Final Preschool State Aid
			256C.5 (4) Reduction for Administration \$33.17 per Budget Enrollment	
1218 CLAY CENTRAL-EVERLY	11.5	70,392	381	70,011
1221 CLEAR CREEK-AMANA	21.0	128,541	697	127,844
1224 CLEARFIELD	0.0	0	0	0
1233 CLEAR LAKE	43.5	266,264	1,443	264,821
1278 CLINTON	109.0	667,189	3,616	663,573
1332 COLFAX-MINGO	22.0	134,662	730	133,932
1337 COLLEGE	115.0	703,915	3,815	700,100
1350 COLLINS-MAXWELL	12.0	73,452	398	73,054
1359 COLO-NESCO	13.0	79,573	431	79,142
1368 COLUMBUS	25.5	156,086	846	155,240
1413 COON RAPIDS-BAYARD	16.5	100,997	547	100,450
1431 CORNING	12.5	76,513	415	76,098
1449 CORWITH-WESLEY	0.0	0	0	0
1476 COUNCIL BLUFFS	202.0	1,233,441	6,700	1,226,741
1503 CRESTON	70.5	428,530	2,338	426,192
1576 DALLAS CENTER-GRIMES	72.5	443,773	2,405	441,368
1602 DANVILLE	18.0	110,178	597	109,581
1611 DAVENPORT	416.0	2,525,332	13,799	2,511,533
1619 DAVIS COUNTY	24.0	146,904	796	146,108
1638 DECORAH	45.0	275,445	1,493	273,952
1675 DELWOOD	8.0	48,968	265	48,703
1701 DENISON	45.0	272,444	1,493	270,951
1719 DENVER	20.0	122,420	663	121,757
1737 DES MOINES	640.5	3,920,501	21,244	3,899,257
1782 DIAGONAL	0.0	0	0	0
1791 DIKE-NEW HARTFORD	25.0	153,025	829	152,196
1854 DOWS	0.0	0	0	0
1863 DUBUQUE	373.5	2,286,194	12,389	2,273,805
1908 DUNKERTON	12.5	76,513	415	76,098
1917 BOYER VALLEY	11.5	70,392	381	70,011
1926 DURANT	8.0	48,968	265	48,703
1935 UNION	0.0	0	0	0
1944 EAGLE GROVE	21.0	128,541	697	127,844
1953 EARLHAM	0.0	0	0	0
1963 EAST BUCHANAN	17.0	104,057	564	103,493
1965 EASTON VALLEY	8.5	52,029	282	51,747
1967 EAST GREENE	6.0	36,726	199	36,527
1970 EAST UNION	18.5	113,239	614	112,625
1972 EASTERN ALLAMAKEE	10.5	64,271	348	63,923
1975 RIVER VALLEY	13.0	79,573	431	79,142
1989 EDGEWOOD-COLESBURG	12.5	76,513	415	76,098
2007 ELDORA-NEW PROVIDENCE	19.0	116,299	630	115,669
2016 ELK HORN-KIMBALLTON	1.5	9,182	50	9,132
2088 EMMETSBURG	29.5	180,570	979	179,591
2097 ENGLISH VALLEYS	13.0	79,573	431	79,142
2113 ESSEX	0.0	0	0	0
2124 ESTHERVILLE-LINCOLN CENTRAL	45.0	275,445	1,493	273,952
2151 EXIRA	6.0	36,726	199	36,527
2169 FAIRFIELD	13.5	82,634	448	82,186
2205 FARRAGUT	0.0	0	0	0
2295 FOREST CITY	29.5	180,570	979	179,591
2313 FORT DODGE	113.0	691,673	3,748	687,925
2322 FORT MADISON	0.0	0	0	0
2349 FREDERICKSBURG	13.0	79,573	431	79,142
2369 FREMONT-MILLS	14.5	88,755	481	88,274
2376 GALVA-HOLSTEIN	13.0	79,573	431	79,142
2403 GARNER-HAYFIELD	37.0	226,477	1,227	225,250
2457 GEORGE-LITTLE ROCK	9.5	58,150	315	57,835
2466 GILBERT	15.0	91,815	498	91,317
2493 GILMORE CITY-BRADGATE	4.0	24,484	133	24,351
2502 GLADBROOK-REINBECK	0.0	0	0	0
2511 GLENWOOD	35.5	217,296	1,178	216,118
2520 GLIDDEN-RALSTON	10.5	64,271	348	63,923
2556 GRAETTINGER-TERRIL	11.5	70,392	381	70,011
2673 NODAWAY VALLEY	13.0	79,573	431	79,142
2682 GMG	13.0	79,573	431	79,142
2709 GRINNELL-NEWBURG	39.5	241,780	1,310	240,470

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5 (4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
2718 GRISWOLD	15.0	91,815	498	91,317
2727 GRUNDY CENTER	0.0	0	0	0
2754 GUTHRIE CENTER	15.5	94,876	514	94,362
2763 CLAYTON RIDGE	14.5	88,755	481	88,274
2766 HLV	14.0	85,694	464	85,230
2772 HAMBURG	10.5	64,271	348	63,923
2781 HAMPTON-DUMONT	19.5	119,360	647	118,713
2826 HARLAN	16.5	100,997	547	100,450
2834 HARMONY	9.5	58,150	315	57,835
2846 HARRIS-LAKE PARK	9.5	58,150	315	57,835
2862 HARTLEY-MELVIN-SANBORN	12.5	76,513	415	76,098
2977 HIGHLAND	18.5	113,239	614	112,625
2988 HINTON	18.0	110,178	597	109,581
3029 HOWARD-WINNESHIEK	47.5	290,748	1,576	289,172
3033 HUBBARD-RADCLIFFE	11.5	70,392	381	70,011
3042 HUDSON	0.0	0	0	0
3060 HUMBOLDT	43.0	263,203	1,426	261,777
3105 INDEPENDENCE	50.5	309,111	1,675	307,436
3114 INDIANOLA	60.5	370,321	2,007	368,314
3119 INTERSTATE 35	22.5	137,723	746	136,977
3141 IOWA CITY	135.5	829,396	4,495	824,901
3150 IOWA FALLS	7.0	42,847	232	42,615
3154 IOWA VALLEY	15.5	94,876	514	94,362
3168 IKM-MANNING	22.0	134,662	730	133,932
3186 JANESVILLE	11.5	70,392	381	70,011
3195 JEFFERSON-SCRANTON	34.0	208,114	1,128	206,986
3204 JESUP	0.0	0	0	0
3231 JOHNSTON	122.0	746,762	4,047	742,715
3312 KEOKUK	41.5	254,022	1,377	252,645
3330 KEOTA	11.5	70,392	381	70,011
3348 KINGSLEY-PIERSON	0.0	0	0	0
3375 KNOXVILLE	49.0	299,929	1,625	298,304
3411 SOUTHERN CAL	16.5	100,997	547	100,450
3420 LAKE MILLS	20.0	122,420	663	121,757
3465 LAMONI	15.5	94,876	514	94,362
3537 LAURENS-MARATHON	6.5	39,787	216	39,571
3555 LAWTON-BRONSON	13.5	82,634	448	82,186
3582 EAST MARSHALL	23.0	140,783	763	140,020
3600 LE MARS	16.5	100,997	547	100,450
3609 LENOX	19.0	116,299	630	115,669
3645 LEWIS CENTRAL	31.0	189,751	1,028	188,723
3691 NORTH CEDAR	20.5	125,481	680	124,801
3715 LINN-MAR	94.5	578,435	3,135	575,300
3744 LISBON	21.5	131,602	713	130,889
3798 LOGAN-MAGNOLIA	16.0	97,936	531	97,405
3816 LONE TREE	15.0	91,815	498	91,317
3841 LOUISA-MUSCATINE	21.0	128,541	697	127,844
3897 LU VERNE	4.0	24,484	133	24,351
3906 LYNNVILLE-SULLY	10.5	64,271	348	63,923
3942 MADRID	2.0	12,242	66	12,176
3978 EAST MILLS	11.5	70,392	381	70,011
4023 MANSON-NORTHWEST WEBSTER	19.5	119,360	647	118,713
4033 MAPLE VALLEY-ANTHON OTO	19.5	119,360	647	118,713
4041 MAQUOKETA	45.5	278,506	1,509	276,997
4043 MAQUOKETA VALLEY	19.0	116,299	630	115,669
4068 MARCUS-MERIDEN CLEGHORN	13.0	79,573	431	79,142
4086 MARION	42.5	260,143	1,410	258,733
4104 MARSHALLTOWN	107.5	658,008	3,566	654,442
4122 MARTENSDALE-ST MARYS	12.5	76,513	415	76,098
4131 MASON CITY	75.5	462,136	2,504	459,632
4149 MOC-FLOYD VALLEY	54.5	333,595	1,808	331,787
4203 MEDIAPOLIS	0.0	0	0	0
4212 MELCHER-DALLAS	13.0	79,573	431	79,142
4269 MIDLAND	14.5	88,755	481	88,274
4271 MID-PRAIRIE	51.0	312,171	1,692	310,479
4356 MISSOURI VALLEY	20.5	125,481	680	124,801
4419 MFL MAR MAC	23.0	140,783	763	140,020

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5 (4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
4437 MONTEZUMA	19.5	119,360	647	118,713
4446 MONTICELLO	36.0	220,356	1,194	219,162
4491 MORAVIA	12.5	76,513	415	76,098
4505 MORMON TRAIL	6.0	36,726	199	36,527
4509 MORNING SUN	7.5	45,908	249	45,659
4518 MOULTON-UDELL	10.0	61,210	332	60,878
4527 MOUNT AYR	14.0	85,694	464	85,230
4536 MOUNT PLEASANT	0.0	0	0	0
4554 MOUNT VERNON	31.5	192,812	1,045	191,767
4572 MURRAY	7.5	45,908	249	45,659
4581 MUSCATINE	155.0	948,755	5,141	943,614
4599 NASHUA-PLAINFIELD	20.0	122,420	663	121,757
4617 NEVADA	52.0	318,292	1,725	316,567
4644 NEWELL-FONDA	15.0	91,815	498	91,317
4662 NEW HAMPTON	22.5	137,723	746	136,977
4689 NEW LONDON	0.0	0	0	0
4725 NEWTON	45.5	278,506	1,509	276,997
4772 CENTRAL SPRINGS	28.0	171,388	929	170,459
4773 NORTHEAST	13.0	79,573	431	79,142
4774 NORTH FAYETTE	21.5	134,603	713	133,890
4775 NORTHEAST HAMILTON	8.0	48,968	265	48,703
4776 NORTH MAHASKA	17.0	104,057	564	103,493
4777 NORTH LINN	19.0	116,299	630	115,669
4778 NORTH KOSSUTH	6.5	39,787	216	39,571
4779 NORTH POLK	49.0	299,929	1,625	298,304
4784 NORTH SCOTT	59.5	364,200	1,974	362,226
4785 NORTH TAMA	0.0	0	0	0
4787 NORTH WINNESHIEK	10.5	64,271	348	63,923
4788 NORTHWOOD-KENSETT	0.0	0	0	0
4797 NORWALK	55.0	336,655	1,824	334,831
4824 RIVERSIDE	21.5	131,602	713	130,889
4860 ODEBOLT-ARTHUR	6.0	36,726	199	36,527
4869 OELWEIN	33.5	205,054	1,111	203,943
4878 OGDEN	12.0	73,452	398	73,054
4890 OKOBOJI	36.5	223,417	1,211	222,206
4905 OLIN	4.5	27,545	149	27,396
4978 ORIENT-MACKSBURG	0.0	0	0	0
4995 OSAGE	21.5	131,602	713	130,889
5013 OSKALOOSA	66.0	403,986	2,189	401,797
5049 OTTUMWA	111.5	682,492	3,698	678,794
5121 PANORAMA	14.5	88,755	481	88,274
5139 PATON-CHURDAN	10.0	61,210	332	60,878
5157 SOUTH O'BRIEN	8.0	48,968	265	48,703
5163 PEKIN	24.0	146,904	796	146,108
5166 PELLA	40.0	244,840	1,327	243,513
5184 PERRY	55.5	339,716	1,841	337,875
5250 PLEASANT VALLEY	54.0	330,534	1,791	328,743
5256 PLEASANTVILLE	14.0	88,695	464	88,231
5283 POCAHONTAS AREA	30.5	186,691	1,012	185,679
5310 POSTVILLE	7.5	45,908	249	45,659
5319 PCM	38.0	232,598	1,260	231,338
5323 PRAIRIE VALLEY	19.0	116,299	630	115,669
5328 PRESCOTT	1.5	9,182	50	9,132
5463 RED OAK	30.0	183,630	995	182,635
5486 REMSEN-UNION	9.5	58,150	315	57,835
5508 RICEVILLE	0.0	0	0	0
5607 ROCK VALLEY	32.5	198,933	1,078	197,855
5625 ROCKWELL CITY-LYTTON	10.0	61,210	332	60,878
5643 ROLAND-STORY	11.5	70,392	381	70,011
5697 RUDD-ROCKFORD-MARBLE ROCK	8.5	52,029	282	51,747
5724 RUTHVEN-AYRSHIRE	8.0	48,968	265	48,703
5751 ST ANSGAR	14.5	88,755	481	88,274
5805 SAYDEL	13.5	82,634	448	82,186
5823 SCHALLER-CRESTLAND	8.5	52,029	282	51,747
5832 SCHLESWIG	0.0	0	0	0
5868 SENTRAL	13.0	79,573	431	79,142
5877 SERGEANT BLUFF-LUTON	38.5	235,659	1,277	234,382

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code	Final Preschool State Aid
			256C.5 (4) Reduction for Administration \$33.17 per Budget Enrollment	
5895 SEYMOUR	0.0	0	0	0
5922 WEST FORK	19.5	119,360	647	118,713
5949 SHELDON	37.5	229,538	1,244	228,294
5976 SHENANDOAH	0.0	0	0	0
5994 SIBLEY-OCHEYEDAN	21.5	131,602	713	130,889
6003 SIDNEY	6.0	36,726	199	36,527
6012 SIGOURNEY	9.5	58,150	315	57,835
6030 SIOUX CENTER	0.0	0	0	0
6039 SIOUX CITY	345.5	2,117,807	11,460	2,106,347
6048 SIOUX CENTRAL	18.0	110,178	597	109,581
6093 SOLON	25.5	156,086	846	155,240
6094 SOUTHEAST WARREN	17.5	107,118	580	106,538
6095 SOUTH HAMILTON	15.0	91,815	498	91,317
6096 SOUTHEAST WEBSTER-GRAND	18.5	113,239	614	112,625
6097 SOUTH PAGE	2.5	15,303	83	15,220
6098 SOUTH TAMA	46.5	284,627	1,542	283,085
6100 SOUTH WINNESHIEK	26.0	159,146	862	158,284
6101 SOUTHEAST POLK	125.5	765,185	4,163	761,022
6102 SPENCER	49.5	296,989	1,642	295,347
6120 SPIRIT LAKE	26.0	159,146	862	158,284
6138 SPRINGVILLE	8.5	52,029	282	51,747
6165 STANTON	6.0	36,726	199	36,527
6175 STARMONT	19.5	119,360	647	118,713
6219 STORM LAKE	44.0	269,324	1,459	267,865
6246 STRATFORD	6.5	39,787	216	39,571
6264 WEST CENTRAL VALLEY	27.0	165,267	896	164,371
6273 SUMNER	17.5	107,118	580	106,538
6408 TIPTON	14.0	85,694	464	85,230
6417 TITONKA	3.0	18,363	100	18,263
6453 TREYNOR	0.0	0	0	0
6460 TRI-CENTER	23.0	140,783	763	140,020
6462 TRI-COUNTY	7.5	45,908	249	45,659
6471 TRIPOLI	5.0	30,605	166	30,439
6509 TURKEY VALLEY	12.5	76,513	415	76,098
6512 TWIN CEDARS	8.0	48,968	265	48,703
6516 TWIN RIVERS	2.5	15,303	83	15,220
6534 UNDERWOOD	11.5	70,392	381	70,011
6561 UNITED	20.0	122,420	663	121,757
6579 URBANDALE	80.0	489,680	2,654	487,026
6591 VALLEY	14.0	85,694	464	85,230
6592 VAN BUREN	18.5	113,239	614	112,625
6615 VAN METER	0.0	0	0	0
6633 VENTURA	0.0	0	0	0
6651 VILLISCA	8.0	48,968	265	48,703
6660 VINTON-SHELLSBURG	31.0	189,751	1,028	188,723
6700 WACO	14.5	88,755	481	88,274
6741 EAST SAC COUNTY	36.0	220,356	1,194	219,162
6750 WALNUT	4.5	27,545	149	27,396
6759 WAPELLO	10.5	64,271	348	63,923
6762 WAPSIE VALLEY	22.0	134,662	730	133,932
6768 WASHINGTON	45.5	278,506	1,509	276,997
6795 WATERLOO	248.0	2,211,124	8,226	2,202,898
6822 WAUKEE	0.0	0	0	0
6840 WAVERLY-SHELL ROCK	36.0	220,356	1,194	219,162
6854 WAYNE	15.5	94,876	514	94,362
6867 WEBSTER CITY	56.5	345,837	1,874	343,963
6921 WEST BEND-MALLARD	10.0	61,210	332	60,878
6930 WEST BRANCH	22.0	134,662	730	133,932
6937 WEST BURLINGTON	26.0	159,146	862	158,284
6943 WEST CENTRAL	0.0	0	0	0
6950 WEST DELAWARE CO	0.0	0	0	0
6957 WEST DES MOINES	128.5	786,549	4,262	782,287
6961 WESTERN DUBUQUE CO	139.0	850,819	4,611	846,208
6969 WEST HARRISON	9.0	55,089	299	54,790
6975 WEST LIBERTY	43.0	263,203	1,426	261,777
6983 WEST LYON	20.0	122,420	663	121,757
6985 WEST MARSHALL	0.0	0	0	0

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
6987 WEST MONONA	15.5	94,876	514	94,362
6990 WEST SIOUX	24.0	146,904	796	146,108
6992 WESTWOOD	12.0	73,452	398	73,054
7002 WHITING	4.0	24,484	133	24,351
7029 WILLIAMSBURG	32.0	195,872	1,061	194,811
7038 WILTON	16.0	97,936	531	97,405
7047 WINFIELD-MT UNION	11.5	70,392	381	70,011
7056 WINTERSET	39.0	238,719	1,294	237,425
7092 WOODBINE	13.5	82,634	448	82,186
7098 WOODBURY CENTRAL	14.0	85,694	464	85,230
7110 WOODWARD-GRANGER	27.0	165,267	896	164,371
	<u>10,690.5</u>	<u>66,099,739</u>	<u>354,600</u>	<u>65,745,139</u>



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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Regional Academy Application and Funding Agreements

Beginning with July 1, 2012, school districts were required by law to apply to the Department to establish a regional academy. 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, 2012. The application must be approved by the Department prior to the host district requesting supplementary weighting on October 1. The application form, posted on the Department's website below, 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 an 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.

In addition to the application form from the host district, the law requires that all 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 at

http://www.educateiowa.gov/index.php?option=com_content&task=view&id=1628&Itemid=2435

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 joint funding agreement. Please send the entire packet of participating and host district materials in the same mailing.

A new joint funding agreement, and a copy of each participating districts' board minutes showing approval of that joint funding agreement, is due by September 1 in any year where the terms of the joint funding agreement has changed.

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

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The August School Leader Update can be found at:

www.educateiowa.gov

Data Collections Open

Certified Annual Report (CAR) – due Monday, September 16

Although the **CAR - 2013 COA Test Records** remains available for use, it is recommended that the **CAR – 2013 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 or janice.evans@iowa.gov, 515.281.4740 for help with account codes and journal entries.

Special Education Supplement – due Monday, September 16

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. Any questions related to the Special Education Supplement should be sent to SES@iowa.gov.

Transportation Annual Report – due Tuesday, September 16

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, September 30

The FY13 data collection for “Facilities, Elections, and Sales Tax” will be available later in August. Instructions for this data collection are at: http://educateiowa.gov/index.php?option=com_content&view=article&id=1742&Itemid=3015. Any questions regarding this report should be directed to: gary.schwartz@iowa.gov, 515.281.4743.

School Association Reporting – due Friday, November 15

Districts must complete this FY13 report after their CAR is certified. Instructions for this report are at http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970. Any questions regarding this report should be directed to: gary.schwartz@iowa.gov, 515.281.4743.

Green Ribbon Schools Award Program

The Iowa Department of Education (IDE) will be participating in the Green Ribbon Schools (GRS) Awards Program during the 2013-14 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) recognition award honors schools and districts 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 recognition award is part of a larger U.S. Department of Education (ED) effort to identify and disseminate knowledge about practices that are proven to result in improved student engagement, higher academic achievement and graduation rates, and workforce preparedness, as well as a government wide goal of increasing energy independence and economic security.

The U.S. Department of Education Green Ribbon Schools recognition award honors public and private elementary, middle, and high schools and districts that are exemplary in three areas: 1) reducing environmental impact and costs, including waste, water, energy use and alternative transportation; 2) improving the health and wellness of students and staff, covering environmental health and nutrition and fitness; and, finally, 3) providing effective sustainability education, requiring robust environmental education that engages STEM, civic skills and green career pathways. Schools must be high achieving in all three areas, not just one.

Medicaid Billing & Fees

Question:

Can a district (or AEA) as the receiving district charge an administrative fee to the resident district for Medicaid filing on the other district's resident students?

Currently Established Policy:

- Districts that use a professional billing service provider for Medicaid filing are charged an administrative fee. That fee is allowed as a special education cost against weightings but is not an expenditure from IDEA or Medicaid (state or federal).
- The Medicaid rates for each district have been "inflated" by the indirect cost rate as a rate calculation method

Scenario 1:

The receiving/serving district is completing the Medicaid forms and filing the claims on nonresident students.

Question: Can this district charge an administrative fee to the resident district?

Answer: No. The receiving/serving district is reimbursed from Medicaid based on its own Medicaid rates which have been increased to cover these costs. If the district is going to file the Medicaid claim on the non-resident students, then the district cannot charge a fee to the resident district, because the administrative costs of documentation and claiming have already been included in the rates.

Scenario 2:

The receiving/serving district is completing the Medicaid forms and filing the claims on nonresident students. It is using a professional billing service provider for Medicaid filing and is charged an administrative fee.

Question: Can this district charge an administrative fee to the resident district for completing the forms?

Answer: No.

Question: Can the district charge the resident district a portion of the administrative fee the receiving district had to pay?

Answer: Yes. The district may bill the resident district the portion of the administrative fee that is applicable to the resident district's students.

Question: Can the administrative fee be charged as a special education cost?

Answer: Yes. The resident district may record the portion it is charged as a special education cost. The serving district may charge the net portion of the administrative fee that it was charged which it did not bill on to resident districts as a special education cost. The revenue it receives from the resident district and the portion of the administrative cost it charged to another district would be general purpose revenue and expenditure.

Scenario 3:

The receiving/serving district is collecting the documentation to complete the Medicaid forms to send to the resident district, and the resident district is filing the claims on its own resident students.

Question: Can this receiving district charge an administrative fee to the resident district for completing the forms?

Answer: Yes. However, districts/AEAs are not "in the business" of claims administration, so they could only charge a fee for the actual costs incurred; this would require time records to identify actual costs related to any nonresident student and might not be cost effective to calculate and charge.

Question: Can the resident district record the fee as a special education cost?

Answer: Yes.

Question: Is the fee a special education revenue to the receiving district?

Answer: No. The fee revenue it receives from the resident district and the portion of the cost of the staff time it charged to another district would be general purpose revenue and expenditure. The district would need to be very careful that it did not charge to special education or to Medicaid the portion of time for staff that it charged to resident districts.

Fall BEDS and Fall BEDS Staff

- Fall BEDS and Fall BEDS Staff are anticipated to open on Tuesday, September 3rd.
- The due date has been moved to October 15th to align with the reporting of staff for supplementary weighting.
- Those districts wanting to take advantage of the operational sharing supplementary weighting MUST have all errors, including licensure issues resolved and be certified by the due date.
- We will pull the fte from 2012-2013 and compare it to the fte from the current year to determine which districts are eligible.
- The following are new position and assignment codes added to the Fall BEDS Staff collection for purposes of supplementary weighting.

Position 650 School Administration Manager
 Assignment 50050

A district can also use 550 Other Administrator and the new
 Assignment code 40020 School Administration Manager

Position 167 Transportation Director
 Position 168 Operations and Maintenance Director

Below is the matrix we will use to pull fte from 2012-2013 Fall BEDS Staff for the new 2013-2014 positions and assignments listed above.

2013-2014 Position	2013-2014 Assignment	2012-2013	2012-2013	2012-2013
650 – School Administration Manager	50050 – School Administration Manager	153 – School Administrative Support		
550 – Other Administrator	40020 – School Administration Manager	153 – School Administrative Support	40007 – Administration – General	
167 – Transportation Director	99050 – Non-Licensed Staff	139 – LEA Supervisors/Managers	171 – Pupil Transportation	175 – Transportation other than pupil transportation
168 - Operations and Maintenance Director	99050 – Non-Licensed Staff	139 – LEA Supervisors/Managers	181 – Operations and Maintenance	

Other positions/assignments added to the 2013-2014 Fall BEDS Staff collection:

- Position 163 – Food Service Director (NOT included in Operational Sharing Supplementary Weighting).
- Assignment 40015 – Activities/Athletic Director (NOT included in Operational Sharing Supplementary Weighting) (to be used with position 550 – Other Administrator).

For questions, please contact Marlene Dorenkamp at marlene.dorenkamp@iowa.gov or 515.281.5507.

Continued from page 2, Green Ribbon Schools Award Program

There are benefits to all schools moving toward the three ED-GRS Pillars. National studies and existing green schools programs have linked utility savings to schools' cost savings; school environmental health to student and staff productivity; student wellness to higher achievement; and environmental education to increased student engagement, improved student performance, enhanced critical thinking and reduced behavioral problems.

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.

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.

School Board Officers Application

Please check the School Board Officers Application (<https://www.edinfo.state.ia.us>) to make sure all the information is correct. Be sure the auditor and software provider information is also completed. 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: Marcia Krieger, marcia.krieger@iowa.gov or 515.281-5293.

Juvenile Home Advance Payment Schedule

The 2013-14 Juvenile Home Advance Payment Schedule for AEAs has been posted to the web on the Budgets, Area Education Agencies webpage at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=1346&Itemid=2980.

Medicaid: Invoices

The *Invoice* of the state share to be paid to the Department of Human Services (DHS) is called the Medicaid Billing Remittance (MBR). Month-end MBR reports are only available through DHS' secure Iowa Medicaid Portal Access (IMPA) web-site at: <https://secureapp.dhs.state.ia.us/imp/>. If you still need assistance registering yourself or any other staff to view and print those MBR reports, or have further questions please contact Jim Donoghue at jim.donoghue@iowa.gov or 515.281.8505.

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 FY12 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 FY13 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.

Equipment Purchased with Federal Funds

Federal regulations require districts to track fixed assets purchased with Federal Funds. Many districts use the project codes in their accounting records to do this. Accordingly, we have reinstated project 4011, School Lunch Equipment Grants Stabilization so districts can use this project in their fixed asset records in Account 241 and 242. If there are other Federal projects that are not currently allowed, but the district had purchased equipment from those funds and needs the project reinstated, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740

Upcoming Deadlines

New Regional Academy Applications Due	9-1-13
Updates to the Vehicle Information System Due	9-1-13
Certified Annual Report	9-16-13
Special Education Supplement	9-16-13
Transportation Annual Report	9-16-13
If CAR, SES, and ATR not Filed and no Extension, Begin Corrective Action Plan	9-16-13
Facilities, Elections and Sales Tax	9-30-13



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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

DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES

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Joseph Funk, Bus Inspector

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Tom Simpson, Bus Inspector

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Verlan Vos, Bus Inspector

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515.669.4994

Mary Jo Clark, Clerk

maryjo.clark@iowa.gov
515.281.5812

The September School
Leader Update can be
found at:

www.educateiowa.gov

Fire Safety Needs – Reverted Grant Funds Available

For public school districts that have fire safety needs, there are fire safety grants available for this school year through reverted funds from the previous grant program. The Iowa Department of Education has applied for a one-year extension to use reverted grant funds from the previous grant program for one-year fire safety grant projects. The approximate amount of reverted funds is \$800,000. The budget and project period for the fire safety grants is October 1, 2013, through September 30, 2014, as approved by the United States Department of Education-Impact Aid Office.

To qualify for fire safety grant funding, the school district must have received an order/citation within the past three years from the state fire marshal or local fire department officials acting in the capacity of the state fire marshal, for one or more fire safety violations regarding a school facility. A district may apply for a grant to correct a fire safety deficiency not cited by the fire marshal, which the district thinks is a significant hazard; however, the district must consult with the state fire official and include a letter indicating the official agrees with the significant hazard. All eligible projects must comply with the provisions of the Americans with Disabilities Act, the Rehabilitation Act of 1973, Section 504, Iowa Code chapter 104A, the National Historic Preservation Act, Section 106, and the Davis Bacon Act.

Fire safety grant applications are due to the Iowa Department of Education by November 15. If your district has a fire safety project that is eligible for this one-year grant funding, and the project can be completed by September 15, 2014, please contact Gary Schwartz, 515.281.4743 or

gary.schwartz@iowa.gov.

School Bus Inspection Process

The Department of Education (DE) has made changes to the school bus inspection process for the 2013-2014 school year to help ensure that our Iowa school buses remain as safe as possible for transporting students.

New Inspector

I'm pleased to announce that the DE has hired a third school bus inspector, Tom Simpson, formerly the transportation director at the Humboldt Community School District. Tom's first official day was September 4. Tom will be responsible for inspecting buses in the western section of Iowa. He will be working with Verlan Vos in central Iowa and Joe Funk in eastern Iowa for several weeks of training. The DE looks forward to having Tom join our school bus inspection team! Please help us welcome him to both your facility and his position.

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- ◇ Object Code 563, Tuition to Private Sources
- ◇ New Source and Project Codes Effective FY 14
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- ◇ General Education vs. Special Education Costs
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Property Taxes – August Receipts and Instructional Support Levy

The Department of Education has learned that August property tax receipts are not all related to the prior year and districts need to evaluate what should be accrued as taxes receivable as FY13 revenues, and what should be FY14 revenues. The following guidance was added to the CAR splash page.

August property taxes received –only the delinquent taxes are accrued to FY13. The current, mobile home, and Ag land are FY14 revenues.

At this time, we don't anticipate modifying the FY13 CAR for excess amounts accrued. However, taxes are reviewed as part of the CAR editing process.

Also, we have received numerous questions on how ISL should be coded in the General Fund. Following is the guidance we've given.

How ISL is coded depends on whether a district is using the header or detail for property taxes. If a district is using the header source 1110 for property taxes, this will also be used for the instructional support levy property taxes, including the TIF portion. If a district is using source 1111 for property taxes, then source 1114 will be used for instructional support levy property taxes, including TIF. Either way, if a district wants to track it further, project 1114 can be used with either source. Districts should not use source 1110 for regular property taxes and source 1114 for instructional support levy property taxes since that would be a combination of header and detail. Any ISL Mobile Home taxes are coded to source 1191 and ISL Utility Excise Replacement Taxes are coded to source 1171.

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

Statewide Sales and Services Taxes for School Infrastructure – Now Source 3361

Effective with FY14, all districts are now under a pure statewide distribution formula for the Secure an Advanced Vision for Education (SAVE) Statewide School Infrastructure Sales and Services Tax. Accordingly, we are eliminating source codes 112X effective for FY14, and districts should use source / project 3361, Secure an Advanced Vision for Education Statewide Sales and Services Tax (Iowa Code chapter 423E) to record these revenues. Because these revenues are recorded in a separate fund, using the project number for the expenditures will be optional. Project 3361 will not be included in the reconciliation edit.

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

Object Code 563, Tuition to Private Sources

Object code 563 is invalid effective FY14 because it is not appropriate for Iowa districts. The school district in which the facility is located cannot pay tuition because it is their own legal responsibility to offer the program. This is a purchased instructional service if they are paying for teachers that are employed by the facility. School districts that are not the district in which the facility is located cannot pay the facility directly at all. They must send tuition to the district in which the facility is located if the students are educated in that facility.

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

New Source and Project Codes Effective FY14

The following new source and project codes have been added due to legislation

- 3118 – State Aid Funding Supplement (2% for FY14) (Project use is optional)
- 3318 – Early Head Start Projects (previously Early Head Start Pilot Projects)
- 3803 – State replacement payment for Commercial and Industrial (C&I) property valuations reduction
- 3342 – Successful Progression for Early Readers (IC 279.68(2))
- 3380 – Education Reform Educator Quality (Header Only)
 - 3381 – Iowa Learning Online
 - 3382 – Teach Iowa Student Teaching Pilot Program
 - 3383 – Teacher Leadership Technical Assistance
 - 3384 – Council on Educator Development
 - 3385 – Extended Learning Time Pilot
 - 3386 – High Need Schools (Effective FY15)
 - 3387 – Teacher Leadership Grants
 - 3388 – Competency-Based Instruction Program Grants

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

Deferred Revenue – Term no Longer Valid

Now that most of us understand the deferred revenue concept, GASB has eliminated this terminology. There are new categories for deferred inflows and deferred outflows. Because this primarily affects districts at year end, and we didn't want to confuse districts for FY13 reporting, we waited to mention this. We are currently waiting for the revised Federal handbook to be released before we get into the details. Additional information will be provided in future School Business Alerts.

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

Insurance Fees – Related to Affordable Care Act

We understand some districts have been billed an insurance fee related to the Affordable Care Act and have asked if this fee could be paid from the Management Fund. The fee does not appear to be a fee for the enrolled members, but rather a fee paid by the provider. Either way, the fee is related to health insurance and is disallowed for that reason from the Management fund. It will be a general fund cost.

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

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, or Medicaid 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.

Continued from page 1, School Bus Inspection Process

Inspection Territories

With the addition of a third inspector, the inspection territories have changed. The state will be divided into three sections, based primarily on the number of buses in each area. As mentioned, Joe Funk will work the eastern section; Verlan Vos will work the central section; and Tom Simpson will work the western section. Since the criteria for establishing the territories were based primarily on vehicle numbers, the territories are not equal geographically. A map is enclosed outlining the three new territories as well as a spreadsheet showing all inspection entities and the territory location. To determine the location of your inspection territory, please view the inspection schedule at http://educateiowa.gov/index.php?option=com_content&view=article&id=1256&Itemid=3042.

Inspection Schedules

The inspection schedules for the eastern and central territories are currently available on the DE website. A full and complete inspection schedule for western Iowa is posted on the Department's website by at http://educateiowa.gov/index.php?option=com_content&view=article&id=1256&Itemid=3042.

Inspection Fee

The Legislature approved an inspection fee increase beginning with the 2013-14 school year. The fee per vehicle inspected is now \$40 per vehicle, per inspection. Inspections will still occur twice per year. Call-back inspections will not incur a fee.

Call-Back Protocols

With the addition of a third inspector, this will allow all three inspectors to do call-backs to ensure repairs are being done correctly and in a timely fashion. Most reinspection items will be what we consider to be "serious" safety items such as most "below the floor line" chassis items including, but not limited to, steering, suspension, brakes, and tires. Our expectation is that 30-day repair items are completed within that timeframe, and if not, they will roll over into the "out of service (OOS)" category. Buses found to be OOS at the time of inspection, will remain that way until they are repaired and will not be allowed to transport students. In the event we find fraudulent reporting of repairs or OOS buses being used for student transportation prior to repairs being made, appropriate action will be taken to remove those buses from service. As a reminder, call-back inspections will be done by the DE's inspectors at no fee to the school district.

In Summary

Our hope with these changes is to continue to provide the students of Iowa with the safest, most efficient school transportation possible.

If you have any questions, please contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

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 (257.11(8)).

If the student is open enrolled to another district and enrolled in concurrent enrollment classes eligible for supplementary weighting, the billing for the concurrent enrollment classes is the same as for a student without an IEP.

- 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. [Note CPI students are counted in receiving district.]
- b. The concurrent enrollment course must qualify for supplementary weighting in the receiving district.
- 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 classes are billed in the school year they were offered rather than when the resident district receives the state aid.

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.

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

Data Collections

Special Education Supplement – Due September 16

The Special Education Supplement is due Monday, September 16 and must be certified on or before that date. Districts must receive board approval for the “Request for Modified Allowable Growth and Supplemental Aid” for their Special Education Deficit. However, districts can include this request on their September or October school board meeting agenda. Please note this is a change from last year. Please upload your board minutes on the Certification Screen of the SES or email your minutes to SES@iowa.gov. Any questions related to the Special Education Supplement should be sent to SES@iowa.gov following your school board meeting. Contact: Bill Roederer, bill.roederer@iowa.gov or 515.281.7972.

Certified Annual Report (CAR) – Due September 16

All districts should be working in the CAR-2013 Upload and Reports application. The CAR – 2013 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 – 2013 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://www.educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970 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 12.

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.

Transportation Annual Report – Due September 16

When completing the annual school transportation report, the collection process automatically pulls financial information into the report from a number of other data sources. The two things that the district must fill in manually are the number of miles and the student count. The “number of miles” section is broken down into various self-explanatory categories. Be sure to break your mileage numbers down accordingly. 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 September 30

Access to this application is through EdInfo at <https://www.edinfo.state.ia.us/securelogin.asp>. 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 and also on the certification page. Any questions regarding this report should be directed to gary.schwartz@iowa.gov, 515.281.4743.

School Association Reporting – Due November 15

Districts must complete this FY13 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://www.educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970. Any questions regarding this report should be directed to gary.schwartz@iowa.gov, 515.281.4743.

Medicaid

Training

The second training session for the 2013-14 school year is scheduled for Thursday, September 19 from 9:00 a.m. to 10:00 a.m. No registration is required. This session will be recorded and the link to the recording will be posted. This session will review program changes including Parent Consent, Parent Notification, rates, state share, T1001 nurse procedure code and updated Medicaid FAQs. The session will also cover reminders including Excluded staff, ICD-10, Iowa Medicaid Portal, Information Letters, and, like last year, some of the services in each program. To join the meeting go to <http://iowa.adobeconnect.com/medicaidchanges/>.

Adobe Connect Medicaid training are also scheduled for October 24 9:00 a.m. to 10:00 a.m. and November 13 9:00 a.m. to 10:00 a.m. Attendees can join either session at <http://iowa.adobeconnect.com/medicaidchanges/>.

These sessions 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.

Parent Consent Changes for IDEA Part B Ages 3-21

The new Iowa Parent Consent to bill Medicaid forms are on the DE website at http://educateiowa.gov/index.php?option=com_content&view=article&id=717&Itemid=3082. There are separate forms for LEA and AEA services. The applicable forms will need a signature at the first IEP meeting in the 2013-14 year.

The new Parent Notification is on the DE website and is part of the Procedural Safeguards at http://educateiowa.gov/index.php?option=com_content&view=article&id=602&Itemid=3503. The Notification will need to be delivered at the first IEP meeting in the 2013-14 year and will need to be delivered annually.

FAQs

The Medicaid FAQs have been updated to include questions on accounting, documentation, record retention, supervision of paraprofessionals and use of funds. The FAQs are available on the DE website at http://educateiowa.gov/index.php?option=com_content&view=article&id=717&Itemid=3082.

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

Science, Technology, Engineering, and Math (STEM) Scale-Up Program Grants for 2013-2014

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 nine different STEM programs for FY14, including five new programs. These include A World in Motion (AWIM); Camp in a Can Show & Tell; Carolina STEM Curriculum; The CASE for Agricultural STEM Education in Iowa (CASE); Defined STEM; E=HC² Exploration = Health Careers Connection; Engineering in Elementary (EIE); HyperStream – Technology Hub for Iowa's Students (Hyperstream); and Project Lead the Way: Gateway to Technology Program. 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 "2013-14 STEM Scale-Up Program Recipients" available on the web at <http://www.iowastem.gov/2013-2014-stem-scale-programs-0>. Since the list has many schools rather than districts listed, look to see if the district may have received grants you did know about. Many 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 (IC 268.7). The \$4.7 million state appropriation was to UNI, but the actual reimbursement may come from another source, so the source may or may not be the same. All STEM grants are recorded in the General Fund.

If this grant works like the 2012-13 grants, it is possible that some of these may have a second grant that districts can apply for, which was part of the public-private partnership to help the state appropriated dollars go further. If this supplemental grant is from a private source, the supplemental grant will be contributions and donations from private sources (192X). Also, if there are any 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 the district didn't receive them directly.

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

Uniform Financial Accounting Manual (Repeated from May 2013 SBA)

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 headers. *This does not impact the FY13 reporting.* We informed districts and AEAs in May so that they were 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. We are again reminding districts and AEAs so that they can establish the codes in their chart of accounts now if they did not do so before July 1.

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

School Budget Review Committee (SBRC) Application

The SBRC application will be pre-populated from data reported by districts in Student Reporting in Iowa (SRI) records and will be found at <https://portal.ed.iowa.gov/iowalandingpage/Landing.aspx>. An A & A account will need to be established in order to access the application. The district cannot complete the SBRC application until it has finished verifying its SRI report; however, the form is available to browse. When the SRI is complete, the district may file its SBRC application which is due no later than December 1. The district will need to determine the amount it is requesting, if any, noting the amount on the application, certify the form, and email Joyce Thomsen a copy of the minutes that includes the board approval for the requested amount. 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 five years of weightings (257.31(5)"j"). Completing the application and requesting an amount is entirely optional to the district. The instructions to the form are on the web at http://educateiowa.gov/index.php?option=com_content&view=article&id=2826%3Asbrcxhibitsapps&catid=48%3Aschool-business-a-finance&Itemid=2988.

Contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515.242.5612.

Open Enrollment Tuition

The amount of open enrollment tuition for the 2013-2014 school year for a regular education student is \$6,001, which is the state cost per pupil from the previous fiscal year. For a student served pursuant to an IEP, open enrollment tuition is calculated as the actual costs of the special education instructional program rather than the prior year's state cost per pupil amount. Open enrollment tuition is billed and paid on a quarterly basis. Under special circumstances that terminate or suspend open enrollment status, it is necessary to prorate tuition in a quarter on a per diem basis. More information about open enrollment can be found at http://www.educateiowa.gov/index.php?option=com_content&task=view&id=649&Itemid=636.

Questions? Contact Eric Heitz, eric.heitz@iowa.gov, 515.281.4726.

Accessing FY 13 Financial Information

Your local auditors can access all FY13 financial payment information from the Department simply by going to the EdInfo site (edinfo.state.ia.us), typing in FY13 in the login, then on the next page typing in the name of the school district in the box "Enter Headquarter Number or Name" and clicking "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.

Upcoming Deadlines	
Certified Annual Report	9-16-13
Special Education Supplement	9-16-13
Transportation Annual Report	9-16-13
If CAR, SES, and ATR not Filed and no Extension, Begin Corrective Action Plan	9-16-13
Facilities, Elections and Sales Tax	9-30-13
Begin Corrective Action Plan if CAR, SES, and ATR not Filed Based on Valid Extension	10-1-13
Board Resolutions to Study Reorganization	10-1-13
Last Date to Notify the SBRC if District Incurred Negative Unspent Balance	10-15-13

Inspection Territory Locator

Tom Simpson	10253	AGWSR CS
Tom Simpson	10169	Adair-Casey CS
Verlan Vos	10151	Adel-Desoto-Minburn CS
Verlan Vos	9542	AEA 267
Joe Funk	10079	AEA 267
Tom Simpson	10186	AEA-267
Tom Simpson	10247	AHST CS
Tom Simpson	10355	Akron-Westfield CS
Tom Simpson	10324	Albert City-Truesdale CS
Verlan Vos	9653	Albia CS
Joe Funk	9581	Alburnett CS
Tom Simpson	10259	Alden CS
Tom Simpson	10261	Algona CS
Joe Funk	9623	Allamakee CS
Tom Simpson	10299	Alta CS
Joe Funk	9690	Anamosa CS
Joe Funk	9701	Andrew CS
Verlan Vos	10405	Ankeny CS
Verlan Vos	10335	Ankeny-Durham Trans
Tom Simpson	10366	Anthon-Oto CS
Verlan Vos	10002	Aplington Parkersburg CS
Tom Simpson	10273	Armstrong-Ringsted CS
Tom Simpson	10377	Ar-We-Va CS
Tom Simpson	10244	Atlantic CS
Tom Simpson	10313	Audubon CS
Tom Simpson	10300	Aurelia CS
Verlan Vos	10171	Ballard CS
Tom Simpson	10375	Battle Creek-Ida Grove CS
Verlan Vos	9597	Baxter CS
Verlan Vos	9583	BCLUW CS
Tom Simpson	10203	Bedford CS
Joe Funk	9631	Belle Plaine CS
Joe Funk	9702	Bellevue CS
Joe Funk	9703	Bellevue Marquette
Tom Simpson	10225	Belmond-Klemme CS
Joe Funk	9502	Bennett CS
Joe Funk	9629	Benton CS
Joe Funk	10105	Best of the Best Competition
Joe Funk	9492	Bettendorf CS
Verlan Vos	9564	BGM CS
Tom Simpson	10262	Bishop Garrigan High School Algona
Verlan Vos	10195	Boone CS
Verlan Vos	10156	Bondurant-Farrar CS
Tom Simpson	10345	Boyden Hull CS
Tom Simpson	10370	Boyer Valley CS

Joe Funk	9461	Burlington CS
Joe Funk	9460	Burlington Notre Dame
Tom Simpson	10193	Cal CS
Joe Funk	9480	Calamus Wheatland CS
Joe Funk	9441	Camanche CS
Tom Simpson	10243	CAM CS
Verlan Vos	9499	Cardinal CS
Verlan Vos	9558	Carlisle CS
Tom Simpson	10237	Carroll CS
Tom Simpson	10236	Carroll Kuemper High School
Joe Funk	9617	CASEIA Headstart
Joe Funk	9458	CASEIA Headstart
Joe Funk	9486	CASEIA Headstart
Joe Funk	9532	CASEIA Headstart
Joe Funk	9613	CASEIA Headstart
Verlan Vos	9541	Cedar Falls CS
Joe Funk	9457	Cedar Rapids CS
Verlan Vos	9474	Cedar Valley Catholic Schools
Joe Funk	9609	Center Point Urbana CS
Verlan Vos	9660	Centerville CS
Joe Funk	9582	Central City CS
Joe Funk	9456	Central Clinton CS OF CC
Joe Funk	9643	Central CS
Verlan Vos	9693	Central Decatur CS
Verlan Vos	10177	Central Iowa Transit (Ames)
Joe Funk	9656	Central Lee CS
Tom Simpson	10342	Central Lyon CS
Tom Simpson	10183	Central Springs CS - Manly
Verlan Vos	9548	Central Springs CS - Nora Springs
Verlan Vos	9681	Chariton CS
Verlan Vos	9545	Charles City CS
Verlan Vos	9547	Charles City Transit
Tom Simpson	10373	Charter Oak-UTE CS
Tom Simpson	10301	Cherokee CS
Verlan Vos	10143	Christ the King School (Des Moines)
Joe Funk	9604	CIT - Iowa City Regina
Tom Simpson	10291	Clarinda Academy-Clarinda
Tom Simpson	10290	Clarinda CS
Tom Simpson	10226	Clarion-Goldfield CS
Verlan Vos	10160	Clarke CS
Verlan Vos	9524	Clarksville CS
Tom Simpson	10351	Clay Central-Everly CS
Joe Funk	9641	Clayton Ridge CS
Joe Funk	9512	Clear Creek Amana CS
Tom Simpson	10188	Clear Lake CS
Tom Simpson	10213	Clearfield CS
Joe Funk	9440	Clinton CS

Joe Funk	9675	College CS
Verlan Vos	10172	Collins-Maxwell CS
Verlan Vos	10403	Colo-Nesco CS
Joe Funk	9636	Columbus CS
Tom Simpson	10241	Coon Rapids-Bayard CS
Tom Simpson	10211	Corning CS
Tom Simpson	10265	Corwith-Wesley CS
Tom Simpson	10395	Council Bluffs First Student Services
Verlan Vos	10163	Creston CS
Verlan Vos	10149	Dallas Center-Grimes CS
Joe Funk	9488	Danville CS
Joe Funk	9491	Davenport Assumption
Joe Funk	10415	Davenport CS-Callback
Verlan Vos	9497	Davis County CS
Joe Funk	9620	Decorah CS
Joe Funk	9700	Delwood CS
Tom Simpson	10371	Denison CS
Verlan Vos	9728	Denver CS
Verlan Vos	10147	Des Moines Christian School
Verlan Vos	10388	Des Moines Independent CS
Tom Simpson	10201	Diagonal CS
Verlan Vos	10001	Dike New Hartford CS
Verlan Vos	10146	Dowling High School
Tom Simpson	10216	Dows CS
Joe Funk	9442	Dubuque CS
Joe Funk	10153	Dubuque CS
Verlan Vos	9671	Dunkerton CS
Joe Funk	9503	Durant CS
Verlan Vos	10131	Durham - Ankeny
Verlan Vos	9598	Durham - Colfax-Mingo CS
Joe Funk	9453	Durham - Davenport
Joe Funk	9466	Durham - Iowa City
Joe Funk	9463	Durham - Pleasant Valley
Joe Funk	9454	Durham - Davenport
Verlan Vos	10176	Durham Student Services (Ames CS)
Verlan Vos	10407	Durham Student Services Urbandale
Verlan Vos	10408	Durham Student Services Waukee
Verlan Vos	9472	Durham Waterloo
Joe Funk	9723	Dyersville Beckman HS
Tom Simpson	10227	Eagle Grove CS
Verlan Vos	10150	Earlham CS
Verlan Vos	10162	East Union CS
Joe Funk	9600	East Buchanan CS
Joe Funk	9705	East Central CS
Tom Simpson	10198	East Greene CS
Verlan Vos	9666	East Marshall CS
Tom Simpson	10285	East Mills CS

Tom Simpson	10310	East Sac Comm CS
Joe Funk	9628	Eastern Allamakee CS
Verlan Vos	9496	Eddyville Blakesburg Fremont CS
Joe Funk	9724	Edgewood-Colesburg CS
Tom Simpson	10224	Eldora-New Providence CS
Tom Simpson	10312	Elk Horn-Kimballton CS
Tom Simpson	10269	Emmetsburg CS
Joe Funk	9687	English Valleys CS
Tom Simpson	10286	Essex CS
Tom Simpson	10275	Estherville Lincoln Central CS
Verlan Vos	9535	Exceptional Persons Inc.
Tom Simpson	10170	Exira CS
Joe Funk	9552	Fairfield CS
Tom Simpson	10283	Farragut CS
Verlan Vos	10152	First Student (Urbandale CS)
Tom Simpson	10000	First Student/Council Bluffs
Tom Simpson	10180	Forest City CS
Tom Simpson	10276	Forest Ridge Academy
Tom Simpson	10218	Fort Dodge CS
Tom Simpson	10217	Fort Dodge St Edmonds
Joe Funk	9612	Fort Madison CS
Verlan Vos	9551	Fredericksburg CS
Tom Simpson	10284	Fremont Mills CS
Tom Simpson	10363	Galva-Holstein CS
Tom Simpson	10191	Garner Hayfield CS
Tom Simpson	10307	Gehlen Catholic High School
Tom Simpson	10344	George Little Rock CS
Verlan Vos	10194	Gilbert CS
Tom Simpson	10230	Gilmore City-Bradgate CS
Verlan Vos	9716	Gladbrook Reinbeck CS
Tom Simpson	10249	Glenwood CS
Tom Simpson	10239	Glidden-Ralston CS
Verlan Vos	9717	GMG CS
Tom Simpson	10271	Graettinger CS
Verlan Vos	10141	Grand View Baptist School
Verlan Vos	9567	Grinnell Newburg CS
Tom Simpson	10292	Griswold CS
Verlan Vos	9584	Grundy Center CS
Tom Simpson	10167	Guthrie Center CS
Tom Simpson	10281	Hamburg CS
Tom Simpson	10258	Hampton-Dumont CS
Tom Simpson	10315	Harlan CS
Joe Funk	9657	Harmony CS
Tom Simpson	10278	Harris Lake Park CS
Tom Simpson	10350	Hartley-Melvin-Sanborn CS
Tom Simpson	10204	Hawk Express Radcliffe
Tom Simpson	10347	Heritage Refomed Christian School Hull

Joe Funk	9635	Highland CS
Tom Simpson	10356	Hinton CS
Verlan Vos	9565	HLV CS
Joe Funk	9679	Holy Family School
Joe Funk	9618	Holy Trinity HS
Verlan Vos	9593	Howard Winneshiek CS
Tom Simpson	10223	Hubbard-Radcliffe CS
Verlan Vos	9585	Hudson CS
Tom Simpson	10228	Humboldt CS
Verlan Vos	10159	I-35 CS
Tom Simpson	10314	I-K-M CS
Joe Funk	9667	Independence CS
Verlan Vos	9637	Indianola CS
Tom Simpson	10337	Inwood Christian School
Verlan Vos	10386	Iowa Christian Academy
Joe Funk	9467	Iowa City CS
Joe Funk	10116	Iowa City Regina
Tom Simpson	10255	Iowa Falls CS
Joe Funk	9511	Iowa Mennonite School
Tom Simpson	10392	Iowa School for the Deaf
Joe Funk	9632	Iowa Valley CS
Tom Simpson	10332	Ireton Christian School
Verlan Vos	9727	Janesville Consolidated
Tom Simpson	10199	Jefferson-Scranton CS
Joe Funk	9668	Jesup CS
Verlan Vos	10389	Johnston CS
Joe Funk	9616	Keokuk CS
Verlan Vos	9517	Keota CS
Tom Simpson	10361	Kingsley-Pierson CS
Verlan Vos	9673	Knoxville CS
Tom Simpson	10179	Lake Mills CS
Joe Funk	9469	Lake Ridge Inc.
Verlan Vos	9692	Lamoni CS
Tom Simpson	10323	Laurens-Marathon CS
Tom Simpson	10359	Lawton-Bronson CS
Tom Simpson	10306	Lemars CS
Tom Simpson	10212	Lenox CS
Tom Simpson	10393	Lewis Central CS
Joe Funk	9470	Linn-Mar CS
Joe Funk	9652	Lisbon CS
Tom Simpson	10319	Logan-Magnolia CS
Joe Funk	9634	Lone Tree CS
Joe Funk	9531	Louisa Muscatine CS
Tom Simpson	10266	Luverne CS
Verlan Vos	9571	Lynnville Sully CS
Verlan Vos	10379	Madrid CS
Joe Funk	9553	Maharishi-Fairfield

Tom Simpson	10240	Manning CS
Tom Simpson	10220	Manson-NW Webster CS
Tom Simpson	10369	Maple Valley CS
Joe Funk	9698	Maquoketa CS
Joe Funk	9722	Maquoketa Valley CS
Tom Simpson	10303	Marcus-Meridan-Cleghorn CS
Joe Funk	9471	Marion CS
Verlan Vos	9482	Marshalltown CS
Verlan Vos	9560	Martensdale St Marys CS
Tom Simpson	10187	Mason City CS and North Iowa Bus Co
Tom Simpson	10384	Mason City Regional Transit
Joe Funk	9462	Mediapolis CS
Verlan Vos	9685	Melcher Dallas CS
Verlan Vos	9665	Mesquaki School - Tama
Joe Funk	9647	MFL MAR MAC CS
Tom Simpson	10254	MICA Marshalltown
Verlan Vos	9484	Mid Iowa Community Action
Verlan Vos	9568	Mid Iowa Community Action
Tom Simpson	10339	Mid Sioux Opp Rock Valley
Tom Simpson	10219	Midas Region 5 Fort Dodge
Joe Funk	9714	Midland CS
Joe Funk	9509	Mid-Prairie CS
Tom Simpson	10318	Missouri Valley CS
Tom Simpson	10327	Moc-Floyd Valley CS
Verlan Vos	9566	Montezuma CS
Joe Funk	9689	Monticello CS
Verlan Vos	9655	Moravia CS
Verlan Vos	9696	Mormon Trail CS
Joe Funk	9528	Morning Sun CS
Verlan Vos	9662	Moulton Udell CS
Verlan Vos	10202	Mount Ayr CS
Joe Funk	9485	Mount Pleasant CS
Joe Funk	9651	Mount Vernon CS
Verlan Vos	10161	Murray CS
Joe Funk	9599	Muscatine CS
Verlan Vos	9550	Nashua Plainfield CS
Tom Simpson	10341	Netherlands Christian Reformed School
Verlan Vos	10402	Nevada CS
Verlan Vos	9595	New Hampton CS
Joe Funk	9487	New London CS
Tom Simpson	10296	Newell-Fonda CS
Tom Simpson	10184	Newman Catholic (Mason City)
Verlan Vos	9533	Newton CS
Verlan Vos	9525	NIACO Headstart
Tom Simpson	10293	Nodaway Valley CS
Verlan Vos	9523	North Butler CS
Joe Funk	9481	North Cedar CS

Joe Funk	9572	North Fayette CS
Verlan Vos	10182	North Iowa Comm. Action Org (Mason City)
Tom Simpson	10181	North Iowa Comm. Action Org (Mason City)
Tom Simpson	10178	North Iowa CS
Tom Simpson	10274	North Kossuth CS
Joe Funk	9610	North Linn CS
Verlan Vos	9709	North Mahaska CS
Verlan Vos	10157	North Polk CS
Joe Funk	9489	North Scott CS
Verlan Vos	9715	North Tama CS
Joe Funk	9622	North Winneshiek CS
Joe Funk	9455	Northeast CS
Tom Simpson	10215	Northeast Hamilton CS
Tom Simpson	10385	Northwood Kensett CS
Verlan Vos	9559	Norwalk CS
Tom Simpson	10376	Odebolt-Arthur CS
Joe Funk	9577	Oelwein CS
Verlan Vos	10197	Ogden CS
Tom Simpson	10279	Okoboji CS
Joe Funk	9713	Olin CS
Tom Simpson	10328	Orange City Unity Christian
Tom Simpson	10294	Orient-Macksburg CS
Verlan Vos	9588	Osage CS
Verlan Vos	9712	Oskaloosa Christian Grade School
Verlan Vos	9710	Oskaloosa CS
Tom Simpson	10165	Panorama CS
Joe Funk	9510	Pathway Christian School
Tom Simpson	10383	Paton-Churdan CS
Verlan Vos	9534	PCM CS
Joe Funk	9508	Pekin CS
Verlan Vos	9605	Pella Christian School
Verlan Vos	9608	Pella CS
Verlan Vos	9606	Peoria Christian School
Verlan Vos	10173	Perry CS
Joe Funk	10078	Pleasant Valley CS
Verlan Vos	9674	Pleasantville CS
Tom Simpson	10231	Pocahontas Area CS
Tom Simpson	10233	Pomeroy-Palmer CS
Joe Funk	9645	Postville CS
Tom Simpson	10235	Prairie Valley CS
Tom Simpson	10210	Prescott CS
Joe Funk	9706	Preston CS
Tom Simpson	10250	Red Oak CS
Tom Simpson	10189	Redeemer Lutheran Church Preschool (Clear Lake)
Verlan Vos	9594	Region 1 RTA
Verlan Vos	9621	Region 1 RTA

Joe Funk	9642	Region 1 RTA
Joe Funk	9646	Region 1 RTA
Joe Funk	9648	Region 1 RTA
Joe Funk	9624	Region 1 RTA
Joe Funk	9576	Region 1 RTA
Joe Funk	9644	Region 1 RTA
Tom Simpson	10168	Region 12/Council of Gov (Carroll, Ia)
Verlan Vos	9694	Region 14 RTA
Verlan Vos	10288	Region 14 RTA (Creston)
Verlan Vos	9661	Region 15 RTA
Verlan Vos	9720	Region 15 RTA
Verlan Vos	9500	Region 15 RTA
Verlan Vos	9495	Region 15 RTA
Verlan Vos	10081	Region 15 RTA
Verlan Vos	9516	Region 15 RTA
Verlan Vos	9711	Region 15 RTA
Verlan Vos	9654	Region 15 RTA
Verlan Vos	9498	Region 15 RTA
Joe Funk	9554	Region 15 RTA
Joe Funk	9658	Region 15 RTA
Tom Simpson	10308	Region 4/Siouxland Regional Transit Sioux City
Tom Simpson	10358	Region 4/Siouxland Regional Transit Sioux City
Verlan Vos	9540	Region 7 RTA
Verlan Vos	10080	Region 7 RTA
Joe Funk	9514	Region 8 RTA
Joe Funk	9464	Region 9 RTA
Tom Simpson	10353	Region3/RTA Spencer Facility
Joe Funk	9680	Regis Middle School
Tom Simpson	10305	Remsen Union CS
Tom Simpson	10304	Remsen St Mary's
Verlan Vos	9592	Riceville CS
Tom Simpson	10362	River Valley CS
Joe Funk	9490	Rivermont Collegiate
Tom Simpson	10248	Riverside CS
Tom Simpson	10340	Rock Valley Christian
Tom Simpson	10338	Rock Valley CS
Tom Simpson	10221	Rockwell City-Lytton CS
Verlan Vos	10222	Roland-Story CS
Verlan Vos	9549	Rudd-Rockford Marble Rock CS
Tom Simpson	10270	Ruthven-Ayrshire CS
Tom Simpson	10349	Sanborn Christian School
Verlan Vos	10378	Saydell-Durham Student Servces
Tom Simpson	10309	Schaller-Crestland CS
Tom Simpson	10374	Schleswig CS
Tom Simpson	10272	Sentral CS
Verlan Vos	9718	Seymour CS
Tom Simpson	10364	Sergeant Bluff-Luton CS

Tom Simpson	10348	Sheldon CS
Tom Simpson	10287	Shenandoah CS
Tom Simpson	10343	Sibley-Ocheyden CS
Tom Simpson	10282	Sidney CS
Verlan Vos	9515	Sigourney CS
Tom Simpson	10329	Sioux Center Christian
Tom Simpson	10330	Sioux Center CS
Tom Simpson	10068	Sioux City CS
Tom Simpson	10396	Sioux City CS
Tom Simpson	10302	Siouxland Regional Transit/Region 4
Joe Funk	9649	Solon CS
Tom Simpson	10205	South Hamilton CS
Tom Simpson	10325	South O'Brien CS
Tom Simpson	10289	South Page CS
Verlan Vos	9664	South Tama CS
Tom Simpson	10245	South West Iowa Transit Agency (Atlantic)
Joe Funk	9619	South Winneshiek CS
Verlan Vos	9587	Southeast Polk CS
Verlan Vos	9640	Southeast Warren CS
Tom Simpson	10207	Southeast Webster-Grand CS
Tom Simpson	10234	Southern Cal-CS
Verlan Vos	10118	Southern Iowa Transit
Tom Simpson	10326	Spalding Transportation Org-Spalding Catholic
Tom Simpson	10352	Spencer CS
Tom Simpson	10277	Spirit Lake CS
Joe Funk	9580	Springville CS
Tom Simpson	10394	St Alberts Council Bluffs
Verlan Vos	10142	St Anthony School (Des Moines)
Verlan Vos	10145	St Joseph's (Des Moines)
Verlan Vos	10144	St Theresa's School (Des Moines)
Verlan Vos	10406	St Theresa's School Des Moines
Verlan Vos	9590	St. Ansgar CS
Joe Funk	9669	St. Athanasius School
Verlan Vos	9538	St. Patricks
Tom Simpson	10252	Stanton CS
Joe Funk	9579	Starmont CS
Tom Simpson	10298	Storm Lake CS
Tom Simpson	10297	Storm Lake St Mary's
Tom Simpson	10206	Stratford CS
Verlan Vos	9569	Sully Christian School
Verlan Vos	9570	Sully to Pella Christian
Verlan Vos	9562	Sumner CS
Tom Simpson	10280	Terril CS
Joe Funk	9633	Texas Migrant Council
Joe Funk	9670	The Bosco System
Joe Funk	9501	Tipton CS
Tom Simpson	10263	Titonka CS

Tom Simpson	10391	Treynor CS
Tom Simpson	10316	Tri Center CS
Verlan Vos	9518	Tri County CS
Verlan Vos	9563	Tripoli CS
Joe Funk	9574	Turkey Valley CS
Verlan Vos	9672	Twin Cedars CS
Tom Simpson	10267	Twin Rivers CS
Tom Simpson	10317	Underwood CS
Joe Funk	9521	Union CS
Verlan Vos	10196	United CS
Joe Funk	9650	University of Iowa - School of the Wild
Joe Funk	9573	Valley CS
Joe Funk	9659	Van Buren CS
Verlan Vos	10148	Van Meter CS
Tom Simpson	10190	Ventura CS
Tom Simpson	10251	Villisca CS
Joe Funk	9519	Vinton-Shellsburg CS
Joe Funk	9526	Waco CS
Tom Simpson	10246	Walnut CS
Joe Funk	9530	Wapello CS
Verlan Vos	9561	Wapsie Valley CS
Joe Funk	9555	Washington CS
Verlan Vos	9537	Waterloo CS
Verlan Vos	10390	Waukee-First Student School Services
Verlan Vos	9725	Waverly Shell Rock CS
Verlan Vos	9719	Wayne CS
Tom Simpson	10214	Webster City CS
Tom Simpson	10268	West Bend-Mallard CS
Joe Funk	9506	West Branch CS
Joe Funk	9459	West Burlington Ind CS
Joe Funk	9578	West Central CS
Tom Simpson	10164	West Central Valley CS
Joe Funk	9603	West Delaware CS
Verlan Vos	10409	West Des Moines CS
Tom Simpson	10192	West Fork CS
Tom Simpson	10260	West Hancock CS
Tom Simpson	10320	West Harrison CS
Joe Funk	9505	West Liberty CS
Tom Simpson	10336	West Lyon CS
Verlan Vos	9596	West Marshall CS
Tom Simpson	10368	West Monona CS
Tom Simpson	10333	West Sioux CS
Tom Simpson	10346	Western Christian High School
Joe Funk	9444	Western Dubuque CS
Tom Simpson	10365	Westwood CS
Tom Simpson	10367	Whiting CS
Joe Funk	9513	Williamsburg CS

Joe Funk	9504	Wilton CS
Joe Funk	10414	Wilton CS
Joe Funk	9529	Winfield Mt. Union CS
Verlan Vos	10158	Winterset CS
Tom Simpson	10264	Woden-Crystal Lake CS
Tom Simpson	10321	Woodbine CS
Tom Simpson	10360	Woodbury Central CS
Verlan Vos	10175	Woodward Academy
Verlan Vos	10174	Woodward-Granger CS



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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The October School Leader Update can be found at:

www.educateiowa.gov

Early Intervention Funding Cannot be Used to Fund Preschool

Early Intervention funds are to provide resources needed to reduce class sizes in basic skills instruction for kindergarten through grade 3. These are all school-age children and the funding is generated from school-age certified counts. Appropriate uses of the Iowa early intervention block grant funding include providing programs, instructional support, and materials at the kindergarten through grade 3 level that include, but are not limited to the following:

- Additional licensed instructional staff;
- Additional support for students, such as before- and after-school programs, tutoring, and intensive summer programs;
- The acquisition and administration of diagnostic reading assessments;
- The implementation of research-based instructional intervention programs for students needing additional support;
- The implementation of all-day, every-day kindergarten programs; and
- The provision of intensive training programs to classroom teachers to improve reading instruction and professional development in best practices.

Statewide Voluntary Preschool Program (SWVPP) funding is for four-year-olds enrolled in the SWVPP.

Students that are three-years-old and do not have IEPs, and students that are younger than three-years-old, can be provided preschool or day care experiences, but not from district funds.

Sources of revenue in the child care fund. Sources of revenue in the child care fund include a fee established by the board for the cost of participation in the program. The fee shall be established pursuant to a sliding fee schedule based upon staffing costs and other expenses and a family's ability to pay. If a fee is established, the parent or guardian of a child participating in a program shall be responsible for payment of any agreed-upon fee. The board may require the parent or guardian to furnish transportation of the child. If the board does not establish a fee, it must finance the program through grants or donations. The board may utilize or make application for program subsidies from any existing child care funding streams.

Sources of revenue in the regular education preschool fund. Sources of revenue in the regular education preschool fund include a fee established by the board for the cost of participation in the program. If a fee is established, the parent or guardian of a child participating in a program shall be responsible for payment of any agreed-upon fee. If the board does not establish a fee, it must finance the program through grants or donations. The statewide voluntary four-year-old preschool program established under Iowa Code chapter 256C shall not be accounted for in the regular education preschool fund.

All of this information can be found in Iowa Administrative Code Chapter 281—98.

Early Intervention funding cannot be expended to support either child care or preschool program costs.

Contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Inside This Issue

- ◇ Early Intervention Funding Cannot be Used to Fund Preschool
- ◇ Entrepreneurial Education Activities Not Limited to the New Entrepreneurial Education Fund
- ◇ Explanation of September 2014 Preschool Reduction
- ◇ LEAs Not Currently Billing or Wanting to Learn More About Billable IEP Services
- ◇ Medicaid Webinar
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- ◇ Open Enrollment Tuition
- ◇ Statewide Sales and Services Taxes for School Infrastructure
- ◇ SBRC Hearings Held
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Entrepreneurial Education Activities Not Limited to the New Entrepreneurial Education Fund

The new Entrepreneurial Education Fund legislation seems to be causing some confusion. The new fund is a special revenue fund and was necessary because the proposed activity was not otherwise a legal use of public funds and would not generate funding based on sales or fees to users and consumers. So there will be very limited uses for the special revenue fund.

However, districts have conducted entrepreneurial education for decades without calling it that. Districts called it student construction, greenhouses, stores, farms, etc. We are seeing a renewed interest is increasing the entrepreneurial aspect of these educational activities that results in sales or fee charges to users. Districts account for these activities in the enterprise funds rather than special revenue funds. Here is the information from Iowa Administrative Code on enterprise funds.

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods and services. Enterprise funds are required to be used to account for any activity whose principal revenue sources are fees and charges to recover the costs of providing goods or services where those fees and charges are permitted by the Iowa Code. Funds discussed in rules 281—98.73(283A,298A) through 281—98.76(298A) are enterprise funds. In addition, enterprise funds include those activities related to community service enterprises or enterprises that support the school curricular program. Community service enterprises are activities provided by the district for a fee to the general community or segment of the community that are not in the PERL or library funds such as public libraries, community pool, community wellness center, and community or adult education. Enterprises that support the school program include activities such as a student farm, greenhouse, cooperative purchasing, school stores, or major resale activities.

We are excited about the new ways districts are approaching entrepreneurial enterprise operations to incorporate more educational opportunities for a wider range of students to prepare them for a better future and increase the entrepreneurial spirit in Iowa. Keep up the good work!

Contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Explanation of September 2014 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 FY14 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 2014 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 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.

LEAs Not Currently Billing or Wanting To Learn More About Billable IEP Services

If yours is an LEA who is not currently billing, please reconsider. Of the 105 LEAs who received no Medicaid payments in 2012-13, 85 reported a Special Education Deficit on their SES. For those 85, Medicaid funding would reduce dollar-for-dollar the need for additional property taxes to support the special education program.

The DE will help your LEA to start, restart or consider participating by: first, reviewing a sample of IEPs for billable services; second, offering an estimate of likely reimbursement; third, rolling out staff education; and fourth, explaining to you the availability of free billing software. Provider enrollment or re-enrollment is easy.

If yours is an LEA already billing, but staff are not sure if there are billable services on a particular or on a few IEPs, call the DE with student and building details, and DE staff will review web IEPs and contact you.

If LEA staff wishes to learn more about reading IEPs, select the names of some students who have IEPs at your LEA and then contact the DE who will then meet with you. Together, you and the DE staff will review those IEPs for covered services, and DE staff will help you learn to read IEPs, identify billable services, and identify the necessary accompanying documents, such as an Individualized Health Plan or Behavior Intervention Plan.

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

Medicaid Webinar

The third training session for the 2013-2014 school year is scheduled for Thursday, October 24 from 9:00 a.m. to 10:00 a.m. The format will include the same material presented the first two sessions and will review program changes including Parent Consent, Parent Notification, rates, state share, T1001 nurse procedure code and updated Medicaid FAQs. The session will also cover reminders including Excluded staff, ICD-10, Iowa Medicaid Portal, Information Letters, and, like last year, some of the services in each program. This session will be recorded and the link to the recording will be posted. No registration is required. To join the meeting, go to <http://iowa.adobeconnect.com/medicaidchanges/>

The final Adobe Connect Medicaid training for 2013-2014 is scheduled for November 13 9:00 a.m. to 10:00 a.m. Attendees can join either session at the same link <http://iowa.adobeconnect.com/medicaidchanges/>

These sessions 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.

The September 19 training can be viewed at <http://iowa.adobeconnect.com/p18cjj1g5sl/>

If you are new to participate or want a refresher about the education agencies Iowa Medicaid programs, you may watch a webinar, developed in 2009 by Iowa Medicaid Enterprise Provider Services staff, at: <http://cc.readytalk.com/play?id=wosz4zwa>

Contact: Jim Donoghue, jim.donoghue@iowa.gov or 515.281.8505.

Data Collections Open to Districts

Chart of Accounts Uploads

The Bureau of Finance, Facilities, Operations, and Transportation Services recommends that districts upload their full Chart of Accounts (COA) into the CAR-2013 COA Test Records each month and resolve the Stage 1 and 2 edits. Even though the application has not been updated for the 2014 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.

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.

School Association Reporting – Due November 15

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 on EdInfo for completion. Instructions are posted on the CAR web page at http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970.

Questions may be addressed to Gary Schwartz at gary.schwartz@iowa.gov or 515.281.4743.

Open Enrollment Tuition

The amount of open enrollment tuition for the 2013-2014 school year for a regular education student is \$6,001, which is the state cost per pupil from the previous fiscal year. For a student served pursuant to an IEP, open enrollment tuition is calculated on actual costs of special education rather than the prior year's state cost per pupil amount. Open enrollment tuition is billed and paid on a quarterly basis. Under special circumstances that terminate or suspend open enrollment status, it is necessary to prorate tuition in a quarter on a per diem basis.

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

Statewide Sales and Services Taxes for School Infrastructure – Project Number Update

The September SBA indicated that districts will use source/project 3361, Secure an Advanced Vision for Education Statewide Sales and Services Tax (Iowa Code chapter 423E) to record these revenues. Several districts previously used the projects to segregate the revenues by county and wanted to continue and other districts received the supplemental amounts and wanted to continue segregating these also. Districts can use project 3361 or can also use a district-assigned project (between 8001 and 9999) with source 3361 to segregate these revenues for local purposes, if desired. Districts that don't segregate these revenues for local purpose should use project 3361 with source 3361. If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.

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

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&view=article&id=2825:sbrchearings&catid=48:school-business-a-finance

At the October hearings, the SBRC reviews the cash reserve levies, and takes action on the reorganization progress reports of whole grade sharing districts, and other individual district requests.

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

Finance Roundtable to Meet

The Department will convene the Finance Roundtable on the morning of October 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, jeff.berger@iowa.gov, 515.281.3968.

Upcoming Deadlines

Last date to notify the School Budget Review Committee if the district incurred a negative unspent balance	10-15-13
School Board Officers Report	11-1-13

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
0009 AGWSR	13.5	82,634	448	82,186
0018 ADAIR-CASEY	11.0	67,331	365	66,966
0027 ADEL-DESOTO-MINBURN	0.0	0	0	0
0063 AKRON-WESTFIELD	12.5	76,513	415	76,098
0072 ALBERT CITY-TRUESDALE	5.0	30,605	166	30,439
0081 ALBIA	27.5	168,328	912	167,416
0099 ALBURNETT	0.0	0	0	0
0108 ALDEN	10.0	61,210	332	60,878
0126 ALGONA	53.5	327,474	1,775	325,699
0135 ALLAMAKEE	33.0	201,993	1,095	200,898
0153 NORTH BUTLER	27.0	165,267	896	164,371
0171 ALTA	22.5	137,723	746	136,977
0225 AMES	130.0	795,730	4,312	791,418
0234 ANAMOSA	25.5	156,086	846	155,240
0243 ANDREW	7.5	45,908	249	45,659
0261 ANKENY	106.0	648,826	3,516	645,310
0279 APLINGTON-PARKERSBURG	21.0	128,541	697	127,844
0333 ARMSTRONG-RINGSTED	0.0	0	0	0
0355 AR-WE-VA	8.5	52,029	282	51,747
0387 ATLANTIC	60.0	367,260	1,990	365,270
0414 AUDUBON	17.5	107,118	580	106,538
0423 AURELIA	9.0	55,089	299	54,790
0441 A-H-S-T	16.0	97,936	531	97,405
0472 BALLARD	56.5	345,837	1,874	343,963
0504 BATTLE CREEK-IDA GROVE	20.5	125,481	680	124,801
0513 BAXTER	11.0	67,331	365	66,966
0540 BCLUW	12.0	73,452	398	73,054
0549 BEDFORD	14.5	88,755	481	88,274
0576 BELLE PLAINE	13.0	79,573	431	79,142
0585 BELLEVUE	24.0	146,904	796	146,108
0594 BELMOND-KLEMME	26.5	162,207	879	161,328
0603 BENNETT	5.0	30,605	166	30,439
0609 BENTON	51.0	312,171	1,692	310,479
0621 BETTENDORF	126.0	768,245	4,179	764,066
0657 EDDYVILLE-BLAKESBURG-FREMONT	27.5	168,328	912	167,416
0720 BONDURANT-FARRAR	22.0	134,662	730	133,932
0729 BOONE	58.5	358,079	1,940	356,139
0747 BOYDEN-HULL	0.0	0	0	0
0819 WEST HANCOCK	19.0	116,299	630	115,669
0846 BROOKLYN-GUERNSEY-MALCOM	16.5	100,997	547	100,450
0873 NORTH IOWA	14.0	85,694	464	85,230
0882 BURLINGTON	95.5	584,556	3,168	581,388
0914 CAM	13.5	82,634	448	82,186
0916 CAL	6.5	39,787	216	39,571
0918 CALAMUS/WHEATLAND	16.5	100,997	547	100,450
0936 CAMANCHE	30.0	180,629	995	179,634
0977 CARDINAL	17.0	104,057	564	103,493
0981 CARLISLE	64.5	394,805	2,139	392,666
0999 CARROLL	78.5	480,499	2,604	477,895
1044 CEDAR FALLS	31.5	192,812	1,045	191,767
1053 CEDAR RAPIDS	214.5	1,318,956	7,115	1,311,841
1062 CENTER POINT-URBANA	47.5	290,748	1,576	289,172
1071 CENTERVILLE	41.5	254,022	1,377	252,645
1079 CENTRAL LEE	0.0	0	0	0
1080 CENTRAL CLAYTON	12.5	76,513	415	76,098
1082 CENTRAL CLINTON	46.5	284,627	1,542	283,085
1089 CENTRAL CITY	17.5	107,118	580	106,538
1093 CENTRAL DECATUR	21.5	131,602	713	130,889
1095 CENTRAL LYON	19.5	119,360	647	118,713
1107 CHARITON	33.5	205,054	1,111	203,943
1116 CHARLES CITY	13.5	82,634	448	82,186
1134 CHARTER OAK-UTE	8.0	48,968	265	48,703
1152 CHEROKEE	20.0	122,420	663	121,757
1197 CLARINDA	0.0	0	0	0
1206 CLARION-GOLDFIELD	27.5	168,328	912	167,416
1211 CLARKE	40.0	244,840	1,327	243,513
1215 CLARKSVILLE	11.0	67,331	365	66,966

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
1218 CLAY CENTRAL-EVERLY	11.5	70,392	381	70,011
1221 CLEAR CREEK-AMANA	21.0	128,541	697	127,844
1224 CLEARFIELD	0.0	0	0	0
1233 CLEAR LAKE	43.5	266,264	1,443	264,821
1278 CLINTON	109.0	667,189	3,616	663,573
1332 COLFAX-MINGO	22.0	134,662	730	133,932
1337 COLLEGE	115.0	703,915	3,815	700,100
1350 COLLINS-MAXWELL	12.0	73,452	398	73,054
1359 COLO-NESCO	13.0	79,573	431	79,142
1368 COLUMBUS	25.5	156,086	846	155,240
1413 COON RAPIDS-BAYARD	16.5	100,997	547	100,450
1431 CORNING	12.5	76,513	415	76,098
1449 CORWITH-WESLEY	0.0	0	0	0
1476 COUNCIL BLUFFS	202.0	1,233,441	6,700	1,226,741
1503 CRESTON	70.5	428,530	2,338	426,192
1576 DALLAS CENTER-GRIMES	72.5	443,773	2,405	441,368
1602 DANVILLE	18.0	110,178	597	109,581
1611 DAVENPORT	416.0	2,525,332	13,799	2,511,533
1619 DAVIS COUNTY	24.0	146,904	796	146,108
1638 DECORAH	45.0	275,445	1,493	273,952
1675 DELWOOD	8.0	48,968	265	48,703
1701 DENISON	45.0	272,444	1,493	270,951
1719 DENVER	20.0	122,420	663	121,757
1737 DES MOINES	640.5	3,920,501	21,244	3,899,257
1782 DIAGONAL	0.0	0	0	0
1791 DIKE-NEW HARTFORD	25.0	153,025	829	152,196
1854 DOWS	0.0	0	0	0
1863 DUBUQUE	373.5	2,286,194	12,389	2,273,805
1908 DUNKERTON	12.5	76,513	415	76,098
1917 BOYER VALLEY	11.5	70,392	381	70,011
1926 DURANT	8.0	48,968	265	48,703
1935 UNION	0.0	0	0	0
1944 EAGLE GROVE	21.0	128,541	697	127,844
1953 EARLHAM	0.0	0	0	0
1963 EAST BUCHANAN	17.0	104,057	564	103,493
1965 EASTON VALLEY	8.5	52,029	282	51,747
1967 EAST GREENE	6.0	36,726	199	36,527
1970 EAST UNION	18.5	113,239	614	112,625
1972 EASTERN ALLAMAKEE	10.5	64,271	348	63,923
1975 RIVER VALLEY	13.0	79,573	431	79,142
1989 EDGEWOOD-COLESBURG	12.5	76,513	415	76,098
2007 ELDORA-NEW PROVIDENCE	19.0	116,299	630	115,669
2016 ELK HORN-KIMBALLTON	1.5	9,182	50	9,132
2088 EMMETSBURG	29.5	180,570	979	179,591
2097 ENGLISH VALLEYS	13.0	79,573	431	79,142
2113 ESSEX	0.0	0	0	0
2124 ESTHERVILLE-LINCOLN CENTRAL	45.0	275,445	1,493	273,952
2151 EXIRA	6.0	36,726	199	36,527
2169 FAIRFIELD	13.5	82,634	448	82,186
2205 FARRAGUT	0.0	0	0	0
2295 FOREST CITY	29.5	180,570	979	179,591
2313 FORT DODGE	113.0	691,673	3,748	687,925
2322 FORT MADISON	0.0	0	0	0
2349 FREDERICKSBURG	13.0	79,573	431	79,142
2369 FREMONT-MILLS	14.5	88,755	481	88,274
2376 GALVA-HOLSTEIN	13.0	79,573	431	79,142
2403 GARNER-HAYFIELD	37.0	226,477	1,227	225,250
2457 GEORGE-LITTLE ROCK	9.5	58,150	315	57,835
2466 GILBERT	15.0	91,815	498	91,317
2493 GILMORE CITY-BRADGATE	4.0	24,484	133	24,351
2502 GLADBROOK-REINBECK	0.0	0	0	0
2511 GLENWOOD	35.5	217,296	1,178	216,118
2520 GLIDDEN-RALSTON	10.5	64,271	348	63,923
2556 GRAETTINGER-TERRIL	11.5	70,392	381	70,011
2673 NODAWAY VALLEY	13.0	79,573	431	79,142
2682 GMG	13.0	79,573	431	79,142
2709 GRINNELL-NEWBURG	39.5	241,780	1,310	240,470

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
2718 GRISWOLD	15.0	91,815	498	91,317
2727 GRUNDY CENTER	0.0	0	0	0
2754 GUTHRIE CENTER	15.5	94,876	514	94,362
2763 CLAYTON RIDGE	14.5	88,755	481	88,274
2766 HLV	14.0	85,694	464	85,230
2772 HAMBURG	10.5	64,271	348	63,923
2781 HAMPTON-DUMONT	19.5	119,360	647	118,713
2826 HARLAN	16.5	100,997	547	100,450
2834 HARMONY	9.5	58,150	315	57,835
2846 HARRIS-LAKE PARK	9.5	58,150	315	57,835
2862 HARTLEY-MELVIN-SANBORN	12.5	76,513	415	76,098
2977 HIGHLAND	18.5	113,239	614	112,625
2988 HINTON	18.0	110,178	597	109,581
3029 HOWARD-WINNESHIEK	47.5	290,748	1,576	289,172
3033 HUBBARD-RADCLIFFE	11.5	70,392	381	70,011
3042 HUDSON	0.0	0	0	0
3060 HUMBOLDT	43.0	263,203	1,426	261,777
3105 INDEPENDENCE	50.5	309,111	1,675	307,436
3114 INDIANOLA	60.5	370,321	2,007	368,314
3119 INTERSTATE 35	22.5	137,723	746	136,977
3141 IOWA CITY	135.5	829,396	4,495	824,901
3150 IOWA FALLS	7.0	42,847	232	42,615
3154 IOWA VALLEY	15.5	94,876	514	94,362
3168 IKM-MANNING	22.0	134,662	730	133,932
3186 JANESVILLE	11.5	70,392	381	70,011
3195 JEFFERSON-SCRANTON	34.0	208,114	1,128	206,986
3204 JESUP	0.0	0	0	0
3231 JOHNSTON	122.0	746,762	4,047	742,715
3312 KEOKUK	41.5	254,022	1,377	252,645
3330 KEOTA	11.5	70,392	381	70,011
3348 KINGSLEY-PIERSON	0.0	0	0	0
3375 KNOXVILLE	49.0	299,929	1,625	298,304
3411 SOUTHERN CAL	16.5	100,997	547	100,450
3420 LAKE MILLS	20.0	122,420	663	121,757
3465 LAMONI	15.5	94,876	514	94,362
3537 LAURENS-MARATHON	6.5	39,787	216	39,571
3555 LAWTON-BRONSON	13.5	82,634	448	82,186
3582 EAST MARSHALL	23.0	140,783	763	140,020
3600 LE MARS	16.5	100,997	547	100,450
3609 LENOX	19.0	116,299	630	115,669
3645 LEWIS CENTRAL	31.0	189,751	1,028	188,723
3691 NORTH CEDAR	20.5	125,481	680	124,801
3715 LINN-MAR	94.5	578,435	3,135	575,300
3744 LISBON	21.5	131,602	713	130,889
3798 LOGAN-MAGNOLIA	16.0	97,936	531	97,405
3816 LONE TREE	15.0	91,815	498	91,317
3841 LOUISA-MUSCATINE	21.0	128,541	697	127,844
3897 LU VERNE	4.0	24,484	133	24,351
3906 LYNNVILLE-SULLY	10.5	64,271	348	63,923
3942 MADRID	2.0	12,242	66	12,176
3978 EAST MILLS	11.5	70,392	381	70,011
4023 MANSON-NORTHWEST WEBSTER	19.5	119,360	647	118,713
4033 MAPLE VALLEY-ANTHON OTO	19.5	119,360	647	118,713
4041 MAQUOKETA	45.5	278,506	1,509	276,997
4043 MAQUOKETA VALLEY	19.0	116,299	630	115,669
4068 MARCUS-MERIDEN CLEGHORN	13.0	79,573	431	79,142
4086 MARION	42.5	260,143	1,410	258,733
4104 MARSHALLTOWN	107.5	658,008	3,566	654,442
4122 MARTENSDALE-ST MARYS	12.5	76,513	415	76,098
4131 MASON CITY	75.5	462,136	2,504	459,632
4149 MOC-FLOYD VALLEY	54.5	333,595	1,808	331,787
4203 MEDIAPOLIS	0.0	0	0	0
4212 MELCHER-DALLAS	13.0	79,573	431	79,142
4269 MIDLAND	14.5	88,755	481	88,274
4271 MID-PRAIRIE	51.0	312,171	1,692	310,479
4356 MISSOURI VALLEY	20.5	125,481	680	124,801
4419 MFL MAR MAC	23.0	140,783	763	140,020

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
4437 MONTEZUMA	19.5	119,360	647	118,713
4446 MONTICELLO	36.0	220,356	1,194	219,162
4491 MORAVIA	12.5	76,513	415	76,098
4505 MORMON TRAIL	6.0	36,726	199	36,527
4509 MORNING SUN	7.5	45,908	249	45,659
4518 MOULTON-UDELL	10.0	61,210	332	60,878
4527 MOUNT AYR	14.0	85,694	464	85,230
4536 MOUNT PLEASANT	0.0	0	0	0
4554 MOUNT VERNON	31.5	192,812	1,045	191,767
4572 MURRAY	7.5	45,908	249	45,659
4581 MUSCATINE	155.0	948,755	5,141	943,614
4599 NASHUA-PLAINFIELD	20.0	122,420	663	121,757
4617 NEVADA	52.0	318,292	1,725	316,567
4644 NEWELL-FONDA	15.0	91,815	498	91,317
4662 NEW HAMPTON	22.5	137,723	746	136,977
4689 NEW LONDON	0.0	0	0	0
4725 NEWTON	45.5	278,506	1,509	276,997
4772 CENTRAL SPRINGS	28.0	171,388	929	170,459
4773 NORTHEAST	13.0	79,573	431	79,142
4774 NORTH FAYETTE	21.5	134,603	713	133,890
4775 NORTHEAST HAMILTON	8.0	48,968	265	48,703
4776 NORTH MAHASKA	17.0	104,057	564	103,493
4777 NORTH LINN	19.0	116,299	630	115,669
4778 NORTH KOSSUTH	6.5	39,787	216	39,571
4779 NORTH POLK	49.0	299,929	1,625	298,304
4784 NORTH SCOTT	59.5	364,200	1,974	362,226
4785 NORTH TAMA	0.0	0	0	0
4787 NORTH WINNESHIEK	10.5	64,271	348	63,923
4788 NORTHWOOD-KENSETT	0.0	0	0	0
4797 NORWALK	55.0	336,655	1,824	334,831
4824 RIVERSIDE	21.5	131,602	713	130,889
4860 ODEBOLT-ARTHUR	6.0	36,726	199	36,527
4869 OELWEIN	33.5	205,054	1,111	203,943
4878 OGDEN	12.0	73,452	398	73,054
4890 OKOBOJI	36.5	223,417	1,211	222,206
4905 OLIN	4.5	27,545	149	27,396
4978 ORIENT-MACKSBURG	0.0	0	0	0
4995 OSAGE	21.5	131,602	713	130,889
5013 OSKALOOSA	66.0	403,986	2,189	401,797
5049 OTTUMWA	111.5	682,492	3,698	678,794
5121 PANORAMA	14.5	88,755	481	88,274
5139 PATON-CHURDAN	10.0	61,210	332	60,878
5157 SOUTH O'BRIEN	8.0	48,968	265	48,703
5163 PEKIN	24.0	146,904	796	146,108
5166 PELLA	40.0	244,840	1,327	243,513
5184 PERRY	55.5	339,716	1,841	337,875
5250 PLEASANT VALLEY	54.0	330,534	1,791	328,743
5256 PLEASANTVILLE	14.0	88,695	464	88,231
5283 POCAHONTAS AREA	30.5	186,691	1,012	185,679
5310 POSTVILLE	7.5	45,908	249	45,659
5319 PCM	38.0	232,598	1,260	231,338
5323 PRAIRIE VALLEY	19.0	116,299	630	115,669
5328 PRESCOTT	1.5	9,182	50	9,132
5463 RED OAK	30.0	183,630	995	182,635
5486 REMSEN-UNION	9.5	58,150	315	57,835
5508 RICEVILLE	0.0	0	0	0
5607 ROCK VALLEY	32.5	198,933	1,078	197,855
5625 ROCKWELL CITY-LYTTON	10.0	61,210	332	60,878
5643 ROLAND-STORY	11.5	70,392	381	70,011
5697 RUDD-ROCKFORD-MARBLE ROCK	8.5	52,029	282	51,747
5724 RUTHVEN-AYRSHIRE	8.0	48,968	265	48,703
5751 ST ANSGAR	14.5	88,755	481	88,274
5805 SAYDEL	13.5	82,634	448	82,186
5823 SCHALLER-CRESTLAND	8.5	52,029	282	51,747
5832 SCHLESWIG	0.0	0	0	0
5868 SENTRAL	13.0	79,573	431	79,142
5877 SERGEANT BLUFF-LUTON	38.5	235,659	1,277	234,382

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
5895 SEYMOUR	0.0	0	0	0
5922 WEST FORK	19.5	119,360	647	118,713
5949 SHELDON	37.5	229,538	1,244	228,294
5976 SHENANDOAH	0.0	0	0	0
5994 SIBLEY-OCHEYEDAN	21.5	131,602	713	130,889
6003 SIDNEY	6.0	36,726	199	36,527
6012 SIGOURNEY	9.5	58,150	315	57,835
6030 SIOUX CENTER	0.0	0	0	0
6039 SIOUX CITY	345.5	2,117,807	11,460	2,106,347
6048 SIOUX CENTRAL	18.0	110,178	597	109,581
6093 SOLON	25.5	156,086	846	155,240
6094 SOUTHEAST WARREN	17.5	107,118	580	106,538
6095 SOUTH HAMILTON	15.0	91,815	498	91,317
6096 SOUTHEAST WEBSTER-GRAND	18.5	113,239	614	112,625
6097 SOUTH PAGE	2.5	15,303	83	15,220
6098 SOUTH TAMA	46.5	284,627	1,542	283,085
6100 SOUTH WINNESHIEK	26.0	159,146	862	158,284
6101 SOUTHEAST POLK	125.5	765,185	4,163	761,022
6102 SPENCER	49.5	296,989	1,642	295,347
6120 SPIRIT LAKE	26.0	159,146	862	158,284
6138 SPRINGVILLE	8.5	52,029	282	51,747
6165 STANTON	6.0	36,726	199	36,527
6175 STARMONT	19.5	119,360	647	118,713
6219 STORM LAKE	44.0	269,324	1,459	267,865
6246 STRATFORD	6.5	39,787	216	39,571
6264 WEST CENTRAL VALLEY	27.0	165,267	896	164,371
6273 SUMNER	17.5	107,118	580	106,538
6408 TIPTON	14.0	85,694	464	85,230
6417 TITONKA	3.0	18,363	100	18,263
6453 TREYNOR	0.0	0	0	0
6460 TRI-CENTER	23.0	140,783	763	140,020
6462 TRI-COUNTY	7.5	45,908	249	45,659
6471 TRIPOLI	5.0	30,605	166	30,439
6509 TURKEY VALLEY	12.5	76,513	415	76,098
6512 TWIN CEDARS	8.0	48,968	265	48,703
6516 TWIN RIVERS	2.5	15,303	83	15,220
6534 UNDERWOOD	11.5	70,392	381	70,011
6561 UNITED	20.0	122,420	663	121,757
6579 URBANDALE	80.0	489,680	2,654	487,026
6591 VALLEY	14.0	85,694	464	85,230
6592 VAN BUREN	18.5	113,239	614	112,625
6615 VAN METER	0.0	0	0	0
6633 VENTURA	0.0	0	0	0
6651 VILLISCA	8.0	48,968	265	48,703
6660 VINTON-SHELLSBURG	31.0	189,751	1,028	188,723
6700 WACO	14.5	88,755	481	88,274
6741 EAST SAC COUNTY	36.0	220,356	1,194	219,162
6750 WALNUT	4.5	27,545	149	27,396
6759 WAPELLO	10.5	64,271	348	63,923
6762 WAPSIE VALLEY	22.0	134,662	730	133,932
6768 WASHINGTON	45.5	278,506	1,509	276,997
6795 WATERLOO	248.0	2,211,124	8,226	2,202,898
6822 WAUKEE	0.0	0	0	0
6840 WAVERLY-SHELL ROCK	36.0	220,356	1,194	219,162
6854 WAYNE	15.5	94,876	514	94,362
6867 WEBSTER CITY	56.5	345,837	1,874	343,963
6921 WEST BEND-MALLARD	10.0	61,210	332	60,878
6930 WEST BRANCH	22.0	134,662	730	133,932
6937 WEST BURLINGTON	26.0	159,146	862	158,284
6943 WEST CENTRAL	0.0	0	0	0
6950 WEST DELAWARE CO	0.0	0	0	0
6957 WEST DES MOINES	128.5	786,549	4,262	782,287
6961 WESTERN DUBUQUE CO	139.0	850,819	4,611	846,208
6969 WEST HARRISON	9.0	55,089	299	54,790
6975 WEST LIBERTY	43.0	263,203	1,426	261,777
6983 WEST LYON	20.0	122,420	663	121,757
6985 WEST MARSHALL	0.0	0	0	0

FY 2013/2014 Preschool State Foundation Aid

	Preschool Budget Enrollment	Preschool State Foundation Aid (Aid and Levy Worksheet Line 7.34)	Iowa Code 256C.5(4) Reduction for Administration \$33.17 per Budget Enrollment	Final Preschool State Aid
6987 WEST MONONA	15.5	94,876	514	94,362
6990 WEST SIOUX	24.0	146,904	796	146,108
6992 WESTWOOD	12.0	73,452	398	73,054
7002 WHITING	4.0	24,484	133	24,351
7029 WILLIAMSBURG	32.0	195,872	1,061	194,811
7038 WILTON	16.0	97,936	531	97,405
7047 WINFIELD-MT UNION	11.5	70,392	381	70,011
7056 WINTERSET	39.0	238,719	1,294	237,425
7092 WOODBINE	13.5	82,634	448	82,186
7098 WOODBURY CENTRAL	14.0	85,694	464	85,230
7110 WOODWARD-GRANGER	27.0	165,267	896	164,371
	<u>10,690.5</u>	<u>66,099,739</u>	<u>354,600</u>	<u>65,745,139</u>



School Business Alert

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The November School Leader Update can be found at:

www.educateiowa.gov

NSLA Trumps FERPA

Student information may fall under the protection of more than one law or statute administered by more than one federal agency. This can create confusion. One area frequently questioned is sharing information about students qualified for free or reduced-price meals. The Richard B. Russell National School Lunch Act (NSLA) has stricter provisions than Family Educational Rights and Privacy Act (FERPA). In this instance, NSLA trumps FERPA and is the guiding regulation when looking at confidentiality issues. The NSLA restricts who may have access to this information without parental consent to persons directly connected with **the administration or enforcement** of certain programs. A chart is available on page 71 in the Eligibility Manual (revised August 2013) at this link <http://www.fns.usda.gov/sites/default/files/EliMan.pdf>. Programs and the types of information allowed to be released are outlined in this chart. Some frequently questioned scenarios:

- To enroll a student in a backpack program sending foods home over weekends and holidays, or to sign up a family for holiday meal donation – information cannot be shared without parental consent. This is a local program.
- A staff person responsible for collecting school fees must have parental consent to receive the information. The usual method is via the fee waiver at enrollment.
- A principal, guidance counselor, or teacher at a school that operates several programs authorized under NSLA to receive free and reduced-price eligibility information (see link above). It depends on the staff person's role with the authorized program, not the job title. To receive the information without parental consent, there must be a legitimate "need to know" to provide a service or carry out an authorized activity of the program. It is recommended that a written agreement be signed between the determining official and the receiving program administrator. Appendix C of the Eligibility Manual (link above) provides a template for such an agreement.

For further questions about FERPA, contact Nicole Proesch at 515.281.8661 or nicole.proesch@iowa.gov. For further questions on NSLA or Food Nutrition Service (FNS), you may contact Ann Feilmann at 515.281.4757 or ann.feilmann@iowa.gov.

TSS Update Under the Declaratory Order

FY14 is the final CAR on which the Teacher Salary Supplement (TSS) can be reported as unassigned under the Declaratory Order. In FY15, all TSS which is unexpended shall be reported on the CAR and in the district's accounting records as restricted.

Only three eligible districts entered TSS as an unassigned amount on the FY12 CAR. Of those, only two were eligible in FY13. The Department will again measure the criteria required by the Declaratory Order after the FY14 CARs are filed. After the FY14 CAR is final, the measurement is no longer required as the option will have expired for all districts.

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

Inside This Issue

- ◇ NSLA Trumps FERPA
- ◇ TSS Update Under the Declaratory Order
- ◇ Unspent Budget Authority Balance and Fund Balances When a District Dissolves or Reorganizes
- ◇ Tuition Questions and the One-time 2 Percent Amount
- ◇ LEP MAG
- ◇ Medicaid Webinar
- ◇ Property Taxes—Gas and Electric and Utility Taxes and Instructional Support Levy
- ◇ Apply to be a Green Ribbon School
- ◇ School Transportation Update
- ◇ Special Education Estimated Billing—TIB
- ◇ Intrafund Transfers
- ◇ Recipients of the ASBO International Certificate of Excellence Award
- ◇ Fire Safety Grants
- ◇ School Board Officers Data Collection
- ◇ Heads up on TLS for WGS Districts
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Unspent Budget Authority Balance and Fund Balances When a District Dissolves or Reorganizes

The two major balances carried forward into a reorganization are the fund balances and the unspent balance (remaining legal spending authority). If the reorganizing districts keep all territory intact, generally the beginning balances of the new district will equal the sum of ending balances of the old districts. If territory is set aside for inclusion in contiguous districts, assets and liabilities may be partially divided among districts receiving territory. Districts receiving territory, but not part of the reorganized school district, will report their share of balances as revenues from reorganization settlements. All funds and categorical balances retain the same character in the receiving districts as those funds held in the former district.

In a dissolution, the fund balances are assets which are distributed. All funds and categorical balances retain the same character in the receiving districts as those funds held in the former district. The unspent balance is not an asset or liability, so ceases to exist on the effective date of the dissolution. The following items are not distributed in a dissolution:

- Unspent budget authority balance
- Special education excess positive balances
- Special education negative balances
- Budget guarantee

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

Tuition Questions and the One-time 2 Percent Amount

The one-time 2 percent supplemental amount that was paid to districts for FY14 is not part of the State Cost Per Pupil (SCPP) or District Cost Per Pupil (DCPP). It is simply an additional amount. What that means is that tuition payments are based either on the SCPP for open enrollment (OE) or on the DCPP for tuition out, and the one-time 2 percent supplemental amount would not be part of that tuition calculation. This will impact a number of calculations, including tuition in and out, general purpose percentage (GPP) calculation, concurrent enrollment billing on OE nonresident students, and in FY15, will impact the OE tuition.

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

LEP MAG for (1) providing LEP instruction to students beyond the five years of weighting, and (2) actual excessive costs of providing LEP instruction to all students (both less than and beyond the five years of weighting)

At the suggestion of SBOs regarding the second Limited English Proficient (LEP) modified allowable growth (MAG) request above, the Department discussed with the School Budget Review Committee (SBRC) the issues. The suggestion was to handle LEP MAG in the same manner as special education MAG. Districts have commented that it is difficult to identify actual LEP costs prior to the end of the fiscal year in which those costs are measured, and the Department has commented that it is difficult to verify actual costs reported in exhibits prior to the CAR being filed on which those costs are reported. If the request for LEP MAG were accepted after the CAR is filed, the request format could be designed to pull key information from the CAR instead of duplicated district input. Special education MAG is handled after actual costs are known, but the MAG is granted retroactively so that the budget authority is granted for the same fiscal year as the expenditures were incurred. That is the proposed method for the LEP MAG as well.

The first MAG request above (the SBRC application data collection), will continue to be on the application form that comes from the student record system because that MAG request is based on a formula rather than actual costs. This request will be handled at the March SBRC hearings as usual.

If you would like to make comments on the new procedure, please address your comments to su.mccurdy@iowa.gov.

Medicaid Webinar

The final Adobe Connect Medicaid Training for the 2013-2014 school year is scheduled for November 18 from 9:00 a.m. to 10:00 a.m. NOT November 13 as previously announced. The format will include the same material presented the first three sessions. You do not need to register for this session. To join the meeting go to: <http://iowa.adobeconnect.com/medicaidchanges/>.

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

Property Taxes – Gas and Electric and Utility Taxes and Instructional Support Levy

We have received numerous questions this year on how to code the various taxes and tax credits received from the county. All districts may not receive taxes from all of these categories and all counties may not segregate taxes the same way. Following are some of the categories:

Type of Tax	Source	Comments
Real Estate	111X	May use header or detail, but not a combination of both. If district is using the header, Instructional Support Levy (ISL) is coded to source 1110. If the district is using detail, ISL is coded to source 1114.
Gas and Electric or Utility Replacement or Excise Tax	1171	If ISL, the district uses this source, but may use 1114 project code to segregate.
Utility (not gas and electric)	111X	Some counties have split utilities into two categories. This tax relates to per mile of phone cable. If the county doesn't also have the previous category, check with the county to see if this is gas and electric or other utilities.
Grain Handled Taxes	111X	This credit occurs if there is a grain elevator in the district that has paid their real estate taxes.
Agricultural Land or Ag Land Credit	111X	This credit was established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value.
Homestead Credit	111X	Originally adopted to encourage home ownership through property tax relief. The current credit is equal to the actual tax levy on the first \$4,850 of actual value.
Iowa Disabled and Senior Citizens Property Tax Credit	111X	Incorporated into the Homestead Tax Law to provide property tax or rent relief to elderly homeowners and homeowners with disabilities.
Family Farm Credit	111X	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value.
Mobile Home Taxes	1191	If ISL, the district uses this source, but may use 1114 project code to segregate.
Military Credit	3801	Credit to replace the tax which would be due on property eligible for military service tax exemption, if the property were subject to taxation, up to \$6.92 per thousand of assessed value.
State Replacement for Commercial and Industrial (C & I) property valuation reduction (effective FY15)	3803	State aid to replace the tax which would be due on commercial and industrial property if the property were taxed at the full assessed valuation.
Federal	481X	Contact the county to see which Federal funds were received.

Instructional Support Levy Taxes are General Fund only. If the county reported them in another fund, discuss this with the county. See also the September 2013 School Business Alert for more information on ISL. Contact: Janice Evans, janice.evans@iowa.gov or 515.281.4740.

Apply to be a Green Ribbon School

The U.S. Department of Education Green Ribbon Schools (ED-GRS) recognition award honors public and private elementary, middle, and high schools and districts that are exemplary in three areas: 1) reducing environmental impact and costs, including waste, water, energy use and alternative transportation; 2) improving the health and wellness of students and staff, covering environmental health and nutrition and fitness; and, finally, 3) providing effective sustainability education, requiring robust environmental education that engages STEM, civic skills and green career pathways. The award is meant to encourage schools and school districts to consider matters of facilities, health and environment comprehensively. Schools must be high achieving in all three areas, not just one. Each year, all GRS honorees are invited to Washington, D.C. for a ceremony to celebrate their success, share information and receive a plaque to commemorate their achievement.

Applications must be submitted to the Iowa Department of Education (IDE) by **January 10, 2014**. IDE will review applications based on the applicant's demonstrated progress towards the goals of each of the three pillars. Nominees demonstrating exemplary achievement in all three pillars and every element will be ranked highest. IDE is permitted to nominate to the ED-GRS as many as four PK-12 school nominations and one school district nomination to the U.S. Department of Education. The application is available on the IDE website: <https://www.educateiowa.gov/pk-12/school-facilities/green-ribbon-schools>. For more information about the program, contact Gary Schwartz, Facilities Consultant, phone 515.281.4743 or gary.schwartz@iowa.gov.

School Transportation Update

School Bus Inspections and Fees

The current school bus inspection schedule can be found at <https://www.educateiowa.gov/pk-12/school-transportation>. A reminder that the fee for an individual inspection increased to \$40 per inspection this school year. There is no additional fee charged for a reinspection.

Call-back Inspections

We wanted to give you a sense of the issues that can lead to a call-back reinspection. When a vehicle is taken out of service, it is typically a deficiency that requires immediate attention. But some out-of-service issues are more serious than others. Out-of-service and 30 day deficiency issues that could lead to a follow-up inspection include:

- Tires – feathered, cupped, and uneven wear
- Brakes – uneven wear
- Seats and seat covers – numerous torn seat covers and defective seat foams due to wear and deterioration
- Any steering and suspension issue
- Worn stepwell treads
- Below-the-floor line rust throughs
- Rear view mirror and cross view mirror delamination
- Incorrect repairs due to damage or corrosion
- Wheelchair securement and restraint deficiencies
- Sharp edges or protrusions

All of these issues are connected to below-the-floor line problems or are issues that raise an immediate concern about student injury. Call-back inspections will usually occur when there is no evidence that the district addressed the out-of-service concern in a timely way.

Reporting Repairs

See the attached document for instructions on how to report repairs related to findings of the inspection. It is in the district's best interest to address any out-of-service issues as soon as possible and to report those repairs to the Department. Reinspection will be likely when an out-of-service issue is listed and there is no evidence of the repair occurring within 30 days. You will be contacted by your inspector if a reinspection is to occur.

For further information, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Special Education Estimated Billing – TIB

It is the Department's goal to continually improve the documents that are required to be submitted to the Department of Education. A new feature has been added this year to the Tuition In Billing (TIB) program which allows you an additional option in determining the amount you bill for first semester. You will not be required to do a CAR upload if you select this option. The goal is to simplify the process and assure that every district is sending/receiving first semester bills. This additional option includes a predetermined daily rate for special education costs and general purpose percentages. Please see the examples below:

Predetermined Daily Rate For a Level 1 Student:

Special Education Cost:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures
 (\$6,121 X .72 / 180 X 90 days = \$2,203.20)

General Purpose Percentage:

DCPP X Level I GPP Per Pupil % (each district is different) / 180 X 1st Semester Billing Days = GPP
 (\$6,121 X .82 / 180 X 90 days = \$2,509.20)

Continued on page 5

Continued from page 4, Special Education Estimated Billing — TIB

Predetermined Daily Rate For a Level II Student:

Special Education Costs:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures
 (\$6,121 X 1.21 / 180 X 90 days = \$3,703.50)

General Purpose Percentage:

DCPP X Level II GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP
 (\$6,121 X .32 / 180 X 90 days = \$979.20)

Predetermined Daily Rate For a Level III Student:

Special Education Costs:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures
 (\$6,121 X 2.74 / 180 X 90 days = \$8,386.20)

General Purpose Percentage:

DCPP X Level III GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP
 (\$6,121 X .27 / 180 X 90 days = \$826.20)

Upon entering the program, you must make a selection as to which option to use. The first option, "Per Day Estimated Rate," is the new option described above. The second option, "Per Day Actual Costs from Screen 1" is what districts have used in past years. We were again able to pull in basic pieces of your student information (Student Name, Student ID and Resident District) from your certified enrollment. Although the program allows this to happen, it is imperative that you check to make sure every student's information has been transferred successfully. The program still allows you to add/edit student information, if needed. In addition, you must include additional information on the student information screen that we were not able to pull in from your certified enrollment, i.e., weighting, days enrolled, individualized costs. 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.

Intrafund Transfers

Districts have used interfund 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 251x, 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

Recipients of the ASBO International Certificate of Excellence Award

Congratulations to the districts listed below as recipients of the Association of School Business Officials International Certificate of Excellence Award for fiscal year ending 2012. The Certificate of Excellence in Financial Reporting program recognizes school systems for excellence in the preparation and issuance of their Comprehensive Annual Financial Reports (CAFR). And an extra special congratulations to North Scott and West Des Moines for earning this recognition for 25 years or more.

Cedar Rapids Community School District
 Davenport Community School District
 Des Moines Independent Community School District
 Dubuque Community School District
 Iowa City Community School District
 Johnston Community School District
 Linn-Mar Community School District
 Mt. Pleasant Community School District

Nevada Community School District
 North Scott Community School District
 Sioux City Community School District
 Southeast Polk Community School District
 Waterloo Community School District
 Waukee Community School District
 West Des Moines Community School District

Fire Safety Grants

Fire safety grant applications are due to the Iowa Department of Education by November 15. The application is available on the DE website: <https://www.educateiowa.gov/pk-12/school-facilities/funding/iowa-demonstration-construction-grant-program-harkin-grant-program>. Approved fire safety projects must be completed by September 15, 2014. Questions may be addressed to Gary Schwartz at gary.schwartz@iowa.gov or 515.281.4743.

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 EdInfo, 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.

School Association Reporting

The School Association Report that is available on EdInfo is due November 15, 2013. 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.

Heads up on Teacher Leadership Supplement for Whole Grade Sharing Districts

Although the Teacher Leadership Supplement (TLS) funding does not go into effect until FY15, districts that are whole-grade sharing need to consider the TLS funding in their WGS negotiations occurring now for next school year and beyond. TLS funding is funding under chapter 284 of Iowa Code. Chapter 284 funding is required to be considered in new or existing agreements for whole-grade sharing (282.10(4)).

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

Upcoming Deadlines	
Exhibits and Requests for the Dec. 17 School Budget Review Committee Hearing and Corrective Action Plans for Negative Unspent Authority	11-15-13
SBRC Application for Modified Allowable Growth for Increased Enrollment, Open Enrollment Out, and Limited English Proficient Excess Costs, for Districts That Want MAG	12-1-13
First Semester Parental Claim Forms for Nonpublic Transportation Reimbursement	12-1-13



ELECTRONIC SCHOOL BUS INSPECTION DEFICIENCY REPORTING INSTRUCTIONS

Revised 11/4/13

All reporting of school bus inspection deficiencies will be done on-line at the secure applications website for the Department of Education. The process is quite simple and easy to do. Following are the step-by-step instructions for accomplishing this task.

Step #1 / Log On

Log onto the Department of Education applications website at www.edinfo.state.ia.us or at the portal website at <https://portal.ed.iowa.gov/iowalandingpage/Landing.aspx> using the login and password issued to your particular district. Click on "Submit" and this will take you to the "Application Menu" page. If you cannot get logged on, contact Mark Tarr at 515-281-5442 and he will assist you in this step.

Step #2 / Application Menu

Under the "Application Menu", click on the button labeled "Vehicle Information System".

Step #3 / Vehicle Information System

You are now on the "Vehicle Information System – Vehicles" summary page. This page lists all of your district vehicles and allows you to do many things. The "Sort" option at the top of the page allows you to sort your vehicles in many various ways. You will want to sort your vehicles according to "Status". This will allow your vehicles to be sorted according to the current inspection status.

NOTE: The status will appear as one of the following: "Out Of Service", "30-Day", "Note", or "OK"

Step #4 / Status

- Out Of Service – This means the vehicle is out of service and CANNOT be used until it is properly repaired according to Department of Education guidelines.
- 30 Day – This means the vehicle can be used for up to 30 calendar days before being repaired. At the end of this 30-day period, if the vehicle has not been repaired, it will then fall into an "Out Of Service" status and cannot be used until repairs are made.
- Note – Indicates a deficiency that is not serious, but still needs to be repaired in a timely fashion. The vehicle can be used until repairs are made.
- OK – The vehicle has passed the school bus inspection and can be used.

Step #5 / VIN Number

Each vehicle has a unique VIN number. The VIN numbers shown on the "Vehicle Information System" page are usable web links that will take you to the specific documented deficiencies for each vehicle. Simply click on the VIN number to take you to the particular vehicle you have repaired.

Step #6 / Vehicle Information System - Deficiencies

Each particular vehicle will show the following:

- The **Date** of the inspection
- The **Deficiency(s)** found
- The **Impact** (Out Of Service, 30 Day, Note, OK)
- A **Corrected** box

Step #7 / Reporting Your Repairs

Upon completion of a repair, under "Corrected" for the deficiency that you have repaired, use your mouse pointer and center it over the box. Click your mouse once and a checkmark will appear. This will indicate that you have repaired that deficiency. Be sure to then click the "Update" button at the top right of your screen. This will save your reported correction.

NOTE: If you report all of your repairs at one time, you need only click the "Update" button once.

Step #8 / Upon Total Completion Of Repairs

Once you have totally completed the repairs on a given vehicle, again click the "Update" button to save your reported corrections.

Step #9 / Requesting A Sticker

When every repair has been made and you click the "Update" button, a new button will appear entitled "Request Sticker". Click the "Request Sticker" button once only. This will automatically generate an email to our office indicating that you have made the necessary repairs and that you have requested an inspection sticker. You will receive your sticker in the mail within a few days.

Step #10 / You Are Now Finished

You are now finished with a particular vehicle and may either leave the system or continue reporting repairs on other vehicles. Simply click the "Back To List" button, which will return you to the summary page from where you can continue or exit.

TIME FRAME FOR REPORTING REPAIRS

After the inspector leaves your facility, there will be a lag time of up to 48 hours before the inspection status will appear in your Vehicle Information System file. Because of this, the following time guidelines need to be followed:

- For "Note" and "30 Day" repairs, wait at least 48 hours after your inspection to report your repairs online.
- For "Out Of Service" repairs that have been made inside the 48 hours, continue to fax a copy of the documented repairs written on the electronic inspection summary sheet that is given to you upon completion of your inspection. Fax this document to our office at 515-242-5988. You won't receive an inspection sticker until all repairs have been made and reported online.
- For "Out Of Service" repairs made after the 48 hours, use the online reporting system.

IMPORTANT!!!!!!

The ability for you to report your repairs online gives YOU, the person responsible for reporting repairs, a very large responsibility for reporting accurate and timely repairs! Falsification of such reported repairs can result in substantial legal action against both YOU and your district. To prevent any legal problems from developing:

- Always handwrite the repairs on the summary sheet.
- Keep a copy of the summary sheet in every vehicle at all times.
- Make and report repairs in a timely manner.
- Honestly report all repairs. DO NOT FALSIFY REPAIR RECORDS!!

OTHER IMPORTANT STEPS

- When you take a vehicle out of your fleet, please be sure to delete it from your "Vehicle Information System". A particular bus can only be on one system at a time. By deleting it from your file in a timely manner, it allows another district to add it to their file in the event the vehicle is sold to them.
- When adding a new vehicle to your fleet, please remember to add it to your "Vehicle Information System" as soon as possible. This allows the school bus inspectors to upload the vehicle information to their inspection computers prior to arriving at your location for inspection.
- Be sure to carry the most recent summary sheet inside every vehicle, as well as an up-to-date chassis inspection card, insurance card, and registration.

QUESTIONS?

- Login and password questions – Mark Tarr @ 515-281-5442
- Everything else – Max Christensen @ 515-281-4749 or Mary Jo Clark @ 515-281-5812



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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Max Christensen, Executive Officer
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515.281.4749

Joseph Funk, Bus Inspector
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515.669.4987

Tom Simpson, Bus Inspector
tom.simpson@iowa.gov
515.326-1022

Verlan Vos, Bus Inspector
verlan.vos@iowa.gov
515.669.4994

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

The December School Leader Update can be found at:

www.educateiowa.gov

PERL, What Can We Do With That Tax Fund?

PERL stands for “public education and recreation levy”. It is used to establish and maintain public recreation places and playgrounds for children and adults in the school buildings or on the school grounds of the district. Originally, districts entered into agreements with the city to jointly administer summer programs such as day camps, swimming lessons, and enrichment activities. Later, this was expanded to opening the weight rooms, swimming pools, and tracks of the district to the public outside of normal school hours.

Community education was added on later as an appropriate use of PERL funding. Appropriate expenditures in the PERL fund include the following:

- a. Establishing and maintaining free public recreation places and playgrounds, including necessary accommodations.
- b. Providing free public educational and recreational activities.
- c. Establishing and supervising a free community education program.
- d. Providing a community education director if a community education program is established.

Inappropriate expenditures in the PERL fund include the following:

- a. Programs for which a fee may be charged such as before- and after-school programs and preschool programs.
- b. Any other costs not necessary to provide free programs for community education and for public recreation places, playgrounds, and programs.

Community education is above and beyond the education of students and extends that role of the district to one of providing for citizen participation in identifying the wants, needs, and concerns of the neighborhood community and coordinating all educational, recreational, and cultural opportunities within the community with community education being the catalyst for providing for citizen participation in the development and implementation of programs toward the goal of improving the entire community.

Community education is not about funding the activities that are identified by the community, but rather to fund the planning and coordinating of citizen involvement to identify issues to address for community betterment. From there, the citizens in the community would identify funding sources to address their issues and concerns.

Times have changed since the development of the PERL fund, but the legislation has stayed about the same. Today, the public day camps and enrichment activities for children have mostly been taken over by private child care providers, and cities have established park and recreational departments for the public recreational activities. Cities have become the catalysts for organizing the local residents into neighborhood groups or other groups to plan community betterment, reduce crime, and encourage economic development.

With money on hand, and the original purposes no longer necessary in some districts, it leads districts to ask if there is any way to direct the PERL funding back to public education programs such as paying for field trips, working on literacy, early childhood development, or dropout prevention, renting or leasing space from other public agencies for school programs, preschool programs, daycare programs, etc. Those are not appropriate uses of PERL. PERL is programming for the entire community, rather than supplementing the public education program of the district.

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

Inside This Issue

- ◇ PERL—What Can We Do With That Tax Fund?
- ◇ 2013-2014 Green Ribbon Schools Applications
- ◇ School District Financial Report Card
- ◇ Medicaid Webinar Links
- ◇ DE Website Changes
- ◇ Juvenile Home Budget
- ◇ State Payment Tracking and Payments Not on DE Tracking
- ◇ Statewide Sales and Services Taxes for School Infrastructure Reconciliation Payment
- ◇ Nonpublic Certified Enrollment and Textbook Services

The 2013-2014 Green Ribbon Schools Applications Are Due by 4:30pm on Friday, January 10, 2014

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 and school districts in Iowa will submit their application for nomination to the Iowa Department of Education (DE). DE is permitted to nominate up to four schools and one school district to the U.S. Department of Education. 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 <https://www.educateiowa.gov/pk-12/school-facilities/green-ribbon-schools> to review information about the Green Ribbon Schools program and access the applications. There is a school application for PK-12 schools and also the district application for recognizing school districts' efforts for taking a comprehensive approach to greening. 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.

School District Financial Report Card

The information in the school district financial report card has been updated. Go to this link for the information: <http://reports.educateiowa.gov/>

For further questions or concerns, contact jeff.berger@iowa.gov or 515.281.3968.

Medicaid Webinar Links

Below are the 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 changes, program background description and reminders. Changes addressed include State Share, FAQs, T1001, Rates, and Parent Consent. Reminders addressed include ICD-10, getting the state share invoice from the Iowa Medicaid Portal, information letters, exclusions, covered services, and some key services. If you have problems viewing, try using an Internet Explorer browser.

Date	URL for viewing
August 15, 2013	http://iowa.adobeconnect.com/p7qniil7jo2/
September 19, 2013	http://iowa.adobeconnect.com/p18cjl1g5sl/
October 24, 2013	http://iowa.adobeconnect.com/p7bet1zer7a/
November 18, 2013	http://iowa.adobeconnect.com/p8a5dugik58/

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

DE Website Changes

The Iowa Department of Education’s website has undergone some changes in an effort to meet a new standard for all state agency websites. These changes will result in a more functional and secure website.

Our website has a different look now, but it is organized in much the same way as the previous version was. One nice change is a working search bar in the upper right-hand corner of the website. This custom search bar will allow all users to more easily search the content of our web pages and documents. This was not a reliable function on our old platform, which left many users to default to an A to Z list to search for important information. (The A to Z list still exists in the navigation bar of the new platform as well.)

In the short term, some links within the website may be broken, and some bookmarks used to save web pages previously may not work. While we are working to redirect these links, some may be missed because of the large size and volume of the website. We appreciate your patience as we work to fix any issues associated with this website transition.

Questions about troubleshooting or locating information on the website should be directed to Lisa Albers, the Department’s web content manager, at lisa.albers@iowa.gov or 515.281.0972.

To submit feedback about the website, visit <https://www.educateiowa.gov/website-issue>.

Juvenile Home Budget

The juvenile home non-fiscal budget data collection for AEAs is now available. The due date is January 1. Instructions can be found at: <https://www.educateiowa.gov/pk-12/school-business-finance/financial-management/budgets-area-education-agencies>. Questions may be directed to: Denise Ragias, denise.ragias@iowa.gov, 515.281.4741.

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.

Statewide Sales and Services Taxes for School Infrastructure Reconciliation Payment

Several districts asked whether the 12-13 sales tax reconciliation payment that arrived in November should be coded to source 1121 or source 3361. Although this relates to the final payment of 12-13 taxes, districts should use source 3361, Secure an Advanced Vision for Education Statewide Sales and Services Tax (IC chapter 423E) (Fund 33 only). Source and project 112X are invalid for FY14. If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.

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 Student Reporting in Iowa (SRI), the resident nonpublic student count is now available on a spreadsheet at this link: <https://www.educateiowa.gov/data-reporting/data-reporting/certified-enrollment/nonpublic-schools-certified-enrollment>

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 early December. For more information, contact Paul Miller at paul.miller@iowa.gov or 515.725.2252.

Upcoming Deadlines	
School Association Reporting	12-17-13
Juvenile Home Educational Program Budget	1-1-14
Last Date to Certify to the DE Reorganization or Dissolution Action Effective July 1	1-1-14



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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The January School Leader Update can be found at:

<https://www.educateiowa.gov/resources/school-leader-update>

Special Education Program Funding – Permissive and Nonpermissive Uses of Funds Guidance

On Friday, December 20, 2013, the Iowa Department of Education released updated guidance related to allowable and non-allowable uses of special education funds. Please review these documents carefully. While this guidance does clarify existing law, there is nothing “new” in terms of changes to law or rules. This guidance reinforces what Iowa law and rule have said for years. Special Education funds are categorical and as such, they can only be used to cover direct program expenditures. One of the attachments in the December 20 email included a spreadsheet that breaks down allowable and non-allowable uses of funds by type of expenditure, Uniform Financial Accounting (UFA).

School districts are and have been responsible for the delivery of this programming to any qualified student. If there are excessive costs related to this delivery, school districts have the ability to come to the School Budget Review Committee (SBRC) for additional modified allowable growth (MAG) related to Special Education administrative costs. While this guidance does go into some specifics related to district delivery of this programming in private facilities, the uses of funds document is generally applicable and applies across all situations involving services to qualified students. The Iowa Department of Education will assist school districts on implementation issues. These expectations will be enforced beginning July 1, 2014.

For further information, go to the Legislative Information page: [https://www.educateiowa.gov/legislative-information#Guidance Updates on Legislation](https://www.educateiowa.gov/legislative-information#Guidance%20Updates%20on%20Legislation).

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

Update on Disposition of Assistive Technology

Question: What happens to assistive technology devices when students leave the school system?

Answer: If the school district purchased the device, the device is the property of the school. The school could keep the device for use by other students in the special education program, sell it, or otherwise dispose of the device. The district must follow Iowa Code 297.22 regarding disposition of property. In addition, if federal funding was used to purchase the device, the district must follow the Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations and is available on the web at <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>. Any proceeds realized on the sale or disposition of equipment must be used for the special education program.

If the family purchased the device, it is the property of the student and the family. For secondary students, this issue should be addressed in the transition plan.

Question: When a student moves from one school district to a different school district, does the assistive technology device that was purchased by district A follow the student to district B?

Answer: Since district A owns the device, it may keep the device for use by other students; or district A may follow the procedures outlined in Iowa Code 297.22 to transfer or sell the device to district B. District B will continue to account for the equipment as purchased with special education funding and if applicable, with federal funding. Any proceeds realized by district A on the sale or disposition of the assistive technology must be used for the special education program.

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- ◇ Open Enrollment Transportation Reimbursement
- ◇ Medicaid
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LEP MAG Reminder

LEP instruction to students beyond the five years of weighting

This MAG request is part of the SBRC application data collection, which was due in December. This request will be handled at the March SBRC hearings as usual and no district is required to appear.

MAG for excessive costs of providing LEP instruction to all identified LEP students (both less than and beyond the five years of weighting)

This MAG request has changed from last year. This request will be due in the fall of 2014. The plan is to hold those hearings in October, but could be delayed to December if everything does not fall into place timely. Districts will still request a hearing and will be required to appear. The district will still provide basic program descriptive information and anything unique to its district. The changes, besides moving to the next fiscal year, are:

- The MAG will be retroactively applied to the fiscal year in which the costs were incurred. So MAG granted at the October (or December) 2014 hearing, will be applied to fiscal year 2014. This is the same way that MAG for special education deficits is currently applied.
- The financial information for the LEP request will come directly from the CAR data reported by the district. The district can request the maximum amount calculated or can request a lower amount. Districts are not required to make a request—it is entirely a decision of the local school board. This is the “create a report” that is used currently to determine how much of the program costs were not funded by categorical funding:

Field Name	Operator	Data Value 1	Data Value 2	Subtotal by
Fiscal Year	=	2014		1
Account ID	=			2
Fund	=			
Facility	=			
Function	=			4
Program	between	410	419	
Project	=			3
Object	=			5
Source	=			
Account	=			

- * This report will show how much money was available for the LEP program, but was not expended.
- * How much Federal Title III (Project 4644) or other categorical funding was received and expended.
- * How much Teacher Salary Supplement (TSS) (Project 3204) (and other categorical chapter 284 funding) was used for limited English proficiency (LEP) staff.
- * How much LEP weighting and SBRC MAG from the application was expended (Project 1112). These amounts will show in expenditures, but will not show in revenues. So revenues must be verified from other sources.
- * This report will show how much money was expended for the LEP program (41X) that was not covered by any categorical funding or donations (projects >0000). The maximum amount of LEP MAG would be program = 41X where project = 0000, minus restricted LEP fund equity or deferred LEP revenue.

Student information will eventually come directly from the Basic Educational Data Survey (BEDS)/Student Reporting in Iowa (SRI) if we determine it is possible to get complete and accurate information from that source. This will probably not occur in the first year.

District feedback was that it is difficult to identify actual LEP costs prior to the end of the fiscal year in which those costs are measured, and it was difficult to find the student and financial information required on the form. The Department has commented that it is difficult to verify actual costs reported in exhibits prior to the Certified Annual Financial Report (CAR) being filed on which those costs are reported or to verify that the amounts reported would result in a carryover balance at the end of the fiscal year of zero. Most of the time processing the LEP MAG requests has been verifying the entries. We hope these changes will alleviate these problems for both districts and the Department and simplify the entire process while still satisfying the SBRC.

The only LEP MAG requests for March 2014 will be for districts that did not make a request for LEP MAG in March 2013 year and now want to request the actual excess costs for FY13. We have had two of those this fiscal year. If you are a district with that need, please contact Su McCurdy for the old format to complete. Requests for a hearing and the exhibits are both due no later than February 21, 2014. <https://www.educateiowa.gov/pk-12/school-business-finance/financial-management/school-budget-review-committee/school-budget-0>

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

Continued from page 1, Update on Assistive Technology

Question: If a student requires the use of an assistive technology device(s), what happens to the device(s) when the student graduates?

Answer: Transition planning for technology users is particularly challenging because there is no legal requirement for the transfer of ownership for an assistive technology device from the school to the individual student or to an adult agency upon graduation. Under state and federal law, public schools assume financial responsibility for the assistive technology device and services, but as a student transitions to adult life, the financial responsibility ends, and possession of the device reverts to the school. One strategy to consider is collaboration with an adult agency to purchase the technology from the school district upon graduation. The school district could retain the assistive technology for use by other students in the special education program, sell it or otherwise dispose of it following Iowa Code 297.22. In addition, if federal funding was used to purchase the assistive technology, the district must follow EDGAR. Any proceeds realized on the sale or disposition of the assistive technology must be used for the special education program.

Contact: Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738 regarding disposition of district property.

Coding Corner – Dues and Fees (810 object code)

In reviewing CAR information, we have found that many districts are using object 81x for paying for staff conferences and registrations. The correct object code for that is 330 Professional Employee Training and Development Services, or if using detail, object 331 Staff Workshop & Conference Registration Fees. If paying for a contracted service provider for training, use the same minimum code of 330 or for detail, object 332 Contracted Training Provider. It is not appropriate to use object 810 for conference registrations and trainings. Objects 33X are used with functions 2213, 2217, 2574 and 2576.

The detail under 810 Dues and Fees is:

811 Staff Dues	812 Institution Dues	813 Institution Fees	815 Student Entry Fees
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The 81x codes are to be used for membership in professional or other organizations as well as student fees such as entry fees to contests. If you have further questions, please contact Janice Evans at janice.evans@iowa.gov, 515.281.4740 or Denise Ragias at denise.ragias@iowa.gov, 515.281.4741.

Affordable Care Act (ACA) Fees

We have received numerous questions on how districts should code the reinsurance and health insurer fees related to the affordable care act billed to districts by the insurance companies. Districts should record these fees as part of the employer's share of the insurance. Accordingly, these will be coded to the function and program of the employee using object code 270, Health Benefits (273 if using detail). Our understanding is that these fees are the responsibility of the insurer and will be incorporated into the premium by at least one insurance company in FY15. Also, America's Health Insurance Plans (AHIP), a national trade association representing the health insurance industry, had a study done to determine the effect of the fees on premiums, which implies they also anticipate it will become part of the premiums.

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

Open Enrollment Transportation Reimbursement

The transportation reimbursement for the 2013-2014 school year for open-enrolled families that qualify according to income guidelines is \$479. 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 pro-rated.

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 \$479 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: <https://www.educateiowa.gov/pk-12/options-educational-choice/open-enrollment>

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

Medicaid

Reminder to Double Check Billing of Dates of Service During Late December 2013 and Early January 2014

With the holiday break and recent closings for weather, it is important to double check that dates of service being billed were definitely dates when school was in session. Remember that many districts were not open or not offering a full day on January 6 and 7. 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.

Private Duty Nurses

If your district paid for any private duty nurses during the 2012-2013 year, please contact the Department of Education with the hours and dollars paid for private duty nurses.

Rate Setting for 2014-2015

Some of you have been contacted to clarify employee cost information on Screen 6, section 6D of the 2012-2013 Special Education Supplement. These employee costs are the basis for Iowa Medicaid Enterprise setting 2014-2015 rates.

Federal Medical Assistance Percentage (FMAP) and Non-Federal Share Invoice Percentages in 2014

The non-federal share (the invoiced amount for LEAs, AEAs, and Infant Toddler providers) is 42.07 percent from October 2013-September 2014.

The Iowa Medicaid newsletter Endeavors reported in October on the federal rate for October 2014-September 2015 can be found at: <http://www.dhs.state.ia.us/uploads/IME%20Newsletter%20October%202013.pdf>

The newsletter reported "...Iowa's final FFY15 FMAP will be 55.54 percent; a 2.39 percent drop from the FFY14 FMAP of 57.93 percent." The Federal share that Iowa LEAs retain has dropped continuously since the 2010 high of 63.51 percent. Beginning October 2014, the non federal share invoiced amount will be 44.46 percent.

Consider a 2014 New Year's Resolution to Start Billing

Eighty-five of the 104 LEAs that did not bill Medicaid in FY13 ended FY13 with a special education deficit. Is your district one of the 104 LEAs that did not bill Medicaid? 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 state funding over the allowable carryover is distributed to other districts in the state that had special education deficits, and the excess property taxes are returned to the taxpayers in the district.

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

2014 Legislative Session Begins

The 2014 Legislative session began Monday, January 13, 2014. 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): https://www.educateiowa.gov/legislative-information#Guidance_Updates_on_Legislation

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: <https://www.educateiowa.gov/resources/school-leader-update>

Condition of Education Report:

<https://www.educateiowa.gov/documents/annual-condition-education-report-pk-12/2013/11/annual-condition-education-report-2012>

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.

Explanation of January 2014 Juvenile Home Deduction from State Payment to School Districts

A deduction is being made in the January State Aid payment for the cost of certain programs that are paid "off the top of state aid." This deduction, which occurs every year, is for the cost of educational programs for children in the state training school, the Iowa Juvenile Home, mental health institutes, other licensed juvenile and foster care facilities or special education costs for foster care children with no resident district and some district-court-placed children. As required by Iowa Code, the cost of these programs is distributed to all school districts based on each district's budget enrollment (line 1.1 of the Aid and Levy Worksheet). The deduction starts in January and will continue through the rest of the year. These deductions reduce cash flow, but have no impact on your general fund spending authority. The breakdown of monthly payments can be found on the DE's website "[State Payment Schedule FY14](#)".

Questions regarding this deduction can be directed to Lisa Oakley, Department of Management, lisa.oakley@iowa.gov, 515.281.8485.

State Payment Tracking and Payments Not on DE Tracking

Districts will find on the Portal (<https://portal.ed.iowa.gov>), 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 Current Warrants 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 13 Financial Information

Be reminded that your local auditors can access all FY13 financial payment information from the Department, simply by going to the secure EdInfo website (www.edinfo.state.ia.us), typing in FY13 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, 515.281.3968.

Finance Roundtable Meeting

The Department will convene the Finance Roundtable on the morning of January 22, 2014. 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	
School Budget Review Committee Administrative Costs Charged/Billed to Special Education Program Due Date	2-1-14
Last Day to Bill for First Semester Tuition	2-15-14
AEA Certified Budgets Due	2-10-14



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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The February School Leader Update can be found at:

<https://www.educateiowa.gov/resources/school-leader-update>

Permissive and Nonpermissive Uses of Special Education Funds

On December 19, 2013, the Iowa Department of Education (IDE) issued clarifying guidance related to permissive and nonpermissive uses of special and general education funds as it relates to school districts and the private facilities that support them. This clarification reinforced what was already in law. In prior conversations, the Department of Education and Governor's Office representatives indicated that a large meeting of stakeholders would be convened once the guidance was issued to discuss next steps and the implications of proper adherence to the statute. In conversations with some of the private facilities and the school districts that contain them, it has become clear that context is important and that one size does not fit all.

Webinars were held discussing the December 19 clarification in more detail. The guidance, webinar link and webinar PowerPoint can be found at:

<https://www.educateiowa.gov/pk-12/special-education/fiscal> under Special Education Finance.

They are listed under the first heading of Appropriate Uses of Special Education Funding. An FAQ on Permissive and Non-permissive Uses of Special Ed Funds has also been posted.

The IDE will be happy to work regionally/locally with school districts and facilities, within the local context, to develop a structure that is compliant with law and that ensures the needs of students housed in those private facilities have their educational needs met.

Contact: jeff.berger@iowa.gov or 515.281.3968.

Technology Contracted Services

Recently, we have been asked if paying for contracted technology services from PPEL, or from SAVE if the Revenue Purpose Statement (RPS) allows PPEL uses, is allowable.

The difference in when it is allowable and when it is not is determined by the purpose of the contracted service. Contracted technology services can be paid from PPEL/SAVE if it meets all three of these requirements and has not been disallowed by Code or rules:

- The cost meets the definition of technology.
- The cost meets the \$500 per transaction cost threshold.
- The cost is in reality a license renewal fee; a technical assistance support contract; an Internet subscription, license, or fee; or a cable or satellite service.

If the contract is instead a maintenance contract, it does NOT qualify to be expended from PPEL or from SAVE. The term "maintenance" is used loosely to describe various activities. However, the law and court cases have a narrower definition of what is meant by that term. "Maintenance" means to cause to remain in a state of good repair; it includes cleaning, upkeep, preventative maintenance, keeping equipment in effective working condition and ready for daily use, minor repairs, replacing parts, inspecting for needed maintenance, preserving the existing state or condition, or preventing a decline in the existing state or condition. All maintenance and maintenance contracts would be paid from the General Fund.

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

Inside This Issue

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SBRC Decisions and New Facilities

The School Budget Review Committee (SBRC) requested that the Department [periodically](#) 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.

Returning Dropout and Dropout Prevention Requests to the SBRC

The request name has changed from "modified allowable growth" to "modified supplemental amount," but otherwise the program request has not changed.

The dropout prevention program funding has been around since 1989. It is easy to think of that program as being similar to an instructional support levy, but for a specific program purpose. But the legislature only provided two local incentive programs for local taxpayers to choose to provide more funding for their local instructional program; one program was the instructional support program and the other was the educational improvement program.

The dropout prevention program funding is not a local incentive program. Instead, the dropout prevention program funding is like any other request to the SBRC for increased budget authority "necessary to provide a new or continuing program which will provide substantial benefit to students." Like any other request to the SBRC:

- The cost must be based on actual known or reasonable anticipated actual costs.
- The costs must be for one-year only—so the FY15 dropout request should be for costs related to only the FY15 program and should not include any anticipated carryover at the end of the year or any "contingency" amounts. Because the request to the SBRC was only for that one school year, the district should end the year with a zero balance and have expended all monies only on the purposes the SBRC approved from the application.
- If the district does have carryover from a previous year where the district did not use all of the money it has requested for that school year within that school year for which requested, that carryover amount must be used to reduce the modified supplemental amount (formerly modified allowable growth) requested on the next dropout application to the SBRC. These costs can be calculated by using the carryforward from the previous fiscal year, adding the current fiscal allocation and then subtracting the amount allowed as approved for the current year's application. This may be difficult because of the intervening year (current school year is not ended at application time), so the district needs to work closely with Susan Walkup to ensure that district is neither under nor over requesting.
- If the district has carryover in multiple years, the district needs to reconsider the costs it is submitting to the SBRC and reduce those to an amount that more accurately reflects actual costs.
- Modified supplemental amount (formerly modified allowable growth) is always categorical in nature and is limited to the actual, approved, unduplicated costs allowable by the application, Iowa Code, and rules.

Questions may be directed to Susan Walkup at susan.walkup@iowa.gov or 515.281.5718.

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 has issued allocations for the QZAB program for calendar years 2012 and 2013.

State QZAB Allocations

- Iowa 2012 \$2,994,500 (expires December 31, 2014)
- Iowa 2013 \$2,994,500 (expires December 31, 2015)

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 businesses 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 (<https://www.educateiowa.gov/pk-12/school-facilities/funding/qualified-zone-academy-bonds-qzab>), contact Gary Schwartz at gary.schwartz@iowa.gov or 515.281.4743.

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 Criteria B, please submit this request by Monday, February 17, 2014.

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.

Medicaid

Testing Submission of Claims with the New ICD-10 Diagnosis Codes

Claims for all dates of service after September 30, 2014, must be submitted using the new ICD-10 International Classification of Diseases and Related Health Problems, 10th Edition diagnosis codes. Iowa Medicaid Enterprise (IME) is inviting providers to test. In January, the Iowa Medicaid newsletter Endeavor <http://www.dhs.state.ia.us/uploads/IME%20Newsletter%20December%202013.pdf> reported "...The IME has completed development and internal testing of its ICD-10 test portal and is partnering with providers to ensure all are prepared to move into using the new code sets."

If you would like to join the testing, please contact: jim.donoghue@iowa.gov or 515.281.8505.

State Allocations and Selected Federal Allocations

A comprehensive listing of state, federal, and local dollars for each school district has been compiled. The 2013-2014 allocation summaries have been posted at:

<https://www.educateiowa.gov/pk-12/school-business-finance/accounting-reporting/allocation-summaries>

Addressing Your Special Education Questions

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

Special Education Foster Care Claims

“Foster Care” is used as the title for this claim, but this could be misleading to school districts because it does not mean that all students under foster care should be reported as such on a claim. This student status should only be used, if all the following items are applicable:

- The student is served pursuant to an IEP;
- Parental rights have not been terminated;
- The parents do not live in Iowa or where they live cannot be determined after reasonable efforts to locate them; and
- No Iowa school district counted them on the special education weighted headcount in October of the current school year.

If all of these items are not applicable, the district needs to bill the district where the parents lived on the dates served or bill the district that counted the student on the special education count if the parents moved out of state or could not be located after due diligence. Use the Look Back Tool Application to find which district counted the student on the special education weighted headcount in October of the current school year.

Special Education Termination of Parental Rights Claims

This student status should only be used, if all the following items are applicable:

- The student is served pursuant to an IEP;
- The parental rights of the student have been terminated; and
- No Iowa school district counted them on the special education weighted headcount in October of the current school year.

The district needs to bill the district where the parents lived on the dates served prior to termination of rights or bill the district that counted the student on the special education count if the parents' rights were terminated on the days served. Use the Look Back Tool Application to find which district, if any, counted the student on the special education weighted headcount in October of the current school year.

Special Education Nonpublic Claims

This student status should only be used, if all the following items are applicable:

- The student is served pursuant to an IEP;
- The student is attending an accredited nonpublic school for general education services while receiving special education services from the public school district; and
- The cost of providing special education services to the student exceed those funds generated by the resident district for counting the student on special education count (billed to the resident district if you are not the resident district) and those funds generated by your district counting the student as nonpublic shared time on the certified enrollment (if services were provided in the public school and not at the nonpublic school location).

Special Education High Cost Fund Claims

This student status should only be used, if all the following items are applicable:

- The student is served pursuant to an IEP;
- The costs of educating the student exceed three times the state's average per pupil special education expenditure, as calculated annually by the Department, plus the calculated amount of Medicaid eligible expenditures; and
- The claim filed by the LEA or AEA does not qualify as a foster care claim, termination of rights claim, or a nonpublic claim under current Iowa law.

High Cost Fund Claims are paid from a set-aside portion of IDEA Part B by the state. The amount set aside might be less than the total of high cost fund claims received. In that case, the amount paid to each district will be prorated. If a claim is filed late, funding will not be available to cover that high cost fund claim because the available funding will already have been allocated to districts which timely filed.

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.

COA/CAR Edits

The CAR – 2013 COA Test Records application on the secure EdInfo site still uses FY13 edits while we continue updating the programs for FY14 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 FY14 so you can check your accounts before you receive any edit messages from the upload. Districts will receive an edit for the new funding sources, but can still investigate edits received for negative accounts.

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 FY14 Preschool State Foundation Aid may be found at <https://www.educateiowa.gov/pk-12/school-business-finance/financial-management/state-payment-schedule-fy14>.

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. 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.

Gift Cards and Iowa Code 279.29

Gift cards are not an appropriate district purchase since Iowa Code Section 279.29 requires districts to “audit and allow” all bills and the gift card does not provide the Board with the ability to perform the required function of approval of the final purchase. We have become aware that some districts are purchasing gift cards and giving them as incentives or prizes to students as part of Positive Behavioral Intervention Supports (PBIS). Further, some administrators have given cash prizes or personally purchased gift cards and distributed them as an incentive, but asked for reimbursement from the district. Also, some of the gift cards are for restaurants or establishments which may have items which are not an allowable purchase with public funds. Without knowing the ultimate purchase, we do not believe that the district can comply with Chapter 279.29.

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

Coding Concurrent Enrollment and PSEO

Districts have asked for coding guidance for concurrent enrollment and PSEO. All examples will be coded to function 1000 and program 1XX or 3XX, depending on the course. Following are some examples of coding for each:

- Paying another district the supplemental weighting for the concurrent enrollment course for an open-enrolled student – object 567.
- Paying the community college for the concurrent enrollment course for each student enrolled – object 565.
- PSEO course at a community college or college – object 565 for community college or 566 for College/University. The maximum amount of tuition for each separate course shall equal the actual and customary costs of tuition, textbooks, materials, and fees directly related to the course or \$250, whichever is less.

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

Upcoming Deadlines	
Last Day to Bill for First Semester Tuition	2-15-14
SBRC Administrative Costs Charged/ Billed to Special Education Program	2-17-14
Number of Students Participating in Whole Grade Sharing	2-21-14
Exhibits and Requests for SBRC and Resubmission of CAP for Negative Unspent Balances for March 25, 2014, Hearing Deadline	2-21-14
AEA Budget—Last Date for Public Hearing	3-1-14



School Business Alert

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The March School Leader Update can be found at:

<https://www.educateiowa.gov/resources/school-leader-update>

Special Education Funding Guidance

On December 19, 2013, the Iowa Department of Education issued clarifying guidance related to the permissive and nonpermissive uses of special and general education funding. The documents distributed on December 19 can be found [here](#).

Due to concerns raised about the complexity of these issues, the Iowa Department of Education is extending the timeline related to the full implementation and monitoring of these laws and rules. Please refer to the memo titled, "Additional Information Related to Special Education Funding Guidance," at the link above for more information. If there are questions related to these issues, please contact Dr. Jeff Berger at the Department at 515.281.3968 or jeff.berger@iowa.gov.

Gift Card Update

Additional questions regarding gift cards have been received. Following are those questions and answers:

- Q. Are gift cards donated by PTO, booster groups or community members acceptable to give to students or staff?
- A. No. If the gift cards were donated to the district, they would become district property and the district cannot give gift cards since the district cannot determine that the gift cards were appropriately used under audit and allowance requirements. However, if these groups held an event, unrelated to the school, they could use the gift cards as prizes.
- Q. Can a district purchase Amazon Gift Cards to be used for book purchases on Kindles only? Because we purchase mass books for students, this seems to be the easiest way to purchase and distribute via the Amazon Cloud. Would this type of purchase still be considered unacceptable? We technically do not receive the "invoice," but can review purchases made on Amazon if needed.
- A. No. The district cannot audit and allow the purchases as required by Code. It also cannot monitor the actual books that are purchased for appropriateness.
- Q. Districts have had several student committees raise money for specific families via student activity and a lot of times gift certificates are purchased for the families to use. Would this be acceptable?
- A. Yes, as long as the fund-raiser indicated that the fund-raiser was specifically for this purpose, which is generally not a public purpose. The student members of a club conducted a fund-raiser, not for their student activity/club/committee, but specifically for the purpose of these families. The public knew why they were donating before they did so. In some ways, this is not a student activity as such and it might be cleaner and raise fewer questions if the proceeds are accounted for in the agency fund to be used as the fund-raiser specified and the donors intended. The district can decide that.

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- ◇ Gift Card Update
- ◇ Uniform Administrative Procedures Manual
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- ◇ New School Bus Purchasing Option
- ◇ Title IIA Application
- ◇ Teacher Leadership Grants Budgeting and Coding

Uniform Administrative Procedures Manual

We are pleased to announce that the Uniform Administrative Procedures manual has been updated for the changes enacted during the 2012 and 2013 legislative sessions. The manual will be posted on the website within the next week. It was updated using the 2014 Iowa Code on the website and the reports published by the Legislative Services Agency on Code and Acts amended for each legislative session. There are some limitations to using only these publications:

- There is no similar publication related to changes to the Iowa Administrative Code (rules).
- Typographical errors in the manual are not identified.
- Not all Code editor changes are identified, such as renumbering paragraphs or rewording sections where meaning was not changed.
- Code that was enacted but was not yet effective (such as bills effective as of July 1, 2014), are not yet published.
- Rules that implement enacted Code may not have been completed in order to be included.

Therefore, we are asking for your help. As you use the UAP manual and you find errors or reference that you think have been amended, please send the chapter, page number, and reference to su.mccurdy@iowa.gov so she can make those changes. We appreciate your help in keeping this valuable document as current as possible.

Continued from page 1, Gift Card Update

◆ Following are some reminders regarding fund-raiser activities:

- ◇ Districts should have policies and/or procedures in place to address fund-raising activity including:
 - The board or its designee should approve all district-sponsored fund-raising activity.
 - The board may also adopt a policy that requires board approval of all fund-raising activity, including fund-raising activities of affiliated organizations such as Booster Clubs and the PTO.
 - Boards should establish procedures for fund-raising activity for district-sponsored fund-raisers as well as fund-raisers sponsored by outside groups and organizations to help ensure consistency and accountability over fund-raising activities.
 - The Board should determine the extent, if any, of administrative support to be provided for district-sponsored and affiliated organization fund-raising activity, including the cost and/or expense associated with staff time used in collecting payments; preparing, printing and/or assembling mailings; postage; etc.
 - Fund-raising activity should be clearly designated as district-sponsored or as sponsored by an outside group or affiliated organization to clearly establish responsibility and accountability.
 - If district-sponsored, the district should account for the fund-raising activity.

- Q. Some student activity fund-raisers have been used to purchase gift cards or incentives. Does purchase of gift cards apply to all accounts including the "activity" fund?
- A. Yes. Audit and allow, as well as public purpose criteria, applies to all district funds. The district cannot give students a gift card or incentives to raise funds. The proceeds of the fund-raiser can be used for student participation in an approved event. All members of a student activity group must have an equitable opportunity to participate in the benefits offered by the group. District and student activity fund-raisers provide resources that are the property of the school district and are under the financial control of the school board. Appropriate expenditures in the student activity fund include ordinary and necessary expenses of operating school district-sponsored and district-supervised student co-curricular and extracurricular activities. There is more information regarding student activities and fund-raisers starting on Chapter 9, page 11 (page 174 of the PDF) in the Uniform Administrative Procedures Manual, available on the web at <https://www.educateiowa.gov/documents/uniform-administrative-procedures-schools-and-aeas/2014/01/uniform-administrative>.
- Q. If a gift card is received as a rebate for purchases, how can this gift card be used?
- A. The gift card should be provided to the business office, to be used to pay for purchases already made or approved. Any incentives for purchases belong to the entity and may not be put to personal use by the employee or used without board approval.
- Q. As part of student activity fund-raisers, some activities use funds to purchase \$25 gift certificates and gift cards from local businesses, accepting additional donations as the businesses desire. Raffle tickets are sold to members of the community, which both covers the cost of the gift certificates/cards and adds to our student activity fund coffers. Since these gift certificates/cards are not used for student incentives, but rather for a raffle drawing open to the entire community, does this activity fall within the requirements of Iowa Code 279.29.
- A. Yes, purchasing gift cards for a raffle falls under 279.29, and gift cards cannot be purchased. However, the district, with board approval, may be able to raffle donated gift cards, assuming all of the gambling regulations are also followed.

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

Medicaid

If Your LEA is Not Billing

Nearly one of three 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 FY13, Iowa LEAs were paid a total of \$81.7 million and retained \$49.4 million, approximately 60 percent. In FY13, two LEAs were paid \$5 million or more, 11 LEAs were paid \$1 million or more, 23 LEAs were paid \$500,000 or more, 35 LEAs were paid \$250,000 or more, and 84 LEAs were paid \$100,000 or more. The median LEA total payment was \$98,983 (retaining \$58,974) and the average LEA total payment was \$333,414 (retaining \$201,786).

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 FY13, 40 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 claims 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 recorded as a receivable and deferred inflows of resources (account 623) (using the Medicaid project code) in the district's accounting records. Early filing may help alleviate the extra entries.

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

New School Bus Purchasing Option

A new option for purchasing of new school buses will soon be available. The Department of Administrative Services (DAS) with assistance from the Iowa Pupil Transportation Association and the Department of Education have secured a unified school bus purchasing bid that will enable school districts to select options and "build" a new school bus using secured and guaranteed pricing. All equipment options will be featured along with actual pricing, thus enabling a district to build and order a bus, dependent on options wanted and available funding. The initial rollout will come via DAS supplying your district with hard copy spreadsheets, moving to an online system at a later date. More information will be coming. For assistance, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Title IIA Application

The Title IIA reimbursement application located on the Portal is not working as expected. While we are working on fixing the application, please submit your reimbursement request to Isbelia Arzola at lsbelia.arzola@iowa.gov. The reimbursement request should include a cover letter and a copy of the ledger including finance codes. Guidance will be provided regarding an online reimbursement form starting July 1. Contact Isbelia Arzola at lsbelia.arzola@iowa.gov or 515.281.3954.

Teacher Leadership Grants Budgeting and Coding

Congratulations on receiving the TLC grant for next year. Districts will need to include this in their FY15 budgets. The revenue is included on Row 12, Other State Sources on the Budget. The expenditure functions will depend on how the district uses the grant. It is anticipated that at least part of it would be on Row 25, Instructional Staff Support Services and possibly some on Row 23, Instruction, but there may be others also. Look at the district's application, including the estimated budget, to see how the grant will be used, and that will help determine which functions are affected. The source and project code for these grants is 3387, Teacher Leadership Grants.

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



School Business Alert

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The April School Leader Update can be found at:

<https://www.educateiowa.gov/resources/school-leader-update>

School Budget Review Committee (SBRC) March Hearing

The summary of action at the March 25, 2014, hearings has been posted on the website:

<https://www.educateiowa.gov/pk-12/school-business-finance/financial-management/school-budget-review-committee/school-budget-0>

At the same web location are posted the following items that were approved in 2013-14:

1. The spreadsheet of the modified supplemental amount requests for FY15 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 five years of weighting.
3. Link to the amended spreadsheet of districts requesting modified allowable growth for their FY13 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.
4. Link to the FY15 Special Education Administrative Costs approved at the March 2014 hearings.
5. Link to the October 2013 Supplementary Weighting approved at the December 2013 hearings.
6. 2013-14 Transportation Assistance payments approved at the December 2013 hearings.
7. Link to the Iowa Demonstration Construction Grant Program Fire Safety grants awarded at the December 2013 hearings.
8. FY13 AEA special education fund balances reviewed at the December 2013 hearings.
9. Link to the Department of Management's FY13 unspent authorized budget balance reviewed at the December 2013 and March 2014 hearings.
10. Link to the Department of Management's FY15 preliminary cash reserve levy limits reviewed at the March 2014 hearings.

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.

Inside This Issue

- ◇ SBRC March Hearing
- ◇ SBRC Decisions Regarding New Facilities
- ◇ Radon in Schools
- ◇ FY14 COA Testing
- ◇ Coding
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- ◇ District Reorganizations

SBRC Decisions Regarding New Facilities

The SBRC members asked that the DE annually repeat this article in the School Business Alert about furnishing, equipping, and contributing to the construction of a new facility. The SBRC wants to remind 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 supplemental amount (formerly 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 supplemental amount 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.

Radon in Schools

Radon is an odorless, radioactive gas that occurs naturally in Iowa soil. It's believed to be the second-leading cause of lung cancer in the U.S. Iowa has some of the highest levels of radon in the nation, according to the U.S. Environmental Protection Agency. A nationwide survey of radon levels in schools estimates that nearly one in five has at least one schoolroom with a short-term radon level above the action level of 4 pCi/L (picocuries per liter) – the level at which EPA recommends that schools take action to reduce the level.

The Iowa Senate took final action on a bill that will require a statewide report on the extent of testing for cancer-causing radon gas in Iowa's school districts. Senate File 366, which was sent to Governor Terry Branstad on a 39-10 vote, was originally intended to require radon testing and mitigation in Iowa's schools, but the legislation was revised in a Senate committee and further amended by the House. The bill was supported by the Iowa Association of School Boards, School Administrators of Iowa, the American Cancer Society Action Network, and the Polk County Medical Society. The final legislation requires the Iowa Department of Education to contact all public and nonpublic schools to request information about what they are doing in regards to radon testing. The state agency is required to prepare a report for the Iowa Legislature by January 1.

The Iowa Department of Education will be collecting information later this year about whether school districts and accredited nonpublic schools have a radon testing and mitigation plan in place. For school districts and nonpublic schools that do not have a plan in place, they will have to provide information about their plans to implement a radon testing and mitigation plan in the future.

For more information about the risks associated with radon in schools, go to the Iowa Department of Education website: <https://www.educateiowa.gov/pk-12/school-facilities/radon-schools>.

Contact: gary.schwartz@iowa.gov or 515.281.4743.

FY14 COA Testing

The staff at the Department is currently working on the “CAR-2014 COA Test Records,” preparing it for use by the districts. We hope to open this application to testers soon and then to all districts a couple of weeks after that. This site will mirror the “CAR-2014 Upload and Reports” which will become available in mid-August for final CAR Reporting. Once the 2014 COA Test Records 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 (splash page) will have messages related to the COA, including a list of tables that haven’t been updated for 2014 information since the information is not available. The COA and CAR in FY14 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. A generalized summary of the more significant changes in 2014 is below.

- Edits have been modified in relation to new GASB 65 deferred revenue changes (see Coding article)
- New [warning](#) edit requiring a correlation between Account 76x and Capital Assets (Account 241) less Accumulated Depreciation (Account 242) in the Nutrition Fund

The process for warning edits will change slightly. Warnings will appear on a different screen. The district will need to review the warning and if corrections aren’t needed to the records, then click on “Edit Comment” and note in a comment box as to why the warning message is not applicable to the district for that year. Districts will not be able to certify until all comments are completed. We suggest that the district completes the comment boxes as one of the last things prior to certification of the CAR. Even though the comment boxes are on the COA Test Records, districts are not required to complete them in COA Test Records as this application is never certified. Examples of warnings and possible comments:

Error Description

(Warning 4-30c) The district reported Medicaid expenditures, but did not report expenditures paid to a Medicaid billing service. If the district purchased services for Medicaid billing, this is coded to Function 251X, program 2XX, project 330X, and object 35X.

Comment – The district does its own Medicaid billing.

Error Description

(Warning 4-19c) Taxes levied for fund 22 next year of \$144,998.00 are at less than half of current year tax revenue of \$968,887.61.

Comment – The district has a markedly reduced number of retirement payments in the coming fiscal year.

Error Description

(Warning 4-20b) District had resources available for project 1113, but reported no expenditures.

Comment – The district had no HSAP students this year.

Error Description

(Warning 4-11b) District had resources available for project 3378, but reported no expenditures.

Comment – The district was unable to use its Market Factor balance this year.

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

Deferred Revenue, Deferred Outflows, and Deferred Inflows

As indicated in the September 2013 School Business Alert, GASB 63 and 65 eliminated the deferred revenue terminology. There are new categories for deferred outflows of resources and deferred inflows of resources.

Deferred outflows of resources (deferred outflows) are a consumption of net assets by the government that is applicable to a future reporting period. We anticipate there could be some deferred outflows in FY15 when the Pension GASB is effective for districts. We don't anticipate that districts will have deferred outflows in FY14, but if you are aware of any, please let us know.

Deferred Inflows of resources is an acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied, or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements but the revenue is not available, the district will report a deferred inflow of resources until such time as the revenue becomes available.

Items previously reported as deferred revenue because they were a receivable not received within the 60-day accrual period are still a receivable; however, the credit is now classified as deferred inflows of resources (account 62X) rather than deferred revenue. Examples include deferred inflows for succeeding year property taxes (account 621), deferred inflows for income surtaxes receivable (account 622) and deferred inflows for miscellaneous receivables (grants, tuition, delinquent property taxes, etc.) (account 623).

Federal grant balances previously reported as deferred revenue because they had not been expended (carryover) are still reported in account 481, but the account is now called Advances from Grantors rather than deferred revenue.

Self-Insurance Funds

Districts will continue to use the Internal Service Fund 71 to account for Self-Insurance even though GASB 66 allows Self-Insurance funds to be reported in the General Fund, Special Revenue Fund or the Internal Service Fund.

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 621, Deferred inflow 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 623, Deferred inflows for miscellaneous receivable.

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 may 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 check their use of this number in their accounting system.

Continued on page 5

Continued from page 4Title I Program Dimension

This is a reminder that detail is required for FY14 reporting for Title I programs to segregate the Schools in Need of Assistance (SINA) Title I funding needs to be segregated from the general Title I funding. If districts wish to further segregate the general funding for Title I, other 43X program codes may be used. 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.

Local Projects

The Department of Education posts the Sources for Local Projects (111x) on the website at <https://www.educateiowa.gov/pk-12/certified-annual-financial-reports-car>. 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.

If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

District Reorganizations

With any school district mergers effective July 1, 2014, 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.

Upcoming Deadlines

Budget Certification	4-15-14
Budget Guarantee—Board Resolutions Due to DOM	4-15-14
ISP/VPPEL—Copy of Ballot or Resolution Due to DOM	4-15-14
Bond Resolution Filing (if any) with Control County Auditor	5-1-14
VPPEL Ballot Due to DOM	5-1-14
Second Semester Parental Claim Forms for Nonpublic Transportation Reimbursement	5-1-14



School Business Alert

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The May School Leader Update can be found at:

<https://www.educateiowa.gov/resources/school-leader-update>

1 To 1 Computer Projects and Fees

A recent question arose related to fees collected for computers in a 1-to-1 project. The question related to whether fees could be collected to cover the insurance related to the computers. The answer to that question directly is no. There are scenarios where fees can be collected related to any type of computer projects (not just 1-to-1). The answer to that question is in our Fees FAQ, which can be found at: <https://www.educateiowa.gov/documents/physical-plant-and-equipment-levy-ppel/2013/05/ppel-technology-faqs>

21. 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 that account 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.

For further assistance, please contact Su McCurdy at su.mccurdy@iowa.gov or 515.281.4738.

Whole Grade Sharing Incentive Extension

Senate File 2056 extended the period during which school districts may collect supplementary weighting for whole grade sharing, provided the boards had passed a resolution to study reorganization together, to occur by a specified date. The original date by which the reorganization had to have occurred was July 1, 2014. Now that date is July 1, 2019, extending the period another five years. Districts that have used none to two of the three years of supplementary weighting now have an additional time period in which to obtain the three years. Reminder – if a district uses the third year of supplementary weighting in the year immediately prior to reorganization, the weighting may be carried forward in the reorganized district for an additional three years. If the district had used all three years of supplementary weighting, this legislation did not provide for an additional three years of supplementary weighting for whole grade sharing. The requirement to show progress toward the reorganization in order to receive the second and third years of supplementary weighting remained unchanged. For more information, contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515.242.5612.

Inside This Issue

- ◇ 1 to 1 Computer Projects and Fees
- ◇ Whole Grade Sharing Incentive Extension
- ◇ FY 14 COA Test Records
- ◇ SBRC Application Requirements
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- ◇ Early Retirement Incentive Question
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- ◇ Nonpublic Transportation Reimbursement Application
- ◇ Title II A — End of the Year Reimbursements
- ◇ Indirect Cost Rates
- ◇ District Communication

FY14 COA Test Records

The FY14 COA Test Records site is accessible to all districts as voluntary testers while department staff also continues testing. During this test period, some edits and warnings may not be working properly, so they may change as corrections are made. Hopefully, the application will officially be opened to all districts around May 20. Any known edits or warnings still not working properly will be noted on the splash page. Once open to all, 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 2014 COA-CAR rules. The test site mirrors the "live" site, with the inclusion of the reports this year. 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. We are also looking for files from districts to test the certification and reports in the CAR to ensure that application is also working as intended. If you are willing to share your edit-free file, please contact Denise or Janice. Please be sure to update your financial software to the most current version before creating a text file.

If you come across a warning or edit 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.

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

SBRC Application Requirements

At its March 25, 2014, hearings, the School Budget Review Committee (SBRC) decided that districts' requests for modified allowable growth/supplemental amount, including the applications such as for increasing enrollment, open enrollment out not on the previous year's count, and limited English proficient beyond five years, will no longer be approved if minutes showing board action authorizing the request to the SBRC have not been received by Department of Education staff. Minutes must show the issue for which the request is being made as well as the amount of the request. To accommodate this, the application form for increasing enrollment, OEO, and LEP beyond five years is being modified to add the ability to upload the minutes with the application certified by December 1. This statement by the SBRC regarding minutes is pursuant to their rules that state minutes are required for requests.

Additionally, the SBRC members stated that they prefer that the superintendent appear for any requests before the SBRC, other than class action requests.

Contact Joyce Thomsen, joyce.thomsen@iowa.gov, 515.242-5612, with questions.

Medicaid

ICD-10 Diagnosis Requirement Delayed One More Year

Beginning October 1, 2015, Medicaid will only pay claims if diagnosis is in ICD-10 CM format. This applies to dates of service October 1, 2015, or later. On April 1, 2014, President Obama signed into law H.R. 4302 Protecting Access to Medicare Act of 2014. The law includes "SEC. 212. DELAY IN TRANSITION FROM ICD-9 TO ICD-10 CODE SETS. The Secretary of Health and Human Services may not, prior to October 1, 2015, adopt ICD-10 code sets as the standard for code sets under section 1173(c) of the Social Security Act (42 U.S.C. 1320d-2(c)) and section 162.1002 of title 45, Code of Federal Regulations."

Contact Jim Donoghue jim.donoghue@iowa.gov, 515.281.8505, with questions.

School Nutrition Program and P-Cards

Below are previous questions asked of USDA about using P-cards with rebates. There has been a lot of focus on rebates from vendors and manufacturers, and the P-card is a newer one for food service.

- A. School districts are evaluating their purchasing and payment procedures. One method that has become increasingly popular is the use of P-cards (purchasing cards or credit cards).
1. For the school district, the P-card company provides a percentage rebate to the school district on all dollars that are charged to the card. This rebate provided to the school district should always be credited to the school nutrition fund, and not the general fund, to the extent the purchases on the P-card were related to National School Lunch Program (NSLP) food, equipment, supplies, etc.
 2. In some districts, all departments/programs are asked to use these cards as much as possible. In one case, the child nutrition program (CNP) was asked to pursue using the card to pay for all purchases including food, equipment, and supplies. Although this is certainly not mandatory for schools, it does not appear that the use of these cards is prohibited. However, any rebates/credits that result from NSLP funds used to pay for these cards should be credited back to the school nutrition fund.
 3. When the purveyors (all of whom have bid/RFP for prices and services) were asked about P-card use, some said they did not accept the cards or indicated they would have to increase the overall purchase price because there is a credit card charge to the purveyor for allowing use of the card. It was apparent that the way credit card companies make money is the difference between what the purveyors paid for using the cards and the rebate to the school district. It appears from this explanation that there could be negative implications to using these types of cards if vendors raise their prices to offset the additional fees charged by the credit card companies. This could mean taking on additional expenses that are not reasonable and necessary for the schools; could increase the overall payment the school has to pay for goods and services if the rebates do not offset the additional expenses; and may even limit free and open competition—which touch on just a few of the mandatory requirements outlined in OMB Circular A-87, and 7 CFR 3016/3019.
- B. So, what if a school district strongly encourages the CNP to use these cards?

Question: Does the CNP add language to bid/RFP documents about the use of P-cards?

Answer: The school district can strongly encourage, but it can't require this action under Federal regulations if use of the cards will increase expenses for schools and the rebates received will not offset any additional expenses incurred by using these cards. Therefore, before adding language to bids/RFPs on use of P-cards, the school district and its CNP need to work closely with the Iowa Department of Education, Bureau of Nutrition and Health Services (IDE, BNHS) to ensure that this will not be problematic for districts or schools.

Question: If the school district has a contract and in the middle of the contract (either midyear or between years on a multi-year contract or at renewal time) the district requires, or the CNP voluntarily starts using the P-cards, can the purveyor increase charges to the CNP to cover their expenses?

Answer: If the school district requires the school to use the P-card for purchases, in this circumstance, and the requirement was not included in the original contract language, then it would seem reasonable that the purveyor may elect to increase its charges to the district to offset the charges it incurs from using the P-card. This is a situation where the school district/CNP should monitor costs closely and work with the IDE, BNHS if the school district is thinking about using or is already using this system to ensure that issues arising from P-card use do not cause increased charges to be incurred by the CNP or represent a "material change" that could result in a breach of contract or require the solicitation for new bid.

Question: When CNP requires competition for purchases and has the option of P-cards, does the school district take the "rebate" into account when comparing prices?

Answer: If the rebate is "guaranteed" and will be properly accounted for in the school nutrition fund, it is reasonable to take this into consideration when comparing prices. It is recommended that the CNP determine if the district may use a P-card and require a response for the bid/RFP on how pricing will change if a P-card is used. This allows the district to compare the pricing with P-card use/rebate to the pricing with no P-card use/rebate as the district identifies the lowest responsible bidder.

Question: Should the "rebate" from the P-card related to CNP purchases be deposited into the school nutrition fund?

Answer: Yes. The rebates from the P-cards should be accounted for in the school nutrition fund to the extent that food service money has been used for these P-card transactions, in the same manner that it is required for rebates from vendor contractual agreements to be accounted for in the school nutrition fund.

Contact: Patti Harding, patti.harding@iowa.gov 515.281.4754.

SF 220 Early Retirement Incentive Question

Retirements before the 2013-2014 school year began, would not be impacted by this legislation. Those would have been requested before April 1, 2013, the individual would have had to retire before the 2013-2014 school year began, and the individual would have had to be in the age range of 55-65 on the date of retirement to be paid from Management Fund. Nothing changes with those past year/s retirements. No coding is changed and no funding flips in this or any future year.

This bill is retroactive to July 1, 2013; but, that has very little impact (I will describe one exception below). This bill allows anyone that notifies the board before April 1, 2014, and the individual retires before the 2014-2015 school year begins, and the individual is at least 55 years old, to be paid from the Management Fund throughout that employee's incentive payment period. Even though the bill was signed after April 1, it is still effective when signed which means it is still retroactive. It would have been too late for people who had not yet notified the board of their impending retirements, but those who met the "before April 1 deadline," will retire before the 2014-2015 school year begins, and were at least 55, can be paid from the Management Fund beginning with their first incentive payment. This is true, even if they will be over age 65 on retirement date. Generally this first incentive payment will be in fiscal year 2014-15, so there is very little fiscal impact beyond the FY15 certified budget, so there will seldom be any moving of funds around.

There is one rare situation where the expenditures might be able to be moved from General Fund to Management Fund during the 2013-2014 school year: An individual notified the board on or after July 1, 2013, and before April 1, 2014, that the individual was going to retire this school year, and the individual was older than 65 on retirement date—AND that individual retired on or after July 1, 2013, but on or before April 3, 2014, when the governor signed the bill. In that rare situation, the individual might already have received one or more incentive payments from the General Fund. Those payments could be "reversed" on the book and re-entered on the books as an expenditure from Management Fund. It would NOT be a transfer from General Fund to Management Fund.

Contact Janice Evans, janice.evans@iowa.gov, 515.281.4740 for accounting entries.

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 <https://www.educateiowa.gov/pk-12/school-business-finance/accounting-reporting/uniform-financial-accounting>. Contact Janice Evans, janice.evans@iowa.gov, 515.281.4740.

Nonpublic Transportation Reimbursement Application

The Nonpublic Transportation Reimbursement Application will open May 15 for data input. Please double-check the data and certify the application by June 16. 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 16 to meet that goal. If you have questions, contact Max Christensen at max.christensen@iowa.gov or 515.281.4749.

Title II A – End of the Year Reimbursements

Please send your final Title II A invoices for 2013-2014 to Isbelia Arzola by June 2, 2014. Submit a cover letter including the total amount requested and a copy of the ledger including finance codes. Requests may also be submitted as an attachment via email to isbelia.arzola@iowa.gov.

Indirect Cost Rates

Indirect cost rates for FY2014-2015 Federal programs, when allowable, are now available on the web at <https://www.educateiowa.gov/indirect-cost-rate>. Contact Janice Evans, janice.evans@iowa.gov, 515.281.4740.

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 replacement and their email address, we would appreciate that information as well. Contact: marcia.krieger@iowa.gov or 515.281.5293.

Upcoming Deadlines

AEA Budget Proposal Resubmit Unapproved Budget	5-15-14
Nonpublic Transportation Reimbursement Claim Due	6-16-14
Last Day to Pay PSEO Tuition Due to Eligible Postsecondary Institutions	6-30-14



School Business Alert

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The June School Leader Update can be found at:

<https://www.educateiowa.gov/resources/school-leader-update>

Radon in Iowa: A Symposium for Schools

Learn about radon in schools on Friday, June 27 from 9:00 a.m. to 3:30 p.m. at the Holiday Inn & Suites, 6075 Mills Civic Parkway, West Des Moines.

Experts in the field will present on the following topics:

Recent Legislation – Senate File 366
What's the Risk of Radon?
Best Practices on Radon Testing in Schools
Testing, Mitigation and Considerations
Statewide Resources

The symposium is free, but lunch will be on your own. Please register (to plan for handouts and seating arrangements) at: <https://www.surveymonkey.com/s/RadoninIowaSchools>

If you have questions, please contact:

Mindy Uhle, Iowa Department of Public Health (515.242.6131)
Gary Schwartz, Iowa Department of Education (515.281.4743)
Iowa Radon Hotline (1.800.383.5992).

Multi-Hazard Emergency Planning for Schools

This free two-day training is scheduled for July 31-August 1, 8:00 a.m. to 4:30 p.m., at Camp Dodge, Bldg B57 (Rec Hall), in Johnston, Iowa. The training provides schools with the knowledge, skills, and tools needed to refine or develop an all-hazards school Emergency Operation Plan (EOP) and to identify how to train and exercise the school EOP. The training follows the FEMA Guide for Developing High-Quality School Emergency Operations Plans and utilizes the National Incident Management System (NIMS) as the foundation for planning and building partnerships with outside agencies such as law enforcement, fire, and emergency management. After completing the training, participants will be able to refine or develop a school EOP and identify how to train and exercise the EOP.

Teams of 2-4 are preferred which could include: principals, assistant principals, risk managers, school board members, school safety coordinators, transportation and food service coordinators, facility managers, nurses, counselors, public information officers, teachers, local first responders, and emergency coordinators.

Registration is limited to 40 participants in a training session. More sessions may be added depending on registration enrollment. Register through the state training site: <http://homelandsecurity.iowa.gov/training/CalDetails.aspx?EventID=412&CourseID=208>. Contact Beth Lewis at 515.725.3204 or Susan Green at 515.725.3243 for questions about registration.

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Special Education Finance

The Tuition In Billing program is now available for districts to complete their FY 14 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.

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.

Facilities, Elections and Sales Tax Report

The "Facilities, Elections and Sales Tax" report 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.

Nonpublic Transportation

Districts must have their nonpublic transportation reimbursement claims filed with the DE by June 16. The application to file the claim can be found on the Iowa Education Portal. More information is available on the webpage [Nonpublic Reimbursement](#). Contact max.christensen@iowa.gov or 515.281.4749.

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 15.

In FY14, the Annual Transportation Report will continue to use 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.

FY 2014 COA Test Records

The CAR-2014 COA Test Records is now available through the Iowa Education Portal. The COA Test Records mirror the CAR Upload and Reports. The COA Test Records allow 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. Messages for districts will be updated on the splash screen as information is known.

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 ([Certified Annual Financial Reports \(CAR\)](#)). 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, including any supplemental amounts, are coded to source and project 3361– Secure an Advanced Vision for Education Statewide Sales and Services Tax (Iowa Code Chapter 423E) to record these revenues. Because these revenues are recorded in a separate fund, using the project number for the expenditures is optional. Project 3361 is not included in the reconciliation edit.

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

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 advances from grantors or deferred inflows of resources (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, modified supplemental amount from the School Budget Review Committee, or local match as required by law. The 2013-14 Sources for Local Projects table can be found on the [Certified Annual Financial Reports \(CAR\)](#) website.

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

Teacher Leadership and Compensation (TLC) Grants Coding

Congratulations on receiving the TLC grant for next year. The source and project for these grants is 3387, Teacher Leadership Grants. The expenditure functions will depend on how the district uses the grant. It is anticipated that at least part of it would be Instructional Staff Support Services and possibly some Instruction, but there may be others also. Look at the district's application, including the estimated budget, to see how the grant will be used, and that will help determine which functions are affected.

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

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 your district has a change in personnel, be sure to update the information at <https://portal.ed.iowa>.

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

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 provides links to other webpages of interest in regard to allocations and fiscal data.

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, FY14's income surtax payments to districts are based on the 2012 income tax year and the FY13 Aid and Levy rates. Be sure to split the income surtax in accordance with the rates from the applicable budget year. On the FY13 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.raqias@iowa.gov or 515.281.4741 or janice.evans@iowa.gov or 515.281.4740.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your district's Title IIA request for reimbursement by July 15, 2014. This will give the Department time to process the request and get it paid on a regular schedule.

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

Local Auditor Access to Prior Year LEA Financial Information

In past years, local auditors could go to the DE's EdInfo website to see information on a local school district's prior year revenues from the state. With the implementation of the Portal, EdInfo has really ceased to exist. If the auditor clicks on the link to EdInfo, the following message will be displayed:

Attention Auditors

"For those needing to access LEA payment confirmation data, please click on the Auditor button below and on the following screen enter your login information."

After you click the "Auditor" button, enter FY14 in the "Login ID" and click "Submit". You will see the "Payments to Department of Education Subrecipients" screen. Enter the district's headquarter number or district name and hit the go button.

Upcoming Deadlines

Nonpublic Transportation Reimbursement Claim Due	6-16-14
Last Day to Pay PSEO Tuition Due to Eligible Postsecondary Institutions	6-30-14
Joint Employment Whole Grade Sharing Applications Due	7-1-14