School Business Alert

December 2015 Income Surtax Payments
Message from the Department of Management
The December 2015 income surtax payment represents three-quarters of the amount of income surtaxes collected for your district from January 1, 2015, through October 20, 2015. The rest of the payment, plus or minus any adjustments made by the Iowa Department of Revenue due to their audits of income tax returns, will be paid around February 1, 2016.

This payment is based upon the income surtax rates established for your 2014-2015 budget. If you didn’t have a surtax for the Physical Plant and Equipment Levy (PPEL) Fund, the entire payment should be credited to your General Fund. On the other hand, if you had both General Fund and PPEL surtax, then split the income surtax in accordance with the rates. The PPEL income surtax rate can be found on line 19.4 of the FY 2015 Aid and Levy Worksheet. The General Fund income surtax rates can be found on lines 10.15 and 11.4.

Questions can be directed to Lisa Oakley, Department of Management or 515.281.8485.

The Department of Education (DE) has posted the payment amount, rates for each fund, and dollar amount for each fund on the State Payment Information FY16 webpage.

Glotch on Monthly ICN Billing
Some of you may have experienced trouble when you sent your monthly Iowa Communications Network (ICN) payment for October or November. You may have had your check returned or may be seeing that the check is not yet cashed (which means it may be lost). There was a miscommunication between the US Post Office and the ICN/DE related to box rental. That issue has now been corrected, so if you mail payments to that box, everything should work now. If for some reason you received a check back and want to resend it or make multiple month payments, either is okay. Sorry for the inconvenience. For further discussion, contact Jeff Berger or 515.281.3968.
Coding Corner
Specific codes will again be used to assign individualized costs in special education for FY16 reporting. This will allow individualized costs to flow into the Tuition-In Billing (TIB) and Special Education Supplement (SES) programs without manual adjustment by the district. There is an individualized cost program code assigned for every level. Level I is Program 2x2, Level II is Program 2x5, and Level III is Program 2x8. Please refer to the new program codes below.

200 Special Programs
210 Special Education Programs, School Age, served pursuant to an Individualized Education Program (IEP) (Must have a project code)
   211 Level I
   212 Level I Individualized Costs (effective FY15 reporting) (Jun14)
   214 Level II
   215 Level II Individualized Costs (effective FY15 reporting) (Jun14)
   217 Level III
   218 Level III Individualized Costs (effective FY15 reporting) (Jun14)
   219 Unallocated

220 Infants & Toddlers (Early Access/Part C), birth to age 3, served pursuant to an Individual Family Service Plan (IFSP) (Must have a project code) (AEAs and Des Moines only)
   224 Level II
   225 Level II Individualized Costs (effective FY15 reporting) (Jun14)
   227 Level III
   228 Level III Individualized Costs (effective FY15 reporting) (Jun14)
   229 Unallocated

230 Early Childhood (Part B), ages 3-5, served pursuant to an IEP (Must have a project code)
   234 Level II
   235 Level II Individualized Costs (effective FY15 reporting) (Jun14)
   237 Level III
   238 Level III Individualized Costs (effective FY15 reporting) (Jun14)
   239 Unallocated

240 Hospital/Homebound (Must have a project code)
   241 Level I
   242 Level I Individualized Costs (effective FY15 reporting) (Jun14)
   244 Level II
   245 Level II Individualized Costs (effective FY15 reporting) (Jun14)
   247 Level III
   248 Level III Individualized Costs (effective FY15 reporting) (Jun14)
   249 Unallocated

Special Education Individualized Costs
Districts have asked what individualized costs are. Individualized costs are defined as “costs incurred by the local education agency (LEA) for services provided to a single student. Examples include one-on-one paraprofessionals, equipment or supplies purchased for a single student, and specialized textbook for a specific student,” and would use program 2X2, 2X5, and 2X8, depending on the level of the student. Other permissive special education (SPED) costs that aren’t for an individual student would continue to use program 2X1, 2X4, and 2X7, depending on the level of the students served.

For example, if a para is serving in a Level II school-age classroom, but not assigned as a one-on-one para for an individual student, this would be coded to program 214 rather than program 215. If the para is a one-on-one para for an individual student, it would be coded to program 215 for the time spent as a one-on-one para. If a para is serving in a SPED classroom to work with multiple levels of SPED students, but not one-on-one, the district will either allocate these costs to the various levels or use the allocation tool within TIB. The expenditure would ultimately be reported in program 211, 214, or 217. Contact Bill Roederer or 515.281.7972.
State Payment Tracking and Payments
Not on Department Tracking
Districts will find on Ed Portal, (EdInfo, Finance Applications, Payment to DE Subrecipients) 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 can be found under “Local Government,” then click on Warrant History under the heading Payment Information.

Contact Joel Gabrielson with questions or 515.281.6106.

For all state payments, you may visit this link to the Department of Administrative Services (DAS) Vendor Payment Portal. You will also find this link at the bottom of the State Payment Schedule webpage of the Department’s website.

At-Risk/Dropout Prevention MSA Application
The modified supplemental amount (MSA) application for at-risk/dropout prevention is being re-designed to incorporate changes passed during the 2015 legislative session. To allow for development, testing, and sufficient time for districts to complete the new application, this year’s MSA application due date is tentatively set for February 5, 2016. The application is scheduled to be open January 15. The Department will send notification directly to let you know when it is available. Guidance to assist districts in preparing data for the new application was distributed in late November. If you have additional questions or concerns, contact Jeff Berger, 515.281.3968; Tom Cooley, 515.725.1120; or Steve Crew, 515.326.1029.

SBRC Request for a Hearing
The next hearings before the school budget review committee (SBRC) will be held on March 15, 2016. Exhibits and requests for hearings are due by February 12th. The online application form to request a hearing is again available on the website: https://www.educateiowa.gov/pk-12/school-business-finance/financial-management/school-budget-review-committee/school-budget-0. This application form is available from the website and is not within the ED Portal.

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 this spreadsheet.

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 Rachel Kruse or 515.281.4153.

Upcoming School Foodservice Procurement Training Webinar
Does your School Foodservice Department have a written Procurement Plan that identifies the types of procurement events and the method to use for each? Tune into “Components of a Procurement Plan” on Dec. 16 from 2 p.m. to 3 p.m. for the second of four Procurement webinars.

The Code of Federal Regulations 2CFR Part 200.318(a) require all School Food Authorities, Residential Childcare Institutions, and nonpublic schools participating in any Child Nutrition Programs (CNP) to have documented procurement procedures which reflect applicable state and local laws and regulations that conform to applicable Federal law.

Beginning with the next school year, all entities participating in any CNP will be required to have a written procurement plan.

The target audience for the webinar includes individuals who are involved in purchasing for CNP such as superintendents, business managers, and school foodservice directors.

To register, go to the Department of Education calendar. For more information, contact Keerti Patel or 515.281.3353.

A recording of the first webinar is now available. The link to the recording is posted in the Procurement Resources section of the School Nutrition Procurement webpage on the Iowa Department of Education website. To access the recording click here. Click on the title of the webinar to open the recording.

Presentation slides are also posted.

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 this link.

Questions may be directed to Denise Ragias or 515.281.4741.

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