

School Business Alert

August 2020



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FINANCIAL

Juvenile Home Advance Payment Schedule

The 2020-2021 Juvenile Home Advance Payment Schedule for area education agencies has been posted to the web at [Budgets, Area Education Agencies](#).

If you have further questions, please contact [Denise Ragias](#), 515-281-4741.

Governor's Emergency Education Relief Fund (GEERF) Allocations

On August 7, districts received notification of the Governor's Emergency Education Relief Fund (GEERF) [allocations](#). These funds are for the district's use in increasing connectivity for students in preschool through 12th grade for the 2020-2021 school year beginning on September 1, 2020. The Source/Project assigned to these funds is:

Source/project 4051 Education Stabilization Fund (Governor's Emergency Education Relief Fund) (GEERF) (CFDA 84.425)

Since districts can use the funds for expenditures incurred since March 13, allowable expenditures incurred in FY20, prior to June 30, should be coded to Project 4051. The district will also need a receivable (Account 141, Project 4051) and a Deferred Outflow of Resources (Account 623, Project 4051) since the funds will not be received until after the 60-day accrual period. If coded properly (with the project code), this will go through the CAR edits. Only the amount actually expended in FY20 will be coded as a receivable and deferred outflow. Many districts will have allowable expenditures in FY21 only and should code revenue and expenditures appropriately to Project 4051 in FY21.

If you have further questions, please contact [Denise Ragias](#), 515-281-4741 or [Janice Evans](#), 515-281-4740.

Nutrition Fund Coding

Districts must be cautious in coding nutrition payments. Some programs are not covered under the USDA CARES Act and will have a different source and project number than the meal reimbursements made through the emergency provision of the Summer Food Service Program (SFSP), Source/Project 4056. Some of these programs are:

- Cash in lieu (CIL), cash payments made in place of USDA Food assistance provided Child and Adult Care Food Program (CACFP) - Source/Project 4554
- Fresh Fruit and Vegetable Program - Source/Project 4557

As we transition out of the Summer Food Service Program to the National School Lunch Program (NSLP) with the start of the school year, USDA CARES Act grant funds remaining will be used to cover NSLP reimbursements for lunch, breakfast and milk programs through September 30, 2020, or until the funding runs out, which is not anticipated. Note that districts should return to the use of the function code 3110 once the regular National School Lunch Program resumes.

Districts may check the source of funding with each Department payment in the [Ed Portal](#) application, “Department Warrants.” If a Portal user does not have this application, a request can be made through “My Profile” in the top right corner of the Portal.

Additional fiscal-related questions related to nutrition are included in the [School Nutrition Back to School Questions & Answers](#) document.

If you have further questions, please contact [Denise Ragias](#), 515-281-4741 or [Janice Evans](#), 515-281-4740.

CERTIFIED ANNUAL REPORT

Certifying the Certified Annual Report (CAR)

In the euphoria of completing the district’s CAR, make sure to plan sufficient time to thoroughly review what is about to be certified before clicking the “Certify” button. The Special Education Supplement (SES), the Transportation Annual Report (ATR), and the CAR itself 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. Completing the CAR is a significant culmination to more than a year’s worth of work, and viewing the reports created by the CAR is an important step needed before certifying to help ensure accuracy of the submission.

- Balance Sheet
 - ❖ Review the balances of each account and compare to the prior 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?
 - ❖ Do the Fund Balances make sense? Is the Committed Fund Balance that upon which the board acted 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 they 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.

The CAR is used extensively to provide the data required for federal reporting purposes. The state files reports with the [U.S. Census Bureau](#), the [National Center for Education Statistics \(NCES\)](#), and provides a smaller data collection to the [National Education Association \(NEA\)](#).

If you have further questions, please contact [Denise Ragias](#), 515-281-4741.

Certified Annual Report – Due on or before September 15

Although the CAR - 2020 COA Test Records application remains available for use for individual records, the CAR – 2020 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 FY20 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 "Update" button within the report. A "Certify" button will not appear until the file is edit free, comments have been made for each remaining warning, the Nonprofit School Organizations report is completed if applicable or updated if not applicable.

By rule, 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 ([281 IAC 99.3](#)). 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](#).

The [Flexibility Legislation Guidance](#) document includes coding guidance on page 6. As indicated, object 958 was assigned for this intrafund transfer. Numerous edits and warnings are included in the FY20 CAR for the flexibility fund accounts. If the district has expenditures paid from the flexibility fund accounts, the resolution required by Iowa Code subsection 298A.2(2) approved by the board should be filed with the School Business Operations Bureau if it wasn't already.

If you have further questions or need assistance with uploads, reports, extensions, account codes and journal entries, please contact [Denise Ragias](#), 515-281-4741 or [Janice Evans](#), 515-281-4740.

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, which will be 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 above the Driver Detail section stating, “A New Authorization Would Expire 8/15/21.” 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 further questions, please contact [Max Christensen](#), 515-281-4749.

APPLICATIONS

District Contact Verification

All school business officials and other district and Area Education Agency (AEA) staff responsible for completing the Special Education Supplement, Special Education Billings, Claim Forms, and Medicaid Claiming are reminded to check whether the contact person(s) listed for each of these applications is correct. Please verify that the individuals, telephone numbers, and email addresses are up to date. You may complete this process on the main page of the Tuition In Billing program.

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

Special Education Supplement – Due on or before September 15

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 15 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.

If you have further questions related to the SES, please contact [Bill Roederer](#), 515-281-7972.

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 further questions, please contact [Max Christensen](#), 515-281-4749. Please refer to full VIS instructions [here](#).

Transportation Annual Report – Due on or before September 15

A new Annual Transportation Report application is scheduled to be ready for this year's report. It will have many new features and capabilities to make the report easier to complete and to make it more accurate. Once the new application is launched, complete instructions will be shared to help guide you through it. Many items will be pre-populated; however, there are three things the district must 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.

If you have further questions, please contact [Max Christensen](#), 515-281-4749. Please see full instructions [here](#).

Facilities, Elections and Sales Tax – Due on or before September 30

The FY20 Facilities, Elections, and Sales Tax (FEST) data collection application will be available during the first part of September on the [Ed Portal](#). This data collection is due on or before September 30. 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 found at [School Facilities – Data Collection](#).

If you have further questions regarding this report, please contact [Rob Olsen](#), 515-281-4743.

Fall BEDS Staff and Operational Sharing

The intent is to have the Fall BEDS Staff application open by late September. At this time, the Operational Sharing application is planned to be open on October 1, with a certification deadline of October 15.

While districts do not need to have their Fall BEDS Staff certified 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.

- The contract-holding district reports the individual's entire salary, benefits, and FTE according to the employee's contract.
- The district purchasing a portion of the contract reports the combined amounts of salary and benefits in the “purchased amount” field. This field is located on the Edit Assignment screen where the district selects the shared status. The district purchasing the service also reports the individual's FTE according to the portion being purchased. The FTE field is located on the Edit Position screen.

There is no change to the positions eligible for operational function sharing supplementary weighting. Sharing arrangements that qualify for shared operational function supplementary weighting are limited to the following position codes in Fall BEDS Staff:

- 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
 - Social Worker (Non-BoEE licensed), position code yet to be determined

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.

Social Workers must be licensed by the Iowa Department of Public Health and hold either a master social worker or independent social worker license. To verify a social worker's license type, go to the Iowa Department of Public Health's [online license search](#).

For new sharing arrangements involving other governmental entities that are not another Iowa public school district or area education agency (AEA), the district will be asked to submit a copy of the sharing contract and job description. This information is used to verify the sharing arrangement as eligible for generating supplementary weighting.

New sharing arrangements should begin at the beginning of the normal contract period. For example, a 12-month position begins July 1. A new sharing arrangement involving five districts, each purchasing 20% of the contract for a position that does not begin until November 1, would be ineligible for operational sharing during the first year of the arrangement. One-third of the year would have transpired. Each district would then have contracted for only two-thirds of 20 percent, or 13.3 percent (0.133 FTE) of the full-time equivalent. However, if a sharing arrangement is contracted to begin October 1 and involves only three partners, each purchasing a minimum of 27 percent of the full-time contract, each partner would then meet the 20 percent minimum (three-fourths of 0.27 = 0.203 FTE).

If you have further questions regarding Fall BEDS or Fall BEDS Staff, please contact [Shelly Neese](#), 515-281-3111. Additional information regarding reporting of shared positions in Fall BEDS Staff can be found on the Fall BEDS Staff Documentation section of the [Fall BEDS webpage](#).

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

GENERAL INFORMATION

Medicaid

On July 15, 2020, the Iowa Department of Education and the Area Education Agencies, the collaboration with local districts, released the [Iowa IDEA Information \(i3\)](#) website. The i3 website provides guidance, procedures, and resources for early intervention and special education in Iowa. The site has multiple resources found on the [Resources](#) page, including guidance for Educators specific to School-Based Medicaid. To locate the Medicaid resources, on the [Resources](#) page, scroll down the 'Educators' column to the 'Fiscal' section, and select Medicaid Reimbursement Resources. Please share the Individualized Education Program (IEP) document "Reviewing an IEP for Medicaid Reimbursement Information" with the lead person at your district for Medicaid claiming.

If you have further questions, please contact [Jim Donoghue](#), 515-281-8505.

Residency and Tuition: To Charge or Not to Charge

There are many reasons why a parent may desire to have his or her child attend school in a district other than the district where a parent lives. COVID-19 may have resulted in an increase in requests to enroll so a student could: attend an online school, attend face-to-face instead of online or hybrid, or play sports. Nonpublic schools charge tuition, so determining residency is not an issue. For public schools, the answer to the residency question has a financial implication ranging from \$0 to \$7,203.

Linked to this article are a few of references to help you determine if a student is a resident of your district or is not and must pay tuition if they wish to enroll.

- [Residency Issues](#) from September 2018 School Leader Update
- [Resident or Not – That is the Question](#)
- [Iowa Code 282.1](#), definition of “resident”
- [Title IX - Part A \(Homeless Education\)](#)
- Uniform Administrative Procedures, [Chapter 4](#), page 7
- Attorney General Opinion, [March 6, 1957](#)

Determination of a student’s resident district is a determination to be made by the local school district. A district’s criteria must be applied consistently from one student to another and from one year to the next. It may be helpful to apply a “reasonable person” test to determine if a student should be considered a resident of your district. A good “reasonable person” test would be to ask yourself, given the situation and facts presented about a particular student and if a neighboring district were to enroll the student as their resident student, would I agree with their decision?

KUDOS

Iowa was recently recognized with two awards from the National Center for Education Statistics of the United States Department of Education. The two awards were 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 FY18, which are submitted by the School Business Operations bureau. These awards, which Iowa has received each reporting year since 2009, would not be possible without the timely submission of quality data by each of the state's districts and area education agencies. Congratulations to all!

Upcoming Deadlines

Due Date	What’s Due
September 1	New Regional Academy Applications Due
September 11	Request/Exhibit Deadline for October SBRC hearing
September 15	CAR, SES, Transportation Reports Due
September 30	Facilities, Elections & Sales Tax Data Collection

[Current and past issues of the School Leader Update.](#)

[Current and past issues of the School Business Alert.](#)

If you have suggestions for future SBA articles, please submit to [Carolyn Engelhardt](#)

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