The School Budget Review Committee met in regular session on Tuesday, October 7, 2014, at the Department of Education, ICN Room, Second Floor, Grimes State Office Building, 400 E. 14th St., Des Moines, Iowa 50319-0146. The following members of the Committee were present: Director Brad Buck, Department of Education, Director Dave Roederer, Department of Management, and public members: Gretchen Tegeler, Keith England, and Leland Tack. Public member Gina Primmer was absent. The director of the Department of Education is a non-voting member and the chair. Votes were unanimous unless otherwise noted.

All decisions by the Committee shall be made in accordance with reasonable and uniform policies which shall be consistent with chapter 257. All such policies of general application shall be stated in rules adopted in accordance with chapter 17A. The Committee shall take into account the intent of chapter 257 to equalize educational opportunity, to provide a good education for all the children of Iowa, to provide property tax relief, to decrease the percentage of school costs paid from property taxes, and to provide reasonable control of school costs. The Committee shall also take into account the amount of funds available (257.31(10)). The SBRC shall review a school district's unexpended fund balance prior to any decision regarding unusual finance circumstances. The SBRC shall review a school district's unspent balance prior to any decision to increase modified supplemental amount under subsection 257.31(5).

1. Committee Informational Items 10:00

District Staff to Appear. The Committee discussed what school district staff should be required to appear for the various types of requests which come to the SBRC. The Committee will discuss further at a future hearing.

Fiscal Review. The Department reported it has completed its on-site fiscal review of Hamburg and Farragut. The report has been prepared and will be released to the districts for comments prior to the December hearings at which the report will be presented to the SBRC and districts will respond. Department staff attended a joint board meeting of the Farragut and Hamburg boards on September 10, 2014, to discuss the recent fiscal and accreditation Phase II visits and answer questions related to the process and reorganization.

2. Late Filers of CAR, SES, or Transportation Reports. The Committee directed districts and AEAs to file all future CAR-COA, CAR-SES, ATR, and VIS reports in the manner and by the date prescribed by the Department of Education, including extensions granted for unusual circumstances that meet the definition of good cause. The date prescribed is September 15 following the close of the fiscal year.

The Committee also required each district or AEA that did not certify its CAR-COA, CAR-SES, or ATR by September 15, 2014, or by the extended due date if applicable, to appear before the committee at its regular session in December 2014 to present the procedures that the district or AEA will implement to prevent late filing of the Certified Annual Report-Chart of Account (CAR-COA), special education supplement (CAR-SES), and annual transportation (ATR) reports, and vehicle information system (VIS) in future years.

3. Eldora-New Providence Community School District. The Committee tabled the request for authority for the 2014-15 school year to make a permanent transfer from the General Fund to its Daycare Fund in the amount of $17,429, which was the ending balance when the day care was closed, until the analysis of previous expenses in the fund has been completed and submitted along with any correcting entries necessary.
4. West Des Moines Community School District. The Committee approved modified supplemental amount for the 2014-15 school year in the amount of $1,117,592 for the costs of providing additional instructional services to limited English proficient students in excess of weightings generated, modified allowable growth granted or other resources in school year 2012-2013 which was not previously requested.

5. Waterloo Community School District. The Committee approved modified supplemental amount for the 2014-2015 school year in the amount of $302,494 for the actual costs of abatement of environmental hazardous material.