



School Business Alert

July 2018

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FINANCIAL

July Sales Tax Receipt

The July payment districts will receive for Secure an Advanced Vision for Education Statewide Sales and Services Tax (SAVE) (source/project 3316) is related to June taxes collected. Accordingly, districts should record this receipt as an intergovernmental receivable (Fund 33, account 141) and include this in SAVE revenue reported in the FY18 CAR. This was a warning in FY17, but will be an edit in the FY18 CAR.

If you have further questions, please contact [Janice Evans](#), 515-281-4740.

August Property Tax Receipts

August property tax receipts are not all related to the prior year. Districts need to evaluate what should be accrued as taxes receivable and as FY18 revenues, and what should be FY19 revenues. Delinquent property taxes received in August are accrued to FY18. Current mobile home (unless noted as delinquent) and ag land taxes received in August are FY19 revenues.

If you have further questions, please contact [Janice Evans](#), 515-281-4740.

Financial Reporting for Pensions (GASB 68 Update)

Many districts and auditors will soon be working through the GASB 68 entries relating to IPERS. Districts will only include entries in Fund 09 and Proprietary Funds on the FY18 CAR. Since pension expense may be positive or negative after GASB 68 entries have been made in the enterprise funds, districts will continue to use object 233, "GASB 68 Pension Expense" for GASB 68 entries related to pension expense. Negative amounts are allowed in this object.

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. The FY18 CAR includes an edit in Fund 09 and a warning in Proprietary Funds related to GASB 68 Net Pension Liability reporting.

See the [State Auditor's Office](#) website for information regarding GASB 68.

Contact [Janice Evans](#), 515-281-4740.

Financial Reporting for Other Post-Employment Benefits (OPEB) (GASB 75 Update)

Many districts and auditors will soon be working through GASB 75 entries relating to OPEB, based on valuations received from the actuary. Districts will only include entries in Fund 09 and Proprietary Funds on the FY18 Certified Annual Report (CAR). A separate object code for the health benefit expense adjustment has not been assigned since we don't know if this will result in a negative expense after GASB 75 entries have been made in the enterprise funds. However, if districts find this is negative, let [Janice Evans](#) know and she will assign a separate object code. However, the various deferred inflows of resources (account 64X) and deferred outflows of resources (account 33X) numbers that may be needed were assigned. See the [Iowa Chart of Account Coding](#) document for the specific new account numbers.

Fund 09 will report the governmental funds share of the Total OPEB liability and debit account 304, amount to be provided for retirement of governmental long-term debt and credit account 59X, Total OPEB Liability. Districts can continue to use the 59X account they were already using for the net OPEB liability.

Contact [Janice Evans](#), 515-281-4740.

FY18 Year End

It is again time for fiscal year end close out. Please submit requests for payments as soon as possible. As in prior years, the Department is required to pay FY18 expenses by the end of August. We need your help to accomplish this. Please review all FY18 grants and contracts, complete any final reports, and prepare requests for payment as soon as possible. We will be issuing final payments for Title I, Title II, Title VI, nonpublic transportation, Perkins, and Regional Planning Partnership within the month, with your help and cooperation.

Please remember that billing for Special Education between districts is to occur by July 15, 2018. If you haven't yet completed that billing, please complete it as soon as possible.

If you have questions, contact [Matthew Coulter](#), 515-281-3968.

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 maintains a [webpage](#) with resource links that provide a good place to start the exploration of Iowa school finance.

If you have further questions, please contact [Carla Schimelfenig](#), 515-242-5612.

Local Auditor Access to Prior Year Local Education Agency Financial Information

To view information on a local school district's prior year revenues from the state, go to [Edinfo](#) and click on the Auditor button in the bottom left-hand corner. You will then enter FY18 in the "Login ID" and click "Submit." You will see the "Payments to Department of Education Subrecipients" screen. Enter the district's headquarter number or district name and hit the go button.

Nonpublic Transportation Reimbursement - Accounting

Reimbursement requests must be collected twice per year by the districts. The accounting for the various scenarios a district could encounter has been added to the [UFA Journal Entries](#) document. Keep in mind, all revenues will equal all expenditures for this project number.

Sample Accounting

Book a revenue and receivable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	1	10	xxxx		51x	3221			141
Credit	8	10	xxxx		51x	3221		3221	

For the portion due parents, book an expenditure and payable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	516		
Credit	4	10	xxxx		51x	3221			421

For the portion due a private contractor, book an expenditure and payable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	515		
Credit	4	10	xxxx		51x	3221			421

For the portion that is due the district for costs incurred to transport nonpublic students, book an intrafund expenditure at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	951		
Credit	9	10	xxxx	27xx	000	0000	951		421

Contact [Denise Ragias](#), 515-281-4741 or [Janice Evans](#), 515-281-4740.

GENERAL INFORMATION

School-Level Expenditure Reporting Requirements

School-level expenditure reporting requirements under the Every Student Succeeds Act (ESSA) begin with FY19. [School Level Reporting Statewide Practices](#) were developed and sent to all superintendents and school business officials on May 25, 2018. Department staff recently presented information regarding the new practices at ten regional IASBO meetings. Identical presentations will be held at the Grimes State Office Building in Des Moines from 10:30 a.m. – 12 p.m. on Thursday, July 26, 2018, and Tuesday, July 31, 2018. Please RSVP to [Kassandra Cline](#) as the space is limited. IASBO will award SBO renewal credit for attending one of these sessions.

Effective with the fiscal year beginning July 1, 2018, the updated coding will be used for reporting district financial information in the CAR. Refer to the [Iowa Chart of Account Coding](#) for updated facility dimension numbers. The state of Iowa's federal accountability system will be supported by this elevated focus on school-level financial transparency.

General questions about implementation can be directed to [Kassandra Cline](#) or 515-281-4738. Questions regarding coding can be directed to [Denise Ragias](#) or 515-281-4741, or [Janice Evans](#) or 515-281-4740.

Certifying the Certified Annual Report

Completing the CAR is quite the accomplishment to more than a year's worth of work! However, in all the euphoria of completing the CAR, take some time to review what is about to be certified before clicking the "Certify" button. The Special Education Supplement (SES) and the Annual Transportation Report (ATR) are not the only reports that should be reviewed prior to certification. The Facilities, Elections and Sales Tax application and the LEP Allowable Costs application also pull data from the CAR. Viewing the reports created by the CAR is an important step before certifying.

- **Balance Sheet**

- ❖ Take a look at the balances of each account and compare to last year.
- ❖ Think through any large variances to determine a reasonable explanation. Perhaps a second look for accuracy is in order.
- ❖ Are all payables and receivables booked?
- ❖ Fund Balances – do they make sense? Is the Committed Fund Balance that upon which the board took action by June 30? If there were expenditures against this balance during the year, has the balance been adjusted accordingly? If there is an Assigned Fund Balance, is it accurate? Are the restricted fund balances the amount expected? Take a quick look at the expenditures for each categorical—do they appear appropriate?
- ❖ In the Proprietary and Fiduciary funds (60 – 89), does Account 76x, Investments in Capital Assets, Net of Related Debt, equal the balance of the capital assets less depreciation?

- **Treasurer Report by Fund**

- ❖ This report is a quick summary of beginning balance, revenues, expenditures, and ending balance. Compare the beginning balance to the beginning balance on the district's software. The Adjustments to Beginning Balance row is a forced adjustment if the report doesn't add up—this should be zero. Compare balances, revenues, and expenditures to the previous year for consistency. Research any large variance if an explanation does not come to mind.

- **Revenues and Expenditures**

- ❖ Same as above. Compare to prior year and research large unusual variances.

- **Miscellaneous Income and Expenditure Report**

- ❖ Same as above. Compare to prior year and research large unusual variances.
- ❖ Does the maximum Cash Reserve Levy amount seem correct in comparison to expected, or last year? If not, are all payables/expenditures coded? Are Fund Balances coded correctly, as Unassigned and Assigned Fund Balances flow into this formula?

- **Balance Sheet by Long-Term Governmental Account Group**

- ❖ For funds 8 and 9, start with the audit report. Be sure the district starts with the same balances reported in the previous year's audit. Increases and decreases should be journalized and reported as the ending balance in the current CAR.

Contact [Denise Ragias](#), 515-281-4741.

Department of Education Preschool Staffing

Iowa Code 256C.5(4) provides funding to the Department from preschool foundation aid to pay for state administration and oversight of the preschool program. This funding is critical for the ongoing implementation and monitoring of the program.

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 & project 3117, program 460, and the expenditure in an equal amount will be recorded in function 233X, program 460, project 3117, object 31X. See [FY18 Preschool Funding](#) for preschool amounts per district.

The [FY19 Preschool Funding](#) document for preschool amounts has been posted. It remains at the \$33.17 per preschool budget enrollment.

Please contact [Matthew Coulter](#), 515-281-3968 with additional questions.

MEDICAID

Medicaid—2017-2018 Revenue

During FY18, Iowa's local education agencies (LEAs) were paid \$108,344,499 and retained, following payback of the state share, \$63,206,483.87, up 1.99 percent from FY 17. Iowa's area education agencies (AEAs) were paid \$375,145, retaining \$218,789, up 42.39 percent for Individuals with Disabilities Education Act (IDEA) Part B services. Iowa's Infant Toddler IDEA Part C providers were paid \$444,215, retaining \$258,564, down 7.49 percent. In total, Iowa's IDEA Medicaid programs retained \$63,683,837, up 2.04 percent from FY17. For further information, contact [Jim Donoghue](#), 515-281-8505.

Additional Revenue in June 2018

A number of districts have called stating that their June Medicaid payments totaled more than the sum on their June Medicaid Billing Remittance state share invoice. If this applies to your district, here is an explanation of what happened.

To meet federal policy that Iowa Medicaid must be the payer of last resort, Iowa, like many state Medicaid programs, practices "pay and chase." If, after a claim is paid (pay), Iowa Medicaid identifies that the member is enrolled in another insurance, then Iowa Medicaid will send (chase) that insurer the paid claim information and ask to be reimbursed. In some situations, Iowa Medicaid is paid back from that third party all or some of the paid claim information.

Iowa Medicaid revenue collections unit reported that, "We had a period of time where pay and chase adjustment files were not being sent to the Medicaid Management Information System (MMIS). We did a catch up in June that may have caused the spike. We are now current with pay and chase files through May 2018."

So, the "additional dollars" received in the June Medicaid payments is the state share the district had already paid back for those claims.

For further information, contact [Jim Donoghue](#), 515-281-8505.

SCHOOL TRANSPORTATION

Fall Inspection Schedules

The fall 2018 school bus inspection schedules will soon be posted to the Department's [website](#). Please help ensure that the inspection date for your district is communicated to the transportation staff and added to the district's calendar.

For questions, contact the inspector for your region—Joe Funk (east) 515-669-4987, Tom Simpson (west), 515-326-1022, Verlan Vos (central) 515-669-4994.

Bus Driver Physicals

School bus driver Department of Transportation (DOT) physicals must be performed by a certified medical examiner. The federal government has made this a requirement for anyone obtaining a DOT physical. The following link, [National Registry of Certified Medical Examiners](#), includes a map showing the location of all certified medical examiners within the state of Iowa and across the nation. It offers a number of options for searching medical examiners in your area. Also, remember that all school bus driver authorizations must be updated and renewed by August 15.

If you have any questions, please contact [Max Christensen](#), 515-281-4749.

TEST YOUR KNOWLEDGE

Ten Questions About Billing (answers on page 7)

1. While considering whether to file a state claim for a child in foster care, where can I look to determine if a school district counted this student?
2. T/F: Teacher Leadership and Compensation (TLC) can be billed for a student who is tuitioned or open enrolled to another district.
3. Student X was a resident of, attended, and was included in District A's certified enrollment count. Student X moved into District B in January and used open enrollment to attend District C for the remainder of the year. What district is responsible for paying the open enrollment tuition?
 - a. District A
 - b. District B
 - c. No district is responsible for paying the open enrollment tuition.
4. If the student in Question 3 received specially designed instruction while attending District C under open enrollment, which district can be billed for the actual costs of providing special education services?
 - a. District A
 - b. District B
 - c. No district can be billed.
5. Y/N: A regular education student who was your resident student during the 2016-2017 school year was placed in foster care before August 23, 2017 and enrolled in the district where the foster family lived. In December, the student was moved to a Psychiatric Medical Institute for Children (PMIC) residential facility. Your district has received a bill for the educational services the student received while residing at the PMIC. Is your district responsible for paying the bill even though your district was not allowed to count the student in certified enrollment?
6. A student receiving specially designed instruction (special education) was living in a foster care facility outside your district since the beginning of the school year and was transported daily back to your district (the resident district). In February, the mother moved to Wisconsin and the father was incarcerated. Who is responsible for the cost of the student's education from February to the end of the school year?
 - a. The resident district is responsible because the student was counted in the resident district's October 2017 special education count.
 - b. The district where the father is in jail is considered the resident district and would pay the bill.
 - c. The state is responsible for the cost from February through the end of the school year because a parent cannot be found in Iowa (foster care claim).
 - d. The state is responsible for the cost from February through the end of the school year because parental rights were terminated.
7. Which of the following applications should a resident district use in the spring to verify bills submitted by attending districts for open enrollment concurrent enrollment supplementary weighting?
 - a. Certified Enrollment
 - b. Supplementary Weighting Non-Fall
 - c. Student Reporting in Iowa
8. T/F: A district's required student activity fees can be billed along with tuition.
9. Your district files an application to the state for one or more of the following for the 2017-2018 school year: high cost claim, foster care claim (regular education or special education), nonpublic school claim, or termination of rights. When will the district receive the reimbursement from the state?
 - a. Late July, since the Tuition-in Billing application is due July 15.
 - b. Middle to late August, since the claims to the state are due August 1.
 - c. Early September, so the district can include the amount in the 2017-2018 Certified Annual Report (CAR).
 - d. Early October, since August and September are very busy months for CAR reporting.
10. Which of the following statements are false?
 - a. When calculating tuition for regular education students, use the district cost per pupil (DCPP) of the serving district.
 - b. When calculating tuition for special education students, use the DCPP of the resident district.
 - c. When calculating concurrent enrollment supplementary weighting for open enrolled students, use the DCPP of the serving district.
 - d. When calculating TLC for open enrolled students, use the TLC amount of the resident district.
 - e. When calculating open enrollment tuition for regular education students, use the prior year's state cost per pupil.

Test Your Knowledge: Answers

1. Use the Look Back Tool located on the homepage of the Tuition In Billing application. Enter the student's name or state ID to find out what district, if any, counted the student in the October special education count.
2. False. You can only bill TLC for students attending another district through open enrollment when the student was under open enrollment on the October 1 count date. You cannot do so for tuitioned students.
3. C. Refer to Iowa Administrative Code 281 IAC 17.8(7). The new district of residence is not required to pay per-pupil costs or applicable weighting or special education costs to the receiving district until the first full year of the open enrollment.
4. C. Refer to Iowa Administrative Code 281-17.8(7). The new district of residence is not required to pay per-pupil costs or applicable weighting or special education costs to the receiving district until the first full year of the open enrollment.
5. Yes. The student's actual resident district is always responsible for paying tuition while a student is in a PMIC facility. When a regular education student was NOT included in the resident district's certified enrollment count, the student will automatically be included in the resident district's regular education foster care claim.
6. A. If a student is counted in the special education count of a district, that district is responsible for the cost of special education when a non-incarcerated parent no longer resides in Iowa. An incarcerated parent is not counted as a resident in any district, even when jailed in Iowa.
7. B. The Supplementary Weighting Non-Fall application can be used to verify the bills received for open enrollment concurrent enrollment supplementary weighting. Directions for generating and verifying the bills are located [here](#).
8. False. Iowa Code 282.24 sets the maximum tuition rate. Iowa Code 274.3, subsection 2, paragraph "b" states the board of directors of a school district shall not have power to charge elementary and secondary school students or the students' families a mandatory fee except as expressly authorized by the general assembly. The allowable fees and Iowa Code references are:
 - a. Textbooks (301.1)
 - b. School supplies (301.1)
 - c. Summer school programs (282.6)
 - d. Driver education programs (282.6)
 - e. Transportation fees for resident students who are not otherwise entitled to free transportation (285.1(1))
 - f. Eye protective devices (280.10)
 - g. Ear protective devices (280.11)
 - h. School meals (283A)
 - i. Nonresident student tuition (282.1).
9. B. District claims for the items listed are due to the state by August 1. Reimbursement from the state should be distributed by mid to late August.
10. Statements B and C are false. For statement B, the billed amount would be the serving district's actual costs of providing the student's special education services. For statement C, the billed amount would be based on the weighting applied to the resident district's DCPP.

APPLICATIONS

Tuition-In Billing: Timeline Update

Throughout the school year, districts enter students into the Tuition-In Billing Program and submit bills to other districts. 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 for these services, will appear on your district's SES Home Page. Between June 15 and June 30, districts were asked to verify the accuracy of the Tuition-Out portion of the Home Page. If errors were noted, you were to contact the other district and work out any issue, with the overall goal being to ensure the correct district was billed and no students were overlooked and omitted. All students should now be entered and any necessary corrections and adjustments completed. If you have any remaining students that are not entered into the Tuition-In Billing Program, please do so immediately.

As you finalize work on your Tuition-In Billing Program, have entered all students, verified accuracy of all student information, uploaded your final comma delimited text file, and reviewed Screen 9 ensuring that this information is accurate, click the Certify button on Screen 9 then print or email the final bills.

Districts have from July 1 to July 15 to submit their bills to other districts. All bills must be submitted by the resident district by July 15. The Department will begin processing Foster Care claims, Termination of Rights claims (also called District Court Placed), Nonpublic claims, and High Cost claims after August 1. It is critical that all claims be accurately entered prior to this date.

Throughout the [Tuition-In Billing Program](#) and the [SES](#) are places where you can enter and email questions. Your questions will be reviewed and answered as quickly as possible. Please make use of this tool.

AEA Juvenile Home Claims

The new Juvenile Home application is open to AEAs for completion of the claims and certification by August 1, 2018. The application can be found on the [EdPortal](#). The instructions are posted on the web at [Budgets, Area Education Agencies](#). Please remember this claim is for regular education students only. Out-of-state students and students served pursuant to an Individualized Education Program (IEP) would be billed to their district of residence. Also, do not include the average daily membership (ADM) of students for whom the AEA is paid tuition.

Contact [Denise Ragias](#), 515-281-4741.

Regular Education Foster Care Claim

The Regular Education Foster Care Claim will be available soon for districts to certify. All individuals with access to the Foster Care Claim application in the Iowa Education Portal will receive an email once the application is available. The claims are generated from the fall 2017 and spring 2018 Student Reporting in Iowa (SRI) submissions. This year's application includes:

- Regular education students who were in foster care (under the responsibility and care of the Department of Human Services) and living in your district only because of the foster care placement
- Resident students who were in a psychiatric medical institute for children (PMIC) placement and NOT included in your district's fall 2017 certified enrollment count, regardless of who placed the student in the facility.

The only tasks required from a district are to verify the students and certify. **Certification is required only if your district is eligible to receive a reimbursement.** Reimbursements are based on the excess days your district served regular education students in foster care above days funded on regular education foster care students in the fall 2017 certified enrollment count. Calculations are based on the number of days of school during the 2017-2018 school year for each school in your district as reported through SRI. You will receive an email from Carla Schimelfenig once the application is available. The due date for certifying Regular Education Foster Care Claim is August 1.

If you have any questions, contact [Carla Schimelfenig](#), 515-242-5612.

School Board Officers

The Department sends financial communications to the CFO/Business Manager(s) and Additional Financial Officer contacts from information provided in the School Board Officer Application. If your district has a change in personnel, be sure to update the information on [EdPortal](#). Questions may be addressed to [Marcia Krieger](#), 515-281-5293.

UPCOMING DEADLINES

Due Date	What's Due
July 15	Last Day to Bill for Second Semester Special Education Tuition
July 15	Last Day to Bill for Second Semester Tuition
August 1	Foster Care Claim Certification Deadline (Certification Required for Acceptance of Funds)
August 1	Progress Report Toward Reorganization Due to Department/SBRC
August 1	Special Education Claims Due—Foster Care Claim, District Court Placed, Nonpublic, High Cost
August 1	Juvenile Home Program Claim Due (AEAs only)

[Click](#) to access current and past issues of the School Leader Update.

[Click](#) to access current and past issues of the School Business Alert.

If you have suggestions for future SBA articles,
please submit to [Marcia Krieger](#).

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School Business Alert

August 2018

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FINANCIAL

Juvenile Home Advance Payment Schedule

The 2018-2019 Juvenile Home Advance Payment Schedule for area education agencies has been posted to the web at [Budgets, Area Education Agencies](#). Direct any questions to [Denise Ragias](#), 515-281-4741.

CERTIFIED ANNUAL REPORT

Certifying the Certified Annual Report

The Certified Annual Report (CAR), which is due on or before September 17, 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.

Districts must use program 460, Statewide Voluntary Preschool Program (Iowa Code Chapter 256C) for all dimensions on the FY18 CAR reporting for the statewide preschool program for four-year-old children funded by the state. Districts will continue to use program 860, Regular Education Preschool/Head Start that is primarily funded with tuition and grants for preschool, not associated with the statewide voluntary preschool program.

Rental of equipment and vehicles (object 442) and rental of computers and related technology (object 443) can now be coded to the function where used. Previously this was only coded to Function 26XX, Operation and Maintenance of Plant. Other types of rent are still coded to function 26XX.

The [Flexibility Legislation Guidance](#) document includes coding guidance on page 6. As indicated, object 958 was assigned for this intrafund transfer. Although the intrafund transfer is allowed on the FY18 CAR if approved by the district as of June 30, 2018, expenditures are not allowed until FY19. Numerous edits and warnings are included in the FY18 CAR for the flexibility fund accounts.

For further information, please contact [Janice Evans](#), 515-281-4740 or [Denise Ragias](#), 515-281-4741.

MEDICAID

2018-2019 Webinar Dates

For 2018-2019, a review and updates regarding Medicaid will be provided via a pre-recorded Zoom Webinar presentation which is expected to be posted September 1. In addition, Zoom Webinar meetings will be held to answer questions. Registration is needed to attend the Question and Answer meetings. Please send an email to [Jim Donoghue](#) with the selected date(s) and time(s) you or one of your staff wish to attend a Question and Answer session. Additional sessions will be announced in September. Dates are provided below:

September Question and Answer Session Dates

Thursday, September 6, 2:30 p.m. to 3:30 p.m.
Friday, September 7, 2:30 p.m. to 3:30 p.m.
Monday, September 10, 11:30 a.m. to 12:30 p.m.
Tuesday, September 11, 12:30 p.m. to 1:30 p.m.
Wednesday, September 12, 1:30 p.m. to 2:30 p.m.
Thursday, September 13, 2:30 p.m. to 3:30 p.m.
Friday, September 14, 3:30 p.m. to 4:30 p.m.
Monday, September 17, 2:30 p.m. to 3:30 p.m.
Tuesday, September 18, 2:30 p.m. to 3:30 p.m.

SCHOOL TRANSPORTATION

School Bus Driver Authorizations

All school bus driver authorizations expire on August 15. Beginning July 1, school districts were given a window of opportunity to update all authorizations in the "Driver Authorization" application on the [Ed Portal](#) as needed. **Authorizations for your school district's bus drivers should have been updated between July 1 and August 15. Please double check to ensure this action was completed.** If a driver is no longer on your staff, please delete the individual from the system by selecting "Remove." When reviewing the driver list, make note of any missing or expired information (shown in red). If licensing, physicals, and/or training is not up to date, fix as needed in order to obtain the new authorization. To update an authorization from the driver page, select the "View" button next to the driver.

If all licensing, physicals, and training information is up to date, you will see a message stating "A New Authorization Would Expire 8/15/19" above the Driver Detail section. To finish, click the button labeled "Create Authorization" and print the driver's authorization document. Repeat this process for each individual. Once completed, be sure to provide the new authorizations to your drivers to carry with them – they are required to carry it whenever driving a school bus. Failure to possess an accurately reported, current authorization can result in a citation from law enforcement. If you have questions, please contact [Max Christensen](#), 515-281-4749.

TEST YOUR KNOWLEDGE

Ten Questions About School Transportation (answers on page 4)

1. Which school bus drivers need a school bus driver's authorization to drive a school bus?
 - a. Only the regular drivers
 - b. Only the substitute drivers
 - c. All of the drivers, both regular and substitute, need an authorization
 - d. No school bus drivers need an authorization
2. When must school bus driver authorizations be updated?
3. Can a trailer be pulled behind a school vehicle?
 - a. No; it is not legal for a school vehicle to pull a trailer
 - b. Yes, but only behind a school bus
 - c. Yes, but only behind a Type 3 vehicle (SUV, car, van)
 - d. Yes, but only behind a Type 3 vehicle (SUV, car, van) and only if no students are in the vehicle
4. How often must background checks be performed on school bus drivers?
 - a. Never
 - b. Yearly
 - c. Prior to hiring a new driver
 - d. For existing drivers, upon the renewal of their driver's license
 - e. Both c and d
5. True or False: School bus emergency evacuation drills must be performed twice a year.
6. How often must pre-trip inspections be performed on a school bus?
 - a. Once a day
 - b. Twice a day
 - c. Prior to every trip
 - d. Only if the school bus driver suspects a mechanical problem
7. True or False: All current drivers must take the Department of Education-approved 3-hour annual in-service class each school year.
8. When are the non-public transportation claim and the annual transportation report due?
 - a. Non-public transportation claim – June 15
 - b. Annual transportation report – September 15
 - c. Both are due September 1
 - d. Both a and b
9. True or False: Bus route times are limited to 60 minutes for elementary (K-8) students and 75 minutes for high school (9-12) students.
10. How many students can legally ride on a school bus?
 - a. It depends on the rated capacity of the school bus
 - b. It depends on the age/size of the students on the bus
 - c. No guidelines, thus no limit
 - d. A combination of a and b

Test Your Knowledge: Answers

1. C. All school bus drivers, both regular and substitute, are required to hold a school bus driver's authorization any time they are driving a school bus.
2. For current drivers, the authorizations must be updated between July 1 and August 15 every year. New drivers are issued a six-month authorization upon being hired and will have their authorization updated upon finishing the new driver training.
3. D. Trailers are not allowed behind a yellow school bus (281 IAC 44.3(11)(f)) nor behind a Type 3 vehicle if students are being transported (IAC 281 IAC 44.5(2)(j)).
4. E. Per Iowa Code 321.375(2), background checks are required prior to hiring a new school bus driver and each time the driver renews their driver's license. The specific registries that must be checked are:
 - the Iowa Courts Online registry, available to the general public
 - the sex offender registry, available to the general public
 - the child abuse registry, available to the general public
 - the central registry for dependent adult abuse

Additionally, the employer shall pay for the checks and shall maintain documentation of having performed these background checks.

5. True. Per 281 IAC 43.40(285), "At least twice each school year, each pupil who is transported in a school vehicle shall be instructed in safe riding practices and participate in emergency evacuation drills." This includes all students transported in a school vehicle, not just route students. This includes those transported for student activities and field trips as well.
6. C. Per 281 IAC 43.41(285), the inspection is to occur prior to every trip. This would include prior to each route, activity, or field trip.
7. True. All current drivers must take the three-hour class each year. New drivers must take the 17-hour new driver class for the year in which they are hired, and then must take the three-hour annual class every year thereafter. See Iowa Code 321.376(3). Though not required, it is recommended that new drivers also take the three-hour annual class for the year in which they are hired.
8. D. The non-public claim is due June 15 and the annual transportation report is due September 15. When these dates fall on a weekend, the due date is the following Monday.
9. True. These are the times from the student's residence to their school of attendance. These time limits may be waived upon request of the parents. Refer to 281 IAC 43.1(3).
10. D. This is addressed in 281 IAC 43.10(6). The rated capacity of the school bus may never be exceeded. Additionally, each student is required to have 13" of room in their bus seat. A standard bus seat is 39" wide, so seating can never exceed three to a seat. If one or more students require more than 13", then only two or possibly only one student will fit comfortably in the seat, thus reducing the overall capacity of the bus. Additionally, from a safety standpoint, students should never have any part of their body extending into the aisle of the bus (refer to 281 IAC 43.38(4)).

APPLICATIONS

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 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.

Special Education Supplement – Due on or before September 17

The Special Education Supplement (SES) is now available on the [Ed Portal](#). On the initial screen of the application, there is a link to obtain the "District Resident Tuitioned Out Report," which contains information needed for Screen 1 of the SES. The SES is due September 17 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 [Bill Roederer](#), 515-281-7972.

Certified Annual Report – Due on or before September 17

Although the CAR - 2018 COA Test Records application remains available for use for individual records, the CAR – 2018 Upload and Reports application must be used for a full file upload once the application is open. Multiple uploads can take place in the Upload and Reports, just as they can in the Test Records. **Please read the home page for any important messages.** 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 FY18 district financials and the district must reupload the CAR file.

There is only one non-fiscal report to be completed: Nonprofit School Organizations. Instructions for the CAR are found on the [Certified Annual Reports webpage](#) that 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 “Save” 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.

Normally, the due date is September 15. However, since this date falls on the weekend this year, the FY18 CAR is due on or before September 17. Extensions are available only 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 uploads, reports, and extensions or [Janice Evans](#), 515-281-4740 for help with account codes and journal entries

Vehicle Information System

Please review your district’s Vehicle Information System (VIS), which is accessed via the [Ed Portal](#), to verify that all district vehicle information is correct. If a vehicle is listed in the VIS that the district no longer owns or operates, please delete that vehicle in order to make your fleet information current. Also, make sure to verify all license plate, ID/name, and vehicle usage information (i.e., route, SPED, no route) is current. Accurate data are necessary for inspection purposes, as well as various reports. If you have any questions, please contact [Max Christensen](#), 515-281-4749. Please refer to full VIS instructions [here](#).

Transportation Annual Report – Due on or before September 17

Although the Transportation Annual Report prepopulates financial information from a number of other data sources, there are three things the district must still provide manually: 1) the number of miles, 2) the number of students, and 3) the aggregate number of weeks. **The number entered into the “aggregate weeks” column by the district should be the sum total of weeks for the individual riders – 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) rather than 36. The aggregate weeks information is used to calculate the average number of students transported, which is shown in Form 4 of the application (total aggregate weeks/number of weeks = average number of students). This is a good item to spot check to make sure the number seems reasonable. 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](#).

Facilities, Elections and Sales Tax – Due on or before October 1

The FY18 Facilities, Elections, and Sales Tax (FEST) data collection application will be available on or about September 4 on the [Ed Portal](#). This data collection is due on or before October 1. School districts should certify the CAR and verify that all screens within the FEST application have been completed prior to certifying the FEST. Instructions for this data collection are at [School Facilities – DataCollection](#). Any questions regarding this report should be directed to [Tom Cooley](#), 515-725-1120.

Fall BEDS and Fall BEDS Staff – Due on or before October 15; Operational Sharing – Due on or before October 31

- Fall BEDS and Fall BEDS Staff are anticipated to open the week of September 10.
- The due date for Fall BEDS and Fall BEDS Staff is on or before October 15 to align with the reporting of staff for supplementary weighting.

- The operational sharing application opens October 16 and closes October 31. Districts MUST CERTIFY their Fall BEDS Staff data before completing the Operational Sharing application. Both the district holding the contract and the district purchasing a portion of a person's contract must report the shared individual in Fall BEDS Staff in order for the sharing to appear in the Operational Sharing application.
- Note: the contract-holding district reports the entire salary, benefits, and FTE while the sharing district reports the amount (salary and benefits combined) and FTE purchased.

New for 2018-2019

Iowa Code 257.11, subsection 5, paragraph a, subparagraph (1) was amended to allow a master social worker or an independent licensed social worker to be included as an eligible position for generating supplementary weighting under operational sharing. A district that shares a master social worker or an independent licensed social worker, licensed under Iowa Code chapters 147 or 154C, will generate supplementary weighting equivalent to three pupils. Districts may share staff, but the only sharing arrangements that qualify for shared operational function supplementary weighting are limited to the following positions:

- Superintendent (8 FTEs)
 - 510 - AEA Chief Administrator
 - 511 - Superintendent
- Business Management (each district can generate supplementary weighting for only one of the following) (5 FTEs)
 - 612 - School Business Official (each district can only have one SBO)
 - 133 - Other Business Official
 - 112 - Board Secretary
- HR Manager (5 FTEs)
 - 134 - HR Manager
- Transportation Director (5 FTEs)
 - 167 - Transportation Director
- Operation & Maintenance Director (5 FTEs)
 - 168 - Operations Director
- Curriculum Director (3 FTEs)
 - 633 - Director/Coordinator/Department Head
- Counselor (3 FTEs)
 - 721 – Counselor
- Social Worker (3 FTEs)
 - 624 – Social Worker

Each district that enters into an eligible sharing agreement with eligible sharing partner(s) will generate supplementary weighting as designated above. A district can only generate supplementary weighting for sharing one individual per position. If an individual holds two eligible operational sharing assignments and is shared with another district for both assignments, only one of the two positions will generate supplementary weighting, assuming the minimum 20 percent time requirement is met. Each district can generate no more than 21 FTEs.

For questions regarding Fall BEDS or Fall BEDS Staff, please contact [Shelly Neese](#), 515-281-3111. For questions regarding Operational Sharing, please contact [Carla Schimelfenig](#), 515-242-5612.

KUDOS

Kudos to Iowa for receiving two awards from the National Center for Education Statistics, United States Department of Education for recognition of outstanding performance in timely and complete reporting of the Common Core of Data National Public Education Finance Survey and for the Common Core of Data F-33 Survey for FY16. These awards, which Iowa has received each reporting year since 2009 would not be possible without the efforts of the Finance, Facilities, Operations, and Transportation Services Bureau and the quality and timeliness of data submitted by every one of the school districts and AEAs in Iowa. Congratulations to all!

UPCOMING DEADLINES

Due Date	What's Due
September 3	New Regional Academy Applications Due
September 17	CAR, SES, Transportation Reports Due
October 1	Facilities, Elections & Sales Tax Data Collection

[Click](#) to access current and past issues of the School Leader Update.

[Click](#) to access current and past issues of the School Business Alert.

If you have suggestions for future SBA articles,
please submit to [Marcia Krieger](#).

IOWA DEPARTMENT OF EDUCATION

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It is the policy of the Iowa Department of Education not to discriminate on the basis of race, creed, color, sexual orientation, gender identity, national origin, sex, disability, religion, age, political party affiliation, or actual or potential parental, family or marital status in its programs, activities, or employment practices as required by the Iowa Code sections 216.9 and 256.10(2), Titles VI and VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d and 2000e), the Equal Pay Act of 1973 (29 U.S.C. § 206, et seq.), Title IX (Educational Amendments, 20 U.S.C. §§ 1681 – 1688), Section 504 (Rehabilitation Act of 1973, 29 U.S.C. § 794), and the Americans with Disabilities Act (42 U.S.C. § 12101, et seq.). If you have questions or complaints related to compliance with this policy by the Iowa Department of Education, please contact the legal counsel for the Iowa Department of Education, Grimes State Office Building, 400 E. 14th Street, Des Moines, IA 50319-0146, telephone number: 515-281-5295, or the Director of the Office for Civil Rights, U.S. Department of Education, Citigroup Center, 500 W. Madison Street, Suite 1475, Chicago, IL 60661-4544, telephone number: 312-730-1560, FAX number: 312-730-1576, TDD number: 877-521-2172, email: OCR.Chicago@ed.gov.



School Business Alert

September 2018

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FINANCIAL

Changes in Allowable Uses of Funds, Effective July 1, 2018

As a reminder, bills passed during the 2018 legislative session included several changes in use of funds from various sources effective for the current fiscal year. Below are a few to keep in mind:

- Allowable use of funds received through the Early Intervention Supplement (Source/Project 3216) has been changed to any general fund use. (2018 Iowa Acts chapter 1112, HF 2441)
- Districts may now transfer an amount necessary to recondition protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association or Iowa Girls High School Athletic Union from the General Fund to the Student Activity Fund. Previously, this was limited to purchase of these items. (2018 Iowa Acts chapter 1112, HF 2441)
- Districts with funds deposited to a child care enterprise fund in excess of the amount necessary to operate the before and after school program may, after a public hearing, through board resolution meeting certain requirements, transfer the excess amount to the General Fund. (2018 Iowa Acts chapter 1112, HF 2441)
- Funds transferred to the flexibility account within the General Fund may be deposited to a new unpaid meals account in the School Nutrition Fund (Source/Project 1922). Moneys deposited to the unpaid meals account, whether through a transfer from the flexibility account or through receipt from private sources, may only be used to pay individual student meal debt. (2018 Iowa Acts chapter 1127, HF 2467)

Contact [Tom Cooley](#), 515-725-1120, for questions regarding these changes.

2018-2019 Open Enrollment Billing

A billing chart has been added to the open enrollment webpage. The billing chart is located in the [school district open enrollment guidelines](#).

Open enrollment tuition is billed and paid on a semester basis, on or before February 15 and July 15, per Iowa Code section 282.20(3). Under special circumstances that terminate or suspend open enrollment status, it is necessary to prorate tuition on a per diem basis.

For assistance with billing-related questions, please contact:

- Open enrollment: [Eric Heitz](#), 515-281-4726
- Tuition: [Carla Schimelfenig](#), 515-242-5612
- Teacher Leadership and Compensation (TLC) program: [Lora Rasey](#), 515-725-0648
- Coding: [Denise Ragias](#), 515-281-4741 or [Janice Evans](#), 515-281-4740

Matching Grant Opportunity for School Radon Training and Support System

Thanks to the Iowa Cancer Consortium and Iowa Department of Public Health, matching grants are available for approximately 21 Iowa school districts to help cover the costs of participating in the School Radon Training and Support System (SRTSS). This program is facilitated by the [Energy Association of Iowa Schools](#) (EAIS).

No grant application is necessary--just acknowledge two simple yes/no statements included on the registration form. The grants are \$1,000 for new schools and \$500/\$250 for repeat schools toward training and test kits. Participants will also have access to a \$10,500 radon mitigation assistance fund to be shared as needed. Please click this link, [School Radon & Support System Grants](#), for more details.

To receive a grant, you must register at the following link by September 21, 2018: [SRTSS Registration](#).

For more information, contact [Julie Weisshaar](#), EAIS Executive Director, at 641-202-0949.

GENERAL INFORMATION

Billing for Open Enrollment, Homeless, and Foster Care

The majority of students who utilize open enrollment are open enrolled into the serving district on the first day of school, remain enrolled through the last day of school, and never move during the course of the year. For these students, a district bills the resident district twice a year. This is relatively simple.

All other situations involving open enrollment and moving are not as simple. The following information provides a brief review of how billing is to be handled when changes occur during the year.

1. A student is not utilizing open enrollment on count day, moves after count day, and utilizes open enrollment to remain enrolled in the former district of residency or to attend a different district than the new district of residence.

No district is billed for days served under open enrollment for the remainder of the school year. A district cannot bill for the 1.0 funds (last year's state cost per pupil) or special education costs. If a student utilizes open enrollment to remain enrolled in the same district, the district would have already counted the student in the fall's certified enrollment count. Billing to the new resident district will begin the following year. [281 IAC 17.8\(7\)](#)

2. A student is under open enrollment on count day, moves after count day, and continues to utilize open enrollment to remain enrolled in the same serving district or to attend a different district than the new district of residence.

In either case, the serving district will bill the district that generated the count on count day. The serving district can bill for 1.0 funds (last year's state cost per pupil) or special education costs. [281 IAC 17.8\(6\)](#)

3. A student is identified as homeless and is temporarily living in a different district.

A homeless student can attend school in the district where the student is currently living or in the school of origin, the school the student attended prior to or at the point of becoming homeless. If the parent chooses to enroll the student in a different district other than the district where the student is living or the district of origin, then the parent or guardian must apply for open enrollment. A qualifying move must have occurred and the open enrollment should be accepted under good cause. The question of who pays/provides transportation is not negotiable. Under open enrollment, the parent assumes responsibility for transportation. [281 IAC 33.8\(4\)](#), [281 IAC 17.9\(1\)](#)

4. A student is placed into foster care.

A "best interest determination" decision will be made regarding the school of attendance.

- a. The student remains enrolled in the school of origin, the school of attendance at the time of foster care placement or change in foster care placement.

Whether the student's foster care placement is within the same district or not, the student's resident district does not change in the student information system. The student continues to be identified as having the same resident district. The student does not utilize open enrollment to remain enrolled in the school of origin unless the student was already under open enrollment. The attending district will maintain the same enrollment information, but add the foster care indicator on the new enrollment period record. [Iowa Code § 282.31\(1\)\(b\)](#)

- b. The student does not remain enrolled in the school of origin and enrolls in the district where the student resides while in foster care.
- If the student does not have an Individualized Education Program (IEP), the student is a resident in the district where he or she is living while in foster care. There is no billing. The student will be included in the district's general education foster care claim, as long as the district identifies the student as being in foster care. [Iowa Code § 282.19\(3\)](#); [Iowa Code § 282.31\(1\)\(b\)](#)
 - If the student is under open enrollment while in foster care to attend a district that is not the district of origin or the district where the student is currently living while in foster care, the serving district can only bill if the student were under open enrollment on count day. Otherwise, there is no billing. [IAC 281-17.8\(6 & 7\)](#)
 - If the student has an IEP, regardless of where the student attends school, the resident district remains the resident district where a parent lives, if the parent lives in Iowa. The resident district is billed through the Tuition in Billing application. [Iowa Code § 282.31\(2\)\(a\)](#)
 - If the student has an IEP and parents do not live or cannot be found living in Iowa, regardless of where the student attends school, the serving district will use the Look Back feature in Tuition in Billing to determine if a district counted the student in the October special education count. If a district counted the student, the district that counted the student will be billed for the student's educational costs. If no district counted the student on the October special education count, the serving district will bill the state under the foster care claim in the Tuition in Billing application at the end of the year. [Iowa Code § 282.31\(3\)](#); [281 IAC 41.907\(5\)\(c\)](#)
 - If the student has an IEP and parental rights have been terminated, the serving district will bill the state under Termination of Parental Rights in the Tuition in Billing application for days served from the date parental rights were terminated. Billing to the state is completed at the end of the year. A copy of the court action is to be shared with the area education agency (AEA) so the Information Management System (IMS) can be updated accordingly. [281 IAC 41.907\(6\)](#)

When billing can occur for a student under open enrollment, the components to be billed may include:

- Tuition
- TLC
- English Language Learner (ELL) supplementary weighting, and
- Concurrent enrollment/Project Lead the Way supplementary weighting

See the *2018-2019 Open Enrollment Billing* article provided earlier in this issue for details. For questions on billing, please contact [Carla Schimelfenig](#), 515-242-5612.

Student Meal Debt Guidance

Two new reference documents have been issued by the Department's Bureau of Nutrition and Health Services relating to the student meal debt legislation passed during the 2018 session (2018 Iowa Acts chapter 1127, HF 2467). These have been included with this month's School Business Alert and will be posted to the [School Meals](#) page of the Department's website.

For additional information, contact [Ann Feilmann](#), 515-281-4757.

Email Correspondence

Please help us to help you. When sending the Department an email, please include your school district name in your signature line or in the subject line. It has become more and more difficult to determine district names from email addresses. Including the district number is also helpful when the question is in regard to an application. Many districts share personnel and the same email address is used for both districts, which makes it difficult to determine the district for which the question pertains. Similarly, we will also try to include the district name when sending emails to the district.

MEDICAID

Payment Error Rate Measurement (PERM) Review

General results are in and very positive for the Medical Record Review of selected local education agency (LEA) and area education agency (AEA) claims in the 2017 federal PERM program. The reviewers requested, received, and reviewed Medical Records Review support documents for 131 claims from 64 LEAs and two AEAs. Providers submitted the documentation log for the service on the selected claim, the IEP in place at the date of the service, the diagnosis source, and the Individualized Health Plan or Behavior Intervention Plan.

All but one claim resulted in a Medical Review finding of "C! No Errors." In the one claim with an error, three more units were billed than the total minutes documented. Separate from these error findings, we are still expecting feedback and comments from the reviewers.

The PERM audit also included a Data Processing Review of Iowa Medicaid's Data Processing of these same claims. Results of these reviews are not yet completed.

For questions contact [Jim Donoghue](#) at 515-281-8505.

Medicaid Eligibility Report

Each month, an updated report of Medicaid Eligibility is posted at [iowaidea.org](#). This report displays data provided by the Iowa Department of Human Services. For all special education students at your district, the report identifies if a student has a Medicaid number and whether that student is currently Medicaid eligible.

If you are already pulling this report, be advised that beginning October 6, Medicaid Eligibility will be imported into Iowa IDEA on the sixth of each month instead of the first of each month. Effective October 6, 2018, please do not pull Medicaid Eligibility reports for the month in which you are billing until on or after 10 a.m. the sixth of each month. In the past, the Grant Wood AEA Information Management System Technology Center, which hosts [iowaidea.org](#), has received the Medicaid Eligibility file for the next month around the 26th, but it wasn't imported into Iowa IDEA until the first. To better streamline this process, beginning in October, the Center will receive the Medicaid Eligibility file on the fifth of the month and will import the data from that file into Iowa IDEA on the sixth of the month at 9 a.m. This will be a more accurate reflection of eligibility for the month you are billing.

If you are not already pulling this report, the first step is to sign into [iowaidea.org](#). Then, from My Applications, select "RPTS." From AEA/LEA, select "Medicaid Eligibility." Wait a few minutes for the system to prepare the Excel report. When ready, you will see a note at the bottom of your screen stating "Do you want to save Medicaid Eligibility.xlsx from [iowaidea.org](#)?" Select save. Open the report and look for students for which you have been billing or are planning to bill. For each of those students, scroll to column BI for the student's Medicaid ID number and to column BJ for whether eligibility is current.

If you don't have access to [iowaidea.org](#), or you have questions, call contact [Jim Donoghue](#) at 515-281-8505.

TRANSPORTATION

School Bus Driver Authorizations

The new school year brings a number of reminders in regard to school transportation.

- Driver authorizations must be current to allow your school bus drivers to legally drive the school bus.
- Update your driver authorization system as needed, including deleting the drivers who no longer drive for your school.
- Print a current authorization for each of your school bus drivers to carry with them when driving the bus.

The vehicle information system (VIS) also requires regular monitoring to be sure all of your school buses are on the list, and those you no longer use have been removed. Complete information on maintaining your VIS can be found under [VIS Instructions](#).

School bus inspections are now in full swing, so be sure to check the [bus inspection schedules](#) page to learn when your next school bus inspection is scheduled. All types of guidance, forms, links, training schedules, publications, code references and other information pertaining to school transportation, can be found at the [School Transportation](#) page. If you can't find what you are looking for or if you have additional questions, please contact [Max Christensen](#), 515-281-4749.

APPLICATIONS

Limited English Proficient (LEP) Applications

Two Limited English Proficient (LEP) applications are due this fall. Both applications are available on the [Iowa Education Portal](#) under the EdInfo menu.

- LEP Allowable Costs is currently available and is due October 1, 2018. This application is located under the Finance Applications submenu under EdInfo. Districts may request modified supplemental amount (MSA) from the School Budget Review Committee (SBRC) for the *costs in excess of weightings and other resources* for providing additional instruction to limited English proficient students beyond regular instruction.
- The SBRC Application will open October 1, 2018, and is due December 1, 2018. This application allows school districts to submit a request for MSA to the SBRC for increased enrollment, open enrollment out not on the prior year's count, and limited English proficient programs beyond the five years of supplementary weighting. More information about the SBRC Application will be provided next month.

The LEP Allowable Costs application is populated using district data from the Certified Annual Report (FY18 CAR), Student Reporting in Iowa (fall 2017 and spring 2018), Certified Enrollment (fall 2017), and Fall BEDS Staff (fall 2017). The application includes only those students who were served in an English Language Learner (ELL) program during the 2017-2018 school year.

The LEP Allowable Costs application requires just two fields to be completed to submit a request:

- Line 18: any expenditures included in the total expenditures submitted through the CAR that were not expressly allowed by Iowa Administrative Code, and
- Line 20: the requested amount to be submitted to the SBRC.

The LEP Allowable Costs application has a certification deadline of October 1, 2018. In order to file an SBRC request, the following timeline is recommended:

- Submit the amount of the district's MSA request on line 20 and certify by October 1, 2018.
- Add the request as an action item to your board's October meeting agenda, seeking approval for the MSA request for excess LEP costs for serving English language learners in a Limited English Instructional Program during the 2017-2018 school year. All SBRC requests will be rounded to the nearest dollar; therefore, feel free to seek board approval for the rounded dollar amount.
- Send a copy of the board minutes to [Carla Schimelfenig](#) or provide a link to your board minutes in the textbox located at the top of the LEP Allowable Cost application. The link can be added after the application is certified.

To gain access to either application, submit a request through My Profile in the [Iowa Education Portal](#) (upper right corner). If you have questions regarding completion of either application, please contact [Carla Schimelfenig](#), 515-242-5612.

Facilities, Elections and Sales Tax – Due October 1

The FY18 data collection for [Facilities, Elections, and Sales Tax](#) (FEST) is available 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 should be directed to [Rob Olsen](#), 515-281-4743.

School Association Reporting – Due November 2

The FY18 data collection for [School Association Reporting](#) (SAR) will be available on the [Iowa Education Portal](#) on Monday, October 1. Instructions can be found at [School Association Reporting Instructions](#). Any questions should be directed to [Rob Olsen](#), 515-281-4743.

Facilities Data Reporting – Target Date December 15

The [Facilities Data Reporting](#) application on the [Iowa Education Portal](#) is available to school districts. The data collection is ongoing to allow sufficient time for input. The Department has created a “point in time” data archive. This application will remain open to allow school districts to continue inputting and updating facilities information, with a new archive created annually each December. Annual updating of the Facilities Data Reporting application may include adding/revising information about existing facilities, new buildings, additions, and building renovations.

The application is designed to collect data about school sites, buildings, and additions. Facility data information allows organizations to collect and manage data; guides decision-making utility, efficiency, safety, and adequacy; informs decisions relating to funding, design, renovation, improvements, and prioritize resources; supports drafting of legislation, policymaking, research and dissemination; and provides high-quality and timely data used to compare facilities. [Facilities Application Instructions](#) are located under the “Help” menu of the application. The “Site” information is updated when school districts update the “School Information Update” application on EdPortal. For more information, contact [Rob Olsen](#), 515-281-4743.

UPCOMING DEADLINES

Due Date	What's Due
October 1	SBRC Application for Modified Supplemental Amount (MSA) for Limited English Proficient Excess Costs Deadline
October 1	Board Resolutions for Whole Grade Share Supplemental Weighting
October 1	Facilities, Elections & Sales Tax Data Collection Due
October 15	Last Date to Notify the SBRC if District Incurred Negative Unspent Balance

[Click](#) to access current and past issues of the School Leader Update.

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If you have suggestions for future SBA articles,
please submit to Marcia Krieger.

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School Business Alert

October 2018

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MEDICAID

State Share Invoice

A number of districts have not been meeting their contractual obligation to pay Department of Human Services (DHS) fiscal the state share of their Medicaid revenue—some for over two years. Participating local education agencies (LEAs) and area education agencies (AEAs) receive the full claims payment (federal and state share), but are required to pay back the total state share to DHS. The amount due and invoice details are in the Medicaid Billing Remittance which has not been regularly mailed out since July 2012. Some districts still struggle to locate the invoice. Districts need to get this from the [Iowa Medicaid Portal](#). A tip sheet to getting the invoice is [here](#).

For questions, contact [Jim Donoghue](#), 515-281-8505.

Provider Letter

In August, Iowa Medicaid issued a new Provider Information Letter that addresses schools collaboration with private duty nurses. Please share this with your special education director. The letter can be found [here](#).

For questions, contact [Jim Donoghue](#), 515-281-8505.

FINANCIAL

Title Program Reimbursement Claims

On Thursday, September 27, the Department offered a training webinar on the use of the Iowa Grants system, which will be used to file reimbursement claims for all federal Title programs under the Every Student Succeeds Act (ESSA). With the large volume of participant interest and technical issues experienced at the start of the webinar, some individuals were

unable to view some or all of the training presentation. In order to support the field in the use of Iowa Grants, the webinar was recorded and is now available for viewing. A link to this webinar, as well as other presentations pertaining to the ESSA Consolidated Application, can be accessed from the [ESSA School Improvement Timeline](#) document (refer to the Content/Description column).

For more information regarding the ESSA Consolidated Application and the reimbursement process, contact [Steve Crew](#) or 515-326-1029. For assistance with Iowa Grants, contact [Tom Cooley](#) or 515-725-1120.

GENERAL INFORMATION

School-Level Coding Practices Update

The Statewide School-Level Financial Coding Practices **Version 2** document was released and is available on the Department's [website](#). The presentation schedule regarding changes reflected in the revised guidance is provided below. The capacities are limited so be sure to [visit our website to register](#). Contact [Kassandra Cline](#) with questions.

Date	Day	Time	Webinar Limit	Face-to-Face Limit	Location
10/17/18	Wednesday	1:00 pm	90	60	Grimes Building
10/24/18	Wednesday	1:00 pm	0	60	Grimes Building (after Finance Roundtable)
10/25/18	Thursday	10:30 am	0	110	Davenport CSD
10/29/18	Monday	2:00 pm	0	40	Prairie Meadows (before IASBO)
11/5/18	Monday	10:30 am	0	90	Cedar Falls, Central Rivers AEA
11/8/18	Thursday	11:00 am	0	120	Sioux City, Northwest AEA
11/14/18	Wednesday	10:30 am	0	60	Council Bluffs CSD
12/4/18	Tuesday	11:00 am	0	60	Grimes Building
12/7/18	Friday	12:30 pm	90	60	Grimes Building

School Budget Review Committee Meeting Oct. 9

The School Budget Review Committee (SBRC) met in regular session to hold hearings on Oct. 9. The committee took action on districts and AEAs that were late filing financial reports and whole grade sharing districts making progress toward reorganization. The committee approved a district to transfer from the general fund to an enterprise fund that had been discontinued, but had a deficit fund balance, and approved modified supplemental amount (MSA) for five districts regarding hazard abatement. The committee denied a request for MSA submitted in conjunction with a progress report required for a negative unspent balance. Review the summary of final action on the SBRC [website](#).

Finance Roundtable to Meet

The Department will convene the Finance Roundtable on the morning of Oct. 24 at the Grimes Building. The Finance Roundtable is a group focused on addressing issues related to school finance and funding. The primary focus of this group is to ensure good flow of information while creating a forum for addressing any issues that exist. Representation on this group is by invitation, but major stakeholder groups, as well as various school district representatives, participate in these meetings. For additional information, contact [Tom Cooley](#), 515-725-1120.

Updated Statewide Voluntary Preschool Program Guidance

Updated resources are now available on the [Statewide Voluntary Preschool Program \(SWVPP\) web page](#), including a new [SWVPP Finance FAQs](#) document. For more information on SWVPP implementation, contact [Jennifer Adkins](#) or 515-

954-5652; general SWVPP questions, contact Mary Breyfogle or 515-326-1030. For questions regarding the use of SWVPP funds, contact [Tom Cooley](#) or 515-725-1120.

Green Ribbon School Applications Available

Congratulations to St. Columbille Elementary School, Dubuque for being honored by the U.S. Department of Education as Iowa's FY18 Green Ribbon School honoree! St. Columbille Elementary School was honored for its long-term commitment to holistic environmental awareness.

The U.S. Department of Education Green Ribbon Schools (ED-GRS) recognition award honors public and private elementary, middle, and high schools, districts, and Institutions of Higher Education (IHE) that are demonstrating progress in three Pillars:

1. Reducing environmental impact and costs;
2. Improving the health and wellness of students and staff; and
3. Providing effective environmental and sustainability education.

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. Outdoor, environmental, and sustainability education helps all students engage in hands-on, authentic learning, hone critical thinking and collaboration skills, stay active and fit, and develop a solid foundation in many disciplines.

The purpose of the ED-GRS award is to recognize schools, districts, and IHEs progress in the three Pillars, thereby encouraging other schools, districts, and IHEs to adopt similarly innovative practices. ED-GRS, district sustainability awardees, and post-secondary sustainability awardees are nationally recognized as some of America's most successful educational institutions in reducing their environmental impact and costs; improving health and wellness; and providing effective sustainability education.

Three applications for the GRS program will be available through [IowaGrants.gov](#):

- Individual School: FY19 Iowa Green Ribbon Schools – School Application
- District: FY19 Iowa Green Ribbon Schools – District Sustainability Award Application
- College/University: FY19 Iowa Green Ribbon Schools – College Application

Applications must be submitted to the Department by January 11, 2019. The Department will review applications based on the applicant's demonstrated progress towards the goals of each of the three pillars. Nominees demonstrating progress in all three pillars will be ranked highest.

Instructions for applying are located on the Department's website: Green Ribbon Schools. Visit the ED-GRS [website](#) to learn about the GRS program. For assistance, contact [Rob Olsen](#) or 515-281-4743.

Suggestions for Reporting Processes

Congratulations on completing the Certified Annual Financial Report (CAR), the Special Ed Supplement (SES) and the Annual Transportation Report (ATR). While this reporting process is still fresh in your mind, we would appreciate it if you would take a minute and let us know what you liked and didn't like about the process. Suggestions, no matter how small, help us in focusing on programmatic changes to improve future processes. While using the applications, let us know if you found the order logical and user-friendly, or difficult to follow. Please note any navigation or printing problems you may have encountered. If you're a first-time user, let us know if the instructions were helpful or what type of information or training you wish you had before starting the process (be specific). We appreciate your ideas for enhancements to our applications, instructions, and trainings.

Send comments to [Denise Ragias](#), 515-281-4741.

TRANSPORTATION

Environmental Protection Agency School Bus Rebates Available

The United States Environmental Protection Agency (EPA) is announcing the availability of approximately \$9 million in rebates to public school bus fleet owners to help them replace or retrofit older school buses. Upgrading buses with older engines reduces diesel emissions and improves air quality. EPA will accept applications from now to Nov. 6, 2018. This is the seventh year of this rebate program to fund cleaner school buses offered under the Diesel Emission Reduction Act (DERA) reauthorization. Many buses across the country have been made cleaner as a result of DERA funding, with Region 7 (IA, KS, MO, and NE) being one of the top recipients of these funds. In a recent round, seven of the 76 schools selected to receive rebates were from Iowa, bringing a total of \$185,000 into our state. Last year, 16 Iowa school districts were recipients.

To learn more about the rebate program, applicant eligibility, selection process, and informational webinar dates, visit: [School Bus Rebates](#). Questions about applying may be directed to [Clean Diesel Info](#).

APPLICATIONS

Operational Sharing

Districts and area education agencies wishing to receive operational sharing supplementary weighting must certify the operational sharing application by October 31. Any corrections required in the Operational Sharing application will have to be made in the Fall BEDS Staff application, since the Operational Sharing application is populated from Fall BEDS Staff. Please contact [Shelly Neese](#), 515-281-3111, for assistance with corrections to Fall BEDS Staff or [Carla Schimelfenig](#), 515-242-5612 for assistance with the Operational Sharing application.

1. The Operational Sharing application opens Tuesday, October 16.
2. The Operational Sharing application must be certified by Wednesday, October 31.
3. The district or AEA holding the contract reports the shared individual's full salary and benefits.
4. The district or AEA buying a portion of the shared individual's contract reports the purchased service (portion of the salary and benefits) in the Base Salary/Pay field.
5. A shared individual must be reported by all parties as shared. The sharing information can be added or edited by editing the individual's assignment that is being shared. Shared Status options for operational sharing include
 - We hold employee's contract & assignment is in both districts.
 - We are the district purchasing services & assignment is in both districts.
 - We are sharing with other governmental subdivisions.
6. The district must select the district that is also a party to the sharing.
 - Use the drop-down arrow to select the sharing partner.
 - Click Add.
 - Click Save.
 - If the contract holder has more than one sharing arrangement for the individual, select the 2nd district that has also purchased a portion of the individual's contract. Click Add and repeat step 6.
 - Click Save to exit the edit pop-up screen.

NOTE: If sharing errors are found in Fall BEDS Staff, the errors will probably be on the other district's Fall BEDS Staff. If you see the errors, have the other district check their Fall BEDS Staff to see if the sharing status and sharing partner have been completed. A common error is to have one district identify an individual and assignment as shared but not identify the sharing district. If you are seeing the error, ask the other district to check the sharing information. Once the sharing information has been corrected by the other district, click the Check for Errors/Omissions button to clear the error message.

If your district is sharing a social worker and the position does not appear in the Operational Sharing application, the following steps should resolve the situation:

- The position code must be 624, Social Worker.
- The assignment code must be 70021, School Social Work Services.

- Add a comment on the assignment (third icon under Assignment) with the following information, "social worker DPH #xxxx"

The position code of 624 is necessary in order for the position to appear for operational sharing supplementary weighting. Since this is a licensed position, an error will occur. The Board of Educational Examiners will check with the Iowa Department of Public Health to ensure the social worker is properly licensed. Once confirmed, BoEE will override the error.

In order to have a curriculum director appear in the Operational Sharing application, the curriculum director must be reported with the position code of 633, Director/Coordinator/Department Head. As noted on page 20 in the [Fall BEDS Staff A-Z Special Topics](#) document, "Please note DO NOT use the Content/Curriculum Consultant position to report your curriculum director (s)!"

At-Risk/Dropout Modified Supplemental Amount

2018 legislation (HF 2441), made significant changes in the process for requesting at-risk/dropout MSA. The changes include the following:

- Program plans are approved, by resolution, by the local school board rather than submitted to the Department for approval.
- Several additional allowable uses have been added that are effective with the budget year beginning July 1, 2019 (these uses, if desired, should be addressed in the district's adopted local program plan).
- Requests for MSA are submitted to the school budget review committee (SBRC) by January 15. SBRC review is limited to the amount requested (cannot exceed the limitation based on the calculation specified in the legislation).

Based on recommendation of the Finance Roundtable, the Department intends to maintain the general structure of the previous application to provide a tool for developing/housing the local program plan for those districts desiring to use it. However, the planning components will be disconnected from the form used to request the MSA.

Additional information will be provided. Contact [Tom Cooley](#), 515-725-1120, with questions.

School Board Officers Report – Due Nov. 1

If you have not already done so, be sure to enter your new board officers and any changes in financial leadership in your district or AEA as soon as those changes are known, and before Nov. 1. The data collection is currently available on the [EdPortal](#). Questions may be addressed to [Marcia Krieger](#), 515-281-5293.

School Associations Report – Due Nov. 2

Iowa Codes [279.38](#) and [279.38A](#) requires boards of school corporations that pay membership dues to the Iowa Association of School Boards or other organizations which directly relate to the functions of the board of directors, to report annually to the local community and the Iowa Department of Education. The board must report the amount paid in annual dues to the organization, any fees paid and revenue or dividend payments received for services the board receives from the organization, and the products or services the school district received inclusive with the membership in the organization. The data collection is currently available on the [EdPortal](#). Districts must report information for five different associations: Iowa Association of School Business Officials (IASBO), Iowa Association of School Boards (IASB), Rural School Advocates of Iowa (RSAI), School Administrators of Iowa (SAI), and Urban Education Network (UEN). Instructions are located on the certification page of the report and posted on the [School Association Reporting](#) web page.

Questions may be sent to [Rob Olsen](#), 515-281-4743.

School Budget Review Committee Requests for Modified Supplemental Amounts – Due Dec. 1

The SBRC Application is currently open and available for requesting MSA in the following areas:

1. **Increasing Enrollment** – for districts showing Fall 2018 actual enrollment (formerly known as row 7) greater than Fall 2017 actual enrollment. (Iowa Code section 257.31(5)(a))

2. **Open Enrollment Out** – students identified as open enrolled out in Fall 2018 who were not included in the district’s Fall 2017 certified enrollment count, minus any increase in enrollment described in paragraph a. above. (Iowa Code section 282.18(9)(e))
3. **Limited English Proficient (LEP) Instruction Beyond 5 Years** – for resident students included in Fall 2018 certified enrollment who have already received the maximum English language learner (ELL) supplementary weighting and who are continuing to receive ELL instructional services. (Iowa Code section 257.31(5)(j))

This application is prepopulated from your district’s certified enrollment and Student Reporting in Iowa (SRI) submission. In order to complete a request:

- Verify the accuracy of the data. The amounts can change during the Certified Enrollment verification period during the last two weeks in October. Therefore, *don’t certify the SBRC application until you are confident that your district’s certified enrollment information is correct.*
- Enter the amount of a request. Click “Save Values.”
- Certify the application.
- Add each request as an action item to the November board meeting’s agenda.
- On the SBRC Application page, provide the date of your board meeting and either a link to your board minutes or email a copy of the minutes to [Carla Schimelfenig](#).

Although the deadline for this application stated in Iowa Code is Dec. 1, your cooperation in completing this request in Nov. will ensure timely presentations at the December 11 SBRC hearing.

Directions in both [written](#) and [video](#) format for completing the SBRC Application can be found at the links provided.

UPCOMING DEADLINES

Due Date	What’s Due
Nov. 1	School Board Officers Report Due
Nov. 1	Last Date for an Election to Reorganize Effective July 1: 1 st Tuesday in December (even numbered years), 1 st Tuesday After 1 st Monday in November (odd number years effective Nov. 2019)
Nov. 3	School Associations Report Due
Nov. 9	Exhibits Due for the Dec. School Budget Review Committee Meeting
Dec. 1	SBRC Application for MSA for Increased Enrollment, Open Enrollment Out, and Limited English Proficient Beyond Five Years of Weighting for Districts that want MSA Deadline
Dec. 1	First Semester Parental Claim Forms for Nonpublic Transportation Reimbursement Due to Districts

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School Business Alert

November 2018

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FINANCIAL

Special Education Billing

Special Education Billing – Days Only

The Tuition In Billing (TIB) program will be available for districts to complete their first semester billings on December 10. As was the case last year, you will be required to enter student information by the number of “DAYS” the student was enrolled for FY19. Contact [Bill Roederer](#), 515-281-7972.

Special Education Estimated Billing – TIB

The Department will continue to use the predetermined daily rate feature that was implemented three years ago in the TIB program, which allows an additional option in determining the amount billed for first semester. A CAR upload is not required if this option is selected. The goal is to simplify the process and assure that every district is sending/receiving first semester bills. This additional option includes a basic daily rate for special education costs and general purpose percentages. Refer to the examples below:

Basic Daily Rate For a Level 1 Student:

Special Education Cost:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures

$[(\$6,736 \times .72) / 180] \times 90 \text{ days} = \$2,424.96$

General Purpose Percentage:

DCPP X Level I GPP Per Pupil % (each district is different) / 180 X 1st Semester Billing Days = GPP

$[(\$6,736 \times .82) / 180] \times 90 \text{ days} = \$2,761.76$

Basic Daily Rate For a Level II Student:

Special Education Costs:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures

$[(\$6,736 \times 1.21) / 180] \times 90 \text{ days} = \$4,075.28$

General Purpose Percentage:

DCPP X Level II GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP
[($\$6,736 \times .32$) / 180] X 90 days = $\$1,077.76$

Basic Daily Rate For a Level III Student:

Special Education Costs:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures
[($\$6,736 \times 2.74$) / 180] X 90 days = $\$9,228.32$

General Purpose Percentage:

DCPP X Level III GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP
[($\$6,736 \times .27$) / 180] X 90 days = $\$909.36$

“First semester billing days” means the number of days the student was enrolled and served pursuant to the student’s Individualized Education Program (IEP). The examples above assume the student was present for the full semester or 90 days. However, some students will be enrolled and served less than a full semester. In those cases, the district would enter the actual days enrolled and served rather than 90 (i.e., ($\$6,736 \times 1.21$)/ 180 X 25 days = $\$1,132.02$). If a student was Level II for part of the semester and then became Level III, the student would be shown once as Level II for the number of days served pursuant to the IEP at Level II, and again shown once as Level III for the number of days served pursuant to the IEP at Level III.

Upon entering the program, make a selection as to which option to use. The first option, “Per Day Estimated Rate,” is the option described above. The second option, “Per Day Actual Costs from Screen 1” is what districts have used in past years. The Department was able to pull in basic pieces of student information (e.g., student name, student ID, and resident district) from districts’ certified enrollment. Although the program allows this to happen, it is imperative to make sure every student’s information has been transferred successfully. The program still allows districts to add/ edit student information, if needed. Additionally, districts must include additional information on the student information screen that did not pull from the certified enrollment (e.g., weighting, days enrolled, and individualized costs). The Department will continue to look at ways that will save valuable time in the process.

You are welcome to send suggestions to [Bill Roederer](#), 515-281-7972.

FY19 Expenditure Reporting for a Limited English Proficient Program

This is your yearly reminder regarding the expenditure coding for your district’s English Language Learner program. While a district cannot exceed expenditures above the cost of revenues coded to project 1112 (property tax and state aid-financed weighted limited English Proficiency [LEP] and School Budget Review Committee [SBRC] MSA for LEP) or project code 4644 (Title III, English Language Acquisition State Grants), the expenditures should not be changed from program codes 410 – 419. Expenditures without a program code of 410 through 419 will not appear in the LEP Allowable Cost Application. *Continue to report LEP expenditures to program code 410-419, even though the project code may be changed to 0000.* The LEP Allowable Cost application only includes expenditures with these program codes.

Maintaining appropriate codes on your financials is only one factor in the ability to submit an SBRC request for excessive LEP costs. The second factor is proper identification of English as a Second Language (ESL) instructors in Fall BEDS Staff reporting. If a district reports salary expenditures but there are no teachers identified with an appropriate English as a Second Language (ESL) assignment code in Fall BEDS Staff, a district will not be able to submit a request to the SBRC for excess LEP costs. Teachers must be appropriately coded with an ESL assignment and hold an appropriate license to teach in an LEP program.

Please make sure all data submitted to the Department are reviewed for accuracy. Inaccurate reporting in one application can impact other applications as well.

Appropriate and Inappropriate uses of LEP funds

Iowa Administrative Code 281—98.16

98.16(1) Appropriate uses of categorical funding. Appropriate uses of funding for the limited English proficiency program are those that are direct costs of providing instruction which supplement, but do not supplant, the costs of the regular curriculum. These expenditures include, but are not limited to, salaries and benefits of teachers and paraeducators; instructional supplies, textbooks, and technology; classroom interpreters; support services to students served in limited English proficiency programs above the services provided to pupils in regular programs; support services to instructional staff such as targeted professional

development, curriculum development or academic student assessment; and support services provided to parents of limited English proficiency students and community services specific to limited English proficiency.

98.16(2) *Inappropriate uses of categorical funding. Inappropriate uses of funding for the limited English proficiency program include, but are not limited to, indirect costs, operational or maintenance costs, capital expenditures other than equipment, student transportation, administrative costs, or any other expenditures not directly related to providing the limited English proficiency program beyond the scope of the regular classroom.*

Refer questions to [Carla Schimelfenig](#), 515-242-5612.

Whole Grade Sharing Supplementary Weighting in FY20

Iowa Code 257.11, subsection 2, paragraph “c” states,

. . . A school district which executes a whole grade sharing agreement and which adopts a resolution jointly with other affected boards to study the question of undergoing a reorganization or dissolution to take effect on or before July 1, 2019, shall receive a weighting of one-tenth of the percentage of the pupil’s school day during which the pupil attends classes in another district, . . . Receipt of supplementary weighting for a second and third year shall be conditioned upon submission of information resulting from the study to the school budget review committee indicating progress toward the objective of reorganization on or before July 1, 2019.

Unless the legislature takes action to address the July 1, 2019, deadline, there will be no additional whole grade sharing incentive.

Districts qualifying for the reorganization incentive, by having met the July 1, 2019, deadline for reorganization, will continue to receive the three additional years of whole grade sharing supplementary weighting. This amount will automatically appear on line 3.12 of the Aid & Levy.

257.11A Supplementary weighting and school reorganization.

1. In determining weighted enrollment under section 257.6, if the board of directors of a school district has approved a contract for sharing pursuant to section 257.11 and the school district has approved an action to bring about a reorganization to take effect on and after July 1, 2007, and on or before July 1, 2019, the reorganized school district shall include, for a period of three years following the effective date of the reorganization, additional pupils added by the application of the supplementary weighting plan, equal to the pupils added by the application of the supplementary weighting plan in the year preceding the reorganization.

Refer questions to [Carla Schimelfenig](#), 515-242-5612.

GENERAL INFORMATION

Medicaid

At the Fall IASBO conference, more than 70 individuals attended the Medicaid presentation by Denise Ragias and Jim Donoghue. The key elements of the presentation included the following: an explanation of Iowa’s school-based Medicaid program; a provider’s responsibilities including requirements for billing; various resources that can assist providers; explanations of appropriate coding and accounting for your revenue and expenditures; and a one-page flow chart that reviews the billing process. A copy of the flow chart has been posted to the Department’s website [here](#).

For additional information, contact [Jim Donoghue](#), 515-281-8505.

New Bureau of School Finance, Facilities, Operation and Transportation Services Consultant

Rob Olsen joined the Bureau of School Finance, Facilities, Operation and Transportation Services on August 24. He was previously shared superintendent of the Newell-Fonda and Albert City-Truesdale Community School Districts and will work with the School Finance Team. A few of his responsibilities include school facilities, use of PPEL and SAVE funds, emergency operations planning, and guidance regarding school operations.

Need for Portables

Per communication from the Council of Chief State School Officers (CCSSO), FEMA and the California Department of Education (CDE) are currently working to locate any available portables. California has a desperate need for portables and has had difficulty locating enough. If any district has additional portables that could be used in California, please contact Juan Mireles, Director of CDE School Facilities and Transportation Division, at JMireles@cde.ca.gov or 916-322-2481.

CODING

Teacher Leadership and Compensation

The Department has received numerous questions regarding coding for Teacher Leadership and Compensation (TLC).

- Source/project code 3116 is used for funding the district receives through the Aid and Levy (all districts in FY19). The district should first expend all Project 3387 funds, then begin spending from the 3116 funds. Unused funds should be restricted at the end of the year.
- A district's allocation is based on the budget enrollment x per pupil amount of \$326.50 for FY19.
- The expenditure functions will depend on how the district uses the funds. Many of the expenditures will be coded to Instructional Staff Support Services (Function 221x). Keep in mind that use of the Instructional function code (1xxx) requires instruction to students, not other teachers.
- Open enrollment in (Source 1323) and open enrollment out (Object 567) should include the TLC project code (3116). The resident district pays to the receiving district any moneys received for a pupil. All districts are on State Aid (Project 3116) and will pay the open enrollment amount of \$323.27.

If you have further questions, contact [Lora Rasey](mailto:Lora.Rasey@ed.gov), 515-725-0648 on the program side; or [Denise Ragias](mailto:Denise.Ragias@ed.gov), 515-281-4741, or [Janice Evans](mailto:Janice.Evans@ed.gov), 515-281-4740 for coding questions.

FY19 Commercial and Industrial State Replacement Payment and Property Taxes – Types and Coding

There is a tool on the Department of Management's website to help districts estimate their FY19 Commercial and Industrial (C & I) state replacement payment. See [Commercial & Industrial Replacement Payments](#). C & I is received from the counties twice a year with property taxes and is coded to Source 3803. See the Department of Education's Property Taxes—Types and Coding [Document](#) for guidance on how to code the various types of taxes districts receive on property tax orders from counties. Contact [John Parker](mailto:John.Parker@ed.gov), 515-281-8485 or [Janice Evans](mailto:Janice.Evans@ed.gov), 515-281-4740 for coding questions.

Iowa Learning Online Tuition

Several questions have been received on how to code the \$260 per student per semester payment to the state for students using [Iowa Learning Online](#) (ILO). This is a purchased educational service for the district so is coded to Function 1000, Object 320 (323 if using detail) with the appropriate program for the class. Contact [Janice Evans](mailto:Janice.Evans@ed.gov), 515-281-4740 for questions.

APPLICATIONS

School Budget Review Committee Requests for Modified Supplemental Amounts – Due Dec. 1

The SBRC Application is currently open and available for requesting modified supplemental amounts (MSA) in the following areas:

- a. **Increasing Enrollment**—for districts showing fall 2018 actual enrollment (formerly known as row 7) greater than fall 2017 actual enrollment. (Iowa Code section 257.31(5)(a))
- b. **Open Enrollment Out**—for students identified as open enrolled out in fall 2018 who were not included in the district's fall 2017 certified enrollment count, minus any increase in enrollment described in paragraph "a" above. (Iowa Code section 282.18(9)(e))

- c. **Limited English Proficient (LEP) Instruction Beyond 5 Years**—for resident students included in fall 2018 certified enrollment who have already received the maximum English language learner (ELL) supplementary weighting and who are continuing to receive ELL instructional services. (Iowa Code section 257.31(5)(j))

This application is prepopulated from the district's certified enrollment and Student Reporting in Iowa (SRI) submission. In order to complete a request:

- Verify the accuracy of the data.
- Enter the amount of each request or click request max and modify the value as needed.
- **Save values.**
- Enter the date of the board meeting when the board will act upon the request(s).
- Add the contact information and save.
- Certify the application.
- Add each request as a separate action item on the agenda for the next board meeting.
- Enter the link to the board minutes in the SBRC Application or send a copy of the unofficial board minutes to [Carla Schimelfenig](#).

Although the deadline for this application as stated in Iowa Code is Dec. 1, your cooperation in completing this request in Nov. will ensure timely presentations at the Dec.11, 2018 SBRC hearing.

Directions in both [written](#) and [video](#) format for completing the SBRC Application can be found at the links provided. Any references to 2017 should be interpreted as 2018, since the only change to the information presented is the year.

Below is a suggested format for the board minutes:

Motion was made by __, seconded by ____ to authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$xxxx for MSA for the purpose of yyyy. The motion _____ by a vote of __-__.

At-Risk/Dropout MSA Application – Due Jan. 15

The Department's intent is to have the revised SBRC application for At-Risk/Dropout modified supplement amount (MSA) available via the [Iowa Education Portal by early December](#). The application will not open until the Fall 2018 Certified Enrollment numbers have been finalized. Since the services portion no longer needs to be submitted to the Department of Education as part of the application, only those districts wishing to request SBRC-granted MSA (Project 1119) will need to complete a submission.

The purpose of the requested MSA is to provide additional resources for the 2019-2020 school year that are necessary to implement at-risk, dropout prevention, and returning dropout services for identified students that are included in your local School Board's adopted plan. The purpose is not for increasing regular program spending authority.

For questions regarding programming, contact [Steve Crew](#), 515-326-1029. For budget questions, contact [Rob Olsen](#), 515-281-4743.

Nonpublic Transportation Reimbursement Claim – Due Dec. 1

First semester parental claims for nonpublic transportation are due to the districts no later than Dec. 1, 2018. Parents providing transportation for their children to attend an accredited nonpublic school are required to file these claims with their resident public district.

Once the requests have been received by the district, it is important to establish a good record-keeping process to ensure accurate information is reported at the end of the school year by the district to the Department. The most common information to track, possibly on a spreadsheet, are the names of the parent(s) and their child(ren), their legal address, the name and address of the nonpublic school, and the mileage distance for which the parent is transporting. This will make the claim from the district to the Department at the end of the year much easier to file and verify.

Please be sure to check for errors on parental claims! Including incorrect data in the Nonpublic Reimbursement application has an impact on the amount of funding per claim for all districts at the end of the year. Each year, the Department receives a number of requests for correction after the claims have been paid. Due to the funding mechanism, these are difficult, and in some cases impossible, to resolve.

Also, as a reminder, second semester claims from parents to the districts will be due by May 1, 2019. Information regarding this program can be found in the Nonpublic Reimbursement area of the Department's [website](#) or by contacting [Max Christensen](#) at 515-281-4749.

UPCOMING DEADLINES

Due Date	What's Due
Dec. 1	SBRC Application for MSA for Increased Enrollment, Open Enrollment Out, and Limited English Proficient Beyond Five Years of Weighting for Districts that want MSA
Dec. 1	First Semester Parental Claim Forms for Nonpublic Transportation Reimbursement
Dec. 1	Last Date for an Election to Reorganize Effective July 1: 1 st Tuesday in December (Even Numbered Years), 1 st Tuesday After 1 st Monday in November (Odd Numbered Years eff Nov. 2019)
Jan. 15	Application for At-Risk Dropout Prevention MSA

[Click](#) to access current and past issues of the School Leader Update.

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If you have suggestions for future SBA articles,
please submit to [Marcia Krieger](#).

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Kassandra Cline	Consultant	kassandra.cline@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
Rob Olsen	Consultant	rob.olsen@iowa.gov	515-281-4743
Denise Ragias	Consultant	denise.ragias@iowa.gov	515-281-4741
Bill Roederer	Consultant	bill.roederer@iowa.gov	515-281-7972
Carla Schimelfenig	Consultant	carla.schimelfenig@iowa.gov	515-242-5612
Max Christensen	Executive Officer 1 (Transportation)	max.christensen@iowa.gov	515-281-4749
Mary Jo Clark	Clerk	maryjo.clark@iowa.gov	515-281-5812
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

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School Business Alert

December 2018

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FINANCIAL

December 2018 Income Surtax Payments

Message from the Department of Management

The Dec. 2018 income surtax payment represents three-quarters of the amount of income surtaxes collected for your district from Jan. 1, 2018, through Oct. 21, 2018. 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 about Feb. 1, 2019.

This payment is based upon the income surtax rates established for your **2017-2018 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 2018 Aid and Levy Worksheet. The General Fund Income Surtax rates can be found on lines 10.15 and 11.4 of the FY 2018 Aid and Levy Worksheet.

Questions can be directed to [John Parker](#), Department of Management or 515-281-8485.

The Department of Education (Department) has posted the payment amount, rates for each fund, and dollar amount for each fund on the State Payment Information FY19 [webpage](#).

State Payment Tracking and Payments Not on Department Tracking

Districts will find on the [Iowa Education Portal](#) (EdInfo, Finance Applications, Payments to DE Subrecipients), or by clicking on the link on the auto-generated emails, a list of payments that originated from the Department. Payments may come from other state agencies as well. If the payment in question is not on the Department's page, it likely came from a different government agency.

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.

Contact [Joel Gabrielson](#), 515-281-6106, with Local Option School (SAVE) Distribution questions.

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 2018-2019 [allocation summaries](#).

GENERAL INFORMATION

January 1 Reporting of Reorganization or Dissolution

Has your district held a successful election for a reorganization or dissolution to be effective July 1, 2019? If so, the boards need to notify the Department of Education and Department of Management on or before Jan. 1, 2019.

Actual enrollment within the territory will be used to allocate budget enrollment, special education weighting, supplementary weighting, and limited English proficiency (LEP) weighting to the new district or districts. In the case of a dissolution, or if territory was set off from the reorganization, the distribution is calculated by the new resident district of each student. The district will work with the Department to determine the reallocation of certified enrollment, supplementary weighting, and special education weighting. This is done by matching students to their new resident districts.

Department staff, after conferring with the Department of Management, will assign a district number, county number, and building numbers for the newly reorganized district. The Department of Management will assign the control county and the taxing districts.

Please contact the following individuals at the Department of Management and the Department of Education on or before Jan. 1, 2019: [John Parker](#), [Carla Schimelfenig](#), and [Tom Cooley](#).

School District Reorganizations

With any school district reorganizations effective July 1, 2019, the Department needs to confirm that the state's accounting system is up-to-date. We request those districts complete a new W-9 Form for the merged school district and fax it to 515-242-5988. In addition, districts may need to update the EFT Authorization Form to reflect any new bank accounts. For more information, contact [Linda Choate](#), 515-281-3038.

The newly reorganized board should apply for a new Federal Employer Identification Number (FEIN). Each district may have only one FEIN. The board will need to address the designation of a bank, new check blanks if name is changed, new signature plate if names are changed, and notification of vendors. The board will need to address vehicle title and title to other recorded property as well as ensure the legal description of the property has been updated to reflect the changes in territory.

The board of the dissolving school district should contact its auditor to review Internal Revenue Code to determine when W-2s and other payroll reports and deposits are required following the dissolution of a corporation, and how and when the district should report to the Internal Revenue Service the termination of the FEIN.

Congratulations

Congratulations to Max Christensen, Executive Officer 1 (Transportation), Iowa Department of Education, for being named School Bus Fleet 2018 Administrator of the Year. More information can be found on the Department's [website](#).

MEDICAID

Private Duty Nurses

If your district participates in Medicaid, paid for any private duty nurses during the 2017-2018 year, and have yet to report that information, please contact the Department ([Jim Donoghue](#)) with the hours and dollars paid for these individuals.

Reminder to Double-Check Billing of Dates of Service for Late December 2018 and January 2019

It is important to double-check that dates of service being billed were definitely dates when school was in session. For example, there should be no billing during holiday breaks, or when school was cancelled due to weather or other reasons. If billing for services provided by another district who is serving your student, make sure to check the school calendar of the other district.

For questions, contact [Jim Donoghue](#), 515-281-8505.

Billing for Behavior Paraprofessional Services

A new guide to Behavior Intervention Plan requirements for billing Behavior Paraprofessional Services has been released by the area education agency special education directors. A copy of Co-development Supports for LEA Medicaid Billing has been posted to the Department's [website](#).

For questions, contact [Jim Donoghue](#), 515-281-8505.

Electronic Fund Transfer of State Share

The Department wants to remind district officials that there is another action you can take for timely payment of the Medicaid Billing Remittance state share invoice. The Department of Human Services (DHS) has a program with the Treasurer's Office and Wells Fargo for receipt of payments from local education agency (LEA) providers, through the Automated Clearing House (ACH) format.

If you choose to participate, DHS will send you the identifier number and the bank routing numbers for your individual school district. You will be required to use that identifier number for making payments. Payments will not be pulled by DHS. Payments to DHS through this ACH format only occur when the LEA initiates a payment.

If you would like to participate, or would like to learn more, you can contact Accountant, [Minka Lisinovic](#) at DHS.

For questions, contact [Jim Donoghue](#), 515-281-8505.

APPLICATIONS

Juvenile Home Budget

The juvenile home non-fiscal budget data collection for AEAs is now available. The due date is Jan. 1. Instructions are available at this [link](#).

Statewide Voluntary Preschool Program for Four-Year-Old Children – New Districts

School districts not currently participating in the [Statewide Voluntary Preschool Program](#) (SWVPP) may apply to become part of the program. The application to begin a new preschool program in 2019-2020 is now available on the Department's [website](#). This non-competitive application, which is due April 5, 2019, will require districts to fund the preschool program using other funding sources in 2019-2020. In the second year of SWVPP implementation, districts will receive state aid based on the number of eligible children served in year one. Additional details are included in the [December School Leader Update](#).

For information about the SWVPP, contact [Jennifer Adkins](#), 515-954-5652 or [Mary Breyfogle](#), 515-326-1030.

UPCOMING DEADLINES

Due Date	What's Due
Jan. 1	Juvenile Home Program Budget (AEA only)
Jan. 1	Last date to certify to the Department for reorganization or dissolution action effective July 1
Jan. 11	Determine number of students participating in whole-grade sharing for 2 nd semester
Jan. 15	Deadline for At-Risk/Dropout Application for Modified Supplemental Amount

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School Business Alert

January 2019

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FINANCIAL

Explanation of January 2019 Juvenile Home and Other Deductions from State Payments to School Districts

A deduction is being made for the cost of certain programs that are paid "off the top of state aid." This deduction, which occurs every year, is for the cost of educational programs for children in the state training school, mental health institutes, other licensed juvenile and foster care facilities, or special education costs for foster care children with no resident district and district court placed children. As required by Iowa Code, the cost of these programs is distributed to all school districts based on each district's budget enrollment (line 1.1 of the Aid and Levy Worksheet). The deduction starts in January and will continue through the rest of the year. These deductions reduce cash flow, but have no impact on your general fund spending authority. Go to the [State Payment Information FY19](#) screen for an updated breakdown of categorical funding.

Questions regarding this deduction can be directed to [John Parker](#), Department of Management or 515-281-8485.

Preschool Registration and Other Fees

As districts plan for 2019-2020 Statewide Voluntary Preschool Program (SWVPP) programming, remember that no fees may be charged for SWVPP registration. In addition, fees may not be charged for items which are part of the SWVPP instructional program. It is highly recommended to clearly communicate the details of any fees to families at the time of registration, including any programming offered for which there are allowable associated fees (e.g., non SWVPP programming and/or child care). For more details, see the [SWVPP Frequently Asked Finance Questions](#). Questions may be directed to [Tom Cooley](#), [Jennifer Adkins](#), or [Mary Breyfogle](#).

GENERAL INFORMATION

2019 Legislative Session Begins

The 2019 legislative session began on Monday, January 14. There are various resources available to access information related to any action taken or progress made by the Legislature:

[Department of Education's Legislation Tracking Tool](#)

[Department of Education's Legislative Information Page \(including legislative reports\)](#)

[Iowa Legislature Web Site](#)

[Iowa Code](#)

[Iowa Administrative Code \(also called Iowa Administrative Rules\)](#)

Shan Seivert is the policy liaison representing education issues for the Department. For further information on legislative issues, contact [Shan Seivert](#) or 515-281-3399.

School Budget Review Committee Meeting

The School Budget Review Committee (SBRC) met in regular session to hold hearings on December 11, 2018. In this session, the Committee discussed unspent and unexpended balances in school districts' General Fund accounts; reviewed lists of late filers for Certified Enrollment, the Facilities, Elections, and Sales Tax Report, and the School Association Report; and set the fiscal year 2019-2020 hearing session schedule. The Committee directed the Department to distribute the transportation assistance aid to eligible districts, and approved modified supplemental amounts for eligible districts for the following applications: increased enrollment, open enrollment out not on previous year's headcount, limited English proficiency (LEP) beyond five years of weighting, and excess costs of providing an LEP program. Approved requests for modified supplemental amounts can be found on the [SBRC Hearing Information website](#) under the December 11, 2018, Summary of Actions.

The Committee reviewed area education agency (AEA) and district special education balances and approved modified supplemental amount for eligible districts with deficit balances. The Committee was provided the special education weightings as informational only. (Iowa Code requires weightings to be reviewed each odd-numbered calendar year; no action is required in even-numbered years.) Individual district requests for modified supplemental amounts were approved for a transfer from general fund to a discontinued enterprise fund to eliminate a deficit balance and for initial staffing of a new school facility. The Committee accepted corrective action plans from two districts that ended FY18 with a negative unspent balance and approved modified supplemental amount for one district. The Committee also accepted corrective action plans from two districts and one AEA that were late filing financial reports.

Contact [Kassandra Cline](#) or 515-281-4738 for additional information.

USDA Foods Delivery Contractor Update

The current awarded contractor for USDA Foods (formerly commodity) deliveries has gone through a reorganization. Formerly known as Keck Inc., they will now be doing business as Keck Food Distribution, with a new mailing address of: 1100 Hickory Blvd Ste 104; Pleasant Hill, Iowa 50327. Keck Food Distribution is able to accept Automated Clearing House (ACH) payments. If interested in ACH payments, or for more information, please contact [Patti Miller](#). Reminder, payments are due to Keck Food Distribution 30 days upon receipt, please ensure staff are relaying invoices through the necessary channels in a timely manner.

Medicaid

Consider a 2019 New Year's Resolution to Start Billing

Forty-five of the 53 school districts that did not bill Medicaid in FY18 ended FY18 with a special education deficit. Is your district one of the 53 that did not bill Medicaid? For districts that had a special education deficit, Medicaid funding would have reduced dollar-for-dollar the need for additional property taxes to support the special education program. For districts that had a special education positive balance, the positive balance would have increased. If a positive balance increases to an amount in excess of the allowable carryover, the excess is distributed to other districts in the state that had special education deficits, and the excess property taxes are returned to the taxpayers in the district.

For questions, contact [Jim Donoghue](#) or 515-281-8505.

Iowa School Business Management Academy

The Iowa School Business Management Academy will hold its Spring Academy on May 1-3, 2019, in the Scheman Building at the Iowa State Center in Ames. Sessions for Levels I-IV will be held over the three days, with the Graduate Level sessions held on May 2 and 3. Online registration will begin at 7 a.m. on Friday, March 15.

UPCOMING DEADLINES

Due Date	What's Due
Feb. 1	Last Date to Request Authority to Charge Administrative Costs to Special Education for the Subsequent Fiscal Year
Feb. 8	Exhibits and Requests for School Budget Review Committee for March 12, 2019, Hearing Deadline
Feb. 10	AEA Certified Budget Deadline
Feb. 15	Last Day to Bill for First Semester Special Education Tuition
Feb. 15	Last Day to Bill for First Semester Tuition

[Click](#) to access current and past issues of the School Leader Update.

[Click](#) to access current and past issues of the School Business Alert.

If you have suggestions for future SBA articles,
please submit to [Marcia Krieger](#).

IOWA DEPARTMENT OF EDUCATION

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Tom Simpson	Bus Inspector	tom.simpson@iowa.gov	515-326-1022
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School Business Alert

February 2019

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FINANCIAL

February 2019 Income Surtax Payments

Message from the Department of Management:

The February 2019 income surtax payment is the second and final income surtax payment for the 2017 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 **2017-2018 budget**. If you didn't have a surtax for the Physical Plant and Equipment (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 Aid and Levy Worksheet. The General Fund income surtax rates can be found on lines 10.15 and 11.4.

Here is the [link](#) for the payment by fund.

Open Enrollment Transportation Assistance

The transportation reimbursement for the 2018-2019 school year for qualifying open enrolled families is \$521. Transportation assistance is only available to families who open enroll between contiguous districts. The cost of transportation reimbursement incurred by the resident district should be deducted from the tuition sent to the receiving district. If the application for transportation assistance is filed after the beginning of the school year, the cost of providing the transportation should be prorated.

If a parent/guardian qualifies for school transportation assistance, the resident district has the authority to determine how the transportation assistance will be provided. The type of transportation assistance is not a parent/guardian choice. The resident district may meet its statutory obligation in one of three ways:

1. Provide transportation for the pupil(s) to a stop on the bus line of the receiving district;

2. Allow the receiving district to enter the resident district to pick up the pupil(s) if the receiving district requests this arrangement. If either the sending or receiving district does not approve the arrangement, the resident district is still obligated to provide transportation assistance;
3. The resident district may provide a parent/guardian with a cash reimbursement at \$521 per child each year for up to four children in a family. The maximum number of children can include only one secondary (9-12) child and up to three elementary (K-8) children. 281-IAC 17.9

Income guidelines can be found in the [Open Enrollment Handbook](#) on the Iowa Department of Education website.

For additional information, contact [Eric Heitz](#) at 515-281-4726.

GENERAL INFORMATION

ISASP Testing Protocols and Administering to Home School Students

As districts are preparing for the upcoming Iowa Statewide Assessment of Student Progress (ISASP) testing window, please be sure that you have discussed the testing protocols and security guidance provided by the publisher. This should include not only building level administrators and staff who will be included in the assessment process, but staff who may be working with home school families to complete the assessment. Please remember, the ISASP is not to be sent home for completion by students outside of the school building, the area education agency (AEA), or other location designated for testing and is to be supervised by district or AEA personnel.

Individuals or districts with questions are welcome to contact Buffy Campbell, the Department's Home Schooling (Private Instruction) contact. Depending on the nature of the inquiry, you will be referred to the best possible resource to assist you.

If you have questions, contact [Buffy Campbell](#) at 515-954-8651.

State of Iowa Master Agreements

School districts and area education agencies may purchase goods and services through master agreements negotiated by the Iowa Department of Administrative Services (DAS). A wide variety of goods and services are available at rates that are already negotiated. Items range from copy paper to automobiles. Purchases from master agreements do not require a competitive bid process. The link to the DAS procurement website can be found [here](#).

Emergency Operations Planning

The Department of Education is offering monthly webinars to assist in establishing high-quality emergency operations plans (EOPs) in school districts and individual schools. We encourage participation in the webinars to complete your high quality emergency operations plans by the June 30, 2019 deadline (Iowa Code section 280.30).

The next webinar is scheduled for February 19 at 10:00 a.m. Join by clicking on the following [link](#). Each webinar is designed to provide step-by-step assistance in developing high quality EOPs. These webinars will be recorded and posted to the Department's [website](#). In addition to our regular content, AJ Mumm, Director of Polk County Emergency Management Agency, will be joining us and discussing the role of the emergency manager in school emergencies.

The legislation requires high quality emergency operations plans for all public and accredited nonpublic schools, both district-wide and individual school buildings. The plans must include (but not limited to) responses to active shooter scenarios and natural disasters. The [legislation](#) also requires an emergency operations drill based on these plans in each individual building annually.

Questions about these webinars and requirements may be directed to [Rob Olsen](#) or 515-281-4743.

Webinar dates

Tuesday, March 19

Tuesday, April 16

Tuesday, May 21

EOP Regional Tabletop Exercise Trainings

The tabletop exercise regional trainings will be utilizing a train the trainer model for school districts to use in their districts and individual school buildings to review their EOPs. There are five locations for the Tabletop Exercise Trainings, which are listed below. To register for the regional trainings, go to the Emergency Operations Planning [website](#) and click on the training section and find the date and location of the training you would like to attend.

Date	Time	City	Location
March 6	8:30 a.m. to 12:00 p.m.	Storm Lake	National Guard
March 19	8:30 a.m. to 12:00 p.m.	Cedar Falls	Central Rivers AEA
March 21	8:30 a.m. to 12:00 p.m.	Atlantic	Atlantic High School (media center)
April 10	8:30 a.m. to 12:00 p.m.	Ottumwa Area	To be determined
April 11	8:30 a.m. to 12:00 p.m.	Des Moines	Heartland AEA

Secure an Advanced Vision for Education

In addition to the [Secure an Advanced Vision for Education \(SAVE\) Annual Report FY2018](#) listed under 2019 Legislative Reports, we have added additional information to the Secure an Advanced Vision for Education (SAVE) page on the Department's website.

Under the SAVE Annual Report heading, you will find [FY18 SAVE Report District Data](#), which is a summary of the district-by-district data used to compile the annual report to the legislature. These data come from the districts' [Certified Annual Report](#) (CAR) and [Facilities, Elections, and Sales Tax Report](#) submissions.

Questions about these documents may be directed to [Rob Olsen](#) or 515-281-4743.

School Level Reporting – Version 3 Released

The release of Statewide School-Level Financial Coding Practices Version 2 (V2) last October provided an opportunity for another dozen conversations around the state as well as continued conversations with the SLR Advisory. Additionally, The National Center for Education Statistics (NCES), a part of the U.S. Department of Education, released an expanded list of functions that are required to be reported at the school level. There is an expectation that school-level expenditures for these identified functions be included in FY19 (NCES references FY18, but that is not possible for Iowa). The Department does realize FY19 is half completed, but would appreciate the districts' efforts to include these newly identified functions for the current reporting period.

[Statewide School-Level Financial Coding Practices Version 3](#) (released 1/23/2019) reflects the newly identified functions. Further, the Department continues its charge from the districts to support district-to-district coding consistency while supporting a reasonable level of coding flexibility and therefore created additional best practices regarding the expanded functions.

General questions about implementation can be directed to [Kassandra Cline](#) or 515-281-4738.

Technology Related Purchases

Technology Related Purchases

When purchasing technology related hardware (object 734) and software (object 652), please note that these items should be coded to the function where used. For the classroom, these items should be coded to Function 1xxx. Items purchased for lab purposes should be coded to Function 223x and items purchased for building-level non-instructional purposes should be coded to Function 241x.

Purchased technology subscriptions or licenses to another vendor's software program should be coded to the function where appropriate, either Instruction-Related Technology (223x) or Administrative Technology (258x), and object 358 (Subscriptions/license renewal for computer software services).

Computer centers (labs) that are primarily dedicated to instruction (e.g., teachers leading the classroom in computer-aided lessons), should be coded to instruction. Please be aware of this for budgeting and coding purchases, particularly 1:1 initiative purchases which are instructional in nature. The description of Function 223x is below.

2230 Instruction-Related Technology. This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (Used with all programs 100–900.)

It should be noted that E-Rate is not specifically addressed with the accounting codes for technology as GASB has not issued applicable accounting and financial reporting guidance. Refer to chapter 5 of the Uniform Financial Accounting Manual for a broader discussion of E-Rate.

Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services.

Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data processing equipment.

Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

Network Support. Services that support the networks used for instruction-related activities.

Hardware Maintenance and Support.

Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 (instructional staff training).

Questions can be addressed to [Janice Evans](#), 515-281-4740 or [Denise Ragias](#), 515-281-4741.

Professional Development and Coding

Districts have asked how to code salaries and benefits for instructional staff attending professional development and training. The salary and benefits of a teacher or para professional attending training should be reported in the same function and program as the rest of their salary. Function 2213, Instructional Staff Training is used for staff providing the professional development/training (including mentoring), registrations, travel and other costs related to the training.

If you have further questions, please contact [Janice Evans](#), 515-281-4740.

Iowa School Business Management Academy

The Iowa School Business Management Academy will hold its Spring Academy on May 1-3, 2019, in the Scheman Building at the Iowa State Center in Ames. Sessions for Levels I-IV will be held over the three days, with the Graduate Level sessions held on May 2 and 3. Online registration will begin at 7:00 a.m. on Friday, March 15.

APPLICATIONS

Facilities Data Reporting

In the state of Iowa, there are over 3,600 school buildings valued over \$14 billion. Millions of dollars are used to renovate and construct new school facilities every year. The Facilities Data Reporting application is designed to collect data about school sites, buildings, and additions annually. This report is currently the best centralized source of information we have for school facilities in Iowa.

The facility data application allows organizations to collect and manage data. The information collected can guide decision-making utility, efficiency, safety, and adequacy; inform decisions relating to funding, design, renovation, improvements, and prioritize resources; support drafting of legislation, policy-making, research and dissemination; and provide high-quality and timely data used to compare facilities. Facilities data can also be linked with other sources of education data to better understand the effects of school environment on learning. This report is not currently mandated, but ***we encourage those in charge of this data to upload the information into the Facilities Data Report on the [Iowa Education Portal](#).***

Once logged into the portal, select the Facilities Data Reporting option under the EdInfo listing. Within the application, under the “Help” drop down menu, there is an FAQ and instructions.

Questions about the Facilities Data Report may be directed to [Rob Olsen](#) at 515-281-4743.

Civil Rights Data Collection

The Department will again assist districts in the submission of information to the Civil Rights Data Collection (CDRC). The CDRC is required by the U.S. Department of Education. Your district should have already received communication directly from the Office of Civil Rights about the application. Additional information was sent to superintendents from the Department on Jan. 23.

District School Business Officials (SBOs) should have access to the Department’s data application, "School Level Expenditures" found on the [Iowa Education Portal](#) in EdInfo/Finance Applications. This data application is provided for school districts to assist in their direct reporting of the Civil Rights data to the federal government. The application provides a tool for districts to use to breakout school level data for FY18 using information consistent with their CAR reporting. Instructions for using the CDRC School Level Expenditure application are provided on the [Certified Annual Report webpage](#).

Data for FY19 Certified Annual Financial Report

Two documents have been updated for FY19 and posted to the Department’s website. The 2018-2019 District AEA Flowthrough Amounts and the 2018-2019 Sources for Local Projects documents are available under the heading “Data Used to File FY19 CAR” on the [Certified Annual Financial Reports](#) (CAR) webpage.

For further information, contact [Denise Ragias](#), 515-281-4741.

UPCOMING DEADLINES

Due Date	What's Due
Feb. 15	Last date to bill for first semester tuition
Feb. 15	Last day to bill for first semester special education tuition
March 31	Last date to submit LEA and AEA electronic annual audit of prior year to the Department and Auditor of State's Office

[Click](#) to access current and past issues of the School Leader Update.

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If you have suggestions for future SBA articles,
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School Business Alert

March 2019

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FINANCIAL

Special Education Excess Positive Balance Deduction from State Payment to School Districts

If you had a 2017-2018 special education excess positive balance, this amount is being deducted beginning with the March 2019 state foundation aid payment. These deductions will continue through the end of the fiscal year. Districts without an excess positive balance may also see a small change in their state aid payment (one-dollar increase or decrease) due to the March recalculation. Payment summaries can be found in the [State Payment Information FY19](#).

Questions regarding this deduction can be directed to [John Parker](#), 515-281-8485.

GENERAL INFORMATION

Food Service Bid Posting

On March 11, an email notice (Posting Formal Procurement) regarding posting to Bid Opportunities from Ann Feilmann went to school business officials, superintendents of public districts and school administrators, and the National School Lunch Program Authorized Representatives for nonpublic schools. The email provided these authorized posting individuals information on how to set up an account and post formal Food Service procurement documents.

The Department of Administrative Services (DAS) Bid Opportunities website can serve as the required public notice for formal procurement, and includes efforts to encourage targeted small businesses to participate. DAS will not be participating in responding to questions, receiving, or evaluating of any of these school bids. DAS only provides a central site for vendors to find links to school procurement opportunities.

If you are in one of the positions listed and can't find the email (check junk email also), please contact [Patti Harding](#) or 515-281-4754.

Special Education Reminders

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 any one of these items is 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 area education agency (AEA) does not qualify as a foster care claim, termination of rights claim, or a nonpublic claim under current Iowa law.

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 funds of the district must be signed by the board president. 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.

Iowa School Business Management Academy, May 1-3

The 2019 Iowa School Business Management Academy will be held on May 1-3 in the Scheman Building at the Iowa State University Center in Ames. Register online at [ISBMA Academy Registration](#) by Monday, April 8 and SAVE! All registrations close on April 22.

TRANSPORTATION

Bus Evacuation Drills

The Iowa Department of Education would like to remind schools that all students who are transported in a school vehicle are required to be instructed in safe riding practices and must participate in emergency evacuation drills at least twice per school year, per Iowa Administrative Code Chapter 281-43.40. Typically, these drills are conducted once in the fall and once in the spring. This includes all students who are transported any time during the year, which would include not only bus routes, but also activity trips or field trips, too. For more information, contact [Max Christensen](#) at 515-281-4749.

Bus Inspections

School bus inspections are conducted twice a year at your facility. While we do remind you of upcoming inspections, the [School Bus Inspection Schedules](#) are available at any time.

In addition to Department inspections, school bus drivers are required to perform a pre-trip inspection prior to, and a post-trip inspection after, every trip of a school bus. The twice-yearly inspections performed by the Department inspectors reveal that most vehicle deficiencies identified are related to items that should be found during the pre and post-trip inspections being done by school bus drivers. That would include keeping the interior of the bus clean.



The pre-trip and post-trip inspections are a means of finding the day-to-day issues that happen during normal use of the school vehicles. If you have questions about the proper way to perform these daily inspections, please contact your Department inspector or our office. The photo shows the floor of a dirty bus, which besides looking bad can also be a health hazard.

UPCOMING DEADLINES

Due Date	What's Due
March 31	Last date to submit LEA and AEA electronic annual audit of prior year to the Department and Auditor of State's Office
April 15	Board resolutions for the budget guarantee due to the Department of Management (DOM)
April 15	Copy of ballot question or resolution for new VPPEL (that is not 100 percent property tax) or Instructional Support Levy (ISL) to DOM
April 15	Electronic budget certification date (Iowa Code section 24.17)
April 15	Budget filed with control county auditor

[Click](#) to access current and past issues of the School Leader Update.

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If you have suggestions for future SBA articles,
please submit to [Denise Ragias](#).

IOWA DEPARTMENT OF EDUCATION

www.educateiowa.gov

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It is the policy of the Iowa Department of Education not to discriminate on the basis of race, creed, color, sexual orientation, gender identity, national origin, sex, disability, religion, age, political party affiliation, or actual or potential parental, family or marital status in its programs, activities, or employment practices as required by the Iowa Code sections 216.9 and 256.10(2), Titles VI and VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d and 2000e), the Equal Pay Act of 1973 (29 U.S.C. § 206, et seq.), Title IX (Educational Amendments, 20 U.S.C. §§ 1681 – 1688), Section 504 (Rehabilitation Act of 1973, 29 U.S.C. § 794), and the Americans with Disabilities Act (42 U.S.C. § 12101, et seq.). If you have questions or complaints related to compliance with this policy by the Iowa Department of Education, please contact the legal counsel for the Iowa Department of Education, Grimes State Office Building, 400 E. 14th Street, Des Moines, IA 50319-0146, telephone number: 515-281-5295, or the Director of the Office for Civil Rights, U.S. Department of Education, Citigroup Center, 500 W. Madison Street, Suite 1475, Chicago, IL 60661-4544, telephone number: 312-730-1560, FAX number: 312-730-1576, TDD number: 877-521-2172, email: OCR.Chicago@ed.gov.



School Business Alert

April 2019

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GENERAL INFORMATION

Special Education Weighted Enrollment Factor Matrix

The Individualized Education Program (IEP) of each student receiving district-provided or district-financed special education services is assigned a score using the Weighted Enrollment Factor (WEF) Matrix and the consideration of unique circumstances. The Matrix can be accessed through the [Iowa IDEA](#) website. From the homepage, select “Special Education Statewide Procedures.” A link to a .pdf copy of K-12 matrix is near the bottom of the page.

Special education student weighting is based on the student’s IEP needs and total matrix score. Students with greater special education services and supports have a higher WEF score; students with lesser special education services and supports have a lower WEF score.

For additional questions, contact [Bill Roederer](#) or 515-281-7972.

School Budget Review Committee Action Summary

The School Budget Review Committee (SBRC) met in regular session on Tuesday, March 12. At that hearing, the SBRC reviewed district cash reserve levy limits, gifted and talented budget information, and the list of districts that received warning letters on financial condition. The SBRC also granted permission for special education administrative costs and approved modified supplemental amount (MSA) for at-risk, alternative school and returning dropout and dropout prevention programs, reorganization incentives, new program start-up costs, and hazardous materials abatement and mitigation. The committee also accepted a progress report based on a corrective action plan for a negative unspent balance and approved a transfer from general fund to a closed enterprise fund. The [summary of official action](#) is posted on the web.

For further information, contact [Kassandra Cline](#) or 515-281-4738.

Bureau Name Change

Effective May 1, the Bureau of Finance, Facilities, Operation and Transportation Services (FFOTS) will change its name to the Bureau of School Business Operations (SBO).

FINANCIALS

Property Taxes – Types and Coding

The [Uniform Financial Accounting](#) page of the Iowa Department of Education’s website includes a document called Property Taxes – Types and Coding. This document provides guidance on how to code the various types of taxes listed on property tax orders received from the counties. The Department of Management provides [Commercial and Industrial \(C & I\) state replacement payments](#) by year. C & I is received from the counties twice a year with property taxes. District totals for FY19 should approximate the column Z amounts in the comm_ind_by_authority_2019 workbook, or column E amounts on the la_backfill_lookup_19 workbook, which also includes approximate amounts by fund. Contact [Janice Evans](#), 515-281-4740 for coding questions.

Coding IRS Penalties

We have become aware that districts are paying for different types of Internal Revenue Service (IRS) penalties.

Coding for penalties due to filing IRS reports late: Function 251x, Fiscal Services, Object 850, Fines and Penalties.

Coding for IRS Affordable Care Act (ACA) penalties due to district insurance decisions: Function 231X, Board of Education, Object 850, Fines and Penalties in the General Fund.

IRS penalties cannot be paid from any categorical or grant funding.

APPLICATIONS

School Information Update Application

The School Information Update (SIU) application is now available.

Purpose: To update school and district information for the **2019-2020** school year.

Application Update Period: April 1, 2019 – May 15, 2019

Location of the application: [Iowa Education Portal](#) under EdInfo

Information to be reviewed/updated:

District Information	School Information
Address	School name change
Phone number	Address change
Superintendent’s name	Principal’s name and/or email address change
Superintendent email address	Grade level changes

Information about schools in the 2019-2020 school year will be populated in the Consolidated Accountability and Support Application (CASA) from the information in School Information Update. If CASA does not have the correct schools, SIU will need to be updated/corrected by May 15.

To add a new school or statewide voluntary preschool program off-site partner, click the green Add button located on the SIU homepage.

To close a school that is currently open, but will no longer be a school in the 2019-2020 school year, click the red Close button. In order to complete the closure of a school in the application, a reason for the closure must be selected from a drop-down list. Provide a brief description explaining where the current students and staff will be assigned in the Comments box. This information will be used to move staff in next year’s Fall BEDS Staff application.

Each school must be reviewed before the Certify button will appear. If no changes are required, click the green No Change button.

Districts have the ability to submit a request for a new school in a future year by changing the school year in the upper-right corner of the application. This feature is available at any time during a school year and not just during the annual spring review period.

Contact [Margaret Hanson](#) at 515-281-3214 with questions about updating schools or certifying the School Information Update application.

Districts in a Grade Sharing Arrangement

Grade sharing information for districts currently in a whole grade sharing or tuition arrangement has been rolled forward. Each grade sharing arrangement must be reviewed in order for the orange or red warning flag to disappear. To review the grade sharing information, select the Grade Sharing link at the top of the SIU homepage and select Grade Sharing.

- Districts entering into a new grade sharing arrangement must click the green Add button and complete the required questions.
- Districts terminating a grade sharing arrangement must click the red Delete button.
- Districts continuing a grade sharing arrangement must click the blue Edit button and review the information from the 2018-2019 school year. Modify as needed, then click the blue Save button.

Sharing arrangements involving less than half the students in any grade, or arrangements involving nearly all the students but for less than half the school day, should not be recorded in the application.

Grade sharing is defined in Iowa Code section 282.10 as “a substantial portion of the pupils in any grade in two or more school districts (that) share an educational program for all or a substantial portion of a school day under a written agreement pursuant to section 256.13, 280.15, or 282.7, subsection 1 or 3.”

Contact [Carla Schimelfenig](#) at 515-242- 5612 with questions about the Grade Sharing portion of School Information Update application.

Districts in a Whole Grade Sharing Arrangement

The current law on whole grade sharing supplementary weighting ([Iowa Code 257.11, subsection 2, paragraph c](#)) expires at the end of the current school year. Bills have been introduced in both the House (HF 596) and Senate (SF 138) that would extend the eligibility deadline for the generation of supplementary weighting for districts in whole grade sharing. Both of these bills are through committee and eligible for floor debate. Although the outcome of these bills is unknown, we do ask that interested districts complete the request for supplementary weighing for year 1, 2, or 3. If the legislation is enacted, we will proceed as listed below. If the legislation is not enacted, there will be no supplementary weighting for whole grade sharing generated in the fall for FY2021.

- For year 1 whole grade sharing supplementary weighting, both districts in a whole grade sharing arrangement must adopt a resolution to study reorganization by the date specified in Iowa Code (current bills set the date as July 1, 2024.) The resolution must be submitted to the Department of Education by October 1 of the year in which supplementary weighting is being requested.
- For years 2 and 3, the districts must complete the Reorganization Progress Report by August 1 of the year in which supplementary weighting is being requested. The School Budget Review Committee will then act on the application during the October hearing.

For questions, contact [Carla Schimelfenig](#) at 515-242-5612.

DID YOU KNOW?

- During the 2018 legislative session, operational function sharing was expanded to include social workers.

Districts sharing a master social worker or independent social worker, licensed by the Department of Public Health, can generate 3 FTEs when shared with another district or another governmental entity like an AEA, county, city, or state. The same rules apply in that each entity must hold a minimum of 20% of the individual's contract (full-time equivalent) and the contract holder must be a school district, AEA, county, or state entity. If a district has a potential candidate, licensure can be checked by searching the individual's name using the Iowa Department of Public Health's [Public License Search](#).

- The number of Iowa public school districts for the 2019-2020 school year will be 327.

During the last ten years, the number of districts in Iowa dropped from 361 to 327. That's nearly a 10% reduction in the number of districts over the last ten year period.

- Over the last 11 months, the Bureau of School Finance, Facilities, Operation and Transportation Services presented around the state 28 times (four via Zoom and 24 via face-to-face) regarding the new school-level expenditure reporting practices as required by ESSA.

UPCOMING DEADLINES

Due Date	What's Due
May 1	Bond Resolution Filing (if any) with Control County Auditor
May 1	VPPEL Ballot (if 100% property tax) to the Department of Management
May 1	Second Semester Parental Claim Forms for Nonpublic Transportation Reimbursement
May 15	AEA Budget Proposal – Resubmit Unapproved Budget

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School Business Alert

May 2019

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FINANCIAL

Perkins Consortium and Regional Planning Partnerships Accounting

Districts that are part of a Perkins consortium or Regional Planning Partnership (RPP) should expect to receive some journal entries from the fiscal agent to record in the district's records, including transactions done by the fiscal agent on behalf of the consortium or partnership. The School Business Operations Bureau worked with the Department's Bureau of Career and Technical Education on the documents [Accounting for Perkins Funds: Consortia](#) and [Accounting Guidance for Regional Planning Partnerships](#).

Contact [Tom Cooley](#), 515-725-1120 or [Pat Thieben](#), 515-281-4707 for general Perkins and RPP questions, or [Janice Evans](#), 515-281-4740 for coding questions.

Indirect Cost Rates

[Indirect cost rates](#) for FY19-20 federal programs, when allowable, are now available on the web. Contact [Janice Evans](#), 515-281-4740.

GENERAL INFORMATION

Medicaid

Spring 2019 Medicaid Update

The summary handout for the 2019 Iowa School Nurse Organization conference can be found in the [appendix](#).

Reminder: Check Exclusions List

As an Iowa Medicaid provider, it is important not to submit claims for services provided by someone who is excluded from participation. Excluded individuals can be identified [here](#). Each Iowa Medicaid provider has agreed in their contract to comply with this provision. Prior to starting the 2019-2020 school year, please check the exclusions list for any of your staff delivering billable services, and continue to check the list at least quarterly.

Federal Share

On October 1, 2019, the federal share increases from 59.93 percent to 61.2 percent. So, for claims paid during the next fiscal year, agencies will retain an additional \$1.27 per \$100 in paid claims.

New Medicaid Lead at Your District

If your district will have a new lead for School-Based Medicaid for 2019-2020, please have them contact the Department to arrange an orientation and question and answer call.

For further information, contact [Jim Donoghue](#), 515-281-8505.

AEA Purchasing

AEA Purchasing is an initiative of the [Iowa Association of Area Education Agencies](#) (IAAEA), with a goal of combining the purchasing power of Iowa schools to offer aggressive pricing on materials, goods and services through a competitive bid process. It is a voluntary program that is open to all eligible entities. AEA Purchasing provides procurement solutions in two divisions – food and non-food.

To learn more about the food program and/or to become a member, please contact [Meg Brink](#) or 800-632-5918 ext. 1321. To learn more about the non-food purchasing programs, please contact [Joni Puffett](#) or 563-922-2299. AEA Purchasing can be found on the web at [AEA Purchasing](#).

District Communication

Much of the communication to superintendents/business managers from the Department is done via e-mail. This allows the Department to provide timely communication. If you are not planning on being with the district next year, please reply to [Matthew Coulter](#) and let him know. If you know your replacement and the replacement's email address, we would appreciate that information as well.

TRANSPORTATION

Vehicle Information System Verification

Districts are reminded to check their Vehicle Information System (VIS) and verify specific vehicle information before July 1, 2019. This would include adding all eligible vehicles (those used for transporting students) purchased during the year. Additionally, be sure to leave all eligible vehicle information in the VIS for vehicles that you disposed of during the period July 1, 2018 thru June 30, 2019. Even though you may no longer have those vehicles, if you used them anytime during the school year the Department still need the information for depreciation purposes. Please be sure all information pertaining to the vehicles in the VIS is accurate and complete.

Questions may be directed to [Max Christensen](#) or 515-281-4749.

APPLICATIONS

Foster Care Claim for Regular Education Students

Each district is responsible for recording eligible students as foster care students in the student information system. The foster care information is included in the end-of-year Student Reporting in Iowa (SRI) submission. The Foster Care Claim application uses the collected information to generate the Foster Care Claim for the 2018-2019 school year. Claims are automatically generated for each district based on information submitted in the Fall 2018 and Spring 2019 SRI submissions. Once the information has been verified, each district with a claim will be notified in July when the application is available for certification.

Because the claim is generated on previously submitted data, it is important to ensure students identified as being in foster care are correctly identified in your student information system. SRI has a report available for you to review the list of students identified as being in foster care. To locate the foster care report in SRI:

- Log into the portal
- Look under EDINFO > Student Level Applications
- Select Student Reporting in Iowa
- Select Spring 2018-2019
- Click on Programs/Indicators in the menu bar
- Select the "Foster Care" report by clicking on "Foster Care"
- Review the list of students under "(1) Yes and would not live in the district is not in foster care" by clicking the count
- Review the list of students under "(2) Yes and would live in the district if not in foster care" by clicking the count

If students have been included who should not be included or students are missing from the list, work with the individual or individuals in your district who enter the student level data in the student information system. SRI submissions prior to the last day of school are practice files. No file can be considered a final submission until the last day of school. Having foster care students correctly identified in the end-of-year SRI submission will save you time and lead to an accurate foster care claim in July.

For questions regarding the foster care claim application, please contact [Carla Schimelfenig](#), 515-242-5612.

Psychiatric Medical Institutions for Children Placements and Placements in a Hospital's Psychiatric Unit (Foster Care Claim)

Many psychiatric medical institutions for children (PMIC) placements are parent placements and not placements by the Department of Human Services (DHS) or the Iowa Juvenile Court System (JCS). Iowa Code 282.27, Children living in psychiatric hospitals or institutions, was changed in 2015 to allow PMIC-placed students to be included in the Foster Care Claim process. Subsection 5 states, "If a child placed in the psychiatric unit or institution was not enrolled in the educational program of the district of residence of the child on October 1 of the current school year, the district of residence may include that student in a (foster care) claim submitted to the department of education pursuant to section 282.31, subsection 1, paragraph "b", subparagraph (2)."

Records for PMIC-placed students will be automatically included in the regular education foster care claim application if the correct information is recorded in the local student information system where the PMIC facility exists. The information to be reported includes:

- Basic demographic information for the student (name, state ID, grade level, gender, race/ethnicity, etc.)
- Identification of the entry date and exit date (when known) corresponding to the enrollment of the student in the educational program provided in the PMIC setting,
- Service type of 2, PMIC,
- Service Provider code associated with the PMIC institution (see Addendum I of the latest SRI Dictionary),
- FTE corresponding to the portion of time the student is served on a daily basis when compared to a full-time student in your district,
- Days present and days enrolled for the student during the PMIC placement, and
- Resident district where the student's parent lives. The resident district is not necessarily the district where the student attended prior to the PMIC placement. For a student who was under open enrollment prior to the placement, the resident district is not the district where the student last attended.

The SRI records from the districts with PMIC facilities will be used to calculate the claim for the resident districts.

Students placed in a psychiatric ward of a hospital are also eligible to be included in the regular education Foster Care Claim, if the student had not been included in the district's certified enrollment count in October. Districts providing educational services to regular education students placed in psychiatric wards of hospitals do NOT include students from outside their district's boundaries in their local student information system. The resident district must enter the student into their local student information system in order for the student to appear in the regular education Foster Care Claim.

Q: How would I know I need to report a student who was placed in a psychiatric ward of a hospital?

A: The district where the hospital is located should have contacted the business office regarding a contract for services for the student.

Q: How do I know if I need to have the student enrolled in our local student information system?

A: The typical response from a district when they've been notified that a student who lives within your district boundaries has been placed in the psychiatric ward of the hospital is, "But I don't even know this student!" If the student was not included in your certified enrollment count in October, the student will need to be entered as a full-time student of your district. These students may have been:

- Homeschooled,
- Enrolled in a private school,
- Enrolled in an accredited nonpublic school, or
- Identified as a dropout or expelled student prior to October 1 and, therefore, not included in your certified enrollment count.

Q: What if a student who is enrolled in our district but who was not included in our certified enrollment count is placed in a psychiatric ward of a hospital? Can the student be included in the regular education Foster Care Claim as well?

A: Yes, you'll need to have the enrollment for the student modified to show the hospital placement by using the End or Change Enrollment exit code that is frequently used in your student information system to record changes to a student's enrollment (new resident district, placement into or out of foster care, change in IEP level, etc.).

Q: How is the student entered into the local student information system so as to be included in the regular education Foster Care Claim?

A: You will need to ask the person who is responsible for entering and updating student information in the student information system to add the student by entering some of the same information included above:

- Basic demographic information for the student (name, state ID, grade level, gender, race/ethnicity, etc.),
- Identification of the entry date and exit date (when known) corresponding to the enrollment of the student in the educational program provided in the hospital setting,
- Service type of 2, PMIC,
- Service Provider code of 97777777, which is used to identify any hospital psychiatric unit (see Addendum I of the latest SRI Dictionary),
- FTE corresponding to the portion of time the student is served on a daily basis when compared to a full-time student in your district,
- Days present and days enrolled for the student during the hospital stay, and
- Resident district where the student's parent lives. The resident district is not necessarily the district where the student attended prior to the PMIC placement. For a student who was under open enrollment prior to the placement, the resident district is not the district where the student last attended.

For questions regarding PMIC placement foster care reimbursements, please contact [Carla Schimelfenig](#), 515-242-5612.

Limited English Proficiency Allowable Cost

Although the Limited English Proficiency (LEP) Allowable Cost application is not available until September, it is important to remember data supporting the application come from various 2018-2019 applications. When coding FY19 expenditures, remember to continue to code LEP expenditures to program codes 410-419, even when expenditures exceed the cost of revenues coded to project 1112 or 4644. For excess expenditures, change the project code to 0000, but do not change the program codes from 410 – 419. The only expenditures to be included in the LEP Allowable Cost application will be those coded to the program code of 410-419.

For assistance with coding questions, please contact [Janice Evans](#), 515-281-4740 or [Denise Ragias](#), 515-281-4741.

Operational Sharing for 2019-2020

Will your district be expanding your shared positions in any of the following operational function areas?

- Superintendent,
- Business management,
- Transportation director,
- Operations and maintenance director,
- Human resources director,
- Counselor,
- Curriculum director, or
- Licensed master social worker or independent social worker

Here are some tips that help ensure integrity and provide transparency.

1. Have the agreement in place, approved, and commencing on the normal start date for the position based on the length of the contract for a returning employee in that position.
2. The entity holding the contract does not give away a portion of their employee's contract. The purchasing entity must pay for the portion of the contract that is being purchased (minimum 20% of salary and benefits is required for the sharing to be an eligible sharing arrangement for supplementary weighting).
3. Contracts with a governmental entity that is NOT another Iowa public school district or AEA can be reviewed with [Carla Schimelfenig](#). Any questions or concerns about the eligibility for supplementary weighting should be discussed prior to the signing of the agreement to allow for modifications to the contract if the sharing is dependent on the generation of supplementary weighting. No one likes surprises!
4. Continuing agreements that will not be changing do not need to be revisited, unless concerns arose regarding the agreement in the previous year.
5. If five districts enter into an agreement to share a position at 20% each, but the sharing does not start until October 1, the sharing among the five entities would not be an eligible arrangement. For a 12-month position, 25% of the year would have transpired. Only 75% of the remaining contract would be eligible to be shared. Even four districts sharing the remaining 75% would not result in each of the districts receiving 20% of the contract. The same would be true for a 10-month contract. If the sharing does not begin until October, there would not be 10 months remaining on the contract to be shared. Five districts would not each be able to purchase 20% of such a contract. To avoid any questions of impropriety, the sharing arrangements must be in place at the beginning of the full-time employee's contractual year.
6. All eligible operational function sharing arrangements must be entered correctly in Fall BEDS next fall. This includes:
 - Providing the appropriate position of the individual being shared,
 - Identifying the sharing status as either the contract holder or the district purchasing services,
 - Reporting salary and benefits to be paid by your district with the contract holder reporting the full amount and the district purchasing the services reporting their portion of the salary and benefits,
 - Identifying the sharing partner(s), and
 - Reporting the individual's FTE with the contract holder reporting the full amount and the district purchasing the services reporting their portion of the FTE.

For questions regarding operational function sharing, please contact [Carla Schimelfenig](#), 515-242-5612.

Billing for Concurrent Enrollment Supplementary Weighting for Open Enrolled Students

Districts offering concurrent enrollment courses and eligible Project Lead the Way (PLTW) courses may bill resident districts for the supplementary weighting generated on open-enrolled students enrolled in the contracted courses. Bills for the supplementary weighting can be generated using the information provided in the Student Reporting in Iowa (SRI) application. Before paying a bill for supplementary weighting, the resident district can verify the information by reviewing the Supplementary Weighting (Non-Fall) application in the [Iowa Education Portal](#). When computing the supplementary weighting, use the student's resident district cost per pupil of the year in which the course was taken. Directions for generating and verifying the bills are located [here \(281 IAC 17.10\(8\)\)](#).

Student Reporting in Iowa (SRI) data are preliminary data until the reporting district's last day of school. While the SRI application is scheduled to open for final reporting on May 15, the year may not have ended for districts by then. Concurrent enrollment information should not change between May 15 and the end of the school year, since most community colleges will have already ended their school year. Be sure to bill the resident districts of your open enrolled students after the Non-Fall Supplementary Weighting application is available.

For questions regarding billing for concurrent enrollment supplementary weighting, please contact [Carla Schimelfenig](#), 515-242-5612.

FY19 Chart of Accounts Test Records

The CAR 2019 COA Test Records application is accessible to all districts as the Department continues to update the program. During the test period, some edits and warnings may not be working properly, so they may change as corrections are made. Currently, stages 1 and 2 are available. Successful completion of these two stages validates the composition of the account code. Stages 3 and 4 will be available as soon as we get through all the stage updates. Any known edits or warnings not working properly will be noted on the Home page. Districts are encouraged to start uploading and correcting their books. A district may test an individual account code or an entire file in accordance with the 2019 COA-CAR rules. The test site mirrors the "live" site, with the inclusion of the reports when they are updated. The application is available on the [Iowa Education Portal](#). Once logged in, go to EdInfo, Finance Applications.

Many of the COA-CAR edits are programmed to check tables for information. These tables may not be completely loaded during the testing period. This information is entered as we receive it; therefore, there may be some edit messages that appear during testing that normally would not. The incomplete tables are noted on the Home page of the application. Also, districts may get many Stage 4 reconciliation messages as all revenue, receivables, or restricted fund balances would not be entered prior to the end of the fiscal year.

We strongly urge districts to test their files early and often. Please be sure to update your financial software to the most current version before creating a text file. Districts should not "fix their books" just to pass edits, as the edit may need to be modified.

If you come across issues with the upload or edits and/or warning messages that don't make sense or don't seem to be working properly, please contact [Denise Ragias](#), 515-281-4741. Contact [Janice Evans](#), 515-281-4740, with coding questions and for journal entries.

Nonpublic Transportation Reimbursement Application

The Nonpublic Transportation Reimbursement Application is open for data input. Please double-check the data and certify the application by June 17. If you entered data in the system prior to May 15, those data were deleted when the system opened, so they will need to be reentered. The Department intends to issue reimbursements to districts in July, but needs to have all district data in by June 17 to meet this goal. A short training video regarding the application is available [here](#). The general "how to" content of the video is current; however, the process mentioned for accessing the application is not (the now defunct EdInfo site is referenced). The reimbursement application can only be accessed via the [Iowa Education Portal](#).

If you have questions, contact [Max Christensen](#), 515-281-4749.

School-Level Reporting: Summary Sheet

The Department and the School-Level Reporting Advisory worked together in developing a quick reference resource to assist districts during their implementation of school-level reporting practices (required beginning with the FY19 reporting period). This one-page summary sheet of school-level reporting practices, along with other resources, can be accessed on the school level reporting page on the Department's [website](#).

Contact [Kassandra Cline](#) or 515-281-4738 with questions.

School-Level Reporting: Pre-Kindergarten (PK) FTE Calculation

The per pupil expenditure calculation denominator will comprise membership (student count) information for PK-12 pupils. Please work with the person in your district that reports the full-time equivalency (FTE) for your PK program to ensure it is accurate. An incorrect FTE will cause the per pupil expenditure calculation to be weighted incorrectly.

The [Data Dictionary](#) requires (page 24) that all PK students in a Statewide Voluntary Preschool program and/or a district sponsored program are to be submitted for student reporting (through SRI). It also requires FTE reporting (page 35) which, in part, reads "PK students should have an FTE to reflect the portion of the day they are expected to be in attendance. (Example: 10 hours per week/elementary contact hours in a week)."

Additional examples: if the PK program is held the equivalent of half of the normal school day for 5 days per week, the FTE is .50. If the PK program is 2 full-days each week, the FTE is .40. It is possible to have multiple FTE counts in your district, especially if you have a population of students receiving head start programming and/or early childhood special education programming as those programs may require additional time beyond the normal PK program.

Contact [Kassandra Cline](#) or 515-281-4738 with questions.

School-Level Reporting: Valid Facility Codes

[Statewide School-Level Financial Coding Practices Version 3](#) requires districts to use each school's BEDS facility code for fiscal reporting through the CAR process. BEDS facility codes for public schools (required) can be found in the [Iowa Educational Directory](#). BEDS facility codes for community partners (required) can be found in the [Iowa Education Portal](#) and the School Information Update application.

Districts will receive an edit if an invalid facility code is uploaded. Facility code definitions may be referenced in the [Chart of Accounts](#), page 28. Categories of potential use and validity are provided below for quick reference:

Allocated as part of the per pupil expenditure calculation

0000, 9000-9299, 9331, 9332, 9334, 9500-9999

Not allocated as part of the per pupil expenditure calculation

0010-0029, 0031, 0050-0100, 4000-4199

Validity based on district BEDS assignments

0109-0999, 8XXX

Invalid for districts

0001-0009, 0030, 0032-0049, 1000-3999, 4200-7999, 9300-9330, 9333, 9335-9499

The facility code in fund 9X may also be a valid district number when holding funds for another district. Expenditures coded to fund 9X will not be reflected in the report card. Facility codes 0000-9999 are valid for AEAs.

General questions about implementing school-level coding practices may be directed to [Kassandra Cline](#) or 515-281-4738. Questions about coding can be directed to [Denise Ragias](#) or 515-281-4741, or to [Janice Evans](#) or 515-281-4740.

UPCOMING DEADLINES

Due Date	What's Due
May 15	AEA Budget Proposal – Resubmit Unapproved Budget
May 31	Deadline for District Budget Amendments
June 17	Nonpublic Transportation Reimbursement Claim Due (normally due on June 15)
June 30	Last Day to Pay Postsecondary Enrollment Options (PSEO) Tuition Due to Eligible Postsecondary Institution

[Click](#) to access current and past issues of the School Leader Update.

[Click](#) to access current and past issues of the School Business Alert.

If you have suggestions for future SBA articles,
please submit to [Denise Ragias](#).

NEWS

Program Integrity (PI) Audits (by Iowa Medicaid Enterprise RNs)

- Date of service that school is typically not in session. In the 2019-2020 school year many LEAs will receive a letter from Iowa Medicaid. The letter will explain that the LEA submitted a claim for a date of service on a weekend day (Saturday, Sunday), on a school holiday (Memorial Day, Labor Day, Thanksgiving Day and day after), or on a winter break day (December 23-January 1) when the school district is not in session. If you disagree, you will have 15 days to respond with a written request for reevaluation. If you do not request reconsideration, a Findings and order for Repayment letter will be issued stating the overpayment amount. As the Iowa Department of Education (Department) learns who will be receiving a letter, the district will be called to let them know a letter is coming.
- Other reviews. Last update of findings:
 - 1) Confusion by PI nurse over student tuitioned out where attending district logged and resident district billed;
 - 2) IHPs missing documentation and signature;
 - 3) transportation logs missing point of origin, return location of service, miles; and
 - 4) per diem billed but less than 50% of day.

Perm Audit

- 2016-17 PERM audit (131 claims, 65 districts, 2 AEAs): 1 Error (billed 15 min not documented).
- The next round of Payment Error Rate Measurement PERM audit is expected to begin next school year.

Federal Share

- On October 1, 2018 Federal Share increases from 59.93% to 61.2% (up \$1.27 per \$100).

Revenue

- 2017-18 LEA revenue \$108.3 million; \$63.2 million retained: 2018-19 year to date is up 15.1%.

“Medicaid Steps” & “Co-Development Supports”

- New docs added to the Medicaid page of the Department website.

Electronic claiming will be Required Later this Year

- **No more paper-based claiming.**
- See Provider Information letter 1990-MC_FFS at [Iowa Department of Human Services Informational Letters](#).

UPDATES

LEA and AEA Provider Manuals

- No changes in 2018-2019 and none are expected as of April 2019

Getting List of Medicaid-Eligible Students in you LEA

- Are you using the [web IEP](#) RPTS section each month to identify those IEP students in your LEA who are currently enrolled in Medicaid? Need help? Refer to the Medicaid page of the Department website.

Iowa Medicaid Health Link Managed Care

- LEA and AEA programs are outside of the managed care situation, so as an LEA or AEA you do not need to become a managed care network provider but will continue to bill same as always.
- Most Medicaid members are in Health Link. Many answers are at: [Iowa Health Link FAQs](#).
- Amerigroup Iowa is a continuing plan; Centene Iowa Total Care is a new plan starting July 1.
- United Healthcare Plan of the River Valley was unable to negotiate a new agreement so likely to exit July 1.

How to see if a provider is enrolled: [Find a Doctor](#); [Iowa Total Care Find a Provider](#)

State Share Invoices/Credits

- Fall 2018 - Department found many districts who had not paid back their state share for more than one year
- Now - quarterly DHS sends the Department an AR aging report and the Department prompts business managers who are behind

REMINDERS

Billing Per Diem

- Only for health para & only if 50% or more of regular school day.
- Document blocks of time para with student (e.g., 8:00 am day starts until 11:00 AM para takes a break, then from end of break to next break).

Private Duty Nurse

- Only order in IEP the level of service required (actual need) to provide safe care at school.

Getting Medicaid Billing Remittance (Invoice) from Iowa Medicaid Portal

- Call for tip sheet

IHP/ BIP Plans

- Be careful not to build plans strictly for purposes of Medicaid.
- Real need for services is essential.

Exclusions

- You agreed to not bill if staff member is excluded.
- Check [Office of Inspector General Exclusions Program](#)

[Jim Donoghue](#), Iowa Department of Education, 515-281-8505

[School-based Medicaid](#)

IOWA DEPARTMENT OF EDUCATION

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School Business Alert

June 2019

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FINANCIAL

Annual Reminder: Billing for Supplementary Weighting

ALERT: Spring Concurrent Enrollment Supplementary Weighting

Concurrent enrollment arts and sciences courses taken during the 2018-2019 school year will generate additional funding for the upcoming year. The weighting value was changed during this year's legislative session from 0.46 to 0.50 (see [SF603](#), for changes to Iowa Code 257.11(3)). This portion of the law was made retroactive and has been applied to the concurrent enrollment supplementary weighting that districts certified in the Fall 2018 Certified Enrollment application.

Although the Spring Student Reporting in Iowa (SRI) application now shows a weighting factor of 0.50 for arts and science courses, you will continue to bill resident districts at the 0.46 rate for the 2018-2019 school year. When downloading the information to generate the concurrent enrollment supplementary weighting bill from Spring SRI, please change the weighting factor in the "Wgt. Factor" column from 0.5 to 0.46 in Excel before running the calculation. Remember to make this same change when verifying bills sent from the serving districts using the Supplementary Weighting (Non-Fall) application.

If you have any questions, please do not hesitate to contact [Carla Schimelfenig](#) or 515-242-5612 for assistance!

Open Enrollment and Concurrent Enrollment Supplementary Weighting

Districts offering concurrent enrollment courses and eligible Project Lead the Way (PLTW) courses may bill resident districts for the supplementary weighting generated on open-enrolled students enrolled in the contracted courses. Bills for the supplementary weighting can be generated using the information provided in the Student Reporting in Iowa (SRI) application. Before paying a bill for supplementary weighting, the resident district can verify the information by reviewing the Supplementary Weighting (Non-Fall) application in the [Iowa Education Portal](#). When computing the supplementary weighting, use the student's resident district cost per pupil of the year in which the course was taken. Directions for generating and verifying the bills are located [here \(281 IAC 17.10\(8\)\)](#).

Whole Grade Sharing and Concurrent Enrollment Supplementary Weighting

For districts in a whole grade sharing arrangement, supplementary weighting generated on resident students remains with the resident district unless some other arrangement has been articulated in the whole grade sharing agreement. While options for distributing the concurrent enrollment supplementary weighting exist, such as having the community college contract directly with the sharing partner for the sharing partner's resident students or negotiating a higher per pupil rate for whole grade shared students in grades 9 – 12, addressing the issue of distributing the concurrent enrollment supplementary weighting in the whole grade sharing agreement may be the best alternative.

Shared Teacher and Supplementary Weighting

When two districts agree to share a teacher, only one district holds the contract for the teacher. The district buying a portion of the contract may generate supplementary weighting on their resident students enrolled in courses taught by the shared teacher. Eligibility for supplementary weighting is dependent on the purchasing district not having a licensed and endorsed teacher available within the school district to teach the course(s) being provided by the shared teacher ([281 IAC 97.2\(3\)](#)). The supplementary weighting incentive is for the non-contract holding district. The district holding the contract benefits by being able to retain a teacher and also have a portion of the contract paid by another district.

Other Billing Situations

1. Whole grade sharing billing for 2nd semester is based on the count of resident students from the sending district on the second Friday in January ([Iowa Code 282.12\(4\)](#)). In the 2018-2019 school year, second semester count for whole grade sharing occurred on January 11, 2019.
2. If a sharing district elects not to enter into a whole grade sharing agreement when sharing "all or a substantial portion of the students in any grade" with another school district for "all or a substantial portion of a school day, then no students in that grade level are eligible for supplementary weighting except as authorized by [281 IAC 97.5](#)," Supplementary weighting plan for whole-grade sharing ([281 IAC 97.2\(8\)](#)). An exception to the "no students are eligible for supplementary weighting" is concurrent enrollment supplementary weighting. High school students attending another district, either through a whole grade sharing agreement or a tuition agreement because of the discontinuation of grades, are eligible for generating supplementary weighting when enrolled in eligible concurrent enrollment courses.
3. There is no billing of costs incurred for students taking high school, concurrent enrollment, or postsecondary enrollment options (PSEO) courses who are enrolled in the public district as:
 - Competent private instruction (CPI) dual enrolled ([Iowa Code 257.6\(3\) and \(7\)](#)),
 - Open enrolled CPI dual enrolled ([Iowa Code 257.6\(3\) and \(7\)](#)),
 - Independent private instruction (IPI) for concurrent enrollment only ([Iowa Code 261E.8\(2\)](#)),
 - Nonpublic shared time ([Iowa Code 257.6\(3\) and \(7\)](#)), or
 - Jr/Sr rule ([Iowa Code subsection 257.6\(4\)](#)).

For the situations listed, the serving district generates funding directly through certified enrollment.

4. No parent or student shall be billed for costs incurred from concurrent enrollment courses, even if the cost to the district exceeds the billable amount ([281 IAC 17.10\(8\)“d”](#)).
5. Districts cannot bill students or parents for failed concurrent enrollment courses.
6. A district can bill a parent (or student if 18 years of age) for the tuition cost of a failed PSEO course, the cost of equipment that becomes the property of the student, and the cost of a school-owned textbook that is not returned ([Iowa Code subsection 261E.7\(3\)](#)).
7. A serving district can only bill the resident district of an open enrolled student for tuition, supplementary weighting generated from concurrent enrollment courses, Project Lead the Way courses, English language learner (ELL or LEP) supplementary weighting, and the teacher leadership district cost per pupil ([Iowa Code 282.18\(9\)](#); [281 IAC 17.10\(8\)“c”](#)).

Contact [Carla Schimelfenig](#), 515-242-5612 with questions.

Whole Grade Sharing Supplementary Weighting

With the passage of HF596, whole grade sharing supplementary weighting will be available for districts studying and working toward reorganization to be effective on or before July 1, 2024. Districts that have already passed a board resolution to study reorganization effective on or before July 1, 2019 do not need to pass a new resolution. Districts in a whole grade sharing arrangement with a desire to work toward reorganization that have not passed a resolution to study reorganization must do so by October 1, 2019 in order to qualify for year 1 whole grade sharing supplementary weighting.

The requirements for the resolution to qualify the districts for supplementary weighting are as follows:

1. The resolution must be a separate action noted in the school board meeting minutes of each board. The resolution may also be included in the whole grade sharing agreement, but passing the whole grade sharing agreement alone will not qualify a district for the supplementary weighting.
2. The resolution must include these three phrases:
 - a. the board adopts this resolution jointly with the _____ Community School District
 - b. to study the question of undergoing a reorganization (or dissolution, if applicable)
 - c. to occur on or before July 1, 2024 [an earlier date is acceptable]

This specific language is designed to inform the public of exactly what is being explored by the districts; variances from the above language will likely disqualify the districts' eligibility for supplementary weighting.

Passing the resolution qualifies the districts for the first year of whole grade sharing supplementary weighting. To qualify for the second and third years of supplementary weighting, each of the sharing districts will need to complete the Reorganization Progress Report found on the Iowa Education Portal by August 1. Requests for year 1, 2, or 3 whole grade sharing supplementary weighting begin by completing the Grade Sharing information located in the School Information Update application.

For assistance, contact [Carla Schimelfenig](#), 515-242-5612.

Joint Employment Whole Grade Sharing

Districts in a whole grade sharing arrangement desiring to apply for joint employment must submit the application by July 1. However, since July 1 falls on a Sunday this year, the application must be submitted no later than Monday, July 2.

According to [281 IAC 97.2\(4\)](#), the minimum requirements for joint employment include:

- a joint teacher evaluation process and instruments,
- a joint teacher professional development plan, and
- one single salary schedule.

Additional evidence that the partner districts, while not yet reorganized, are functioning as one may include such items as:

- same student information system
- same financial software
- identical calendars
- one website for both districts

For questions, please contact [Carla Schimelfenig](#), 515-242-5612.

Teacher Leadership and Compensation and Open Enrollment FY20

All districts will receive Teacher Leadership and Compensation (TLC) through state aid in FY20. The state aid amount for FY20 is \$333.23.

In FY20, all districts will pay open enrollment at the rate of \$326.50, which is the per pupil rate for the prior year.

If you have further questions on the TLC program contact [Lora Rasey](#), 515-725-0648. Contact [Denise Ragias](#), 515-281-4741, or [Janice Evans](#), 515-281-4740 for questions regarding coding.

Supplemental Aid for FY18 Special Education Deficit

Payment went out earlier this month to districts that had a special education deficit in 2018. The supplemental aid payment should be coded to Source/Project 3113. Use program code between 211 and 219. This revenue source does not need matching expenditures.

For questions, contact [Janice Evans](#), 515-281-4740, or [Denise Ragias](#), 515-281-4741.

Special Education Finance

The Tuition-In Billing (TIB) program is now available for districts to complete their FY19 final year billings. Please remember that all school districts will need to submit their final year billings by July 15.

You are required to enter student information by number of DAYS only. As in past years, an upload must be completed to activate the TIB program. Districts should also clear edits related to special education accounts in the CAR 2019 COA Test Records application prior to sending bills through TIB.

Between June 1 and 21, districts should ensure all students have been entered into their TIB program, including all special education foster care, termination of rights, nonpublic, and high cost claims. Also to be entered are students educated in day programs, residential programs, and hospitals.

From June 17 to July 1, all school districts should review and verify the accuracy of the tuition out information through the Special Education Supplement (SES). If it is determined that a student has been omitted, contact the district that provided educational services to ensure they add the student in their TIB program.

If you have questions, please contact [Bill Roederer](#), 515-281-7972.

CODING

School-Level Expenditure Reporting: Choosing the Right Facility Code

The Department recently received a number of questions regarding the correct facility code use for summer food program and summer school expenditures. A review of the [Statewide School-Level Financial Coding](#)

[Practices](#), internal research regarding current practices, and a follow-up discussion with the School-Level Reporting (SLR) Advisory helped to produce the best practices provided below.

Summer Food Program

Best Practice: It is appropriate to code all Summer Food Program expenditures to a district level facility code. It is also appropriate to code expenditures related to the Summer Food Program to a school level or school instructional level facility code as the district has the flexibility to code Fund 61 expenditures to a facility code that makes sense locally.

As part of the Department's internal review of prior Certified Annual Report (CAR) data, it was noticed that there are fewer districts coding expenditures to Function 3140 (summer food programs) than receiving associated revenues. Therefore, beginning with FY20, districts will receive an edit during the CAR upload process if there are revenues coded to the summer food program (Source 165X or Source 4556) unless there are also expenditures coded to the summer food program (Function 3140). This may generate a warning for FY19.

Summer School

Best Practice: It is appropriate to code summer school expenditures to a school, school instructional, or district level facility code depending on the local logistics of the program.

1. **School Level:** If the district can determine summer school expenditures for students that normally attend a specific school, code the expenditures to that school's facility code.
2. **School Instructional Level:** If the district is unable to determine summer school expenditures by school level or the percentage of students served is distributed the same as those served by the schools, it is appropriate to code summer school expenditures to the instructional level (high school: 9331, middle school: 9332, or 9334: elementary school). Expenditures coded to the instructional level will be allocated for report card purposes to each school within the instructional level based on the average daily membership (ADM) which is the pupil count used for the report card, at each school.
3. **District Level:** If the district is unable to determine summer school costs by school or school instructional level or if the percentages of costs are approximately equal to the percentages of students at each school, it is appropriate to code the expenditures to a district level facility code. Expenditures coded to a district level facility code will be allocated for report card purposes to each school in the district based on ADM.
4. **Providing Summer School Programming for Non-resident Students:** It is appropriate to code expenditures related to providing the summer school program to non-resident students the same way other students at that level are coded.

View the [Statewide School-Level Financial Coding Practices](#) guidance for additional information. General questions about implementation can be directed to [Kassandra Cline](#), 515-281-4738. Questions about coding can be directed to [Denise Ragias](#), 515-281-4741, or [Janice Evans](#), 515-281-4740.

GENERAL INFORMATION

Emergency Operations Plans and Confidentiality

As you finish work on your district's Emergency Operations Plan, remember that it is to remain confidential and be discussed in closed session prior to board's approval by the June 30, 2019 deadline. Iowa Code 280.30 states, "The plan shall be confidential and shall not be a public record subject to disclosure under chapter 22." If a copy of your district's plan is requested by a member of the public, the district is legally obligated to deny access to the plan.

Under Iowa Code section [21.5](#), the reason for holding a closed session must be announced and entered in the minutes. The reason must be for one of the reasons specified in the law. Following is a sample motion, provided by the Iowa Association of School Boards (IASB) for entering into a closed session:

“I move that we hold a closed session as authorized by section 21.5(1)(a) of the open meetings law to review or discuss records which are required or authorized to be kept confidential.”

Once the district plan is approved by the school board, it is not submitted to the state for review; however, there will be a section of the Spring BEDS submission where the superintendent (or designee) will checkoff and verify that the legal requirements of the plan have been met.

The next step will be to determine the best way to communicate and distribute the plan to all district staff and provide training regarding implementation.

For additional information or questions, contact [Rob Olsen](#), 515-281-4743.

Community Eligibility Provision for Schools

The United States Department of Agriculture introduced the Community Eligibility Provision (CEP) to enhance the ability of districts to ensure all students have access to good nutrition through the National School Lunch Program. The Community Eligibility Provision (CEP) is a meal service option for schools and school districts in low income areas. Schools that adopt CEP are reimbursed using a formula based on the percentage of students that qualify for free meals by direct certification or by categorical eligibility. If a school building qualifies, it means all students eat at no charge and there is no longer a need to have a Free and Reduced (F/R) Price Meal application in those school buildings.

Districts do have to “rethink” how they collect information on low socioeconomic status (SES) students in CEP buildings. The Iowa Department of Education **requires** CEP buildings to use a Household Survey to gather information from parents on income eligibility for things like fee waivers and accountability provisions. For more information on CEP, visit the [Community Eligibility Provision for Schools](#) web page.

Top four questions about the CEP

Do I qualify? A list of qualified schools is posted at [CEP 2019 Qualified Schools](#). Qualification for free meals by direct certification, migrant, homeless, Head Start and Pre-K Even Start all contribute to the Identified Student Percentage (ISP) minimum of 40 percent.

Is it financially feasible? While 40 percent of students is the minimum ISP allowed for a school or group of schools to participate, a level closer to 62.5 percent, when all meals are reimbursed at the free level, contributes more to sustain the food service operations. More information, including a CEP Estimator and information about Title 1, is found at the [Community Eligibility Provision Resource Center](#).

If there are no meal eligibility applications, how do I indicate low SES status for a student? While no meal eligibility applications may be processed by food service for buildings participating in CEP, the list of students directly certified through the Department download may be provided by the food service department. For non-meal use (e.g., Title 1 and fee waivers), information for additional students is provided through the use of Household Surveys. Best practice ideas include:

- Keep the survey simple.
- Tell the parents what services, benefits this information is used for.
- Have the survey be a part of registration materials.
- Include a checkbox that allows a family to decline and not report income information.

School districts will use multiple data sources to identify students who are low SES in their SRI systems. Students identified as low SES will include 1) students qualified on the direct certification list, 2) students qualified on the Household Survey, and 3) homeless, migrant, and foster care students who are not already qualified in items 1 and 2. The low-SES indicator in SRI is the proxy for free/reduced price lunch lists in CEP

buildings, since those lists are specific to use by the school lunch program and are not to be used for any other local purposes. For accountability provisions, the low-SES indicator is still the accountability measure used.

What is the deadline to sign up? June 30 is the deadline to indicate participation for eligible new schools for the 2019-2020 school year. Contact [Patti Harding](#) or [Kala Shipley](#) by June 30.

For more information, contact [Patti Harding](#) or 515-281-4754.

Certified Annual Report

FY19 Chart of Accounts Test Records

The CAR 2019 Chart of Accounts (COA) Test Records is now available through the [Iowa Education Portal](#). The COA Test Records mirror the CAR Upload and Reports. The COA Test Records allow for both individual account testing (use only Stages 1 and 2 to determine success) and full file account testing. Districts and AEAs are encouraged to begin testing now and fix as many problems as possible so that only matching sources and reconciliation edits are left to deal with over the summer. Messages for districts will be updated on the home screen as information is known.

Contact [Denise Ragias](#), 515-281-4741 for assistance with uploads, edits, and reports. Contact [Janice Evans](#), 515-281-4740 for assistance with account codes and journal entries.

Local Source Codes

On the CAR, most state project codes (3xxx) go through a reconciliation process to verify that beginning balances plus revenues minus expenditures equal the reported ending restricted fund balance (for state projects). Local source codes (1112, 1113, 1116, 1118 and 1119) also go through this reconciliation process; however, it is not required that districts record revenue separately for these funds which are built into the state aid formula. To assist districts in this reconciliation, a table has been posted on the web with the amounts considered as revenue, either through state aid, modified supplemental amount from the School Budget Review Committee, or local match as required by law. The 2018-2019 Sources for Local Projects table can be found on the [Certified Annual Financial Reports](#) (CAR) webpage.

Contact [Denise Ragias](#), 515-281-4741, or [Janice Evans](#), 515-281-4740.

Ideas for a Successful End of Year and CAR Process

- Bank reconciliations should be done monthly throughout the year, but if these are not to date, get them caught up. Look at the major sources of income (property taxes and state aid) and make sure they've been coded properly.
- Look at state and federal grants and get those reconciliations started. If the money hasn't all been spent, talk to the superintendent or project managers, and let them know a balance is remaining, and find out what the plans are for this balance.
- In the Nutrition Fund, make sure state and federal, breakfast, and lunch revenues have been coded properly. Make sure student accounts are in good order.
- Look at fund balances and determine how they should be cleaned up or redefined. Committed and assigned funds should be adjusted if funds were used. Make sure the board has taken formal action on any new funds that should be committed by June 30.
- Take a look at general ledger balances to date. Is there anything that shouldn't be there? Are there negative balances? Do the balances look reasonable? Start researching early.
- Upload early! Test the account codes. A district should be able to get through Stage 1 and Stage 2 edits before the end of the year. Research any incorrect coding and negative balances and get those cleaned up early. Many Stage 3 and Stage 4 edits will appear since we are not yet at year end.

More ideas can be found in the document "Best Practices for a Successful and Timely CAR" located on the [Certified Annual Financial Report](#) page of the Department's website. Also on this webpage is a PowerPoint, "How to Use the CAR-COA Upload," which walks a user through the upload process and CAR Instructions.

Contact [Denise Ragias](#), 515-281-4741, or [Janice Evans](#), 515-281-4740.

APPLICATIONS

Annual Transportation Report

In a continued effort to reduce reporting work for districts, the Annual Transportation Report (ATR) will be pre-populated with depreciation information from the Vehicle Information System (VIS) and financial information from the CAR. This financial information will first be pulled together on a Transportation Report in the CAR for a quick review by the district. **The VIS must be updated with complete vehicle information by July 1.** The ATR is due September 15.

The ATR will continue to use source number 1981 for Fuel Tax Refund, when the refund is not in the same fiscal year as the expenditure. When the refund is received in the same year, it will be shown as net against the expenditures.

Contact [Janice Evans](#) or [Denise Ragias](#) for questions regarding refund coding. Questions regarding the VIS can be directed to [Max Christensen](#).

School Information Update

Thank you for the timely completion of the [School Information Update](#) review for the 2019-2020 school year. If your district experiences a superintendent or principal change over the summer, please remember to log into the portal and update the administrator information as soon as a replacement has been named. Superintendents and principals are listed in the [Iowa Educational Directory](#). This document is printed once a year. Being able to provide the most accurate information at the time of printing depends on each district keeping the School Information Update application updated as changes in administrators occur.

School Board Officers

If your district experiences a change in chief financial officer (CFO)/school business official (SBO) or other local officials, please remember to update the [School Board Officers](#) application in the [Education Portal](#) to reflect this change.

Foster Care Claim – Regular Education Students

Although the Foster Care Claim for regular education students will not be available until July, your work to ensure accurate claims begins now. Please verify the list of foster care students, entry dates, and exit dates in this spring's SRI application. Foster Care information in SRI comes from your local student information system. This information can be found on the Programs/Indicators tab in the Foster Care report. Click the count of foster care students and continue to click the total count until the list of students appears.

Students with an entry code of 15 should be included in the TIB application. If questions arise regarding a student's foster care status, your district's foster care [point of contact](#) can provide assistance.

DID YOU KNOW?

If a parent or guardian wishes to enroll a child into a district that is not the child's resident district, the child must meet one of the following criteria?

- Be under open enrollment that was timely filed by March 1,
- be a late filed open enrollment that qualifies for good cause and approved by the receiving district,

- be a late filed open enrollment without good cause and approved by both the resident and receiving district,
- be a child in foster care when the best interest determination decision was to enroll the child in a nonresident district,
- meet the requirements of being homeless and lives in your district or currently lives outside the district and wishes to remain enrolled in the district,
- meet the criteria as established by board action for students temporarily residing in the district, or
- a parent or guardian agrees to pay tuition.

Each child must have a funding source from which tuition will be paid. Either the student is a resident of the district or a contract must exist identifying who pays. In the event that a parent is willing to pay tuition, the district should require full tuition payment prior to enrollment. Requiring payment at the beginning of the year or term reduces the likelihood of dealing with failure to pay issues.

If a parent states an *intent* to move into the district, or is *in the process* of building or buying a home in the district, the district is still required to charge tuition. Once residency has been established because occupancy has occurred, the district can reimburse the parent for the portion of the tuition prepaid corresponding to the days when the student is a resident in the district. The district will not reimburse for the days prior to becoming a resident. The parent or guardian must pay the district's daily rate while the child is not a resident, regardless of when residency changes.

It does not matter whether the move into the district occurs prior to or after October 1. October 1 is simply the date that determines which district, if any, counts the student. If a child is under parent-paid tuition on October 1, no district counts the student for funding purposes.

Iowa Code 282.1 School age — nonresidents.

1. Persons between five and twenty-one years of age are of school age. Nonresident children shall be charged the maximum tuition rate as determined in section 282.24, with the exception that those residing temporarily in a school corporation may attend school in the corporation upon terms prescribed by the board. A school district discontinuing grades under section 282.7, subsection 1 or 3, shall be charged tuition as provided in section 282.24.
2. For purposes of this section, "resident" means a child who meets either of the following requirements:
 - a. Is physically present in a district, whose residence has not been established in another district by operation of law, and who meets any of the following conditions:
 - (1) Is in the district for the purpose of making a home and not solely for school purposes.
 - (2) Meets the definitional requirements of the term "homeless individual" under 42 U.S.C. §11302(a) and (c).
 - (3) Lives in a juvenile detention center or residential facility in the district.
 - b. Is domiciled with the child's parent or guardian who is on active duty in the military service of the United States and is stationed at and resides or is domiciled within a federal military installation located contiguous to a county in this state.

Iowa Code 282.24 Tuition fees established.

1. The maximum tuition fee that may be charged for elementary and secondary school students residing within another school district or corporation except students attending school in another district under section 282.7, subsection 1 or 3, is the district cost per pupil of the receiving district as computed in section 257.10.

Iowa Code 282.20 Tuition fees – payment.

2. It shall be unlawful for any school district to rebate to any pupils or their parents, directly or indirectly, any portion of the tuition collected or to be collected or to authorize or permit such pupils to receive at the expense of the district, directly or indirectly, any special compensation, benefit, privilege, or other

thing of value that is not and cannot legally be made available to all other pupils enrolled in its schools. Any superintendent or board members responsible for such unlawful act shall each be personally liable to a fine of not to exceed one hundred dollars. Action to recover such penalty or action to enjoin such unlawful act may be instituted by the board of any school district or by a taxpayer in any school district.

UPCOMING DEADLINES

Due Date	What's Due
June 30	Last Day to Pay Postsecondary Enrollment Options (PSEO) Tuition Due to Eligible Postsecondary Institutions
July 1	Joint Employment Whole Grade Sharing Applications Due
July 15	Last Day to Bill for Second Semester Special Education Tuition
July 15	Last Day to Bill for Second Semester Tuition

[Click](#) to access current and past issues of the School Leader Update.

[Click](#) to access current and past issues of the School Business Alert.

If you have suggestions for future SBA articles,
please submit to [Denise Ragias](#).

IOWA DEPARTMENT OF EDUCATION

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