



School Business Alert

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The July School Leader
Update can be found at:

www.educateiowa.gov

School Foodservice Indirect Cost Study

The USDA Food and Nutrition Service (FNS) has contracted with Abt Associates Inc. to conduct a **School Foodservice Indirect Cost Study**. This study was mandated by Congress in Section 307 of the Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296). The objective of this study is to assess the extent to which school food authorities participating in the National School Lunch program (NSLP) and School Breakfast Program (SBP) pay indirect costs. The Act also requires that states and selected school districts participate in this study.

As part of the study, Abt Associates has selected a random sample of school food authorities (SFAs) in each FNS region. The corresponding local education agency (or private school) business managers will each be asked to complete a brief web survey about the procedures for setting indirect cost rates or allocation plans, notifying SFAs about indirect cost rates and indirect costs, and charging indirect costs to the foodservice account. The web surveys will be conducted between August and December 2012.

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your Title IIA requests for reimbursement by July 16, 2012. This will give the Department time to process them and get them paid on a regular schedule. For further information, contact Jeff Berger at 515.281.3968 or jeff.berger@iowa.gov.

Department of Education Preschool Staffing

Iowa Code 256C.5(4) grants the Department of Education (DE) an amount paid off the top of the 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 four years, the DE 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 \$33.33 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 & project 3117, program 860, and the expenditure in an equal amount will be recorded in function 233X, program 860, project 3117, object 31X.

The spreadsheet with the FY2012 Preschool State Foundation Aid may be found at http://educateiowa.gov/index.php?option=com_content&task=view&id=1626&Itemid=2422.

Please contact Jeff Berger, jeff.berger@iowa.gov or 515.281.3968 with additional questions.

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DE Special Education Billing Timeline Update

Throughout the school year, districts enter students into the Tuition In Billing Program and submit bills to other districts. The guidance that we previously provided was from June 1 to June 15 to ensure that all students who were Tuitioned In to your district and claims to be submitted to the state were entered into this program. Claims to be entered to be reviewed and paid by the state include foster care, termination of rights, nonpublic, and high cost claims. You should also enter claims for students who are educated in day programs, residential programs, as well as hospitals.

Students who are entered by other districts into the Tuition In Billing program as being a resident of your district, where they will be seeking payment from you for these services, will appear on your district's SES Screen 1. Between June 15 and June 30, you were asked to verify the accuracy of the Tuition Out portion of Screen 1 of your district's SES. If errors were noted, you were to contact the other district and work out any issue with the overall goal being to ensure that the correct districts are being billed and also to ensure that no students were overlooked and omitted. All students should now be entered and any necessary corrections and adjustments made.

If you have any remaining students who you have not entered into your Tuition In Billing program, do so immediately, as your district's Screen 3 will close, and you will be unable to enter additional students after Friday, July 13, 2012. This timeline was extended due to a variety of unique circumstances encountered by some districts.

As you finalize work on your Tuition In Billing Program and after having entered all students, verified that all student information is accurate, uploaded your final comma delimited text file, and reviewed Screen 8, then you must push the certify button on Screen 8. You should then proceed to Screen 9. After ensuring that this information is accurate, push the certify button on this screen, and you may then print or email your final bills.

Districts have from July 1 to August 15 to submit bills to other districts. All bills must be received by resident districts by no later than August 15. The DE will begin processing foster care, termination of parental rights (also called district court placed, non-public claims), as well as High Cost claims after August 1. It is, therefore, critical that districts have these claims accurately entered prior to this date. In some cases, it may be difficult for you to have all High Cost claim information by this date.

It is our goal to have the SES, CAR, and Transportation reports all available to districts to enter data on the same date. The SES is virtually unchanged from last year.

As a reminder, with the recent DE finance reorganization, periodically special education finance information will be provided through the DE School Business Alert (SBA). This publication is available to you each month by clicking on the following link: http://www.educateiowa.gov/index.php?option=com_content&task=view&id=1442&Itemid=2437.

Throughout both the Tuition In Billing Program (TIB@iowa.gov) and the SES (SES@iowa.gov) are places where you can enter and send email questions. As needed, please make use of this tool. As quickly as possible, your questions will be reviewed and answered.

Testing of Certified Annual Report and Related Reports

The 2012 Certified Annual Report (CAR) will become available to the CAR-SES test group sometime this week. In addition to this report, related reports that use data from the CAR will also become available for testing. These reports include the Special Education Supplement (SES), Transportation Annual Report, Facilities Elections & Sales Tax Report, and the School Level Expenditures Report. Testers will use these data collections until the end of July. We anticipate these data collections will be available to all districts in mid-August. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

School Finance Resources

Superintendents and business managers new to a district or new to the state need to know how to access basic finance information. The finance team has created a web page with resource links that provide a good place to start the exploration of Iowa school finance. http://educateiowa.gov/index.php?option=com_content&view=article&id=2640%3Aschoolfinanceresources&catid=48%3Aschool-business-a-finance&Itemid=2683

If you have further questions, please contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515.242.5612.

Juvenile Home Program Claims for AEAs

The 2012 data collection for Juvenile Home Program Claims for AEAs is open. The non-fiscal claims are due by August 1. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

School Board Officers

The Department of Education sends financial communications to the CFO (SBO) and [Additional Financial Officer contacts](#) from the information provided in the School Board Officer Application. If you have a change in personnel, be sure to update your information at <https://www.edinfo.state.ia.us> Questions may be addressed to Marcia Krieger at marcia.krieger@iowa.gov or 515.281.5293.

FY12 Commodities

The School Finance Team has compiled the 2012 commodities information provided to them by the DE's Nutrition team. It is posted as the "2011-12 Commodities" at http://educateiowa.gov/index.php?option=com_content&view=article&id=1621&Itemid=2970. If there is a question about an amount for your district, please contact Jane Heikenen, jane.heikenen@iowa.gov or 515.281.4753 or Dean Flaws, dean.flaws@iowa.gov, or 515.281.4032.

Civil Rights Reporting

This year, all school districts will be responsible for completing a Civil Rights Data Collection that will come directly from the federal government. The Department of Education's School Level Expenditure data collection is provided for the benefit of the school districts to assist in their direct reporting of the Civil Rights data to the federal government. Districts are highly encouraged to complete the Department's collection to ensure that the data reported to the federal government matches the data that are reported on the 2012 CAR. The School Level Expenditure data collection will be available when the CAR becomes accessible in mid-August. If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515.281.4741.

Accessing FY 12 Financial Information

Be reminded that your local auditors can access all FY12 financial payment information from the Department simply by going to the EdInfo site (edinfo.state.ia.us), typing in FY12 in the login, then on the next page type in the name of the school district in the box "Enter Headquarter Number or Name" and click "go." If a payment does not appear on that list, it was a distribution of funds that was not managed by the Department of Education. Please contact Jeff Berger, jeff.berger@iowa.gov or 515.281.3968 with additional questions.

New Account Codes

The Iowa Chart of Account Coding which lists all account codes for this state is located at http://educateiowa.gov/index.php?option=com_content&view=article&id=280&Itemid=2973. It is updated with additions and deletions as we become aware of them. These changes are listed at the front of the document for quick review. At the beginning of each month, an updated version of the document is posted to the web. It is recommended that prior to uploading the CAR, districts compare their own chart of accounts with the Iowa Chart of Account Coding for accuracy. If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515.281.4740.