



School Business Alert

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School District Boundary Maps – Updated

The Department of Education (Department) has completed its biannual process of updating school district boundary maps. A statewide map, a statewide shape file, and individual school district maps can be found [here](#). If you are reviewing these maps and believe they are not accurate, or have questions or other issues, please contact Jeff directly by February 29, 2016. We have submitted these tentative maps to the U.S. Census, but we have a window to edit inputs through mid-April.

On a side note, we estimate that about half of the school districts in Iowa do not have an updated and functional legal description for their school district boundaries. State law requires this. We will be sending a message to county auditors/assessors giving them access to this information, but also encouraging them to work with you on the development of a legal description of your school district boundary. Our goal is for all districts to have this legal description in advance of the next round of updates in two years. Since these legal descriptions are required by statute, there should be no cost to this effort on the part of the district.

Thank you for your cooperation and effort on this project. As GIS mapping improves, the boundaries get more precise with each cycle. If there are additional questions or concerns, contact [Jeff Berger](#), 515.281.3968.

Chart of Account Change Beginning with FY17 Reporting

The Certified Annual Report (CAR) is used heavily to provide the data required for federal reporting purposes. The state files reports with the U.S. Census Bureau and the National Center for Education Statistics, as well as a smaller data collection with the National Education Association.

Changes are being made to the federal reports that will require a small change in the level of detail necessary for the CAR upload starting next year (FY17). Districts and area education agencies (AEAs) must use the detail level of reporting, rather than the header level, for the following objects:

- 350-359 Technical Services
- 430-439 Repair and Maintenance Services
- 440-449 Rentals
- 660-669 Audio-Visual Media
- 690-699 AEA Media Collections

Many districts, but not all, are already reporting at the detail level.

If your district or AEA has locally assigned any items to the object codes in the above ranges which were not assigned by the state, you will need to contact Janice Evans or Denise Ragias to have your item assigned to a specific object code. This will prevent mixed items in required detail.

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These changes do not apply to the current fiscal year reporting, so do not make these changes for the FY16 CAR. These changes will not apply until the FY17 CAR is filed. We are notifying you now so that changes can be made in your chart of accounts for FY17 and eliminate the need to make correcting entries prior to reporting.

For further information, please contact [Janice Evans](#), 515.281.4740 or [Denise Ragias](#), 515.281.4741.

Addressing Your Special Education Questions

Some districts have asked questions that we thought would be helpful information for all districts.

Special Education Foster Care Claims

“Foster Care” is used as the title for this claim, but this could be misleading to school districts. It does not mean all students under foster care should be reported as such on a claim. This student status should only be used. If all the following items are applicable:

- The student is served pursuant to an Individualized Education Program (IEP);
- Parental rights have not been terminated;
- The parents do not live in Iowa, or where they live cannot be determined after reasonable efforts to locate them; and
- No Iowa school district counted them on the special education weighted headcount in October of the current school year.

If all of these items are not applicable, the district needs to bill the district where the parents lived on the dates served, or bill the district that counted the student on the special education count if the parents moved out of state or could not be located after due diligence. Use the Look Back Tool Application to find which district, if any, counted the student on the special education weighted headcount in October of the current school year.

Special Education Termination of Parental Rights Claims

This student status should only be used if all the following items are applicable:

- The student is served pursuant to an IEP;
- The parental rights of the student have been terminated; and
- No Iowa school district counted them on the special education weighted headcount in October of the current school year.

The district needs to bill the district where the parents lived on the dates served prior to termination of rights or bill the district that counted the student on the special education count if the parents' rights were terminated on the days served. Use the Look Back Tool Application to find which district, if any, counted the student on the special education weighted headcount in October of the current school year.

Special Education Nonpublic Claims

This student status should only be used if all the following items are applicable:

- The student is served pursuant to an IEP;
- The student is attending an accredited nonpublic school for general education services while receiving special education services from the public school district; and
- The cost of providing special education services to the student exceeds the funds generated by the resident district for counting the student on its special education count (billed to the resident district if you are not the resident district) and those funds generated by your district by counting the student as nonpublic shared time on the certified enrollment (if services were provided in the public school and not at the nonpublic school location).

Special Education High Cost Fund Claims

This student status should only be used if all the following items are applicable:

- The student is served pursuant to an IEP;
- The costs of educating the student exceed three times the state's average per pupil special education expenditure, as calculated annually by the Department, plus the calculated amount of Medicaid eligible expenditures; and
- The claim filed by the local education agency (LEA) or AEA does not qualify as a foster care claim, termination of rights claim, or a nonpublic claim under current Iowa law.

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High Cost Fund Claims are paid by the state from a set-aside portion of IDEA Part B. The amount set aside might be less than the total of high cost fund claims received. In that case, the amount paid to each district will be prorated. If a claim is filed late, funding will not be available to cover that high cost fund claim because the available funding will already have been allocated to districts which timely filed.

Contracts and Agreements Between a District and Another Party

School districts may enter into written agreements with specified parties. Best practice would follow the guidelines noted in Iowa Code 28E, even if the agreement is not a 28E contract. All contracts and agreements obligating the funds of the district must be signed by the board president and the board secretary. Contracts signed by other school officials may not be enforceable. It's always wise to have the school's attorney review a contract or agreement prior to signing.

If you have further questions, please contact [Bill Roederer](#), 515.281.7972.

Coding Concurrent Enrollment and PSEO

Districts have asked for coding guidance for concurrent enrollment and Postsecondary Enrollment Options (PSEO). All examples will be coded to function 1000 and program 1XX or 3XX, depending on the course. Following are some examples of coding for each:

- Paying another district the supplementary weighting for a concurrent enrollment course for an open-enrolled student – object 567.
- Paying the community college for the concurrent enrollment course for each student enrolled – object 565.
- PSEO course – object 565 for community college or 566 for college/university. The maximum amount of tuition for each separate course shall equal the actual and customary costs of tuition, textbooks, materials, and fees directly related to the course or \$250, whichever is less.

For further questions, please contact [Janice Evans](#), 515.281.4740.

Teacher Leadership Grants Budgeting and Coding

Districts receiving the first year of the grant in FY17 will include that revenue on Row 12, Other State Sources, on their budget. Districts that will be in the second year of the grant in FY17 will receive the funding through state aid and will include that revenue on Row 10, State Foundation Aid.

The expenditure functions will depend on how the district uses the funds. It is anticipated that many of the expenditures would be on Row 25, Instructional Staff Support Services (Function 21xx). Be cautious of using Row 23, Instruction (Function 1xxx), as the definition of instruction includes the activities dealing directly with the interaction between teachers and students. Look at the district's application, including the estimated budget, to see how the grant will be used; that will help determine which functions are appropriate. The source and project code for the first year grants is 3387, Teacher Leadership Grants. The source and project code for the second year funding is 3116, Teacher Leadership State Aid.

For further questions, please contact [Janice Evans](#), 515.281.4740.

Categorical Funding 101

Sometimes districts ask questions related to restricted carryover of state categorical funding, such as how to identify which fiscal year's funding is included in the total restricted balance amount. Categorical funding is FIFO (first in, first out). So the "year 1" funding carried forward at the end of year 1 is expended first in year 2, prior to expending new funding received in year 2. If funding remains at the end of year 2 as a restricted carry forward amount, it is actually year 2 excess funding rather than year 1.

Contact [Su McCurdy](#), 515.281.4738.

School Emergency Operations Tabletop Exercises

The Department will host a series of tabletop exercises as part of the continued effort to support school emergency operations planning. Tabletop exercises are discussion-based sessions where team members meet in an informal setting to discuss their roles during an emergency and their responses to a particular emergency situation. These exercises will:

- Increase understanding of the roles and responsibilities in a school emergency.
- Improve coordination between internal and external teams, organizations, and community response partners.
- Assess the capabilities of available resources.
- Test or validate recently changed procedures or plans.
- Increase understanding of the plan content and process for developing fully comprehensive plans.

We encourage those who attended the Fall 2015 workshops to attend and invite any districts that have yet to begin the planning process.

[Registration](#) is required as space is limited.

All workshops will be held from 9:00 a.m. – noon

March 31	Mississippi Bend AEA 729 21st St. Bettendorf	April 14	Green Hills AEA 919 N. Chestnut Avoca
April 1	Heartland AEA 6500 Corporate Drive Johnston	April 20	Great Prairie AEA 2814 N. Court St. Ottumwa
April 4	Keystone AEA 1400 2nd St., NW Elkader	May 3	Northwest AEA 1520 Morningside Ave. Sioux City
April 5	AEA 267 3712 Cedar Heights Dr. Cedar Falls	May 4	Prairie Lakes AEA 500 NE 6th St. Pocahontas
April 11	Grant Wood AEA Linn County Emergency Management 6301 Kirkwood Blvd. Cedar Rapids		

February 2016 Income Surtax Payments

Message from the Department of Management:

The February 2016 income surtax payment is the second and final income surtax payment for the 2014 income tax year. The payment represents one-quarter of the amount of income surtaxes collected for your district, plus or minus any adjustments made by the Department of Revenue.

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), 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. The General Fund Income Surtax rates can be found on lines 10.15 and 11.4 of the Aid and Levy Worksheet.

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

SAVE THE DATE!

The brochure for the April 27-29, 2016, Iowa School Business Management Academy is now available on the Academy's [website](#). Please note that online registration will begin on Friday, March 11. Be sure to **save** by registering on or before April 4!

Data for FY16 Certified Annual Financial Report

Two documents have been updated for FY16 and posted to the Department's website. The 2015-16 District AEA Flowthrough Amounts and the 2015-16 Sources for Local Projects documents are now available under the heading "Data Used to File FY16 CAR" on the webpage [Certified Annual Financial Reports \(CAR\)](#).

For further information, contact [Denise Ragias](#), 515.281.4741.

State Allocations and Selected Federal Allocations

A comprehensive listing of state, federal, and local dollars for each school district has been compiled. Please see the [2015-2016 allocation summaries](#).

Updated School Bus Driver Physical Forms

All school bus drivers are required to possess a current Medical Examiner's Certificate. To do so, they must take and pass the federal DOT physical. The DOT physical form has remained the same for many years; however, it was recently updated to reflect changes in medical conditions and interpretations. While the old forms can still be used during the 120-day phase-in period, the new forms will be required as of April 20, 2016. The new forms can be found here: [DOT Physical Form](#) and here: [Medical Examiner's Certificate](#). Please be sure your drivers use these new forms beginning no later than April 20. If you have any questions, please contact [Max Christensen](#), 515.281.4749.

Upcoming Deadlines

Last date to bill for first semester tuition	2-15-16
Determine number of students participating in whole-grade sharing for 2nd semester	2-19-16
Deadline for DE approval of at-risk/dropout application for modified supplemental amount	2-24-16
At-risk/dropout amendments/corrections due	3-9-16
Last date to submit LEA electronic annual audit of prior year to DE and Auditor of State's Office	3-31-16