



# School Business Alert

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

**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.

**Glitch 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.

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## 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.

