

Explanation of January 2015 Juvenile Home Deduction from State Payment to School Districts -

A deduction is being made 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 district court placed children. As required by the 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.

Questions regarding this deduction can be directed to:

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