



# School Business Alert

## IOWA DEPARTMENT OF EDUCATION

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

### DIVISION OF SCHOOL FINANCE AND SUPPORT SERVICES

Finance, Facilities,  
Operation, and  
Transportation Services

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

**Tom Cooley**, Chief  
tom.cooley@iowa.gov  
515.725.1120

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

**Jim Donoghue**, Consultant  
jim.donoghue@iowa.gov  
515.281.8505

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

**Denise Ragias**, Consultant  
denise.ragias@iowa.gov  
515.281.4741

**Bill Roederer**, Consultant  
bill.roederer@iowa.gov  
515.281.7972

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

**Carla Schimelfenig**, Consultant  
carla.schimelfenig@iowa.gov  
515.242.5612

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

**Joseph Funk**, Bus Inspector  
joseph.funk@iowa.gov  
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

[Click to access the August School Leader Update](#)

## Training and Technical Assistance to School Districts for Developing High-Quality Emergency Operations Plans

As many of you know, the Iowa Department of Education (Department) was successful in seeking federal grant funding intended to be used to assist school districts with the process of updating existing Emergency Operations Plans (EOPs). We all are well aware of the string of tragedies like Columbine and Sandy Hook in recent years. We used to say, "It can't happen in Iowa," but, the sad reality is that events like those can happen anywhere and at any time. We must be adequately prepared for a variety of emergencies that potentially threaten the young lives we are responsible for each day.

In Iowa, there is no mandate for schools to have EOPs. Most districts have plans, but, as with many things, the demands we meet daily sometimes push work like this to the back burner. We believe many of your plans are outdated or don't comprehensively address the various threats we must tend to. We also believe that the current federal standards for EOPs compel us to review and update these plans so we are all prepared for any contingency. That is why obtaining this grant to support additional training was both timely and desirable for the state of Iowa and its school districts.

The Department has contracted with Emergency Preparedness Consulting, LLC to assist school districts and schools with the upgrade to high-quality EOPs. The training uses the Readiness and Emergency Management for Schools Technical Assistance Center (REMS-TA Center) through facilitated workshops to assist in the drafting and testing of upgraded EOPs. The process involves working collaboratively with district and community partners on the development and/or updating of existing plans. **The Department strongly encourages all school districts to participate in this round of training.**

More information will be coming. Districts can prepare for this training by identifying teams of two to four individuals who might lead the planning process and participate in this training. These teams could include district administrators, principals, teachers, risk managers, school board members, school safety coordinators, facility managers, nurses, counselors or public information officers. These individuals will work directly with local response partners in the development of EOPs that reflect the unique capacity and organizational structures of each community.

### Inside This Issue

- ◇ Training and Technical Assistance to School Districts for Developing High-Quality Emergency Operations Plans
- ◇ Apply to be a Green Ribbon School
- ◇ Financial Reporting for Pensions (GASB 68) Update
- ◇ Shared Teachers and TSS
- ◇ Medicaid
- ◇ State Reimbursement for Meals—Change in Process
- ◇ Department of Education Preschool Staffing
- ◇ Fall BEDS and Fall BEDS Staff
- ◇ Data Collections Open
- ◇ School Bus Driver's Authorizations
- ◇ Transportation
- ◇ Juvenile Home Advance Payment Schedule
- ◇ Reorganizing or Sharing Your District Soon
- ◇ District Contact Verification
- ◇ School Board Officers Application

Continued on page 2

continued from page 1

Project Scope

To provide training, support, and technical assistance to public school districts and nonpublic schools for the development of high-quality EOPs.

This program utilizes REMS-TA facilitated training workshops, subject matter experts, and networking opportunities to assist in the drafting and assessment of response plans. The process involves working collaboratively with district and community partners to develop fully comprehensive plans or to update already existing plans.

Project Timeline

Introductory Webinar	Training	Workshop 1 (AEA Regions)	Plan Development Technical Support Training	Workshop 2 (AEA Regions)	Plan/Annex Development Technical Support	Final Report Project Evaluation
September	October	November	December-February	March	April-May	June
	<i>Developing Emergency Operations Plans K-12 Train the Educator</i>	Developing EOPs facilitated multi-agency training/ planning	Webinars, training by request, and online courses  Technical support for districts	Facilitated multi-agency training/ planning session Q&A, plan assessment	Facilitated planning including site visits	

Introductory Webinar

A webinar will be held on September 22, 2015, at 3:00 p.m. to provide information on the goals, outcomes, and timeline regarding the *Training and Technical Assistance to School Districts for Developing High-Quality Emergency Operations Plans* initiative.

This session will provide information on project strategies and outcomes and discuss the resources available to assist schools, districts, and communities with the planning process. The session will also provide information on upcoming training to individuals who may be interested in participating in the process, but feel they need to increase their knowledge of emergency response planning.

Districts and school sites are encouraged to participate in the session along with county emergency management coordinators, first responders, and any other associations or organizations interested in participating in this important initiative. The information provided may also prove useful in the selection of future participants within a district, school, community or organization.

About REMS-TA

What is the *Readiness and Emergency Management for Schools (REMS) Technical Assistance (TA) Center*?

They support schools, school districts, and institutions of higher education, with their community partners, in the development of high-quality EOPs and comprehensive emergency management planning efforts. Established in October 2004 and administered by the U.S. Department of Education’s (ED) Office of Safe and Healthy Students (OSHS), the REMS-TA Center provides a hub of information, resources, training, and services in the field of school and higher education emergency operations planning.



continued on page 3

continued from page 2

EOP ASSIST is a free, web-accessible software application designed to help schools create and update high-quality school EOPs that are customized to address a range of threats and hazards. This application will walk users through a six-step planning process to develop a downloadable school EOP.

For questions, contact [Gary Schwartz](#), 515.281.4743 or [Jane Colavecchi](#), 515.491.6088.



### Apply to be a Green Ribbon School (GRS)

The goal of the U.S. Department of Education Green Ribbon Schools (ED-GRS) program is to inspire schools, districts, and Institutions of Higher Education (IHEs) to strive for 21st century excellence, by highlighting exemplary practices and resources that all can employ. Each year, 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. The award recognizes schools, districts, and IHEs that:

- Reduce environmental impact and costs;
- Improve the health and wellness of schools, students, and staff; and
- Provide environmental education, which teaches many disciplines, and is especially good at effectively incorporating Science, Technology, Engineering and Mathematics (STEM), civic skills, and green career pathways.

Combined achievement in ALL three of these areas, collectively known as Pillars, serves as the basis for recognition. Encouraging resource efficient schools, districts, and IHEs allow administrators to dedicate more resources to instruction rather than operational costs. Healthy schools and wellness practices ensure that all students learn in an environment conducive to achieving their full potential, free of the health disparities that can aggravate achievement gaps. Sustainability education helps all students engage in hands-on learning, hone critical thinking skills, learn many disciplines and develop a solid foundation in STEM subjects. It motivates postsecondary students in many disciplines, and especially those underserved in STEM subjects, to persist and graduate with sought after degrees and robust civic skills.

Applications must be submitted to the Iowa Department of Education by **January 8, 2016**. The Department 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. The Department 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.

FY16 application information will be available in September on the Department's website: [Green Ribbon Schools](#). Visit the ED-GRS website to learn about the [U.S. Department of Education Green Ribbon Schools](#) program. For more information about the program, contact [Gary Schwartz](#), 515.281.4743.

### Financial Reporting for Pensions (GASB 68) Update

Many districts and auditors are working through the GASB 68 entries relating to IPERS. Districts will only include entries in Fund 09 and Proprietary Funds on the FY15 Certified Annual Report. We have found that pension expense may be positive or negative after GASB 68 entries have been made in the enterprise funds. This year, the negative pension expense occurred when the proportionate share decreased. Because of this, we assigned object 233, GASB 68 Pension Expense, for GASB 68 entries related to pension expense. We have also allowed negative amounts in this object. The restatement of the prior year is coded as a downward adjustment to fund balance/net position (function 6900, object 990) in the Proprietary Funds.

Fund 09 will report the governmental funds share of the net pension liability and debit account 304, amount to be provided for retirement of governmental long-term debt and credit account 593, Net Pension Liability.

See the [June 2015 School Business Alert](#) or the [Iowa Chart of Account Coding](#) document for the deferred outflows of resources and the deferred inflows of resources accounts related to GASB 68. See the [State Auditor's Office](#) website for information regarding GASB 68.

If you have further questions, please contact [Janice Evans](#), 515.281.4740.

### Shared Teachers and TSS

**Q:** When we share a teacher with another district, do we charge them a portion of the teacher salary supplement (TSS) for that teacher?

**A:** No. The TSS is categorical money from the state to the district that employs the teacher. The employing district cannot also generate TSS funding, or supplant the TSS funding with general purpose money, by billing another district for that portion of the salary. The district or area education agency (AEA) that is purchasing a portion of a teacher's time cannot share its TSS funding for that purpose.

The only time a district may share its TSS money is when negotiated to follow students under a whole-grade sharing (WGS) written agreement. That sharing of TSS money under WGS is tied to [sharing](#) students, rather than [sharing](#) teachers. The requirement to negotiate sharing of teacher quality money under WGS applies to all sources of teacher quality money.

Under open enrollment (OE), no teacher quality money will follow students except for the Teacher Leadership Supplement (TLS)/Teacher Leadership and Compensation (TLC) money, and that will only follow students if both districts are receiving an allocation for having an approved TLC plan.

Please contact [Su McCurdy](#), 515.281.4738 with additional questions.

### Medicaid

#### 2015-2016 Webinar Training Dates

Webinars will be offered in August and September to review the Medicaid program and address updates for 2015-2016. To attend one of the trainings, please send an email to [James Donoghue](#) with your selected date and time. All the sessions are the same.

#### August Training Dates

Tuesday, August 18	8:00 to 9:00 a.m.
Tuesday, August 18	2:00 to 3:00 p.m.
Wednesday, August 19	11:00 a.m. to 12:00 noon
Thursday, August 20	9:00 to 10:00 a.m.
Monday, August 24	9:00 to 10:00 a.m.
Monday, August 24	3:30 to 4:30 p.m.
Tuesday, August 25	9:00 to 10:00 a.m.
Thursday, August 27	2:00 to 3:00 p.m.
Monday, August 31	2:00 to 3:00 p.m.

#### September Training Dates

Tuesday, September 1	10:00 to 11:00 a.m.
Friday, September 4	9:00 to 10:00 a.m.
Tuesday, September 8	10:00 to 11:00 a.m.
Friday, September 11	9:00 to 10:00 a.m.
Monday, September 14	3:30 to 4:30 p.m.
Tuesday, September 15	10:00 to 11:00 a.m.
Friday, September 18	9:00 to 10:00 a.m.
Friday, September 25	9:00 to 10:00 a.m.

#### Results of the 2014 Federal Audit of Payment Error Rate Measurement (PERM)

In Iowa, claims for services to 25 students at 17 local education agencies (LEAs) (large, medium and small districts) were randomly selected by the federal contractor. Documents requested were identified by the auditors as "Orders," "Daily Progress Notes," "Attendance Logs," "Worksheets and Records," "Treatment Plan," "Individualized Education Program (IEP)," and "Progress Towards Goals." Each of those 25 situations resulted in a finding of C1-No Errors. Since LEA claims made up almost 5 percent of all Iowa Medicaid claims reviewed for medical documentation, that is terrific. Congratulations to Ames, Ankeny, Atlantic, Carlisle, Cedar Rapids, Clinton, Davenport, Des Moines, Dubuque, Fairfield, Fort Dodge, Iowa City, Linn-Mar, Oskaloosa, Riceville, Sioux City and Western Dubuque Community School Districts.

For further information, contact [Jim Donoghue](#), 515.281.8505.

### State Reimbursement for Meals – Change in Process

Effective with the 2015-2016 school year, the payout of state meal reimbursement is changing. Please note there is no change to the federal meal reimbursement process. State reimbursement will no longer be paid on a monthly basis and limited to meals claimed in July through February. We now pay state reimbursement four times a year and include the months of July - May. Below is the payment schedule:

Processing month	Includes claimed meals served in these months	Claim submission deadline to be processed
November	July, August, September	November 15
January	October, November, December	January 15
March	January, February	March 15
June	March, April, May	June 15

Based on meal count history, the state-appropriated funds will be portioned to disperse 17 percent in the November process, 31 percent in the January process, 20 percent in the March process, and 32 percent in the June process.

Each allotment of money will be divided based on the number of meals claimed during the months above instead of a set per meal rate. There will no longer be a distinct breakfast state rate (.03) and lunch state rate (.04).

It is essential that you submit claims in a timely manner or risk not receiving state reimbursement for meals served. Once the state payment for the particular months has occurred, it will not be repeated. If a district/nonpublic school/ Residential Child Care Institution (RCCI) submits the December claim before the January state payment process takes place, it will be included and will receive state reimbursement. If the December claim is not submitted until after January 15, the process would have already completed the January state payment process (that included December claims) so the district/nonpublic school/RCCI will not receive state reimbursement for the meals served in December. Federal reimbursement will continue to be paid on a monthly basis and the current USDA submission requirements (within 60 days of the claim month for an original claim) remain the same. Please contact [Patti Harding](#) or [Joyce Sabel](#) if you desire assistance.

### Department of Education Preschool Staffing

Iowa Code 256C.5(4) grants the Department an amount paid off the top of 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 five years, the Department has not accessed this provision, as it had a specific appropriation for this purpose. That specific appropriation for the purpose ended in FY11.

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 and project 3117, program 860, and the expenditure in an equal amount will be recorded in function 233X, program 860, project 3117, object 31X.

Please contact [Jeff Berger](#), 515.281.3968 with additional questions.

**Fall BEDS and Fall BEDS Staff**

- Fall BEDS, Fall BEDS Staff, and Operational Sharing are anticipated to open on Tuesday, September 8.
- The due date for Fall BEDS Staff will be October 15 to align with the reporting of staff for supplementary weighting.
- The due date for Fall BEDS and Operational Sharing will be October 30.
- Those districts wanting to take advantage of the operational sharing supplementary weighting **MUST** have all errors resolved on Fall BEDS Staff and have the Operational Sharing form verified by their due dates.
- Position and assignment codes to use for operational sharing supplementary weighting are listed below.

For further information on operational sharing, please see the [operational function sharing guidance](#).

Position	Assignment
511 – Superintendent	40 001 Superintendent
650 – School Administration Manager (SAM)	50 050 School Administration Manager (SAM)
612 – School Business Official	50 035 School Business Official
133 – Other Business Official	99 050 Non-Licensed Staff
112 – Board Secretary	99 050 Non-Licensed Staff
134 – HR/Personnel Manager	99 050 Non-Licensed Staff
167 – Transportation Director	99 050 Non-Licensed Staff
168 – Operations Director	99 050 Non-Licensed Staff
633 – Director/Coordinator/Department Head	50 011 Elementary Curriculum (Grades PK-8 only)
633 – Director/Coordinator/Department Head	50 032 Secondary Curriculum (Grades 9-12 only)
721 – Counselor	60 035 Guidance Counselor (Grades PK-8 only)
721 – Counselor	30 010 Guidance (Grades 9-12 only)

There have also been position and assignment codes added for those districts that are participating in the Teacher Leadership Grant Program. There will be a new program code (10 – Teacher Leadership Grant) for the Teacher Leadership Grant Program as well as the position and assignments listed below:

Position	Assignment
640 – Teacher Leader	96 001 Model Teacher
640 – Teacher Leader	96 002 Mentor Teacher
640 – Teacher Leader	96 003 Lead Teacher
640 – Teacher Leader	96 004 Instructional Coach
640 – Teacher Leader	96 005 Curriculum and Prof Dev Leader
640 – Teacher Leader	96 006 Other (if this is chosen, must enter what the assignment is in the comment area provided in the application)

- Position Code 525 has been added for Dean of Students. Dean of Students should no longer be coded as School Administrative Support (Position 153).
- There have also been many secondary assignment code changes for 2015-2016. Please visit the Department's [website](#) under Fall 2015 documentation to find the list of new and archived assignments for FY16.

For questions, please contact [Marlene Dorenkamp](#), 515.281.5507 or [Mike Baethke](#), 515.281.5286.

## Data Collections Open

### Certified Annual Report (CAR) – due Tuesday, September 15

Although the CAR - 2015 COA Test Records remain available for use, it is recommended that the CAR – 2015 Upload and Reports be used for a full file upload. Multiple uploads can take place in the Upload and Reports, just as they can in the Test Records. Please read the splash screen for any important messages. As introduced last year, districts must comment on any warnings remaining on the CAR, giving a brief explanation as to why each situation is not applicable to their district. If the situation is applicable, corrections need to be made in the FY15 district financials. Note: The edit requiring Nonprogram Food Expenditures is not working. However, it is still the responsibility of each district to report Nonprogram Food Expenditures (code to applicable project and object 631) for each source code between 1620 and 1639 for which the district had revenue.

There is only one non-fiscal report to be completed: Nonprofit School Organizations. Instructions for the CAR are found on the Certified Annual Financial Reports, which define the criteria for the Nonprofit School Organizations report. If the criteria do not apply to a district, the district must still click on the “Update” button within the report. A “Certify” button will not appear until the file is edit free, comments have been made for each remaining warning, and the Nonprofit School Organizations report is completed if applicable or updated if not applicable.

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. Requests should be sent by email to [Tom Cooley](#).

Questions regarding the upload and/or account coding may be directed to: [Denise Ragias](#), 515.281.4741 for help with the uploads, reports, and extensions or [Janice Evans](#), 515.281.4740 for help with account codes and journal entries.

### Transportation Annual Report – due Tuesday, September 15

When completing the transportation annual 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. Two things 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 incorporate the process of using aggregate weeks in determining the average number of students riding 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 every week, the total aggregate weeks would be 360 (10 students x 36 weeks) and not 36. After entering 360 into the “aggregate weeks” column, the report will then determine the average number of riders. Keep in mind, a student need only ride a bus one time per week to be counted for one aggregate week. For more information, contact [Max Christensen](#), 515.281.4749. Please see full instructions [here](#).

### Vehicle Information System – due Tuesday, September 1

Please review your Vehicle Information System (VIS) which is accessed via the [Iowa Education Portal](#), by September 1 and verify that all district’s vehicle information is correct. If vehicles are listed in the VIS that you no longer own or operate, please delete them in order to make your fleet information current. Also, please check license plates, ID/name, and vehicle usage (route, SPED, no route) are current as well. Accurate information is necessary for inspection purposes, as well as various reports. If you have any questions, please contact [Max Christensen](#), 515.281.4749.

### Special Education Supplement due Tuesday, September 15

The Special Education Supplement (SES) is now available on the [Iowa Education Portal](#). There is a link on this screen to obtain the Screen 1 information, tuition out students in a district. The SES is due Tuesday, September 15 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 upload your board minutes on the Certification Screen of the SES or email your minutes to [SES@iowa.gov](mailto:SES@iowa.gov). Any questions related to the SES should be sent to [SES@iowa.gov](mailto:SES@iowa.gov). Contact Bill Roederer, [bill.roederer@iowa.gov](mailto:bill.roederer@iowa.gov), 515.281.7972.

### Facilities, Elections and Sales Tax – due Wednesday, September 30

The FY15 data collection for “Facilities, Elections, and Sales Tax” will be available on September 1, 2015, on the [Iowa Education Portal](#). School districts should complete the CAR before certifying this application. Instructions for this data collection are at [School Facilities – Data Collection](#). Any questions regarding this report should be directed to [Gary Schwartz](#), 515.281.4743.

### School Bus Driver Authorizations

All school bus driver authorizations expire on August 15 of any given year. School districts are given a window beginning on July 1 of any given year to go into the “Driver Authorization” application on the [Iowa Education Portal](#) to update all authorizations as needed. Please be sure to update the authorizations for your school district drivers sometime between July 1 and August 15. If a driver is no longer on your staff, please delete them from the system.

To update authorizations, from the driver page click on “View” next to each driver. Assuming all licensing, physicals, and training information is up to date, you will get a message stating “A New Authorization Would Expire 8/15/2016.” Click the button labeled “Create Authorization” and you are finished with the driver. Repeat this process for each individual. When complete, be sure to print off the new authorizations for your drivers to carry with them – they are required to carry it whenever driving the school bus. If licensing, physicals and/or training is not up to date, fix as needed in order to obtain the new authorization. Failure to possess a current authorization can result in a citation from law enforcement. If you have any questions, please contact [Max Christensen](#), 515.281.4749.

### Transportation

A completely updated Q&A document dealing with “Transportation Issues in Special Education” has been added to the Department’s website. Included are answers to 44 of the most often asked questions on this topic. It can be accessed at [SPED Transportation Issues](#).

### Juvenile Home Advance Payment Schedule

The 2015-16 Juvenile Home Advance Payment Schedule for AEAs has been posted to the web at [Budgets, Area Education Agencies](#). Questions, please contact [Denise Ragias](#), 515.281.4741.

### District Contact Verification

All school business officials and other LEA/AEA contact staff responsible for their district’s Special Education Supplement, Special Education Billings, Claim Forms and Medicaid Claiming are reminded to check whether the contact person listed for each of these applications is correct. You may complete this process on the main page of the district’s Tuition In Billing program. Please verify that the contact person, telephone number, and email address are up to date. Should you have any questions, please contact [Bill Roederer](#), 515.281.7972.

### 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 [Carla Schimelfenig](#), 515.242.5612 with that information, and keep her informed periodically of your progress.

### School Board Officers Application

Please check the School Board Officers Application at the [Iowa Education Portal](#) to make sure all district information is correct.

The email lists the Department uses to contact districts include data that are pulled from this application, especially the board president and business office staff.

Be sure the transportation director, auditor, and software provider information is completed, as well as school board member information.

Making sure this application is updated on a timely basis will ensure the appropriate people receive the information they need. Contact: [Marcia Krieger](#), 515.281.5293.

Upcoming Deadlines	
New Regional Academy Applications Due	9-1-15
Vehicle Information System Update Due	9-1-15
CAR, SES, Transportation Reports Due	9-15-15
Facilities, Elections & Sales Tax Data Collections Due	9-30-15