



# Instructions: Facilities, Elections, and Sales Tax (FEST) Report for LEAs and AEs

## Introduction

This report has four forms that must be completed by each district:

- 1) Replacement cost of Educational Facilities,
- 2) Voter-Approved PPEL,
- 3) Bond Issue Elections, and
- 4) SAVE Reporting.

As required by Iowa Code § 256.9(19), the Iowa Department of Education collects information about property tax relief through the use of Sales Tax in each district. Most of the financial information for sales tax is provided through the CAR and is not duplicated in the FEST. The sales tax area will require the school district to update information about its revenue purpose statement, provide information how the district has reduced levies through sales tax, and provide miscellaneous information about whether the district had issued revenue bonds and reduced property tax through SAVE.

Each area education agency (AEA) must certify the Replacement Cost of Educational Facilities form; however, the other forms are not applicable to AEs.

## Navigating Within the Application

On the initial (Home) screen, there is a navigation grid showing the above-mentioned forms. Click the desired form name to navigate to the entry area.

Click on the form name to display desired form	Form Status
1. Replacement cost of Education Facilities	Not Started
2. Voter-Approved PPEL	Not Started
3. Bond Issue Elections	Not Started
4. SAVE Reporting	Not Started

Note the status of the particular form is also displayed. Once entries in a form have been saved, the Form Status will update to "Completed".

Click on the form name to display desired form	Form Status
1. Replacement cost of Education Facilities	Completed

Once you navigate to and complete a particular form, to go to the other forms you have two options:

- 1) Select “Home” from the menu bar.
- 2) Select the desired form from the “Forms” drop down.



## Form 1: Replacement Costs of Educational Facilities Form (Districts and AEAs)

To meet requirements of Iowa Code section 282.24(b), all districts and AEAs are to provide facility replacement cost information from their insurance policy. To save entries for this form, select the “Save” button.

### Replacement Cost

The purpose of the Education Facility Replacement Costs form is to record the number of buildings in the district/AEA and 100 percent of the replacement costs of those buildings.

Replacement cost are generally found in the district’s/AEA’s insurance policy. If the buildings are insured at 100 percent replacement cost, use that amount. If the buildings are insured at less than 100 percent replacement cost, adjust the cost so that 100 percent replacement values are reported. For example, a district’s buildings are insured at \$80,000, which is 80 percent of the buildings’ replacement cost. To calculate 100 percent replacement cost, divide the current insured cost by the percentage of the replacement cost (i.e.,  $\$80,000 / .80 = \$100,000$ ).

- Do not use historical costs (i.e., values from Fund 08, Governmental Long-term Assets).
- Do not use appraised values.
- Do not include buildings under construction until completed and ready for occupancy.
- Do not list the number of classrooms.
- Do not indicate a fraction of a building.

### Building (Structure) Counts

- If the district has all students at a single site (i.e., school complex), but in two buildings (K-6 and 7-12), list these as one elementary and one secondary building rather than as two K-12 buildings.
- If a district has a high school and the high school career and technical education program is in a separate building, list this as two secondary buildings.
- If two buildings are connected by a walkway, record them as separate buildings.
- Do not count any building more than once.

### Columns

**Columns 1 and 2, permanent structures owned by the district/AEA**, is the number of permanent structures and their replacement cost.

**Columns 3 and 4, relocatable/portable structures owned by the district/AEA**, is the number of relocatable/portable structures and their replacement cost.

**Column 5 and 6, permanent and relocatable structures leased (rented) by the district/AEA**, is the number of leased permanent structures and the number of leased relocatable/portable structures. Leased structures are those that are rented long-term. Leases do not include lease-purchases. Lease-purchased structures would be included in columns 1-4.

## Rows

**Row 1** is the number of elementary buildings. Examples of grades housed in elementary buildings are PK-9, PK-8, PK-7, PK-6, PK-5, PK-4, PK-3, and PK-2.

**Row 2** is the number of middle/junior high buildings. Examples of grades housed in middle/junior buildings are 5-7, 5-8, 6-8, and 7-9.

**Row 3** is the number of secondary school buildings. Examples of grades housed in secondary buildings are 6-12, 7-12, 8-12, 9-12, and 10-12.

**Row 4** is the number of PK-12 school buildings (i.e., where all students are housed in one PK-12 facility).

**Row 5** is the number of administrative buildings.

**Row 6** is the number of Bus Barns and other Service Buildings owned by the district/AEA that are not used for instructional purposes or administration. This includes, for example, facilities such as a bus barn, concession stand, or central warehouse. If a building is used for dual purposes, such as a bus barn and an automotive mechanics classroom, list it under the area for which it is most used (i.e., greater floor space or greater period of time). Do not indicate fractions of buildings.

**Row 7** is the number of buildings now vacant that would have been included in rows 1 through 6 had they still been in use. Iowa Code section 297.4 requires school districts and AEAs to report facilities and buildings which are vacant and available to be leased or purchased.

**Row 8** are column totals, which are calculated automatically.

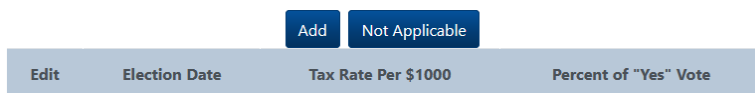
## Form 2: Voter-Approved Physical Plant and Equipment Levy (VPPEL) Elections (Districts Only)

The information regarding the voter-approved physical plant and equipment levy (VPPEL) election needed for this form is included in the Abstract of Election received from the county auditor.

The reporting form allows for more than one voter-approved VPPEL election.

### Input (Add) Screen

This form has a separate add screen to input information regarding each election. Click the “Add” button to go to the input screen.



Edit	Election Date	Tax Rate Per \$1000	Percent of "Yes" Vote
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This record was last modified

On the add screen:

- Enter the election date using the mm/dd/yyyy format.
- Enter the tax rate, rounded to two decimal places.
- Enter the percent of “yes” vote, rounded to one decimal place.

## To Abort

To abort adding this election, click the “Abandon Add” button. This will return the form screen.

## To Save

If the information is correct, click the “Save” button to save the entry.

If the district held more than one VPPEL election, click the “Add” button to go to a new data entry screen. Use the “Add” and “Save” buttons until the required information is entered about each election.

With each save, the form screen will display the information for each VPPEL election entered. If a change is needed, select the “Edit” text located to the left of the desired election, enter the corrected information, and select “Save”. An option to delete the entry, or to abandon the edit, is also provided.

## If No VPPEL Election

If the district had no VPPEL election to report, click the “Not Applicable” option. AEAs will also need to select the “Not Applicable” option.

## Form 3: Bond Issue Elections (Districts only)

The information needed regarding general obligation bonds election is included in the Abstract of Election received from the county auditor.

This form allows for more than one bond issue election and for bond elections with several issues on a single ballot.

- Do not include the votes on any tax levies such as PPEL, PERL, and ISP; tax levies are not bond issues.
- Do not include votes on the revenue purpose statement.

## Input (Add) Screen

This form has a separate add screen to input information on each general obligation bond issue. Click the “Add” button to go to the input screen.

		First Issue on Ballot		Issue to Exceed Levy Limit		Second Issue on Ballot		Third Issue on Ballot	
Edit	Election Date	Dollar Amount	Percent of “Yes” Vote	Percent of “Yes” Vote	Dollar Amount	Percent of “Yes” Vote	Dollar Amount	Percent of “Yes” Vote	
This record was last modified									

On the add screen:

- Enter the election date using the mm/dd/yyyy format.
- Enter the dollar amount for the first issue on the ballot.
- Enter the percent of “yes” vote for the first issue on the ballot, rounded to one decimal place.
- Enter the percent of “yes” vote for the issue to exceed the levy limit, if applicable. Round to one decimal place.

Repeat the first three bullets listed above for the second and third issue on the ballot, if applicable.

## To Abort

To abort the adding of this bond issue, click the “Abandon Add” button. This will return the form screen.

## To Save

Once all entries are completed, click the “Save” button.

If more than three items were on the ballot, click the “Add” button and continue the ballot issues as if they were on another bond issue on the same date. Toggle between the forms using the “Add” and “Save” buttons until the information is entered for each bond issue.

With each save, the form screen will display the information for each bond issue entered. If a change is needed, select the “Edit” text located to the left of the desired election, enter the corrected information, and select “Save”. An option to delete the entry, or to abandon the edit, is also provided.

## If No Bond Issue Election

If your district had no bond issue election to report, click on the “Not Applicable” option. AEAs will also need to select the “Not Applicable” option.

## Form 4: SAVE Reporting Form (Districts Only)

This SAVE report includes the financial information required in Iowa Code section 423F.5(1) *Contents of Financial Audit*, as related to moneys received under chapter 423F *Secure an Advanced Vision for Education (SAVE)*.

The financial information includes the amount of bond levies, physical plant and equipment levy (PPEL), and public educational and recreational levy (PERL) reduced as a result of the moneys received under chapter 423E or chapter 423F (as applicable). Please note the Department will also collect an accounting of the amount of SAVE moneys received which were spent for infrastructure purposes from the district’s Certified Annual Report (CAR).

This form include three areas for which input is requested:

### 1) Revenue Purpose Statement Summary

- Indicate whether the district has a revenue purpose statement in place by selecting “Yes” or “No”
  - If so, enter the expiration date as the “year” in which the district’s Revenue Purpose Statement expires.
    - Enter the year as a four-digit number.
- Check all items that are included in the district’s revenue purpose statement.
  - If shared with other entities under a 28E agreement, identify the other entities involved.
  - If “Other” items are included as part of the statement, please explain.

### 2) Levy Information

- If the district reduced levies using funds received under Iowa Code chapter 423E or chapter 423F, indicate by selecting “Yes” or “No” by the appropriate levy.
  - If “Yes” is selected, enter the dollar amount of property tax that was reduced.

### 3) Miscellaneous Information

- Indicate by selecting “Yes” or “No” for issuing revenue bonds in lieu of proposing a General Obligation (GO) Bond Issue.
  - If “Yes”, enter the dollar amount due for the **current** school year.
- Select either “Yes” or “No” to indicate whether the district would have increased property taxes through a bond referendum, voter approved PPEL, regular PPEL, or PERL if the district had not had SAVE available.


## To Save

Once all entries are completed, click the “Save” button.

## Submission and Certification

Once all forms have been completed, navigate to the Home screen. The Form Status for each of the four entry forms should state “Completed.” If so, an entry area will be available in which the district or AEA can enter contact information for the person submitting the report.

Click on the form name to display desired form	Form Status
1. Replacement cost of Education Facilities	Completed
2. Voter-Approved PPEL	Completed
3. Bond Issue Elections	Completed
4. SAVE Reporting	Completed



Name

Title

Phone

Email

Once the contact information has been entered, the Certify button will appear.

Name

Title

Phone

Email

