



School Business Alert

FY24 Compilation of School Business Alert Articles
(July 2023-June 2024)

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July 2023

Top Stories for New SBOs

Iowa Education Portal

It is important to maintain at least two portal security officers in each district since a portal security officer cannot give access to himself or herself. To inquire about upcoming fall portal security officer training sessions, email ed.portal@iowa.gov.

Action Request: Update District Contact Information

The Department sends financial communications to the CFO/Business Manager(s) and Additional Financial Officer contacts from information provided in the School Board Officers application. If your district has a change in personnel, be sure to update the information through the [Iowa Education Portal](#).

The Department's source of information that identifies superintendents for school districts is the School Information Update (SIU) application. If your district has a new superintendent and the SIU application in the portal has not been updated to reflect the change, your superintendent will not receive timely notifications.

Please provide updates as needed anytime throughout the year.

Fiscal Year 2023 (FY23) Year End

The fiscal year end closeout period is here again. Please submit all FY23 requests for payments by July 31. As in prior years, the Department is required to pay FY23 expenses by the end of August. We need your help to accomplish this important effort. Please review all FY23 grants and contracts, complete any final reports, and prepare requests for payment by July 31. We will be issuing final payments for Title I, Title II, Title IV, nonpublic transportation, Perkins, and Regional Planning Partnership (RPP) within the month, with your help and cooperation.

If you have further questions, please contact Angie James at angela.james2@iowa.gov or 515-281-3646.

School Finance Resources

Superintendents and business managers who are new to the state or new to the position may find the following resources located on the Department's website (<https://educateiowa.gov/>) beneficial:

- The [Department calendar](#) can be filtered to show all events or categories such as deadlines, Department-sponsored meetings and technical assistance, and SBRC deadlines and hearings.
- [Special Education Finance](#) provides links to topics such as the TIB application directions, appropriate uses of special education funding, school-based Medicaid, and sample contracts for special education services.
- [School Facilities](#) provides information on construction, school safety, disaster recovery, and facilities planning.
- [School Transportation](#) provides links to bus inspection schedules, driver trainings and conferences, open enrollment transportation assistance, nonpublic reimbursement claim, and instructions to and results from prior year's Annual Transportation Report (ATR).
- [School Finance Resources](#) provides links to the Department of Management (Aid and Levy worksheet), the Uniform Financial Accounting manual, Uniform Administrative Procedures manual, and Iowa Legislature (Iowa Code and Administrative Code lookups).

For more information on a specific topic listed above, inquiries can be directed to the consultant listed on each webpage. If you have further questions on available resources, please contact Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Featured Questions

Recent Question: Booster Clubs & Activity Passes

Question: Is the district required to allow a booster club to print and sell activity passes?

Answer: No. The decision to authorize a booster club to print and sell activity passes is a determination of the local board.

A similar question is answered on page 33 of the [Student Activity Handbook of Frequently Asked Questions](#) as provided below.

13. Question: May a district give athletic passes to outside organizations or booster clubs to sell or otherwise use in a fundraiser of that organization or club?

Answer: That is a local determination. The board should evaluate and document the public purpose for which it is potentially forgoing revenue by waiving or discounting admission charges when it otherwise charges admission. The board should also ensure the district is treating students equitably in accordance with [Title IX](#) equity requirements if, for example, the benefits or fundraising opportunities are only for gender-specific teams. The board should exercise its authority under [Iowa Code section 279.8](#) and responsibility under [Iowa Code section 280.14](#) to establish policies for its activity program. These policies and related procedures may address fundraisers, including the necessity to establish a public purpose for this type of action.

If no public purpose is established for discounting or giving athletic passes for fundraisers not sponsored by the district, the outside organization or booster club may purchase a block of athletic passes from the district at the same cost as any other community member and then use those purchased passes in some outside fundraiser to generate profit or donations. The district should also consider the potential appearance of impropriety if the district forgoes revenue to donate passes to another entity who then engages in the reselling of the tickets for a profit.

Recent Question: Firearms for Employees

Situation: A school board voted to amend its weapons policy to arm certain staff members. The school board stated the cost of ammunition, weapons and training will come from the General Fund.

Question from the community: Is this an allowable use of the General Fund? Can school districts do that?

Answer: Local school boards have authority to determine whether or not to arm its employees and how to pay for related costs pursuant to multiple sections of Iowa Code. If a local school board determines staff will carry firearms, the firearms and associated materials (e.g., ammunition, holsters) are considered operating supplies or equipment, depending on the cost threshold, and the costs are appropriate to either the General Fund or the Physical Plant & Equipment Levy (PPEL) Fund.

- **Iowa Code section 279.8** grants authority to the local school board to make rules for its own government and that of the directors, officers, employees, teachers and pupils, and for the care of the schoolhouse, grounds, and property of the school corporation.
- **Iowa Code section 280.14** requires districts to maintain adequate school staffing and to make related policies.
- **Iowa Code section 724.4B** grants authority for districts to determine eligible personnel to carry firearms on its school grounds, which may include employees.
- **Iowa Code section 274.3** allows school boards to operate, control, and supervise the public schools within the boundaries and to exercise any broad and implied power not inconsistent with state statute or administrative rule. Additionally, this section requires the Department to liberally construe any interpretation or limitation of code language.
- **Iowa Administrative Code r. 281-98.62** authorizes operating costs to be purchased from the General Fund
- **Iowa Administrative Code r. 281-98.64** authorizes equipment to be purchased from the PPEL fund, if the cost is greater than \$500.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent updates are provided below. Updates are posted each month to this document which can be found on the Department's [Uniform Financial Accounting webpage](#).

June 2023

<i>Account Code</i>	<i>Description</i>
Source/Project 3414	AEA Crisis Response Training (W350) (Jun23) (AEA only)
Source/Project 4036	AmeriCorps Volunteer Generation Fund – ARP Volunteer Generation Fund Youth Service-Learning Grants (FAL/CFDA 94.021) (Reinstated for ARP June23) (Previously State Fiscal Stabilization Fund – Education State Grants (Instructional Support) (FAL/CFDA 84.394) (Apr09) (Invalid Jan13))

Financial

Secure an Advanced Vision for Education (SAVE) Distributions

Iowa Department of Revenue (IDR)

About mid-August, IDR will post the yearly SAVE estimates on the agency's [website](#) and send an email notification to the SAVE email distribution list.

IDR's Local Government Services Division is maintaining a record of SAVE contact emails for the distribution list. If you have not done so already, contact Barbara Lewison at barbara.lewison@iowa.gov to add your name and email address to the SAVE email distribution list.

Sales Tax Payments

July

The July payment districts will receive for SAVE Statewide Sales and Services Tax (Source/Project 3361) is related to June taxes collected. Accordingly, districts should record this receipt as an intergovernmental receivable (Fund 33, Account 141) and include this in the SAVE revenue reported in the FY23 Certified Annual Report (CAR).

- Recording the July SAVE payment as a receivable in FY23
 - Debit Account 141, Project 3361
 - Credit Project 3361, Source 3361
- Clearing the SAVE receivable when payment is received in FY24
 - Debit Account 10X
 - Credit Account 141, Project 3361

August

Property tax receipts are not all related to the prior year. Districts need to evaluate which receipts should be accrued to FY23 revenues as taxes receivable versus FY24 revenues. Delinquent property taxes received in August are accrued to FY23. Current mobile home (unless noted as delinquent) and ag land taxes received in August are FY24 revenues.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Reminder: Local Auditor Access to Prior Year District Financial Information

Local auditors are encouraged to access the "Department Warrants" application within the [Iowa Education Portal](#). Payments for all districts are available to the user from the dropdown list. This application also includes the grant identifying number and the Catalog of Federal Domestic Assistance (CFDA) number.

Nonpublic Transportation Reimbursement - Accounting

Reimbursement requests must be collected twice per year ([Iowa Code § 285.3](#)). Accounting for the various scenarios that a district could encounter may be referenced in the [UFA Journal Entries spreadsheet](#). All revenues will equal expenditures for this project.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial Reporting for Pensions (IPERS) (GASB 68)

Districts and auditors will continue to work through the GASB 68 entries relating to Iowa Public Employees Retirement System (IPERS). Districts will only include entries in Fund 09 and Proprietary Funds (6X, 7X) on the FY23 CAR. Since pension expenses may be positive or negative after the 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 expenses. Negative amounts are allowed in this object code.

Fund 09 will report the governmental funds' share of the net pension liability or net pension asset.

- Recording a net pension liability
 - Debit Account 304, amount to be provided for retirement of governmental long-term debt
 - Credit Account 593, net pension liability
- Recording a net pension asset
 - Debit Account 293, net pension asset
 - Credit Account 304, amount to be provided for retirement of governmental long-term debt

The FY23 CAR includes an edit in Fund 09 and a warning in Proprietary Funds related to GASB 68 Net Pension Liability reporting. Refer to the [State Auditor's Office website](#) for information regarding GASB 68.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

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

Districts and auditors will continue to work 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 FY23 CAR.

Since insurance expenses may be positive or negative after GASB 75 entries have been made, districts will use Object 278, GASB 75 insurance expense for entries related to insurance expenses. Negative amounts are allowed in this object code. The various deferred inflows of resources, Accounts 64X, and deferred outflows of resources, Accounts 33X, have been assigned. See the [Iowa Chart of Account Coding document](#) for the specific account numbers.

Fund 09 will report the governmental funds' share of the total OPEB liability. Districts may continue to use Accounts 59X for the net OPEB liability.

- Recording a net OPEB liability
 - Debit Account 304, amount to be provided for retirement of governmental long-term debt
 - Credit Account 59X, other long-term liabilities

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Reminder: Scholarship Funds (GASB 84)

Scholarship Funds are accounted for based on the characteristics of each individual scholarship. Districts may follow the [GASB 84 Flowchart](#) (GASB 84, pages 36-38) for each scholarship to help determine how it should be reported and review this with the district's auditor. Most scholarships will either remain in Fund 81, Scholarship Trust Funds or Fund 19, Non-Fiduciary Scholarship Funds. Following are guidelines:

- If the Scholarship Fund meets the criteria for a trust and the district does not have administrative involvement, scholarships will remain in Fund 81, Fiduciary Scholarship Trust Funds.
- If the Scholarship Fund does not meet the criteria for a trust and the district does not have administrative involvement, and the funds are held for a separate legal entity, scholarships will be accounted for in Fund 99, Custodial Scholarship Funds. Districts will move balances using upward and downward adjustments.
- If the district does have administrative involvement, regardless of whether or not the scholarship meets the criteria for a trust or custodial fund, scholarships will be accounted for in Fund 19, Non-Fiduciary Scholarship Funds. Districts will move balances using upward and downward adjustments.

GASB 84 defines administrative involvement. For purposes of this provision, a government has administrative involvement with the assets if, for example, it (a) monitors compliance with the requirements of the activity that are established by the government or by a resource provider that does not receive the direct benefits of the activity, (b) determines eligible expenditures that are established by the government or by a resource provider that does not receive the direct benefits of the activity, or (c) has the ability to exercise discretion over how assets are allocated. A government has direct financial involvement with the assets if, for example, it provides matching resources for the activities.

GASB 84 (Paragraph 11c (1)) states the criteria for a trust as: the assets are (1) administered through a trust agreement or equivalent arrangement (hereafter jointly referred to as a trust) in which the government itself is not a beneficiary, (2) dedicated to providing benefits to recipients in accordance with the benefit terms, and (3) legally protected from the creditors of the government.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial Reporting for Leases (GASB 87)

All districts and AEAs should have implemented GASB 87 relating to leases which was effective for reporting periods beginning after June 15, 2021. This Statement established a single model for lease accounting for lessees and lessors based on the principle that leases are financings of the right-to-use an underlying asset and eliminated the classification of leases into operating or capital leases.

Lessees will recognize a lease liability and an intangible right-to-use lease asset which should be amortized over the shorter of useful life or lease term. The lease liability will be reduced by the non-interest expense portion of each lease payment. Lessors will recognize a lease receivable and a deferred inflow of resources. The lease receivable will be reduced by the non-interest revenue portion of each lease payment.

For lessees, the initial lease liability will be recorded in Fund 09, the intangible lease asset will be recorded in Fund 08, and the capital outlay and lease proceeds will be recorded in Fund 3X. To record subsequent lease payments, an interfund transfer will be made from Fund 3X to Fund 40 and the redemption of principal and interest will be recorded in Fund 40 along with the cash outlay. The principal amount of each payment will also be recorded in Fund 09 as a reduction to the lease liability.

For lessors, the initial lease receivable will be recorded in Fund 10 along with a deferred inflow of resources. To record subsequent lease payment receipts, rental and interest revenue will be recorded in Fund 10 along with the cash receipt. The lease receivable and deferred inflow of resources accounts will also be reduced by the principal amount of each payment.

Please refer to the [UFA Journal Entries spreadsheet](#) for examples and specific account numbers for journal entries related to GASB 87.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial Reporting for Subscription-Based Information Technology Arrangements (SBITAs) (GASB 96)

All districts and AEAs should be working on implementing GASB 96 relating to SBITAs which is effective for reporting periods beginning after June 15, 2022. This Statement addresses accounting and financial reporting for SBITAs, a type of information technology (IT) arrangement (e.g., software licensing). The standards for SBITAs are based on the standards established in GASB Statement 87, Leases.

Districts will recognize a right-to-use subscription asset (intangible asset) which should be amortized over the subscription term and a corresponding subscription liability. The subscription liability will be reduced by the non-interest expense portion of each subscription payment.

The initial subscription liability will be recorded in Fund 09, the subscription asset will be recorded in Fund 08, and the subscription asset outlay and subscription agreement proceeds will be recorded in the appropriate fund. To record subsequent subscription payments, an interfund transfer will be made from Fund XX to Fund 40 and the redemption of principal and interest will be recorded in Fund 40 along with the cash outlay. The principal amount of each payment will also be recorded in Fund 09 as a reduction to the subscription liability.

Please refer to the [UFA Journal Entries spreadsheet](#) for examples and specific account numbers for journal entries related to GASB 96.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Maximum Tuition Rates: Fiscal Year 2023-24

District cost per pupil amounts (maximum tuition rates) for the new school year are posted on the [Tuition and Fees](#) page of the Department's website.

If you have questions, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

Applications

Tuition-In Billing: Timeline

Throughout the school year, districts enter students into the Tuition-In Billing (TIB) application. Students who are entered by a serving district into the TIB application will appear on the resident district's Special Education Supplement (SES) home page. Districts were asked to verify the accuracy of the Tuition-Out

portion of the home page between June 15 and June 30. If errors were noted, the resident district should have contacted the serving district to resolve any discrepancy. The overall goal of the TIB application is 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 there are remaining students who are not entered into the TIB application, please do so immediately.

After all students are entered and student information is verified as accurate, upload a final comma delimited text file. Once Screen 9 is determined to be accurate, click the “certify” button on Screen 9. Then print or email the final bills.

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.

If you have further questions, please contact Luke Markway at luke.markway@iowa.gov or 515-393-8349.

Regular Education Foster Care Claim

The Regular Education Foster Care Claim open on July 17, 2023 and is due August 1, 2023. Claims are generated from the fall 2022 and spring 2023 Student Reporting in Iowa (SRI) submissions. The application includes:

- Regular education students who were in foster care (under the responsibility and care of the Department of Human Services) and living in a district only because of the foster care placement.
- Resident students who were in a psychiatric medical institute for children (PMIC) placement or placed in a juvenile psychiatric unit of a hospital and NOT included in the district’s fall 2022 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 a district is eligible for a claim. Claims are based on the excess days a district served regular education students in foster care above days funded for regular education foster care students in the fall 2022 certified enrollment count. Calculations are based on the number of school days during the 2022-2023 school year, as reported in the spring 2023 SRI.

If you have questions regarding the application, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700. If you have questions about student enrollment counts, please contact Rachel Kruse at rachel.kruse@iowa.gov or 515-281-4153.

AEA Juvenile Home Claims

The Juvenile Home application is open to AEAs for completion of the claims and certification by August 1. The application can be found on the [Iowa Education Portal](#). The instructions are posted on the Department website 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.

If you have further questions, please contact Jina Brincks at jina.brincks@iowa.gov or 515-313-5942.

General Information

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found [here](#).

Staffing Opportunity: NEW Education Savings Account Position

Are you a natural at successfully juggling multiple projects? Do you enjoy working with a diverse group of stakeholders toward a common goal? Are you intrinsically motivated to help others succeed? Have you thought about the impact you could make at the state level? Consider joining our team! We are currently accepting applications for an [Executive Officer 3 \(Education Savings Accounts\)](#) position. Closes 7/20/23.

If you have questions about the position responsibilities or ways this person will make a difference, please reach out to Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242

Medicaid

2022-23 Medicaid Review

During FY23, Iowa's Local Education Agencies (LEAs) were paid \$108,866,905 and, following payback of the state share, retained \$74,830,803, up 2.5 percent from FY22. Iowa's AEAs were paid \$711,889 and retained \$490,253 for Individuals with Disabilities Education Act (IDEA) Part B services, down 30.9 percent from FY22. Iowa's Infant Toddler IDEA Part C providers were paid \$290,683, retaining \$200,118, up 1.95 percent.

In total, Iowa's IDEA Medicaid programs retained \$75,517,349, up 2.2 percent from FY22.

If you have further questions, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Medicaid - Federal Share

CARES Act funding included an increase of 6.2 percent in the Federal Medical Assistance Percentage (FMAP) of state Medicaid programs starting January 2020. With the winding down of the Public Health Emergency (PHE), a phase down of the COVID enhanced federal share has occurred. For claims paid July 1, 2023 through June 2024, the federal share (i.e., the amount retained by a district) is 65.63 percent and the state share is 34.37 percent.

If you have further questions or need additional clarification, please contact Jim Donoghue at jim.donoghue@iowa.gov, 515-281-8505, or 515-326-1032.

Action Required: Department's Annual Report of Medicaid Exclusion/Suspension Verifications Due August 1 Identifies Non-Compliant LEAs

Each year the Department submits a report summarizing the fiscal year's reports of Medicaid Exclusion/Suspension Verifications including listing non-compliant providers.

Iowa Medicaid school-based providers must comply with checking two sources each month to capture employee exclusions and reinstatements: the federal list provided on the [U.S. Department of Health & Human Services Office of Inspector General \(HHS-OIG\) website](#) and the state's list, which is found on the [Iowa Medicaid Program Integrity website](#).

A search of these sources is to occur **monthly** to confirm individuals whose services are billed to Medicaid are not excluded. Please monitor to see if any exclusions and reinstatements have occurred since the last search. It is required that these checks are documented. A provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches. It is important that a district does not bill for services provided by an excluded or suspended individual.

ACTION ITEM:

At the end of each quarter, please send the completed three months spreadsheets to the Department's Medicaid consultant, Jim Donoghue.

For questions or assistance with checking the Exclusions database or Suspension list, please contact Jim Donoghue at jim.donoghue@iowa.gov, 515-281-8505, or 515-326-1032.

Action Required: Medicaid Data Breach - Three Year History Due July 31

The April 2023 edition of the [School Business Alert](#) included an action item from Iowa Health and Human Services (Iowa HHS) in the story "Urgent Request from Iowa Health and Human Services Regarding Medicaid and Data Breaches". Iowa HHS is requiring an assurance from each school district that a breach has not occurred. The Department also communicated the action item with attorneys who serve Iowa school districts and AEAs.

Both efforts have had limited results; there are still 181 enrolled LEA or AEA providers who have not provided the required assurance.

ACTION ITEM:

If your agency has not responded, please respond by either:

- Sending an email to Jim Donoghue attesting no data breach has occurred within the last three years.
- Sending an email to Jim Donoghue providing the date of the data breach and whether it was already reported.

If you have any questions, please contact Jim Donoghue at jim.donoghue@iowa.gov, or 515-281-8505 or 515-326-1032.

Transportation

Fall 2023 Inspection Schedules

The fall 2023 school bus inspection schedules will be posted by mid-July to the [Bus Inspection Schedules page](#) of 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 calendar.

If you have further questions, please contact the inspector for your region as listed below.

- Verlan Vos (Central) at verlan.vos@iowa.gov or 515-669-4994
- Joe Funk (East) at joseph.funk@iowa.gov or 515-669-4987
- Tom Simpson (West) at tom.simpson@iowa.gov or 515-326-1022

Bus Driver Physicals

Department of Transportation (DOT) physicals for school bus drivers must be performed by a certified medical examiner. The Federal Motor Carrier Safety Administration (FMCSA) requires this for anyone obtaining a DOT physical. The [National Registry for Certified Medical Examiners website](#) includes a search engine showing the location of all certified medical examiners within the state of Iowa and across the nation. It offers a number of options to search for medical examiners in your area. School bus drivers in Iowa must present a copy of their Medical Examiner's Certificate to their employer every year. Also, remember that all school bus driver authorizations must be reviewed, updated, and renewed by August 15. Access to the Driver Authorization System (DAS) is gained through the [Iowa Education Portal](#). Once each driver's authorization is reviewed and updated, be sure to print off the new authorizations for your drivers to carry with them.

If you have further questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.



August 2023

Top Stories

Quick Links: CAR, SES, and ATR Instructions

Certified Annual Report (CAR) instructions may be found on the Department's [Certified Annual Reports](#) webpage. For more information, see the CAR application article in the Applications section below titled "Certified Annual Report - Due on or before September 15".

Special Education Supplement (SES) instructions may be found on the Department's [Special Education Finance](#) webpage. For more information, see the SES application article in the Applications section below titled "Special Education Supplement - Due on or before September 15".

Annual Transportation Report (ATR) instructions may be found on the Department's [Transportation Publications and Data](#) webpage. For more information, see the ATR application article in the Applications section below titled "Annual Transportation Report - Due on or before September 15".

Featured Questions

Recent Question: Paying Officials

Question: May school districts pay for officials from the General Fund?

Answer: Yes, school districts may pay for officials from the General Fund.

A similar question is answered on page 66 of the [Student Activity Handbook of Frequently Asked Questions](#) as provided below.

9. **Question:** Is it appropriate for a district to pay sporting event referees/officials from the General Fund rather than the Student Activity Fund?

Answer: Yes; either the Student Activity Fund or General Fund may be used to pay costs related to referees/officials. [Iowa Code section 298A.8](#) requires a Student Activity Fund be established to account for revenues from the student activity program which is required to be offered by the district under [Iowa Administrative Code r. 281 – 12.6](#). [Iowa Administrative Code r. 281 – 98.70\(2\)](#) states the expenditures appropriate to the Student Activity Fund which include ordinary and necessary

expenditures of operating school district-sponsored and district-supervised student co-curricular and extracurricular activities. This code section simply restricts the use of the revenues captured in the activity fund but does not limit the district from expending General Fund monies for the same types of expenditures. [Iowa Administrative Code r. 281 – 98.61\(2\)](#) provides the appropriate uses of the General Fund; subsection “a” allows for expenditures supporting day-to-day operations and subsection “t” includes paying any other costs not required to be accounted for in another fund.

The district should exercise its authority under [Iowa Code section 279.8](#) and responsibility under [Iowa Code section 280.14](#) to establish policies for its extracurricular activities. These policies may address the “ordinary and necessary” costs that the district expects to be expended from the Student Activity Fund as well as those expenditures the district considers more appropriate to the General Fund.

Recent Question: Sources to Pay for Student Activities

Question: What other sources may school districts use to pay for costs related to the district’s student activity program besides the Student Activity Fund?

Answer: The Student Activity Fund, as a special revenue fund, is used to ensure funds received to support student activities (e.g., gate receipts, fundraiser proceeds) are restricted for the purpose intended. However, the Student Activity Fund is not the only available source to pay for costs related to student activities. Below are a few popular examples of costs related to student activities that could be appropriately expended from another fund.

- Appropriate student activity expenditures from the General Fund.
 - Salaries and benefits for coaches.
 - Transportation for students to co-curricular or extracurricular activities.
 - Activity staff travel costs to activities.
 - Costs related to referees/officials.
- Appropriate student activity expenditures from PPEL or SAVE.
 - Equipment or technology purchase exceeding \$500 in value per purchase.
 - Construction costs related to the student activity program.
 - Rental of facilities for district-sponsored co-curricular and extracurricular programs.

A similar question is answered on page 3 of the [Student Activity Handbook of Frequently Asked Questions](#) as provided below.

4. Question: From which funds is it appropriate to pay for costs related to the district’s student activity program?

Answer: There are multiple funds from which student activity program expenditures would be appropriate. Some examples include the Student Activity Fund for any ordinary and necessary costs related to the program (e.g., supplies, uniforms), General Fund (e.g., staff salary, benefits, transportation), PPEL Fund for related capital costs (e.g., eligible equipment, greenhouse construction), and Enterprise Fund for costs related to enterprise activities (e.g., student farm). There are a number of costs that could be equally appropriate to multiple funds.

Lessons Learned

Vehicle Purchased for Student Transportation

Reminder: Districts may purchase new vans up to 10-passenger and used vans up to 12-passenger.

Situation: A school district recently purchased a brand new 8-passenger van from a local dealer. When the vehicle arrived, it was actually a van that was *designed* as a 14-passenger van with only eight seats. This vehicle does not meet State requirements for vehicles used for transporting pupils; therefore, the district returned the vehicle to the dealer.

Resources: This information, including related code references, were included in the March 2023 SBA article "[Use of 12-Passenger Vans for Student Transportation](#)". Summarized in the article are the definitions between new and used vehicles, an explanation of allowable passenger capacities, and the criteria for purchasing these vehicles.

The 2019 legislation that allowed for the use of larger vans by Iowa schools is very clear about the capacity of the vehicle being the *designed* capacity rather than the *rated* capacity. Some new vans are being built with the same number of seat tracks in the floor regardless of the number of seats being installed. This results in a designed capacity that is typically larger than the number of seating positions being installed. This practice does not meet the State requirements. Thus, when purchasing a van, due diligence should be taken to ensure the number of seat tracks matches the number of seating positions. Legal references on this topic can be found at [Iowa Code section 321.373](#). Federal school bus regulatory information can be found on the website of the National Highway Traffic Safety Administration in the [FAQ](#) and [School Bus Safety](#) pages.

Questions: If you have any questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965 or your area's designated bus inspector: Joe Funk (eastern region) at joseph.funk@iowa.gov or 515-669-4987, Tom Simpson (western region) at tom.simpson@iowa.gov or 515-326-1022, or Verlan Vos (central region) at verlan.vos@iowa.gov or 515-669-4994.

Applications

Certified Annual Report – Due on or before September 15

Although the CAR - 2023 COA Test Records application remains available for use for individual records, the CAR – 2023 Upload and Reports application must be used for a full file upload once the application is open on August 15. 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 FY23 district financials and the district must reupload the CAR file.

A "Certify" button will not appear until the file is edit free and comments have been made for each remaining warning.

Extension Reminder: 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 unusual or unique circumstances ([281 IAC 99.3](#)). Please refer to the [CAR instructions](#) for more information about extension requests. Extension requests can be emailed to kassandra.cline@iowa.gov, but no sooner than two weeks prior to the due date and no later than two days prior to the due date.

Flexibility Account Reminder: If the district has expenditures paid from the flexibility fund account, the board-approved resolution required by Iowa Code subsection 298A.2(2) is statutorily required to be filed with the Department. Please send to song.luong1@iowa.gov in the Bureau of School Business Operations, if you have not done so already.

Certifying the 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 LEP Allowable Costs application will 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 it 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?
 - Are the fund balances accurate? Is the committed fund balance the balance the board acted upon 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 amounts as 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 the beginning balance row is a forced adjustment if the report does not add up—this should be zero. Compare balances, revenues, and expenditures to the prior year for consistency. Research any large variance if an explanation does not come to mind.
- Revenues and Expenditures
 - Same as above. Compare values to the prior year and research large unusual variances.
- Miscellaneous Income and Expenditure Report
 - Same as above. Compare values to the 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?

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 or need assistance with uploads, reports, account codes or journal entries, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Special Education Supplement - Due on or before September 15

The Special Education Supplement (SES) is now available through the Iowa Education 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.

If you have further questions related to the SES, please contact Luke Markway at luke.markway@iowa.gov or 515-393-8349.

Annual Transportation Report - Due on or before September 15

The Annual Transportation Report has many features and capabilities to make it easy to complete and to assist in ensuring accuracy. Many items will be pre-populated from the district's CAR and Vehicle Information System (VIS) data; however, there are four things the district must provide manually:

1. The number of miles traveled.
2. The number of days buses operated.
3. The number of students transported.
4. The aggregate number of weeks students were transported.

Troubleshooting tip: 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. For 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 Line 1 of the "Miscellaneous" form 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.

Please refer to the [full instructions](#) posted on the [Transportation Guidance webpage](#) of the Department's website. For further assistance, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

District Contact Verification

All school business officials and other district and 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 current. This process may be completed on the main page of the Tuition In Billing program.

If you have further questions, please contact Luke Markway at luke.markway@iowa.gov or 515-393-8349.

Fall BEDS Staff and Operational Function 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 30.

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.

The maximum FTEs a district can generate remains at 21. Sharing arrangements that qualify for shared operational function supplementary weighting are limited to the following position codes in Fall BEDS Staff:

- Superintendent (9 FTEs)
 - 511 - Superintendent
- Business Management (each district can generate supplementary weighting for only one of the following) (4 FTEs)
 - 612 - School Business Official (each district can only have one SBO)
 - 133 - Other Business Official
 - 112 - Board Secretary
- HR Manager (4 FTEs)
 - 134 - HR Manager
- Transportation Director (4 FTEs)
 - 167 - Transportation Director
- Operation & Maintenance Director (4 FTEs)
 - 168 - Operations Director
- Curriculum Director (2 FTEs)
 - 633 - Director/Coordinator/Department Head
- Counselor (2 FTEs)
 - 721 - Counselor
- Social Worker (2 FTEs)
 - 624 - Social Worker
 - 198 - Social Worker (Non-BoEE licensed)
- Special Education Director (2 FTEs)
 - 515 - Special Education Director
- Workplace Learning Coordinator (2 FTEs)
 - 633 - Director/Coordinator/Department Head, assignment 50040
- Mental Health Professional with Statement of Professional Recognition (SPR) from BoEE (2 FTEs)
 - 621 - Mental Health Professional
- School Resource Officer (2 FTEs)
 - 190 - SRO
- College and Career Counselor or Coordinator (2 FTEs)
 - 720 - College and Career Transition Counselor (licensed)
 - 199 - College and Career Transition Coordinator (non-licensed)

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.

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 AEA, please submit a copy of the sharing contract and job description to scott.dryer@iowa.gov.

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

percent 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 Wolterman at shelly.neese@iowa.gov or 515-336-3859. 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, contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent updates are provided below. Updates are posted each month to this document which can be found on the Department's [Uniform Financial Accounting webpage](#).

July 2023

<i>Account Code</i>	<i>Description</i>
Source 3804	State Replacement for Two-Tiered Assessment Limitation (Tax funds only) (Jul23)

Teacher Paraeducator Registered Apprenticeship (TPRA) Deferred Inflow Coding

The accounting period in which funds are available for use (i.e., received in the district's bank account) will impact how the TPRA funds are recorded. Funds that are received after the 60-day accrual period (August 31) are recorded as a receivable, Account 141 and a deferred inflow, Account 623 on the balance sheet.

In a TPRA fiscal agent/partner situation, if the grant reimbursement is not received by August 31, both the fiscal agent and the partner districts will record a receivable for their district's expenditures in the General Fund.

Below are journal entry examples required for both the fiscal agent and the partner districts if the grant reimbursement is not received within the accrual period (August 31).

Fiscal agent

FY23: Record a receivable and deferred inflow for the district's expenditures in the General Fund (10).

DR Fund 10, Account 141, Project 4047
CR Fund 10, Account 623, Project 4047

FY24: Upon the TPRA funds being received:

Reverse the district's receivable and deferred inflow entry.

DR Fund 10, Account 623, Project 4047
CR Fund 10, Account 141, Project 4047

Record the district's portion of the reimbursement in the General Fund (10).

DR Fund 10, Account 10X, Cash
CR Fund 10, Project/Source 4047

Record the partner districts' portion of the reimbursement in the Custodial Fund (9X).

DR Fund 9X, Account 10X, Cash
CR Fund 9X, Project/Source 4047

Reimburse the partner districts from the Custodial Fund (9X).

DR Fund 9X, Project 4047, with appropriate function and object based on partners' expenditures
CR Fund 9X, Account 10X, Cash

Partner district

FY23: Record a receivable and deferred inflow for the district's expenditures in the General Fund (10).

DR Fund 10, Account 141, Project 4047
CR Fund 10, Account 623, Project 4047

FY24: Upon the TPRA funds being received:

Reverse the district's receivable and deferred inflow entry.

DR Fund 10, Account 623, Project 4047
CR Fund 10, Account 141, Project 4047

Record the reimbursement in the General Fund (10).

DR Fund 10, Account 10X, Cash
CR Fund 10, Project/Source 4047

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Accounting for Local Food for Schools (LFS)

The Iowa Department of Agriculture & Land Stewardship was awarded over \$2.1 million through the Local Food for Schools Cooperative Agreement Program (LFS Source/Project 4911). These funds are available to schools to purchase local, domestic, unprocessed or minimally processed foods to help with the challenges of supply chain disruptions.

Awarded districts would have worked with a food hub sponsor for purchasing pre-authorization and payments. Although the dollars did not flow to the districts directly, districts need to record the value of the food received. Similar to how commodities are recorded, LFS revenue (Source/Project 4911) must equal LFS expenses (Project 4911, Object 638) at the end of the fiscal year. Please review the 2022-23 Local Food for School spreadsheet on the [CAR](#) webpage for the amount of LSF spent by each district.

The FY23 CAR includes edits relating to coding LFS revenues and expenses. If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Coding Payments to a Student/Adult Nutrition Account

Deposits made into student/adult meal accounts in the Nutrition Fund (Fund 61) are an unearned revenue and must be recorded in balance sheet Account 483, unearned revenues. These monies are to be accounted for as a liability in the event there are refunds when a student/adult leaves the district. When students/adults make purchases from their meal account, the purchase becomes a sale with Source 16XX. Districts may record student/adult sales monthly using reports or data from the point of sale (POS) system.

Journal entry examples:

Deposit into individual/family food service account:

DR Fund 61, Account 10X, Cash
CR Fund 61, Account 483, Unearned revenue

Monthly as sales occur:

DR Fund 61, Account 483, Unearned revenue
CR appropriate revenue account(s) Fund 61, Source 16XX

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Nutrition Programs and Indirect Costs

Districts are not required to capture indirect costs. Indirect cost recovery is a **federal** concept and does not apply to any non-federal source.

The Cost Classification Matrix on page nine of the [Federal Indirect Cost Rate Plan for Iowa LEAs and AEAs](#) distinguishes direct or indirect costs for a given federal program. Examples of direct costs for nutrition programs include salaries and benefits of food service workers, cost of purchased food (not commodities), supplies (not federal equipment grant) for the nutrition program, and equipment repair. The cost of purchased food is excluded from the direct cost base when calculating indirect costs. Examples of indirect costs include business office, payroll, human resources, utilities, and custodial services. Allowable costs must be identified in a consistent manner. Criteria for this determination include the following: are necessary, reasonable, allocable, legal under state and local law, conform with federal law, regulation and grant terms, consistently treated as direct or indirect, determined in accordance with Generally Accepted Accounting Principles (GAAP), not included as a cost or matching contribution of any other grant (except where allowed by federal regulations), net of applicable credits, and adequately documented.

The LEA may use up to the unrestricted indirect cost rate found on the Department's [Indirect Cost Rates spreadsheet](#) for nutrition programs. Applying the maximum unrestricted rate against the direct costs of the award will generate the maximum indirect costs that may be recovered from the award. Indirect cost recoveries are that portion of the grant funding used to support the indirect costs of the program. The maximum unrestricted rate calculated for a program year will be applied to expenditures from the award in that year. If the grant award contains costs that are excluded from the direct or indirect cost base, the direct costs of the award will be modified to reflect the elimination of these costs from inclusion in the indirect cost reimbursement calculation. Allowable direct costs plus any indirect costs captured cannot exceed the amount of federal reimbursement the district has received.

Please see the [Nutrition Programs and Indirect Costs-Calculation and Coding](#) document for examples. If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial

Juvenile Home Advance Payment Schedule

The 2023-2024 Juvenile Home Advance Payment Schedule for area education agencies has been posted to the Department website at [Budgets, Area Education Agencies](#).

If you have further questions, please contact Jina Brincks at jina.brincks@iowa.gov or 515-313-5942.

General Information

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found [here](#).

Determining Student Residency

Determination of a student's resident district must be ascertained by the local school district. Following are several references to assist in determining whether a student is or is not a resident of your district.

- [Iowa Code §282.1](#), definition of "resident"
- Uniform Administrative Procedures, [Chapter 4](#), page 7
- Attorney General Opinion, [March 6, 1957](#)

If you have questions, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700 or Sara Nickel at sara.nickel@iowa.gov or 515-281-3778.

Summer 2023 Pandemic Electronic Benefits Transfer (P-EBT) Program

The Iowa Department of Health and Human Services and the Iowa Department of Education have received approval from the United States Department of Agriculture (USDA) for the Summer 2023 Pandemic Electronic Benefits Transfer (P-EBT) program. More information will be provided soon, including dates of disbursement and information for families. Eligibility information will be obtained from the year end spring SRI data submission. Team members from the Bureau of Nutrition and Health Services may be reaching out to schools in August, September, October and November if there are questions related to student eligibility.

Parent and caregiver information about the P-EBT program will be available on the [Iowa Department of Health and Human Services P-EBT webpage](#).

Schools may send P-EBT questions to pebt@iowa.gov.

Update: Nonpublic Textbook Funds

The nonpublic textbook appropriation was not funded for fiscal year 2024. Any balance remaining from a prior year allocation should be spent down in the current year.

Medicaid

Medicaid Reimbursement Documentation Related to Open Enrolled Students

[Iowa Code section 282.18\(8\)"c"](#) relates to the Medicaid-eligible health services provided by a receiving district to open-enrolled students receiving special education services. Receiving districts are required to provide to the resident districts the documentation necessary to seek Medicaid reimbursement for the eligible IEP-ordered health services. Either the receiving or resident district may bill Medicaid for these eligible services. Thus, it is recommended the districts have an agreement in place at the beginning of the year defining which district will submit the Medicaid billing. A guidance document containing a list of the required documentation is available on the Department's [website](#).

If you have questions regarding this requirement, please contact Jim Donoghue at jim.donoghue@iowa.gov, 515-281-8505, or 515-326-1032.

Medicaid Reminder: Change of District Medicaid Lead

If your district will have a new lead for School-Based Medicaid in 2023-24, please have them contact Jim Donoghue to arrange an orientation as well as a question and answer call.

If you have further questions please contact Jim Donoghue at jim.donoghue@iowa.gov, 515-281-8505, or 515-326-1032.

Please Continue to Perform Exclusion List Verification Checks

All participating LEA and AEA Medicaid providers are expected to complete checks each month to see if any of their participating staff are on the Health and Human Services-Office of the Inspector General Exclusion List or the Iowa Medicaid Sanctioned Provider List. Please continue to use the School-Based Provider Search Template posted on the [School-Based Medicaid webpage](#) of the Department's website. Most Iowa LEAs and AEAs have been performing their checks and submitting quarterly reports to the Department. If your district is having challenges in completing this requirement, please watch the [Medicaid Exclusions and Suspensions Check for School-Based Providers webinar](#) posted on the Department's website. **It is important that you do not bill for services provided by an excluded individual.**

For any questions or assistance with checking the exclusions databases, please contact Jim Donoghue at jim.donoghue@iowa.gov, 515-281-8505, or 515-326-1032.

Transportation

School Bus Driver Authorization

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 accessed through the [Iowa Education Portal](#) (Ed Portal). **Authorizations for your school district's bus drivers must be updated between July 1 and August 15. Please verify that this action was completed.**

- If a driver is no longer on your staff, please delete the individual from the system by selecting “Delete.”
- When reviewing the driver list, make note of any missing or expired information, which will be shown in orange or yellow. 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 of the Ed Portal, select the “Authorization” button in each driver’s row. If all licensing, physicals, and training information is up-to-date, you will be able to update the authorization by selecting the type of authorization and then clicking “Submit.” To finish, click either the button labeled “View” or “PDF” 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 at max.christensen@iowa.gov or 515-336-3965.



September 2023

Top Stories

Certified Annual Report, Special Education Supplement, Annual Transportation Report - Due September 15

Important reminders from the [August 2023 School Business Alert publication](#) are provided below. Certified Annual Report (CAR), Special Education Supplement (SES), and Annual Transportation Report (ATR) are due September 15.

- CAR Questions can be directed to Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.
- SES questions can be directed to Luke Markway at luke.markway@iowa.gov or 515-393-8349.
- ATR questions can be directed to Max Christensen at max.christensen@iowa.gov or 515-336-3965.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent updates are provided below. Updates are posted each month to this document which can be found on the Department's [Uniform Financial Accounting webpage](#).

August 2023

<i>Account Code</i>	<i>Description</i>
Source/Project 4037	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – School Safety Radio Program (FAL/CFDA 21.027) (Reinstated for CSLFR ARP Aug23)
Object 358	Invalid Effective FY24 with implementation of GASB 96 (use object 651, 652, or 750 instead) - Previously Subscriptions/license renewal for computer software services (Nov18) (invalid Aug23)

Object 440	Rentals (Header only Effective with FY17 Reporting) (Feb Jul 16) (use for leases that do not meet GASB 87 Lease definition) (description change Aug23)
Object 651	Textbook substitutes (Used with function 1000) (General fund only) (use for subscription-based IT arrangements that do not meet GASB 96 SBITA definition) (description change Aug23)
Object 652	Technology-related software (Used with functions where used) (use for subscription-based IT arrangements that do not meet GASB 96 SBITA definition) (description change Aug23)
Object 750	Intangible Assets (Aug11) (Nov18) (use if meets definition for GASB 87 Lease or GASB 96 SBITA, if not, use objects 44X for leases and 651 or 652 for subscription-based IT arrangements) (description change Aug23)

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Deferred Inflow/Account Receivable

The accounting period in which funds are available for use (i.e., received in the district's bank account) will impact how the funds are recorded. Funds that are received after the 60-day accrual period are recorded as a receivable, Account 141 and a deferred inflow, Account 623 on the balance sheet. Below is an example of how to record a receivable and deferred inflow for any revenue received after the 60-day accrual period.

FY23: Record the receivable and deferred inflow.

DR Account 141, Project XXXX
CR Account 623, Project XXXX

FY24: Upon funds being received, reverse the receivable and deferred inflow entry.

DR Account 623, Project XXXX
CR Account 141, Project XXXX

FY24: Record the revenue to the appropriate project/source.

DR Cash
CR Project/Source XXXX

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

FY24 State Payments: Statewide Voluntary Preschool Program

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 10 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 and project

3117, program 460, and the expenditure in an equal amount will be recorded in function 233X, program 460, project 3117, object 31X.

The FY23 Preschool Funding document for preschool amounts is posted to the [State Payment Information for FY24](#) page of the Department's website. The amount remains at the \$33.17 per preschool budget enrollment.

If you have further questions, please contact Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial

Two-Tiered Assessment Limitation Payment for FY24

School districts will receive a payment from the County Treasurer in September and March for the Two-Tiered Assessment Limitation. The payment is for an exemption of taxable valuation in Commercial, Industrial and Railroad value for Assessment Year 2022 or Budget Year 2024.

The Business Property Tax Credit (BPTC) was changed from a credit to an exemption in [HF 2552](#) during the 2022 Legislative Session. Property for Commercial, Industrial and Railroad has a 90% rollback, or 90% of their assessed valuation is used to calculate property taxes. This change to the BPTC (now called the Two-Tiered Assessment Limitation) changes the first \$150,000 of property valuation to be assessed at a lower rollback equal to the residential rollback of 54.65%. The difference between the residential rollback and 90% of the first \$150,000 is what the payment replaces.

The FY 2024 Aid and Levy has been adjusted to account for and prevent a double payment for the Uniform Levy portion of your tax rate. Due to the timing and unknown number of properties that qualify, the Additional Levy portion will not be adjusted until FY 2025. You will receive additional revenue for the following levies: Ed Improvement, Instructional Support, Management, Voted and Regular Physical Plant and Equipment, Public Education/Recreation (Playground) and Debt Service.

The payments from the County Treasurer will be distributed by levy rate. This will allow the district to code the payment to the correct fund.

Revenue will be coded to Source 3804, State Replacement for Two-Tiered Assessment Limitation.

Charter School Payment Deductions

Pursuant to [Iowa Code chapter 256E](#), charter schools organized under this chapter receive payments from the state in the year the students are served. The amount paid is based on the prior year state cost per pupil (SCPP) and prior year teacher leadership and compensation (TLC). If the student was counted on the certified enrollment of the resident district in the school year, the actual amount paid to the charter school is deducted from the amount generated by the resident district for that student in the following year.

The FY24 deductions for students attending charter schools in FY23 are available on the Department's [FY24 State Payments](#) web page. Examples of the calculations are provided below.

Example 1: Student Attended All Year, Included on Certified Enrollment Count

- In FY23, Student A attended ABC Charter School and attended all year.
- In FY23, ABC Charter School received \$7,576.07 for the student (\$7,227 FY22 SCPP + \$349.07 FY22 TLC).
- In the Fall of 2022, the resident district of Student A counted the student in its certified enrollment count.

- Since the resident district counted the student, the resident district is responsible for the amount paid to the charter school.
 - In FY24 (when the funds from the Fall 2022 count are generated), \$7,576.07 will be deducted from state aid payments made to the resident district.

Example 2: Student Attended Partial Year, Included on Certified Enrollment Count

- In FY23, Student B attended ABC Charter School, enrolling late, and attended the final 30 days of the school year.
- In FY23, ABC Charter School received \$1,262.68 for the student (30 days x \$40.15 (SCPP daily rate (\$7,227/180)) + 30 days x \$1.94 (TLC daily rate (\$349.07/180))).
- Since the resident district counted the student on its Fall 2022 certified enrollment, the resident district is responsible for the amount paid to the charter school.
 1. In FY24 (when the funds from the Fall 2022 count are generated), \$1,262.68 will be deducted from state aid payments made to the resident district.

Example 3: Student Attended Partial Year, Not Included on Certified Enrollment Count

- In FY23, Student C attended ABC Charter School, enrolling late, and attended the final 30 days of the school year.
- In FY23, ABC Charter School received \$1,262.68 for the student (30 days x \$40.15 + 30 days x \$1.94).
- Since the resident district did not count the student, no amounts will be deducted in FY24.

If you have questions regarding student reporting in Iowa, please contact Rachel Kruse at rachel.kruse@iowa.gov or 515-281-4153. If you have questions regarding charter school payments, please contact Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Reminder: Notifying the SBRC of a Negative Unspent Balance

Districts should calculate their unspent authorized budget (UAB) at the end of each fiscal year to determine if the district ended the year with a negative unspent balance. The determination of whether or not the district ended the year with a positive or negative unspent balance is not contingent upon any anticipated award of modified supplemental amount (MSA) from the School Budget Review Committee (SBRC) (e.g., MSA related to special education deficit, excess Limited English Proficiency (LEP) instructional program costs).

Districts that ended the year with a negative unspent balance are required to notify the SBRC in writing by October 16, 2023 (289 IAC 6.5(3)). The notification requirement is satisfied through the completion of an [SBRC Hearing Request form](#) or providing an email to Cassandra Cline (see below). Please include the amount by which the district was negative within the district's notification. Districts incurring a negative unspent balance larger than the amount of their special education deficit will be required to submit a corrective action plan to the SBRC for the December 12, 2023 hearing. Upon receipt of the notification to appear, the district will receive further exhibit guidance.

Questions regarding the SBRC may be directed to Cassandra Cline, SBRC Liaison, at kassandra.cline@iowa.gov or 515-326-2242.

Applications

Limited English Proficient (LEP) Allowable Costs Application for MSA

The LEP Allowable Costs application, due October 2, 2023, is available on the [Iowa Education Portal](#) as an optional application. If eligible (see Line 21 of the application), districts may request MSA from the SBRC for the costs in excess of weightings and other resources for providing its LEP program.

The LEP Allowable Costs application is populated using district data from the Certified Annual Report (FY22 and FY23 CAR), Student Reporting in Iowa (fall 2022 and spring 2023), Certified Enrollment (fall 2022), and Fall BEDS Staff (fall 2022). The application includes only costs for students who were served in an English Language Learner (ELL) program during the 2022-2023 school year.

Requirements for submission:

- Enter data, if applicable, in the following lines:
 - Line 19: Enter revenue not captured (Enter any revenue not already reflected in the application. An example is revenue received from other districts.)
 - Line 20: Enter expenditures captured in the calculation that are not eligible to include.
 - Line 22: Enter the amount of MSA the district is requesting.
- Board minutes approving the request, including the amount.
 - Recommend approval at the September or October board meeting.
 - Upload board minutes to the application.
 - If board minutes are not available prior to the October 2 due date, certify the request, complete the “File Upload Promise Date,” which is generally two business days after the board meeting at which related action will occur, and then upload board minutes by the date provided.
 - Board action template: **LEP Allowable Costs-** The district’s administration is authorized to submit a request to the SBRC for a modified supplemental amount of \$XXX due to excess costs of providing the LEP program in the prior year. Ayes: _____, Nays: _____ The motion _____ by a vote of _____.

Additional note: The application will update in “real time” based on data input to the CAR once Stage 3 is completed. If you are moving between the applications, it may be necessary to refresh the LEP Allowable Costs application to ensure the most recent data is reflecting.

If you have further questions regarding the LEP Allowable Costs application, please contact Scott Dryer at 515-402-8700 or scott.dryer@iowa.gov.

General Information

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Federal PERM Audits Nearly Complete

Iowa Medicaid's Payment Error Rate Measurement (PERM) project for federal FY24 is nearly finished. Each state participates in this review every three years. This year 66 districts and 2 AEAs were selected and received requests for documentation supporting 151 paid Medicaid claims. Thank you to all who have participated. All documentation has been submitted by the due date.

Reminder: Medicaid and Employer/Commercial Insurance

Please remind staff that Iowa Medicaid will bill any employer/commercial insurance that the Medicaid student holds. The IEP team or Medicaid lead for the district may not realize this and tell families that signing consent for billing Medicaid has nothing to do with their private insurance, which is not accurate. Iowa Medicaid practices "pay and chase," meaning that after paying a claim from a district or AEA, if Iowa Medicaid identifies another insurer/ funder, they will send the paid claim information to that other funder and ask for reimbursement.

This is a required practice for Medicaid participants. [Federal Code 42 U.S. Code § 1396a](#) of the Social Security Act requires states to take all reasonable measures to ascertain the legal liability of "third parties" for health care items and services provided to Medicaid beneficiaries. As such, Iowa Medicaid Enterprise has no option but to bill third party insurers when policies exist. This is acknowledged on page 24 of the Medicaid application which reads, "You must agree to assign medical payments from a third party to the Medicaid agency for yourself and others who are eligible for Medicaid for whom you can legally assign benefits, cooperate in getting medical payments from third parties, give the Medicaid agency rights to pursue and get medical support from a spouse, and give the Medicaid agency rights to pursue and get money from other health insurance, legal settlements, or other third parties."

Transportation

School Bus Driver Authorization

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

- Within the Driver Authorization System (DAS) application, add one or more local contacts.
- Driver authorizations must be current to allow your school bus drivers to legally drive the school bus.
- Update your DAS 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.

Vehicle Information System (VIS) Application

Contact Information

All entities utilizing the VIS are requested to add local contacts within the application for each of the following areas:

- Vehicle Information System (main-required)

- Transportation Director
- Lead Mechanic
- Billing/Accounts Receivable

After logging in to the VIS, the entry area for contacts is accessed through the navigation bar located at the top of the page. In the near future, the Department will be enabling enhancements, such as automated bus inspection notification emails, that will rely on the contact information provided in the system.

Required Updates

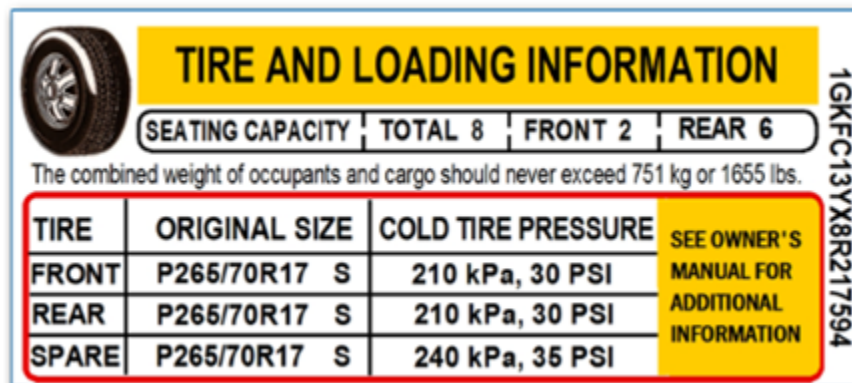
The VIS also requires regular monitoring to ensure all of your school buses are on the list and those you no longer use have been removed. School buses in this context are defined as all vehicles used to provide pupil transportation. Complete information on maintaining your VIS can be obtained by contacting Max Christensen at max.christensen@iowa.gov or 515-336-3965, or Holli Marolf at holti.marolf@iowa.gov or 515-281-5812.

Guidance, forms, links, training schedules, publications, code references, and other information pertaining to school transportation can be found on the [School Transportation page](#) of the Department’s website.

NEW: Type III Vehicle Capacity Information

Since 2019, schools have been able to purchase new vans of up to 10-passenger capacity, including the driver. This has been very helpful to schools, but there has been some confusion about how to determine the legal capacity of the vehicle. Most of this concern is due to many of the new vans being designed for more than 10 passengers, but being sold as 10-passenger vehicles. [Chapter 146 of HF499](#) states that new vans “designed to carry” more than 10 passengers are not allowed for use by schools. Many of the new vans have seat tracking in the rear portion of the vehicle for additional seats, so these vans are seemingly designed to carry more than the legally allowed 10 passengers, but not if operating as a school bus. Over the past few weeks, the Department of Education has been working with the Iowa Department of Transportation, the Federal Motor Carrier Safety Administration (FMCSA) and the National Highway Traffic Safety Administration (NHTSA) to work through these issues to identify additional flexibility for school districts.

The seating capacity of the vehicle is set at the time of manufacture, by the manufacturer. The seating capacity rating may not be changed or modified except by the original equipment manufacturer (OEM), dealer, or remanufacturer. Seating capacities which vary from the OEM are required by NHTSA to be identified by an alterer’s certification and information label, as pictured below, affixed to the frame of the driver’s door.



Per Iowa Administrative Code r. [281-44.5\(1\)](#), alteration of a Type III vehicle, following manufacture by the OEM, is prohibited. While this includes the addition or removal of seats, the Department will grant an exception for seats which are added or removed as long as the seating capacity does not exceed the

capacity as certified by the OEM or on the installed alterer's certificate and information label as referenced above.

Additionally, please remember that schools may purchase vans of up to 12-passenger capacity, but any van over 10 passengers must be purchased as a "used" vehicle only. Per Iowa Code section [322.2\(28\)](#), "used motor vehicle" or "second-hand motor vehicle" means any motor vehicle of a type subject to registration under the laws of this state which has been sold "at retail" as defined in this chapter and previously registered in this or any other state.

Questions relating to the use of these vehicles can be directed to your local school bus inspector: Tom Simpson (West Region) at tom.simpson@iowa.gov or 515-326-1022, Verlan Vos (Central Region) at verlan.vos@iowa.gov or 515-669-4994, or Joe Funk (East Region) at joe.funk@iowa.gov or 515-669-4987.

School Business Alert

October 2023

Top Stories

NEW! Resident Address Lookup Map

Have you ever struggled to find the resident district of a student? Do you have resident students in multiple counties and spend a lot of time navigating the county assessor's website? Well, we have the perfect solution to save you time! Use the [FY24 School District Look-up Map](#) to determine the resident district for any address in Iowa.

Directions: Enter the address in the upper left-hand corner. Use your scroll to zoom in and out of the map.

Staffing Update: Welcome Stephanie Edler and Jen Rathje!

The Iowa Department of Education Bureau of School Business Operations is pleased to announce the additions of Stephanie Edler and Jen Rathje to our team! Welcome, Stephanie and Jen!



Stephanie comes to us after 16 years as the SBO at West Marshall CSD. Stephanie will serve as the Department liaison to the School Budget Review Committee and will lead the update of bureau guidance resources as well as the audit process of the Iowa's Students First Education Savings Account program.



Jen comes to us as an inter-agency transfer where she previously led the Senior Year Plus Program. Prior to working for the Department, Jen also worked for 12 years at Des Moines Area Community College (DMACC). Jen will serve as the Program Administrator of Iowa's Students First Education Savings Account program.

Available: Great Opportunity to Support Other SBOs!

Are you intrinsically motivated to be a resource for others? Have you thought about the impact you could make at a state level being a resource for peers across the state? Consider joining our team! We are

currently accepting applications for an Education Program Consultant - Enrollments and Applications to assist districts with uses of capital funds, open enrollment billing questions, and applications such as LEP Allowable Costs, SBRC Application, and At-Risk/Dropout. The position is anticipated to be posted in the coming weeks on the [State of Iowa Careers](#) page.

If you have questions about the position responsibilities or ways this person will make a difference internally and across the state, please reach out to Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent updates are provided below. Updates are posted each month to this document which can be found on the Department's [Uniform Financial Accounting webpage](#).

September 2023

<i>Account Code</i>	<i>Description</i>
Source/Project 3363	Local College Access Network (LCAN) (Iowa College Aid) (Sep23)
Source/Project 3348	County Endowment Funding – DCA Grants (IEDA) (IC 99F.11(4)(d)(1)) (Sep23)

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial

Supply Chain Assistance Funds

The United States Department of Agriculture (USDA) provided the clarification below regarding interest received from Supply Chain Assistance (SCA) funds.

According to the [Supply Chain Assistance \(SCA\) Funds, Attachment A](#), SCA funds may only be deposited into the nonprofit food service account (NPFSA) of the School Food Authority (SFA) for which the funds were intended. In [7 CFR 210.2](#), revenue is defined as all monies received by or accruing to the NPFSA (including interest).

SFAs maintaining SCA funds in an interest-bearing NPFSA account must adhere to the guidance in [2 CFR 210.14\(a\)](#) while using SCA funds exclusively for the purchase of unprocessed or minimally processed domestic food products. Revenue received from this account do not have to be tracked separately and are to be used for the operation or improvement of the food service. Such revenue may remain in the NPFSA until fully expended.

If you have questions about the use of SCA funds, please reach out to your [regional school nutrition consultant](#).

Applications

Operational Sharing Application - Due October 30

Information in the Operational Sharing application is populated from Fall BEDS Staff. Once the Operational Sharing application is available, the information can be reviewed and certified. Any changes required in the Operational Sharing application must be made in the Fall BEDS Staff application. The deadline to certify Fall BEDS Staff and Operational Sharing is October 30.

The general process for the operational sharing supplemental weighting request is outlined below.

1. Fall BEDS Staff must be updated before the Operational Sharing application is reviewed.
2. The district or AEA holding the shared employee's contract reports the individual's full salary and benefits according to the individual's contract.
3. The district or AEA purchasing a portion of the shared individual's contract reports the purchased service (portion of the salary and benefits). This should be the projected amount to be reported in the local financial system with an Object code of 59X when the contract holder is another district or AEA, or with an Object code of 3XX when the contract holder is some other governmental subdivision.
4. 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 the following:
 - We hold the employee's contract and the assignment is in both districts.
 - We are the district purchasing services and assignment is in both districts.
 - We hold the employee's contract, and an operational sharing position is in each district.
 - We are the purchasing district, and an operational sharing position is in each district.
 - We are sharing with other governmental subdivisions.
5. 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 second district that has also purchased a portion of the individual's contract. Click Add and repeat step 5.
 - Click Save to exit the edit pop-up screen.

If sharing errors are found in Fall BEDS Staff, the errors will most likely be on the other district's Fall BEDS Staff application. If you see errors on shared staff, have the other district check its Fall BEDS Staff information to see if the sharing status and sharing partner have been completed. A common error is to have one district identify an individual and related assignment as shared, but not identify the sharing district. Once the sharing information has been corrected by the other district, click the Check for Errors/Omissions button to clear the error message. Additional guidance can be found on the [Fall BEDS Staff webpage](#).

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. Individuals reported with the position code of Content/Curriculum Consultant position will not generate operational sharing supplementary weighting.

For new shared positions with another governmental subdivision other than sharing arrangements with another Iowa public school district or AEA, please send a copy of the signed contract to scott.dryer@iowa.gov. This is needed to verify that the duties performed for the governmental subdivision

are an eligible operational function ([281 IAC 97.7\(11\)](#)). Sharing arrangements that were approved in a prior year do not need to be resubmitted unless a significant change in the arrangement has occurred. [Operational function sharing guidance](#) includes all eligible positions and the related supplementary weighting.

For assistance with corrections to Fall BEDS Staff or Operational Sharing application, please contact Shelly Neese at shelly.neese@iowa.gov or 515-336-3859.

For assistance determining if a sharing agreement is eligible for supplementary weighting, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

School Associations Report - Due November 1

The School Association application is available on the [EdPortal](#) and the related due date is November 1.

Iowa Code 279.38A requires boards of school corporations that pay membership dues 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.

Districts must report information for four different associations: Iowa Association of School Business Officials (IASBO), Rural School Advocates of Iowa (RSAI), School Administrators of Iowa (SAI), and Urban Education Network (UEN). Effective with FY21 filing, districts are no longer required to provide information regarding the Iowa Association of School Boards (IASB) to the Department as this will be provided to the Department from IASB.

Instructions are posted on the home page of the School Association application. If you have additional questions, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

School Budget Review Committee (SBRC) Application - Due December 1

The SBRC Application is anticipated to open on November 15. The application calculates eligibility for Modified Supplemental Amount (MSA) requests as described below.

1. Increased Enrollment – for districts showing Fall 2023 actual enrollment (formerly known as row 7) greater than Fall 2022 actual enrollment (Iowa Code § 257.31(5)(a)).
2. Open Enrollment Out Not Included on Prior Year's Headcount – students identified as open enrolled out in Fall 2023 who were not included in the district's Fall 2022 certified enrollment count, minus any increase in enrollment described in item 1 above (Iowa Code § 282.18(7)"e").
3. Limited English Proficient (LEP) Instruction Beyond 5 Years – for resident students included in Fall 2023 certified enrollment who have already received the maximum English language learner (ELL) supplementary weighting and who earn an intermediate or intensive rating on the ELPA and are continuing to receive ELL instructional services (Iowa Code § 257.31(5)j").

This application is pre-populated from each 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 and early November. Therefore, do not 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.
- The SBRC considers individual action for each request and appreciates local boards doing the same when acting upon the requests during local board meetings, so please do not include requests as part of a consent agenda.
- Each request should be listed as a separate action item considered at the November board meeting. Examples are provided below:
 - **Increased Enrollment** - The district’s administration is authorized to submit a request to the School Budget Review Committee for a modified supplemental amount of \$XXX due to an increase of certified enrollment from the prior year.
 - **Open Enrollment Out Not on Prior Year’s Headcount** - The district’s administration is authorized to submit a request to the School Budget Review Committee for a modified supplemental amount of \$XXX for open enrolled out students who were not included in the district’s previous year certified enrollment count.
 - **Limited English Proficient (LEP) Instruction Beyond Five Years** - The district’s administration is authorized to submit a request to the School Budget Review Committee for a modified supplemental amount of \$XXX related to the English language learning program for students who have exceeded five years of weighting that are included on the Fall 2023 certified enrollment headcount.
- On the SBRC Application page, upload the board minutes authorizing the request(s). If board minutes are not available at the time of submission, enter the date the board will take action in November. Then upload the minutes within three business days of that board meeting.

If you have questions related to the SBRC Application, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

General Information

Reminder: Open Enrollment

Open Enrollment is the process by which a parent or guardian residing in an Iowa district may enroll their child(ren) into another Iowa school district under the terms and conditions of [Iowa Code section 282.18](#) and [Iowa Administrative Code r 281-17](#).

The March 1 deadline for open enrollment was eliminated effective the 2022-2023 school year. This change allows parents/guardians to apply for open enrollment at any time without the requirement to establish good cause. The receiving district may deny an open enrollment request if one of the following applies:

- The application violates the district’s insufficient classroom space policy,
 - The district does not have the appropriate special education program,
 - The application would adversely affect the district’s implementation of a court-ordered desegregation plan
- OR**
- The student has been expelled or suspended.

If a parent/guardian moves and wishes for their student to continue at the original resident district under open enrollment (often known as the “continuation rule”), requests cannot be denied due to insufficient classroom space policies.

If you have questions relating to open enrollment, please contact Stacie Stokes at stacie.stokes@iowa.gov or 515-210-5288.

End of Fiscal Year Reporting

Congratulations on completing the Certified Annual Report (CAR), the Special Education Supplement (SES), and the Annual Transportation Report (ATR). We appreciate the districts' cooperation and patience throughout the reporting process.

If you were a first-time user, let us know if the instructions were helpful and what type of information or training you think would be helpful prior to starting the process (be specific) in future years. Your thoughts and ideas for enhancements, training, and future collaboration is appreciated.

Please send your comments to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942.

Home School Assistance Programs and Fall BEDS Staff

The following reminders are provided in regard to reporting of Home School Assistance Programs (HSAPs) in the 2023 Fall BEDS Staff submission.

Program Code: Fall 2023 Fall BEDS Staff. Individuals funded through HSAP categorical funding are to be identified with program code of 11.

Assignment Code: Districts with a HSAP must report teachers with appropriate assignment codes of either 60034 or 30004. Teachers in a district's HSAP can only supervise and/or teach students in grades corresponding to the teacher's license (Iowa Code 299A.2).

- Teachers supervising or teaching students in grades kindergarten through grade 8 are to be reported with the assignment code of 60034.
- Teachers supervising or teaching students in grades 9 through 12 are to be reported with the assignment code of 30004.

If a teacher is licensed to teach grades kindergarten through 12, the teacher is to be reported with two assignments utilizing the assignment codes of 60034 and 30004. In addition, [Iowa Administrative Code 281-31.4\(2\)](#) states, "A practitioner who possesses only a valid Iowa substitute authorization may neither provide direct instruction nor instructional supervision under this rule."

For questions related to Fall BEDS Staff reporting, please contact Shelly Neese at shelly.neese@iowa.gov or 515-336-3859.

For questions related to the home school assistance program, please contact Buffy Campbell at buffy.campbell@iowa.gov or 515-954-8651.

Educational Savings Accounts

All current information regarding Iowa's Students First Education Savings Account (ESA) program can be found here.

Kudos

Iowa was recently recognized with three awards from the National Center for Education Statistics of the United States Department of Education. Two of the awards were for recognition of outstanding performance in timely and complete reporting of the Common Core of Data National Public Education Finance Survey (NPEFS), the Common Core of Data Survey (F-33) for FY21. Iowa has received these awards each reporting year since 2009. For the second year in a row, Iowa also received recognition for its reporting of the Common Core of Data School Level Finance Survey (SLFS). These reports are submitted by the Bureau of School Business Operations and are based on information reported from

districts and AEAs. These awards would not be possible without the timely submission of quality data by each of the state's districts and AEAs. Thank you and congratulations to all!

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Action Required: Quarterly Report of Medicaid Exclusion/Suspension Verifications Due October 31

Iowa Medicaid school-based providers are required to check two sources monthly to capture employee exclusions and reinstatements: the federal list provided on the [U.S. Department of Health & Human Services Office of Inspector General \(HHS-OIG\) website](#) and the state's list, which is found on the [Iowa Medicaid Program Integrity website \(42 C.F.R. § 1001.1901\(b\)\)](#).

A search of these sources is to occur monthly to confirm individuals whose services are billed to Medicaid are not excluded. Please monitor to see if any exclusions and reinstatements have occurred since the last search. It is required that these checks are documented. A provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches. It is important that a district does not bill for services provided by an excluded or suspended individual.

ACTION ITEM:

At the end of each quarter, please send the completed three months spreadsheets to the Department's Medicaid consultant, Jim Donoghue.

Action Required: Medicaid Data Breach - Three Year History Due

The April 2023 edition of the [School Business Alert](#) included an action item from Iowa Health and Human Services (Iowa HHS) in the story "Urgent Request from Iowa Health and Human Services Regarding Medicaid and Data Breaches". Iowa HHS is requiring an assurance from each school district that a breach has not occurred. The Department also communicated the action item with attorneys who serve Iowa school districts and AEAs.

Both efforts have had limited results; there are still 168 enrolled LEA or AEA providers who have not provided the required assurance.

ACTION ITEM:

If your agency has not responded, please respond by either:

Sending an email to Jim Donoghue attesting no data breach has occurred within the last three years.

Sending an email to Jim Donoghue providing the date of the data breach and whether it was already reported.

School Business Alert

November 2023

Exciting Announcements!

Announcing NEW CAR Reports!

There is a NEW platform for Certified Annual Report (CAR) reports available for districts and area education agencies (AEAs)! The same reports that are currently in the CAR application are now available within the EdPortal in EdInsight, including the addition of the Create Your Own Report. Reports within EdInsight may be downloaded and exported into a variety of formats including .csv, .xlsx, and .pdf. All current CAR application users were granted access to the EdInsight finance reports. Instructions for logging in and accessing the reports are available on the Department's [Certified Annual Reports](#) web page, under the Instructions section titled "How to Run CAR Reports on EdInsight".

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

SBO Resource: FY24 Allocation Summary

The FY24 [Allocation Summary](#) is available. The summary includes individual district data for selected federal, state, and local resources by source and/or project code in one file for easy reference. The second tab in the file provides additional information, which may be especially helpful for new School Business Officials (SBOs) or those looking to learn more about revenue streams.

NEW! Application Change: TLC for OEO

During the October 17, 2023, annual work session of the School Budget Review Committee (SBRC), the Department presented a modification to the SBRC Application, specifically the section for "Open Enrollment Out Not On Prior Year Headcount" (OEO). The calculation traditionally included multiplying the eligible full time equivalency (FTE) count by the state cost per pupil (SCPP). The Committee agreed to consider future requests that also include the prior year teacher leadership and compensation (TLS) supplement amount (\$357.80) for each eligible FTE. Beginning with the 2023 SBRC Application, district MSA requests will include the state cost per pupil (SCPP) (\$7,413) and TLC (\$357.80), for a total of \$7,770.80 per eligible FTE student.

If you have any questions, please contact Stephanie Edler at stephanie.edler@iowa.gov or 515-689-2258.

Update: Nutrition Programs and Indirect Costs

The Nutrition Programs and Indirect Costs - Calculation and Coding document on the Department's [Indirect Cost Rate](#) web page has been updated to provide more extensive examples of Nutrition Programs indirect cost calculation.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Reminders

Available: Great Opportunity to Support Other SBOs!

Are you intrinsically motivated to be a resource for others? Have you thought about the impact you could make at a state level being a resource for peers across the state? Consider joining our team! We are currently accepting applications for an Education Program Consultant - School Finance (Infrastructure and Enrollments) to assist districts with uses of capital funds, open enrollment billing questions, and applications such as LEP Allowable Costs, SBRC Application, and At-Risk/Dropout. Update as of this publication - the position will be posted soon! Check the [State of Iowa Careers](#) page. An option to filter job opportunities by agency is available on the right at the top of the list.

If you have questions about the position responsibilities or ways this person will make a difference internally and across the state, please reach out to Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Maximize Available Categorical Resources

If additional resources are needed now, consider maximizing available resources through either the flexibility account or the increased uses of some restricted funds for TSS purposes.

Flexibility Account

A school district may authorize a transfer of all or any portion of the unexpended, unobligated amounts remaining at the end of the fiscal year for the following categorical funds to the Flexibility Account.

- Project 3117: Statewide Voluntary Preschool Program (SWVPP)
- Project 3373 or 3376: Professional Development (PD)
- Project 1113: Home School Assistance Program (HSAP)
- Project 3116: Teacher Leadership & Compensation Supplement (TLC)
- Other categorical sources if the program, purpose, or requirements for the expenditure of such moneys have been repealed or are no longer in effect.

Rules and requirements for using the Flexibility Account, including information about the required public hearing and language for the board resolution, are available on the Department's [General Fund](#) web page, under the Flexibility Account section titled "General Fund: Flexibility Account".

Increased Use for TSS Purposes

Beginning FY24, a school district may use carryforward funds as well as current allocation of the following categorical funding for Teacher Salary Supplement (TSS) purposes.

- Project 3373 or 3376: Professional Development (PD)
- Project 3116: Teacher Leadership & Compensation Supplement (TLC)
- Project 1118: Gifted and Talented (TAG)

Best practice: Include as an informational item to the district's board of education or through formal board action (e.g., negotiation process) when using PD, TLC, or TAG funds for TSS purposes. Additional guidance on how to use these funds for TSS purposes is available on the Department's [Categorical Funding](#) web page, under the Budgetary Allocation Information section titled "HF 68 Guidance: Categorical Funding and Operational Sharing".

FY23 Statewide Carryforward Balances

The table below shows the preliminary FY23 statewide carryforward amounts for categorical funds that may be available to transfer to a Flexibility Account or available to use for TSS purposes.

Project Number	Preliminary FY23 Statewide Carryforward Balances	Available for Flexibility Account	Available for TSS Purposes
1113 (HSAP)	\$13,724,730.98	Yes	No
1118 (TAG)	\$27,107,460.71	No	Yes
3116 (TLC)	\$42,994,221.31	Yes	Yes
3117 (SWVPP)	\$21,417,003.82	Yes	No
3373 and 3376 (PD)	\$29,933,553.37	Yes	Yes

If you have further questions, please contact Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial

Delay in December Income Surtax Payment

Due to a system change at the Department of Revenue there will be a delay in the December Income Surtax Payment. Typically the payment is issued around December 1 for approximately 75% of the total due to the district with the remainder paid in February.

The December Income Surtax Payment will be paid closer to the middle of December to allow for all the collections to be processed in the legacy tax system.

If you have further questions, please contact John Parker at john.parker@iowa.gov 515-281-8485.

ESSER Timeline

Fund	Authorizing Law	Project Code(s)	Fund Availability
ESSER II	CRRSA Act	4055	March 13, 2020 - September 30, 2023
ESSER III	ARP Act	4045 (80%) 4043 (20%)-Minimum Reservation to Address Learning Loss/Address Unfinished Learning (20%)	March 13, 2020 - September 30, 2024

Claim Periods

Reimbursement timelines for each claim period are provided below.

Quarter	Claim Period	Last Day to Submit “Not Started” and “In Progress” Claims (Due Date)	Last Day to Submit Corrections to “Action Required” Claims (Cut-Off Date)
Quarter 1	November 1 - 30	November 30	December 10*
Quarter 2	January 1 - 31	January 31	February 10*
Quarter 3	April 1 - 30	April 30	May 10*
Quarter 4	June 1 - July 15 (expenditures MUST be made by June 30th)	July 15	July 25*

**Claims must be submitted by the last day of the reimbursement period. The cut-off date is the last day to submit corrected information to the Department should the claim submitted by the due date be returned as "Action Required."*

Reminder: If a district recorded a deferred inflow for unclaimed ESSER expenditures in fiscal year 2023, remember to include those expenditures in the first quarter claim.

If you have questions related to the claims process, please use the "Ask a Question" feature in CASA or contact the ESSER team at esser@iowa.gov.

Reminder: English Learner (EL) Coding and Reporting

EL Expenditure Coding

This article serves as the annual reminder regarding expenditure coding for the district’s EL program. While district expenditures coded to Project 1112 or 4644 cannot exceed the revenues coded to Project 1112 (property tax and state aid-financed weighted English Learners (EL) and School Budget Review Committee (SBRC) modified supplemental amount (MSA) for EL) or Project 4644 (Title III, English Language Acquisition State Grants), the expenditures should retain program codes 410 through 419. Expenditures without a program code of 410 through 419 will not appear in the LEP Allowable Costs Application. **Continue to retain Program 410 through 419 for EL expenditures, even though the project code may be changed to 0000.**

Appropriate and inappropriate uses of EL funds are found in [Iowa Administrative Code 281—98.16](#). Very few expenditures that fall into the executive, building, or business administrative functions, or the operations and maintenance, transportation, and community service functions are appropriate uses of EL categorical funds. While these may be related costs, they are not direct costs of providing the district’s EL program; therefore, the costs cannot be included in a request to the SBRC for excess costs of providing the program.

Reporting EL Instructional and Support Staff in Fall BEDS Staff

For districts that report expenditures for salaries but no teachers are identified with an appropriate English as a Second Language (ESL) assignment code in Fall BEDS Staff, those districts will not be able to submit a request to the SBRC for excess EL costs incurred during the 2022-2023 school year. Please review Fall BEDS Staff to ensure teachers in a district’s EL program have been appropriately identified with the position of Regular Education Teacher and assigned to the ESL program.

In the [Iowa Education Portal](#), go to the Fall BEDS Staff application. Under “Staff Filters” in the upper right on the home page, set the Program field to ESL. All teachers and paraprofessionals assigned to the program must appear when filtering on ESL. Additional individuals, such as administrators or coordinators of the EL program, may also appear.

Common Reporting Problems

Problem 1: Missing staff

The teacher will not appear when filtering on program = ESL if the program assignment has been identified as “No special program.” Edit the position and change the program to ESL.

Problem 2: Missing staff when a teacher has multiple assignments, not all of which are in the EL program

In this example, the teacher has two assignments, one of which belongs under “No special program.” The other assignment belongs under the ESL program. For this teacher, the ESL assignment will need to be deleted from the “No special program” and the FTE will require a modification from 1.00 to 0.78. A new position must be added with the position of Regular Education Teacher, FTE = 0.22, and program = ESL. The ESL assignment will then be added to the added position. Seventy-eight percent of this teacher’s salary and benefits will be paid from noncategorical funds while 22% can be paid from EL categorical funds.

Problem 3: A teacher with a regular curriculum course assignment coded to a categorical program

This teacher is coded to two different categorical programs (ESL and Special Education); however, a third program (No special program) is required. The entry for the third program must have a position of regular education teacher and an FTE equivalent to the portion of contract time the teacher is assigned to teach the Creative Writing course. The Creative Writing assignment must be moved to the newly created position. The FTE must also be modified to reflect only the portion of time the teacher is assigned to the ESL assignment. The portion of time (FTE), the program, and the funding stream from which the teacher will be paid should be in agreement.

Problem 4: A teacher assigned to teach a regular curriculum course under the ESL program

If the teacher has an ESL endorsement, is appropriately licensed to teach physical science, and all students in the sections taught by this teacher are EL students, then it may be possible to have that portion of the teacher’s assignment paid from EL categorical funds. If students enrolled in the course are also generating credit toward graduation, the teacher would need to be appropriately licensed in the content area as well.

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

If you have questions related to the Fall BEDS Staff application, contact Shelly Neese at shelly.neese@iowa.gov or 515-336-3859.

If you have questions related to account coding, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Supply Chain Assistance Funding

Supply chain issues have significantly impacted the School Food Authorities' (SFAs) ability to procure nutritious foods. The [United States Department of Agriculture \(USDA\) Supply Chain Assistance \(SCA\) funds](#) are a critical funding stream that provide an additional financial resource for SFAs to assist with these issues.

SFAs are now eligible for a fourth round of SCA funding. A form was sent via email to Authorized Representatives on Oct. 20. This form must be completed by all SFAs, indicating whether the SFA would like to accept or decline these funds. The requirements of [7 CFR 210.19\(a\)\(1\)](#) to maintain no more than a

three month operating balance in the nonprofit foodservice account does not impact an SFA's eligibility for and/or receipt of SCA funds. SCA funds do not expire, but appropriate record keeping is required until funds are expended (Source/Project 4014, Supply Chain Assistance Funds [FAL/CFDA 10.555]).

SCA funds must be used exclusively for the purchase of domestic food products that are unprocessed or minimally processed. Examples of allowable food products include the examples below.

- Fluid milk, cheese and yogurt (flavored or unflavored)
- Fruits and vegetables, including 100% juices
- Grain products such as pasta and rice
- Meats (whole, pieces, or ground)
- Meat alternatives such as beans or legumes
- Foods in a wide variety of minimal processing states (e.g., whole, cut, pureed) and/or forms (e.g., fresh, frozen, dried)

SCA funds must not be used for labor, supplies, administrative expenses, past or retroactive expenditures, non-domestic food products, or foods that are significantly processed or prepared. Examples of significantly processed or prepared foods include the examples below.

- Baked goods such as breads, muffins or crackers
- Pre-packaged sandwiches or meals
- Prepared and/or pre-cooked items such as chicken nuggets
- Foods that come ready-to-eat or require no preparation beyond heating

It is also important to note that SCA funds are only available for use in the following USDA Child Nutrition Programs: National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Option (SSO) and/or Afterschool Snack Program. SCA funds may NOT be used for Special Milk Program (SMP), Fresh Fruit and Vegetable Program (FFVP), Summer Food Service Program (SFSP) or Child and Adult Care Food Program (CACFP).

If you have additional questions on SCA funding, contact Meg Collins at meg.collins@iowa.gov or 515-336-3903.

Coding

Teacher Leadership and Compensation

Coding reminders for [Teacher Leadership and Compensation](#) (TLC) are provided below.

- Use Source/Project Code 3116 for coding revenue and expenditures.
- Expenditure functions are determined by the use of funds. For example, expenditures for Instructional Staff Support Services (Function 221X) are common. Keep in mind that use of the instruction function code (Function 1XXX) is only appropriate for expenditures related to instruction to students, not other teachers.
- FY24 district allocations are calculated based on the budget enrollment multiplied by the per pupil amount of \$368.53 (Aid and Levy Line 4.46).
- Tuition received for open enrollment in (Source 1323) and expenditures incurred for open enrollment out (Object 567) should include the TLC project code (3116) for the portion of TLC received or paid.
- FY24 TLC amount for open enrollment of \$357.80 is based on the prior year amount.

If you have questions related to account coding, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

If you have questions related to the TLC program, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

Accounting for Local Food for Schools (LFS)

The Iowa Department of Agriculture & Land Stewardship was awarded over \$2.1 million through the Local Food for Schools Cooperative Agreement Program (LFS Source/Project 4911). These funds are available to schools to purchase local, domestic, unprocessed or minimally processed foods to help with the challenges of supply chain disruptions.

Schools that applied and agreed to the terms of the funding will work with a food hub sponsor for purchasing pre-authorization and payments. Purchases must be made directly from LFS registered vendors. Purchases from mainline distributors or grocery stores are not allowed for this sub-grant. Standard school [local procurement](#) regulations apply to all transactions and will be monitored through existing review processes.

The expenditures must be incurred between October 1, 2022 and February 28, 2024, and all funds must be spent prior to that date. Districts will record LFS funds similar to how commodities are recorded. Expenditures and revenues must be equal at the end of the fiscal year with Source/Project 4911. If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Applications

SBRC Application for MSA | Due December 1

The SBRC Application opened on November 15.

Important: The application must be certified by December 1 for requests to move forward to the SBRC. If board minutes are not available by December 1, be sure to still certify the application timely, and upload December board minutes as soon as they're available, but no later than three days after the December board meeting.

The SBRC application includes the optional requests of MSA as described below.

- **Increased Enrollment**—for districts showing fall 2023 certified enrollment greater than fall 2022 certified enrollment ([Iowa Code § 257.31\(5\)"a"](#)).
- **Open Enrollment Out**—for students identified as open enrolled out in fall 2023 who were not included in the district's fall 2022 certified enrollment count, minus any increase in enrollment calculated above ([Iowa Code § 282.18\(9\)"e"](#)).
- **EL Instruction Beyond Five (5) Years**—for resident students included in fall 2023 certified enrollment who have already received the maximum EL supplementary weighting and who are continuing to receive EL instructional services ([Iowa Code § 257.31\(5\)"j"](#)).

This application is pre-populated from the district's certified enrollment and Student Reporting in Iowa (SRI) submissions. Please complete the steps below to submit the request.

- Verify the accuracy of the data.
- Enter the amount of each request.
- Enter contact information.
- Click Submit.
- Upload board minutes.

- If board minutes will be uploaded after December 1, enter the date of the December board meeting when the board will act upon the request(s). If this option is not available, enter the date the board action will occur.
- Each request should be a separate action item on the board agenda.

Board Action: Each of the three areas for which MSA is requested should be noted separately. It should not be a single, combined amount. Although you may need to submit/upload board minutes after the December 1 application due date, you should complete and “certify” the application prior to the December 1 deadline. You will still have access to submit/upload board minutes after your board meeting.

Sample Format:

Sample formats were provided in the October 2023 SBA. In general, they read:

Title of Request- The district's administration is authorized to submit a request to the School Budget Review Committee for a modified supplemental amount of \$XXXX related to (state reason for the request). Ayes ____ Nays: ____ The motion ____ unanimously/by a vote of ____.

If you have questions as you complete the SBRC Application, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

Reminder: School Board Officers Report | Due December 15

If you have not already done so, be sure to update contact information for your school board officers and other key stakeholders in your district or AEA as soon as those changes are known, and before December 15. The School Board Officers application is available on the EdPortal. This application is used by the Department for email distribution lists and other important communications, so it is important to keep the information up-to-date at all times to help ensure correct routing.

If you have any questions, please contact Holli Marolf at holli.marolf@iowa.gov or 515-281-5812.

At-Risk/Dropout Application | Due January 15

The At-Risk/Dropout Application will be available via the [Iowa Education Portal](#) by early December. The application will not open until the Fall 2023 Certified Enrollment numbers have been finalized. Only those districts wishing to request SBRC-granted MSA (Project 1119) will need to complete a submission.

Eligibility: The purpose of the requested MSA is to provide additional resources for the 2024-2025 school year that are necessary to implement the at-risk, dropout prevention, and returning dropout services for identified students that are included in your local school board’s adopted plan ([Iowa Code § 257.38](#)). If a board has not adopted a plan as statutorily required, the district is not eligible to make this request for MSA.

As in past years, the Department intends to maintain the general structure of the pre-2020 application for MSA as a tool for developing/housing the local program plan for those districts desiring to use it. This includes planning components, including budget forms, which districts have reported as being useful in developing the program plans for the local school board’s approval. Use of the planning components is not required; the planning components are not connected to the form used to request the MSA.

If you have questions relating to related programming or the application, please contact Stephanie Edler at stephanie.edler@iowa.gov or 515-689-2258.

Nonpublic Transportation Parental Claims | Due December 1

First semester parental claims for nonpublic transportation are due to the districts no later than December

1. Parents providing transportation for their children to attend an accredited nonpublic school are required to file these claims with their resident district. Please make sure to communicate this information to the nonpublic schools within your 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.

As a reminder, second semester claims from parents to the districts will be due by May 2, 2024. Information regarding this program can be found in the [Nonpublic Reimbursement](#) page of the Department's website. If you have further questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

General Information

School Budget Review Committee Hearing | October 17

The School Budget Review Committee (SBRC) met in regular session to hold hearings on October 17. The Committee received final FY24 cash reserve levy amounts totaling \$165,940,551, down 13% from FY23. The Committee received an update on final usage of the amounts available to districts based on FY22 increased enrollment of the SWVPP; 148 of the 158 districts eligible used the full amount available, totaling \$7,551,731.52. The Committee also took action to direct districts that were late filing financial reports to appear at the December 12 hearing to present corrective action plans.

The Committee approved MSA for one district relating to hazard abatement. The [Summary of Action](#) is available on the SBRC website.

If you have further questions regarding the SBRC, please contact the SBRC Liaison, Stephanie Edler at stephanie.edler@iowa.gov, or 515-689-2258.

Finance Roundtable Recap | October 25

The Bureau of School Business Operations hosted the Finance Roundtable at the Grimes Building on Wednesday, October 25. Led by Bureau Chief Cassandra Cline, 20 members attended and discussed agenda topics including district preparation for audits, feedback on recent changes to the SBA newsletter, impact of virtual office hours and plan for FY24 reporting season, ideas for Department outreach, categorical balances including the flexibility account, federal fiscal risk assessment, COGNOS cube, and the FY24 allocation summary. This diverse group is an invited focus group comprised of school business officials, superintendents and AEA representatives from around the state including members of the Department of Education, Department of Management, Legislative Services Agency, and Office of the Auditor of State, as well as individuals from various organizations that support school district's across the state including IASBO, IASB, SAI, and ISFIS. The group meets three times during the school year to discuss school finance-related issues and is scheduled to meet again in January.

Federal Procurement Requirements Related to Food Service Management Companies

The Bureau of Nutrition and Health Services offers the following reminder about federal and program-specific procurement regulations for LEAs who are considering contracting with a Food Service Management Company (FSMC).

Federal regulations at [2 CFR 200.319\(a\)](#) requires all organizations that receive federal funding must provide a level playing field that allows for full and open competition for all potential vendors. When one FSMC is allowed to promote their business to district officials, then an equal opportunity must be provided to other FSMCs. Only allowing one FSMC to promote their business is providing them with an unfair advantage in the bidding process. If an FSMC is found to have an unfair advantage they may be excluded from bidding on potential contracts. Additionally, vendors who assist with contract language or specifications shall be excluded from competing for the procurement.

For additional information, refer to [USDA Guidance - Contracting with Food Service Management Companies: Guidance for School Food Authorities](#).

If you have any questions, contact Shea Cook at shea.cook@iowa.gov or 515-326-1682.

Psychiatric Medical Institution for Children Placements and Psychiatric Hospital Stays: Who Pays?

If the student:

- Is served pursuant to an IEP, the resident district pays.
- Is a regular education student, the resident district pays.
- Is home schooled, the resident district pays.
- Attends a nonpublic school, the resident district pays.
- Dropped out of school, the resident district pays.
- Recently moved into your district, the current resident district pays.
- Was placed by a parent, the resident district pays.
- Was counted in certified enrollment by another district, the current resident district pays.
- Was under open enrollment prior to the placement, the resident district pays.

Q: Is there a way a district can avoid paying for the educational services a student receives while at a Psychiatric Medical Institution for Children (PMIC) or psychiatric unit of a hospital?

A: If the student has an IEP and parental rights have been terminated, then the host district is responsible for paying. However, the district with the PMIC or hospital may file the claim with the state through the TIB application.

Q: How is the resident district determined?

A: According to [Iowa Code section 282.1\(2\)](#), the resident district is the location where a student is physically present, whose residence has not been established in another district by operation of law, and is in the district for the purpose of making a home and not solely for school purposes.

Q: If the resident district did not get to count the student in certified enrollment, does the resident district still have to pay?

A: Yes, the current resident district is still responsible for the educational costs incurred for a student in a PMIC facility or psychiatric unit of a hospital. [Iowa Code section 282.27\(5\)](#) allows districts to include, in the regular education foster care claim, students who were not included in the resident district's certified

enrollment count and who were placed in either a PMIC facility or psychiatric unit of a hospital. The district where the PMIC facility is located will educate the student and bill the PMIC's district cost per pupil to the resident district. Students who were not in the resident district's count will be automatically included in the regular education foster care claim. For students in a psychiatric unit of a hospital, the resident district will need to enter the student in their local student information system in order to generate the record that will populate the regular education foster care claim.

If you have questions related to billing, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found [here](#).

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Medicaid - Federal Share

CARES Act funding included an increase in the federal share of state Medicaid programs starting January 2020 and will be discontinued after December 31, 2023. Claims paid October 1, 2023 to December 31, 2023 have a federal share of 65.63% and a state share of 34.27%. Claims paid January 1, 2024 to June 30, 2024 have a federal share of 64.13% and a state share of 35.87%.

The Department will advise districts of changes to the federal share through the School Business Alert.

Private Duty Health Care Agency Nurse

If your district participates in Medicaid and paid for any private duty nurses during the 2022-2023 fiscal year, please contact Jim Donoghue with the hours and dollars paid for these individuals. These data are worked into the Medicaid rate setting for 2024-2025.

School Business Alert

December 2023

Exciting Announcement!

Accepting Applications NOW!

Are you intrinsically motivated to be a resource for others? Have you thought about the impact you could make at a state level being a resource for peers across the state? Consider joining our team! We are seeking a new team member to assist districts with uses of capital funds, open enrollment billing questions, and applications such as LEP Allowable Costs, SBRC Application, and At-Risk/Dropout.

We are currently accepting applications for the [Education Program Consultant - School Finance \(Infrastructure and Enrollment\)](#) position. Closes January 7, 2024.

If you have questions about the position responsibilities or ways this person will make a difference internally and across the state, please reach out to Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Reminder

Consolidated Accountability and Support Application (CASA)

Auditors of record in the state may gain access to CASA for the districts they support by following the process below.

1. Ensure the auditor has an A&A account set-up for accessing the EdPortal.
 - [How to: Create an A&A Account](#)
2. Request access to CASA through the EdPortal.
 - [How to: Request access to applications in EdPortal](#)
3. Bob Barleen (robert.barleen@iowa.gov) at the Department reviews these requests, confirms with the local district that the access request is permitted, and then grants/denies access as directed by the district.

If you have any questions regarding access to the CASA application, please contact Jillian Dotson at jillian.dotson@iowa.gov or 515-979-7237.

Financial

Open Enrollment Billing Scenarios

The 2023-2024 open enrollment billing chart and scenarios guidance document has been updated. It can be found on the Department's [Open Enrollment web page](#) under the sub-heading "General Open Enrollment Guidance and Application", then under the link for "Open Enrollment Billing Chart".

If you have questions relating to open enrollment, please contact Stacie Stokes at stacie.stokes@iowa.gov or 515-210-5288, unless the question is specific to billing, then please contact Song Luong at song.luong1@iowa.gov or 515-205-0259.

State Payment Tracking

The Department of Education payments information on the [EdPortal](#) includes the Catalog of Federal Domestic Assistance (CFDA) number and the Grant Number for federal funds. A source code should also be assigned to all payments to districts or area education agencies (AEAs). If you notice a payment without the source code, please contact Song Luong at song.luong1@iowa.gov or 515-205-0259 so it can be included on the listing. If you have other questions about the payments, please contact Angie James at angela.james2@iowa.gov or 515-281-3646.

Districts and AEAs may receive payments 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. All state payments may be accessed through the Department of Administrative Services (DAS) [Vendor Payment Portal](#). The link is also at the bottom of the [State Payment Information FY24](#) page of the Department's website.

SAVE distribution questions can be directed to Department of Revenue staff Barbara Lewison at barbara.lewison@iowa.gov or 515-314-5936, or Adam Floyd at adam.floyd@iowa.gov or 515-601-4229.

Applications

School Board Officers Report | Due December 15

Please submit updated contact information for school board officers and other key stakeholders of your district or AEA by December 15 through the [EdPortal](#) in the School Board Officers application. The application is only required to be updated if there are personnel changes.

This application is available year-round; please also update the application as staff change throughout the year. This application is used by the Department for email distribution lists and other important communications so it is vital to keep the information current at all times to help ensure correct routing.

If you have any questions, please contact Holli Marolf at holti.marolf@iowa.gov or 515-281-5812.

At-Risk/Dropout MSA Application | Due January 16

The SBRC application for At-Risk/Dropout modified supplement amount (MSA) is now available via the [EdPortal](#). The application is optional; only districts requesting SBRC-granted MSA (Project 1119) will need to complete the "MSA Application" page.

The restricted use of related MSA is to provide additional resources for the 2024-2025 school year that are necessary to implement the at-risk, alternative school, dropout prevention, and returning dropout services for identified students as defined in the local school board's adopted plan pursuant to [Iowa Code section 257.38](#). MSA awarded for this purpose will not increase regular program spending authority.

As in past years, the Department has maintained the general structure of the pre-2020 application as a tool for developing/housing the local program plan for those districts desiring to use the "Services" and "District Budget" page. Use of the two pages are not required; they are not connected to the MSA Application page used to request the MSA.

Technical note if uploading board minutes prior to certifying the MSA Application: In the MSA Application page, click the Save button when entering or modifying the numbers in line 5 (requested modified supplemental amount) and/or line 7 (number of identified students) BEFORE clicking the Upload Board Minutes button. If entries are made without being saved and then board minutes are uploaded, the amounts in lines 5 and 7 may not be retained.

If you have questions regarding the At-Risk/Dropout program or application, please contact Stephanie Edler at stephanie.edler@iowa.gov or 515-689-2258.

General Information

Educational Savings Accounts

All current information regarding Iowa's Students First Education Savings Account (ESA) program can be found [here](#).

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Eligibility

Until reports of which students with health care services on their IEP have Medicaid, consider using the Eligibility Verification and Information Services (ELVS) [portal](#). Information can be found on the [ELVS page](#) of the Iowa Health and Human Services (HHS) website. More can be learned in the Eligibility List section of the Department website [Medicaid page](#), including [instructions](#) for using the ELVS portal.

Updated: Exclusions and Suspensions Template

Iowa HHS has revised its website and the [webpage](#) for checking the Suspensions and Violations. The School-Based Provider Search Template has been revised and includes the new URL location. The [template](#) is located on the Department website Medicaid page.

Quarterly Medicaid Exclusion/Suspension Verification | Due January 31

Iowa Medicaid school-based providers are required to check two sources each month to capture employee exclusions and reinstatements: the federal list provided on the [U.S. Department of Health & Human Services Office of Inspector General \(HHS-OIG\) website](#) and the state's list, which is found on the Iowa HHS website on the [Medicaid Provider Services page](#). A search of these sources is to occur

monthly to confirm individuals whose services are billed to Medicaid are not excluded from participation. The checks are required to be documented and the provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches. It is important that districts do not bill for services provided by an excluded or suspended individual. At the end of each quarter, please send the completed three months spreadsheets to Jim Donoghue.

Please Use Securemail to Submit Quarterly Exclusions and Suspensions Checks Reports Starting with January Quarterly Report

Exclusions and suspensions checks reports contain personally identifiable information (PII) and therefore must be submitted through Securemail. If your district is not using Securemail yet, please send the name of the individual who will be submitting to Jim Donoghue. The Department will send that individual an email with "Securemail" in the subject line. The individual will also receive a notification from ZixCorp that they have a secure message. The individual will click a link and open a ZixCorp account. This account can then be used to securely send the report each quarter.

Annual Reminder: Double-Check Billing for Dates of Service in Late December 2023 and January 2024

It is important to double-check that dates of service being billed are definitely dates when school was in session. For example, there should be no billing during holiday breaks or when school was canceled 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.



January 2024

Featured

Happy New Year from the Bureau of School Business Operations

The year 2023 brought many changes for the Bureau of School Business Operations at the Department of Education (Department). Most notably, after adding six new members in 2022, the bureau welcomed three *more* new contributors to our team! It is very exciting to build and be a part of such an amazing team that is driven by the commitment to be a true resource for the field. From our team to yours, we wish you health, productivity, happiness, simple reconciliations, clean audits, and account codes that all work. Happy New Year!

A special section at the end of the newsletter highlights the specific areas of contribution for all members.

New Iowa Department of Education Website Launched January 9

The Department recently launched its newly redesigned website on January 9 as part of a state-wide effort to unify the look and feel of all State agency websites to provide a more consistent overall experience for end users. Although the look of the Department's website has changed, the functionality largely remains the same as the previous website. The new website URL is www.educate.iowa.gov.

A few notable items are included below.

- Easier linking: Landing pages for linked documents have been removed.
 - PDFs will open directly in the browser upon being clicked on. Right-clicking on the PDF link will offer other options, such as opening the document in a new tab.
 - Other file formats will be downloaded to the user's computer which can then be opened.
- Department contact(s) are listed at the bottom of each webpage.
- Navigation Notes:
 - A-Z Index has been discontinued.
 - Locate Bureau of School Business Operations webpages: hover over the PK-12 dropdown menu at the top of the homepage and click on School Operations & Support

Services. The [School Operations & Support Services](#) webpage contains links for School Business & Finance, School Facilities, Nutrition Programs, and Transportation.

Please contact a member of the Bureau of School Business Operations team with any website questions or issues, or to request assistance locating specific topics on the website. This month's newsletter includes a special section at the bottom containing detailed information about each member and their specific area(s) of field support. A table with contact information is also located at the beginning of each School Business Alert.

Recent Question

Question: May we retain funds in student lunch accounts that no longer attend our school?

Answer:

- The school may not keep any part of the money. If a student has graduated or will otherwise not be returning, the school must refund the money to the student's parent or guardian. The parent/guardian paid the money in return for certain goods - the meals.

Once a school is reasonably certain that a student will not be returning, the school needs to take reasonable steps to ascertain a forwarding address. If another school makes contact to ask for the student's records, work with that school. If, after making reasonable attempts and documenting these attempts, the school cannot locate the family, the school should follow [Iowa Code Chapter 556 Disposition of Unclaimed Property](#). Additional information may be found at the [Great Iowa Treasure Hunt](#) website.

Question: If a district recovers indirect costs in the nutrition program, must the district recover indirect costs from all eligible federal programs?

Answer:

- Districts are required to apply indirect costs consistently meaning if a cost is considered a direct cost to one program, it must be considered a direct cost to all programs. However, the actual recovery of indirect costs is subject to the availability of funds and statutory or administrative restrictions ([34 CFR 75.564\(a\)](#)).

Districts are not required to recover indirect costs on all eligible federal programs. Districts may use all of the federal funds for program purposes and therefore not recover indirect costs or districts may recover indirect costs using their [calculated indirect cost rate](#).

Financial

Explanation of January 2024 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 a district's spending authority. Visit the [State Payment Information FY24](#) screen for an updated breakdown of categorical funding.

If you have future questions regarding this deduction, please contact John Parker, Department of Management, at john.parker@iowa.gov or 515-281-8485.

Reminder: Preschool Registration and Other Fees

As districts plan for 2024-2025 Statewide Voluntary Preschool Program (SWVPP) programming, please remember that districts have no authority to charge fees 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 hours of programming offered for which there are allowable associated fees, such as non-SWVPP programming and/or child care. For more details, see [SWVPP Frequently Asked Finance Questions](#).

If you have program questions, please contact Mary Breyfogle at mary.breyfogle@iowa.gov or 515-326-1030. If you have questions regarding the allowable uses of SWVPP funds, please contact Song Luong at song.luong1@iowa.gov or 515-205-0259.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding, found on the [Uniform Financial Accounting](#) page of the Department website, is regularly updated to reflect changes necessary to meet fiscal reporting needs.

Applications

Special Education Billing Application | Due February 15

The legacy "Tuition In Billing" (TIB) application is retired. The new application to bill for special education costs is named "Special Education Billing". TIB is available for historical reference only.

The Special Education Billing application is used to bill districts for costs incurred to serve special education students. The application is open and districts are required to bill by February 15 for first semester billing. For first semester billing, districts may choose actual cost per day or estimated cost per day billing.

Special Education Billing - Days Only

Districts will enter student information by the number of days the student was enrolled and served pursuant to an Individualized Education Plan (IEP) for FY24.

Special Education Estimated Billing

The Department will continue to use the predetermined daily rate feature as implemented in the Special Education Billing application, which allows an additional option in determining the amount billed for the first semester. A Certified Annual Report (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 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 I Student

Special Education Cost:

District Cost Per Pupil (DCPP) X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures

$$[(\$7,635 \times .72) / 180] \times 90 \text{ days} = \$2,748.60$$

General Purpose Percentage

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

$$[(\$7,635 \times .82) / 180] \times 90 \text{ days} = \$3,130.35$$

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

$$[(\$7,635 \times 1.21) / 180] \times 90 \text{ days} = \$4,619.17$$

General Purpose Percentage

DCPP X Level II GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP

$$[(\$7,635 \times .32) / 180] \times 90 \text{ days} = \$1,221.60$$

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

$$[(\$7,635 \times 2.74) / 180] \times 90 \text{ days} = \$10,459.95$$

General Purpose Percentage

DCPP X Level III GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP

$$[(\$7,635 \times .27) / 180] \times 90 \text{ days} = \$1,030.73$$

Days Enrolled and Served - Full or Partial Semester

“First semester billing days” means the number of days the student was enrolled and served pursuant to the student’s IEP. The examples above assume the student was present for the full semester or 90 days. However, for students enrolled and served less than a full semester, the district will enter the actual days enrolled and served rather than 90 (i.e., $(\$7,635 \times 1.21) / 180 \times 25 \text{ days} = \$1,283.10$). If a student was Level II for part of the semester and then became Level III, the student will be included as Level II for the number of days served pursuant to the IEP at Level II, and again included as Level III for the number of days served pursuant to the IEP at Level III.

Completing the Application

Upon entering the application, select the billing option that will be used for semester one billing.

- Per Day Estimated Rate is the option described above.
- Per Day Actual Costs from Screen 1 is similar to what districts use for final billing.

Please ensure the accuracy of the data pre-populated in the application as listed below.

- Student name
- State Student ID
- Special education weighting
- Resident district

The district is responsible for entering the information below.

- Days enrolled and served
- Individualized costs

If you have further questions regarding Special Education Billing, please contact Luke Markway at luke.markway@iowa.gov or 515-393-8349.

General Information

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found [here](#).

Billing for Open Enrollment, Homeless, and Foster Care

The majority of students who utilize open enrollment attend 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, the serving 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 ([281 IAC 17](#)).

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 residence, known as Iowa's "continuation rule."
 - o 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, that 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.
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.
 - o 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) and, if applicable, actual special education costs incurred.
3. A student is identified as homeless and is temporarily living in a different district.
 - o A homeless student can attend school in the district where the student is currently living or in the district of origin ([281 IAC 33.2](#)), which is the Iowa public school district in which the student was last enrolled or in which the child last attended when permanently housed.
 - o If the district elects to place the student in an educational placement other than the district where they are currently living or the district of origin, the district must provide written justification for this decision ([281 IAC 33.7\(1\)](#)).
 - o 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, the parent or guardian must apply for open enrollment, and cannot be denied open enrollment on the basis of their homelessness alone.
 - o If the application for open enrollment is approved after the student is determined to be homeless, the parent assumes responsibility for transportation ([281 IAC 33.8\(4\)](#), [281 IAC 17.9\(1\)](#)).
 - o Transportation services to the school of origin (pursuant to open enrollment agreement in place prior to homelessness occurring) is required to be provided pursuant to [42 U.S. Code § 11432 \(e\)\(3\)\(E\)\(i\)\(III\)](#). If the school of origin is not the same as the district in which the student is physically located, the district in which the student is physically located and the district in which the student is attending are required to work together to determine a method to apportion responsibility and costs for providing transportation to the school or origin. If a method cannot be agreed upon, costs shall be shared equally between the two districts [[42 U.S. Code § 11432 \(g\)\(1\)\(J\)\(iii\)\(II\)](#)].
4. A student is placed into foster care. When a foster care placement occurs, a "best interest determination" decision will be made in consultation with HHS regarding the school of attendance, resulting in either remaining in the school of origin or, if that is found to not be in the student's best interest, another educational placement that will best serve the student's needs,

including the district where the student resides in foster care. Additional information for each service arrangement is provided below.

- The student remains enrolled in the school of origin.
 - 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\(1\)\(b\)](#)).
- The student does not remain enrolled in the school of origin and enrolls in the district where the student resides while in foster care, or another suitable placement.
 - If the student does not have an Individualized Education Program (IEP), the student is a resident in the district where he or she is attending 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 utilizes 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 will include the student on the regular education foster care claim.
 - 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 Special Education 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 Special Education 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 Special Education 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 Speci 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\(6\)](#)).

If applicable, open enrollment billing components include:

- Prior year state cost per pupil,
- Per Pupil Teacher Leadership and Compensation (TLC) supplementary weighting,
- English Learner (EL) supplementary weighting (if applicable), and
- Concurrent enrollment/Project Lead the Way supplementary weighting (if applicable).

For updated billing guidance, including prorated billing amounts, please refer to the [2023-2024 Open Enrollment Billing Chart](#).

For questions relating to serving homeless students, contact Tyler Navin at tyler.navin@iowa.gov or 515-669-8622.

For questions relating to open enrollment, contact Stacie Stokes at stacie.stokes@iowa.gov or 515-210-5288.

For questions relating to billing, contact Song Luong at song.luong1@iowa.gov or 515-205-0259.

For questions relating to foster care, contact Elisa Koler at elisa.koler@iowa.gov or 515-669-4052.

2024 Legislative Session Began January 8

The 2024 legislative session began on Monday, January 8. There are various resources available to access information related to any action taken or progress made by the Legislature:

[Department of Education's Legislative Update Newsletter](#)

[Iowa Legislature Web Site](#)

For further information on legislative issues, contact Eric St Clair, Legislative Liaison, at eric.stclair@iowa.gov or 515-326-0274.

School Budget Review Committee Hearing | December 12, 2023

The School Budget Review Committee (SBRC) met in regular session to hold hearings on December 12, 2023. In this session, the Committee discussed the list of districts that preliminarily incurred a negative unspent balance; reviewed lists of late filers for Certified Enrollment, School Association Report (SAR), and the Facilities, Elections, and Sales Tax (FEST) Report; reviewed state decile rankings for unspent authorized budget (UAB) and regular program amounts on a per pupil basis; reviewed the historical list of districts and AEAs that late-filed their Certified Annual Report (CAR), Special Education Supplement (SES), or Annual Transportation Report (ATR); and set the fiscal year 2024-2025 hearing schedule. The Committee certified to the Department of Management (DOM) the list of supplementary weightings for FY25 and approved modified supplemental amounts (MSA) for eligible and requesting districts related to excess costs of providing a limited English proficiency (EP) program in the prior fiscal year, increased enrollment applications, open enrollment out students not included in the prior year headcount, and EL programs offered beyond five years. The Committee reviewed AEA and district special education balances and approved MSA for eligible and requesting districts with deficit balances. The Committee also voted to maintain the current special education weightings and requested the School Finance Review Committee review the funding of special education programs.

The Committee granted a certificate of need for one district to allow use of SAVE dollars to pay off an anticipated bank loan for program expansion involving new construction. The Committee approved requests from three districts for hazard abatement and one request for modified supplemental amount for initial staffing. The Committee also accepted corrective action plans from three districts that preliminarily incurred a negative unspent balance, received a fiscal update from a district that was required to appear based on fiscal triggers, and accepted four corrective action plans related to late filing of the CAR, SES, and/or ATR.

Approved requests for MSA can be found on the [SBRC Hearing Information](#) website under the December 12, 2023 Summary of Action.

If you have further questions, please contact Stephanie Edler, SBRC Liaison, at stephanie.edler@iowa.gov or 515-689-2258.

Federal Programs

Reminder: ESSER II & GEER II Liquidation Period Deadline | Due January 28

The ESSER II and GEER II liquidation period ends on January 28, 2024. Any school districts without an

approved liquidation extension will need to submit final claims for these obligated funds prior to January 28th.

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.



Quarterly Exclusion/Suspension Verification Report | Due January 31





Iowa Medicaid school-based providers are required to check two sources each month to capture employee exclusions and reinstatements: the federal list provided on the [U.S. Department of Health & Human Services Office of Inspector General \(HHS-OIG\) website](#) and the state’s list, which is found on the Iowa Health and Human Services (Iowa HHS) website on the [Medicaid Provider Services page](#). A search of these sources is to occur monthly to confirm individuals whose services are billed to Medicaid are not excluded from participation. The checks are required to be documented and the provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches.

Iowa HHS has revised its [Suspensions and Violations](#) web page. That change is incorporated in the updated “School-Based Provider Search Template” and “Tip Sheet or Provider Search” links posted on the [School-Based Medicaid page](#) of the Department's website under the "Guiding Practices" section. Please include the names of individuals who oversee services such as the mental health professional, school nurse or special education teacher. The documentation checks are expected for school district individuals providing services to your students attending a non-resident district.

It is important that districts do not bill for services provided by an excluded or suspended individual. At the end of each quarter, please send the completed three months spreadsheets to Jim Donoghue.

Meet the Bureau of School Business Operations

<i>Photo</i>	<i>Team Member</i>
	<p>Kassandra Cline Bureau Chief <i>Background: MS Ed, MBA, Ed.D., ISBMA graduate, former teacher and administrator</i></p> <p><u>Bureau Specialties:</u></p> <ul style="list-style-type: none"> ● School Finance ● School Budget Review Committee (SBRC) ● ESA Auditing ● Use of Funds ● Supporting this amazing team!
	<p>Stephanie Edler Administrative Consultant – School Finance <i>Background: ISBMA graduate, former business manager, SBO, board secretary, and treasurer</i></p> <p><u>Bureau Specialties:</u></p> <ul style="list-style-type: none"> ● School Finance ● School Budget Review Committee (SBRC) ● ESA Auditing ● Uniform Administrative Procedures manual

	<p>Jen Rathje Executive Officer 3 – Education Savings Accounts <i>Background: MS Student Affairs, former Senior Year Plus education program consultant, high school programs advisor/billing specialist, and human resources professional</i></p> <p><u>Bureau Specialty:</u></p> <ul style="list-style-type: none"> • Education Savings Accounts (ESA) Program Administration
	<p>Kathy Bowers Consultant <i>Background: CPA, CGFM, CPM, CIA, former governmental auditor</i></p> <p><u>Bureau Specialties:</u></p> <ul style="list-style-type: none"> • UFA Chart of Accounts • COA/CAR Applications • Federal Financial Reports • Federal Indirect Cost Rate Plan / Annual Indirect Cost Rates • Governmental Accounting and Auditing
	<p>Jina Brincks Consultant <i>Background: former city clerk and SBO</i></p> <p><u>Bureau Specialties:</u></p> <ul style="list-style-type: none"> • Uniform Financial Accounting Manual • Iowa Chart of Account Coding • Certified Annual Report (CAR) • AEA Budgets • Juvenile Home Claims
	<p>Max Christensen Consultant <i>Background: former school transportation director</i></p> <p><u>Bureau Specialty:</u></p> <ul style="list-style-type: none"> • Pupil Transportation
	<p>Jim Donoghue Consultant <i>Background: ISBMA graduate, MS Psychology, former hospital /QI manager, therapist</i></p> <p><u>Bureau Specialties:</u></p> <ul style="list-style-type: none"> • School-Based Medicaid Claiming • Special Education Health Services

	<p>Song Luong Consultant <i>Background: ISBMA graduate, former SBO</i></p> <p><u>Bureau Specialties:</u></p> <ul style="list-style-type: none"> • UFA Chart of Accounts • COA/CAR Applications • Student Activity Fund • Categorical Funds • Open Enrollment Billing
	<p>Luke Markway Consultant - Special Education Finance <i>Background: ISBMA graduate, former SBO and board secretary</i></p> <p><u>Bureau Specialty:</u></p> <ul style="list-style-type: none"> • Special Education Finance
	<p>Joe Funk Bus Inspector (East) <i>Background: ASE Certified Master School Bus Technician, Certified D.O.T. Inspector, North American Standard Inspections Part B Certification</i></p> <p><u>Bureau Specialty:</u></p> <ul style="list-style-type: none"> • Pupil Transportation Safety
	<p>Tom Simpson Bus Inspector (West) <i>Background: former district transportation director, North American Standard Inspections Part B Certification</i></p> <p><u>Bureau Specialty:</u></p> <ul style="list-style-type: none"> • Pupil Transportation Safety
	<p>Verlan Vos Bus Inspector (Central) <i>Background: ASE Certified Master School Bus Technician, North American Standard Inspections Part B Certification</i></p> <p><u>Bureau Specialty:</u></p> <ul style="list-style-type: none"> • Pupil Transportation Safety



Holli Marolf | Bureau Secretary

Background: ISBMA graduate and troubleshooter extraordinaire

Bureau Specialty:

- Pupil Transportation
- Vehicle Information System (VIS) Application
- Driver Authorization System (DAS) Application
- School Board Officers Application
- Bureau Support

School Business Alert

February 2024

Featured

Recurring Audit Findings - Segregation of Duties

In accordance with state and federal requirements, the Department reviews all district and area education agency (AEA) annual financial audit reports and follows up on audit findings to determine if appropriate and timely corrective action has been taken. As a part of this process, the Department requests documentation demonstrating how the findings were resolved or, if a finding remains unresolved, any steps taken toward resolution.

The Department's previous audit review practices did not require follow up on segregation of duties findings; however, a recent review of the process concluded that follow up on these findings should be conducted due to the critical nature of this internal control and the potential risks associated with inadequate segregation of duties. It was noted that some districts receive recurring segregation of duties findings in their annual audit reports, but make no indication that any steps have been taken toward resolving the issue.

While completely segregating duties in smaller districts may be difficult to achieve, districts should still make efforts to strengthen business practices to segregate duties based upon the skills and abilities of existing personnel, including potentially the involvement of staff outside the business office. Districts are encouraged to work with their auditor to identify acceptable practices.

Any progress made toward strengthening segregation of duties (even if the finding cannot be completely resolved) should be documented in the annual audit finding response and included in the response to the Department's audit finding follow-up request.

For further information, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674.

Recent Question

Paying for Radon Testing Costs from SAVE

Question: May the Secure an Advanced Vision for Education (SAVE) fund pay for radon testing?

Answer: Yes, radon testing is an appropriate use of SAVE funds if the district's revenue purpose statement permits.

[Iowa Code section 423F.3](#)

3.a. If the board of directors adopts a resolution to use funds received under the operation of this chapter solely for providing property tax relief by reducing indebtedness from the levies specified under section [298.2](#) or [298.18](#), or for radon testing pursuant to section [280.32](#), the board of directors may approve a revenue purpose statement for that purpose without submitting the revenue purpose statement to a vote of the electors.

Financial

Data for FY24 Certified Annual Financial Report

The "2023-2024 District AEA Flowthrough Amounts", "2023-2024 Sources for Local Projects", "2023-2024 Preschool Funding" (with administrative reduction amounts), and "Utility Replacement Tax Payments" documents are available under the heading "Data Used to File FY24 CAR" on the [Certified Annual Financial Reports \(CAR\) webpage](#).

For further information, please contact Jina Brincks at jina.brincks@iowa.gov or 515-313-5942.

February 2024 Income Surtax Payments

Message from the Department of Management:

The February 2024 income surtax payment is the second and final income surtax payment for the 2022 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 2022-2023 budget. If your district did not have a surtax for the Physical Plant and Equipment (PPEL) Fund, the entire payment should be credited to the 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. The Department of Management has provided a summary, including the split between funds, which is posted under "State Payment Information FY24" on the [State Payment Information webpage](#).

Property Tax and Utility Excise Replacement Tax

Friendly reminder: There is a difference between Property Tax and Utility Excise Replacement Tax. The former is a property tax and the latter is not a property tax. Federal reporting and the district budget process are affected by related coding choices.

- Source 1171: Gas and Electric or Utility Replacement or Excise Tax ([Iowa Code chapter 437A](#))
- Source 111X: (Current) Utility (not gas and electric) or Delinquent Utility

To assist districts, the FY24 Utility Excise Replacement Taxes have been added to the Department website. Go to [Certified Annual Reports](#) - see the category "Data Used to File FY24 CAR" and look for the document titled "2023-2024 Utility Replacement Tax Payments". Only utility items labeled "Gas and Electric", "Utility Replacement", or "Excise Tax" should be coded as Utility Excise Replacement Taxes, Source 1171. Items labeled "Utilities" or "Current/Delinquent Utilities" are coded as regular property tax, Source 1110 (1111).

There is also a document on the [Uniform Financial Accounting webpage](#) named "[Property Taxes - Types and Coding](#)" that has helpful information on how to code the different types of taxes. In addition, the [School Resources webpage](#) on the Department of Management's website has a document named "[Outstanding Property Tax Levies and Maximum Levy Limits FY2024](#)" which includes the estimates for FY24. FY25 estimates will be posted this summer and the district should check those estimated amounts to assist with FY25 coding.

If you have any coding questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent updates are provided below. Updates are posted each month to this document which can be found on the Department's [Uniform Financial Accounting webpage](#).

January 2024

Account Code
Source/Project 4038

Description
ARP EANS (FAL/CFDA 84.425V) (*Reinstated for ARP Jan24*) (Previously Teacher Quality Partnerships, Recovery Act (FAL/CFDA 84.405)) (*Apr10*)

General Information

Finance Roundtable Recap | January 24

The Bureau of School Business Operations hosted the Finance Roundtable at the Grimes Building on Wednesday, January 24. Led by Bureau Chief Kassandra Cline, 27 members attended, including two new members, and discussed agenda topics including time and effort reporting requirements, the new Department website, new Iowa School Business Institute (ISBI) boot camp curriculum, corrective action plan for late fiscal filing requirement updates, Special Education Supplement (SES) application reporting, Medicaid background checks, and other current topics.

This diverse group is an invited focus group comprised of school business officials, superintendents, and AEA representatives from around the state and also includes members of the Department of Education, Department of Management, Legislative Services Agency, and Office of the Auditor of State, as well as individuals from various organizations that support school districts across the state including IASBO, IASB, SAI, and ISFIS. The group meets three times during the school year to discuss school finance-related issues and is scheduled to meet again in May.

Education Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found [here](#).

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 discussion should include building level administrators and staff who will be included in the assessment process, as well as 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, AEA, or other location designated for testing and is to be supervised by district or AEA personnel who have completed the required training modules for those administering the assessment.

Questions can be directed to the Department of Education's Home Schooling (Private Instruction) contact Buffy Campbell at buffy.campbell@iowa.gov or 515-954-8651.

State of Iowa Master Agreements

School districts and AEAs 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](#).

AEA Purchasing

AEA Purchasing is an initiative of the Iowa Association of Area Education Agencies (IAAEA) with the mission of combining the purchasing power of Iowa schools to offer competitive pricing on materials, goods, and services through a formal bid process. Serving as a local purchasing cooperative for education for over 20 years, AEA Purchasing has partnered with vendors from across the US – including Iowa and the Midwest – to supply schools with the products needed to operate their programs equitably, efficiently, and effectively. From desks to groceries and everything in between, when a school makes a purchase using an AEA Purchasing contract, it is supporting all schools in Iowa by bringing purchase volumes up, which, in turn, keeps prices low, enabling a sustainable investment to better serve Iowa students and communities. During the 2022-2023 school year, AEA Purchasing contracts saved Iowa schools an estimated \$11.5 million.

To learn more about the program's offerings and the advantages of cooperative purchasing, please contact Joni Puffett at joni@aeapurchasing.org or 800-632-5918, or visit <http://www.aeapurchasing.org>.

Reminder on Concurrent Enrollment Textbooks

If the school district is responsible for providing textbooks for a concurrent enrollment course, the expectation is that textbooks are provided to students enrolled in the concurrent enrollment course consistent with the district's established textbook policy and in the same manner as the district provides textbooks for all students of the district ([Iowa Code chapter 301](#)).

If the district charges an annual textbook rental fee to all students, that established fee covers all textbooks for all courses (e.g., high school credit only, concurrent enrollment). If the district charges no fee for textbooks, then no fee may be charged to students for concurrent enrollment textbooks. Only if a district's policy is to charge on a book-by-book basis to all students for all courses can a district charge a textbook fee for each concurrent enrollment course.

It would not be permissible for a district to establish a separate textbook policy specific to concurrent enrollment courses which may require a student to purchase textbooks for their concurrent enrollment courses; doing so would set additional restrictions on participation in the course ([281 IAC 22.4\(1\)\(h\)](#)) as well as equate to charging tuition ([281 IAC 22.11\(6\)](#)), both of which are expressly prohibited in state law.

Please note the following:

1. This applies to all instructional delivery methods (e.g., in the high school, online, on-campus, through a career academy).
2. There would be nothing preventing the student from purchasing the textbook for the concurrent enrollment course if they want to keep it, but requiring the student to purchase the book would equate to charging tuition, which is not permissible.
3. Refer to page 28 of the [Senior Year Plus guide](#) for additional information.

For questions or comments, contact Heather Meissen, Senior Year Plus, at heather.meissen@iowa.gov or 515-326-5378, or Song Luong, School Finance, at song.luong1@iowa.gov or 515-205-0259.

Federal Programs

Claims: Submitting a Year-to-Date General Ledger

For each claim period, a Year-to-Date (YTD) General Ledger (GL) is required to be uploaded in CASA for each Title program. The purpose of this requirement is to ensure the reviewer verifies the YTD GL total amount matches the total claimed to date amount in CASA. Correct time frames give reviewers the proper expense information needed to review the submitted claim.

The time frame that should be reflected in a YTD GL for each claim period is reflected below.

- Quarter 1: 7/1/2023 through 9/30/2023
- Quarter 2: 7/1/2023 through 12/31/2023
- Quarter 3: 7/1/2023 through 3/31/2024
- Quarter 4: 7/1/2023 through 6/30/2024

For questions, please contact Tim Glenn, Administrative Consultant, at tim.glenn@iowa.gov or 515-205-7650.

School Business Alert

March 2024

Recent Question

School Safety Improvement Fund Account Coding

Question: Must the School Safety Improvement Fund revenue be deposited into the General Fund?

Answer: No, the School Safety Improvement Fund revenue may be deposited directly into the fund that incurred the expenditures for which the reimbursement was received. Code revenue to Source/Project 4034 and expenditures to Project 4034 with the applicable facility code.

For additional information, please visit the [Governor's School Safety Initiative](#) webpage on the Department's website.

For questions regarding account coding, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Financial

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

If a district had a 2022-2023 special education excess positive balance, this amount is being deducted beginning with the March 2024 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 FY24](#).

If you have additional questions regarding this deduction, please contact John Parker at john.parker@iowa.gov or 515-281-8485.

Open Enrollment Transportation Assistance

The transportation reimbursement amount for the 2023-2024 school year for qualifying open enrolled families is \$669 per student. 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 pro-rated. 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 provided by the district is not a determination of the parent/guardian.

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 of \$669 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](#)).

Additional information is available on the Department's website, including the [Open Enrollment Handbook](#) and [Open Enrollment Transportation Assistance](#) handout for income guidelines.

For additional information on transportation assistance, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

For additional information on open enrollment, please contact Stacie Stokes at stacie.stokes@iowa.gov or 515-210-5288.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding, found on the [Uniform Financial Accounting](#) page of the Department website, is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent update is provided below.

February 2024

<i>Account Code</i>	<i>Description</i>
Source/Project 4626	Child Care and Development Block Grants (HHS) (Child Care Stipends) (FAL/CFDA 93.575) (Used with program 840) (Feb24)

Friendly Reminders: Coding for School Meal Accounts

The Department has been asked a variety of account coding questions relating to school meal accounts in the Nutrition Fund. This article is organized into multiple subtopics as provided below.

- Deposits made to a school meal account
- How to determine and record bad debt
- Applying revenue to student meal debts
 - Funds donated from private sources
 - Funds from a General Fund flexibility account transfer

Deposits made to a school meal account

Deposits made into a school meal account are considered unearned revenues and must be recorded in the Nutrition Fund balance sheet Account 483 - Unearned Revenues. These monies are properly accounted for as a liability (e.g., in the event refunds are requested when a student/adult leaves the district). As students/adults make purchases using funds from their meal account, the purchase becomes a sale with Source 16XX. Districts should record student/adult sales monthly using reports or data from the Point of Sale (POS) system.

Deposit payments made into individual/family food service account

Debit Cash (Fund 61, Account 1XX)
Credit Unearned Revenues (Fund 61, Account 483)

Record student/adult purchases as meal sales monthly using data from POS system

Debit Unearned Revenues (Fund 61, Account 483)
Credit Meal Sale (Fund 61, Source 16XX)

How to determine and record bad debt

At the end of a school year, districts should make an adjusting journal entry to account for accounts receivable (Account 153) in the Nutrition Fund using reports or data from the POS system.

Bad debts are unpaid meal accounts which are no longer collectible or are too costly to be collected. Review the district's board policy which defines parameters for determining when a liability is uncollectible and should be considered a bad debt. Once a debt is determined to be a bad debt, the district may set up an estimated bad debt account for the amount deemed uncollectible in the Nutrition Fund balance sheet Account 154, allowance for uncollectible accounts receivable. Balance sheet Account 154 is a contra asset account that reduces the amount of the gross accounts receivable amount on the district's balance sheet.

Record estimated bad debt for uncollectible meal account

Debit Bad Debt Expense (Fund 61, Function 3110, Object 899)
Credit Allowance for Uncollectible Accounts Receivable (Fund 61, Account 154)

Applying revenue to student meal debts

1. Funds donated from private sources

[Iowa Code subsection 283A.11\(6\)](#) authorizes districts to deposit money received from private sources for purposes of paying student meal debt in the Nutrition Fund.

Deposit donated funds from private sources into the Nutrition Fund

Debit Cash (Fund 61, Account 1XX)
Credit Donation for Negative Nutrition Account (Fund 61, Source 1922)

Pay student meal debt with donated funds from private sources

If the debt is already included in the estimated bad debt (Account 154) -

Debit Allowance for Uncollectible Accounts Receivable (Fund 61, Account 154)
Credit Other Accounts Receivable (Fund 61, Account 153)

*Districts may use a district-assigned project code to track the donation.

OR

If the debt has not been included in the estimated bad debt (Account 154) -

Debit Bad Debt Expense (Fund 61, Function 3110, Object 899)
Credit Other Accounts Receivable (Fund 61, Account 153)

*Districts may use a district-assigned project code to track the donation.

2. Funds from the General Fund flexibility account

Districts may also deposit funds from the General Fund flexibility account into the unpaid student meals account per [Iowa Code subsection 298A.2\(2\)"c"](#).

Moneys deposited in the flexibility account may be used by the school district during a budget year beginning on or after the calendar years in which the moneys were transferred to the flexibility account for any of the following:

For deposit in the unpaid student meals account to be used for purposes of paying student meal debt accrued by individual students in accordance with section 283A.11, subsection 6.

Transfer funds from the General Fund flexibility account into the Nutrition Fund

Debit Flexibility Account (Fund 10, Function 6261, Project 31XX, Object 910)
Credit Interfund Transfer from General Fund (Fund 61, Project 1922, Source 5210)

Pay student meal debt with funds from the General Fund flexibility account

If the debt is already included in the estimated bad debt (Account 154) -

Debit Allowance for Uncollectible Accounts Receivable (Fund 61, Account 154)
Credit Other Accounts Receivable (Fund 61, Account 153)

OR

If the debt has not been included in the estimated bad debt (Account 154) -

Debit Bad Debt Expense (Fund 61, Function 3110, Object 899)
Credit Other Accounts Receivable (Fund 61, Account 153)

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Medicaid Coding Reminders

Medicaid account coding is performed differently from the way most other account coding is completed by Area Education Agencies (AEAs) and Local Education Agencies (LEAs). Since the amount of reimbursement an AEA or LEA will receive from Medicaid for an expenditure is not known at the time the expenditure is incurred, a Medicaid expenditure is initially coded to the appropriate program and/or program levels of the students for whom the expenditure was incurred. When an LEA or AEA receives the Medicaid claim reimbursement, only a portion of the reimbursement is retained by the LEA/AEA. The state share portion of the reimbursement is paid to the Iowa Department of Health and Human Services (HHS).

Recording Medicaid reimbursement received

Option 1

Record amounts received with the portion due to HHS in the payable account separately

Debit Cash (Fund 10, Account 10X)
Credit Intergovernmental Payables (Fund 10, Program 2XX, Project 3321, Account 410)
state share amount due to HHS
Credit Medical Assistance Program-Medicaid (Fund 10, Program 2XX, Project 4634,
Source 4634) revenue retained by LEA/AEA

Record the amount repaid to HHS

Debit Intergovernmental Payables (Fund 10, Program 2XX, Project 3321, Account 410)
Credit Cash (Fund 10, Account 10X)

Option 2

Record amounts received including the portion due to HHS together with Medicaid revenue

Debit Cash (Fund 10, Account 10X)

Credit Medical Assistance Program-Medicaid (Fund 10, Program 2XX, Project 4634, Source 4634)

Reclassify amounts due to HHS in payable account (when HHS invoice is available at the end of the month)

Debit Medical Assistance Program-Medicaid (Fund 10, Program 2XX, Project 4634, Source 4634)

Credit Intergovernmental Payables (Fund 10, Program 2XX, Project 3321, Account 410)

Record the amount repaid to HHS

Debit Intergovernmental Payables (Fund 10, Program 2XX, Project 3321, Account 410)

Credit Cash (Fund 10, Account 10X)

Reclassify the expenditures originally coded to special education project codes

Debit new expenditure code using (Fund 10, Program 2XX, Project 4634)

Credit original expenditure code

Record receivable if Medicaid not received by June 30 (estimate if amount is unknown)

Debit Intergovernmental Receivables (Fund 10, Project 4634, Account 141) for retained amount

Debit Intergovernmental Receivables (Fund 10, Project 3321, Account 141) for state portion

Credit Intergovernmental Payables (Fund 10, Project 3321, Account 410) for state portion

Credit Medicaid revenue (Fund 10, Project 4634, Source 4634) *if received within 60 days after year end*

OR

Credit Deferred Inflow (Fund 10, Project 4634, Account 623) *if received more than 60 days after year end*

Please see the “UFA Journal Entries” spreadsheet on the [Uniform Financial Accounting](#) page.

If you have further questions, please contact Kathy Bowers at kathy.bowers@iowa.gov or 515-210-9674, Jina Brincks at jina.brincks@iowa.gov or 515-313-5942, or Song Luong at song.luong1@iowa.gov or 515-205-0259.

General Information

Educational Savings Accounts

Information regarding the Students First Education Savings Account (ESA) program can be found [here](#).

Transportation

Statewide IPTA Regional Meetings

The Iowa Pupil Transportation Association (IPTA) [regional meetings](#) will be held during the first three weeks of April. Meeting locations this year include: Cedar Rapids, Maquoketa, Fairfield, Mason City, Spencer, Fort Dodge, Denison, Red Oak, and Johnston. The IPTA has secured a number of speakers covering a variety of topics specific to school transportation personnel such as active shooter awareness, use of fully illuminated stoparms for improving school bus visibility, and learning about advanced strategies for student and driver protections.

Pre-registration is preferred but not required; registration information can be found [here](#).

For additional information, go to the [IPTA webpage](#) or contact Chris Darling, Executive Director of the IPTA, at 2015ipta@gmail.com or 712-830-3242.

60th Annual IPTA Conference | July 15-17

The 60th annual IPTA Annual Conference will be held July 15-17 at the Airport Holiday Inn in Des Moines. The IPTA has an outstanding lineup of presenters, both local and national, who will provide valuable transportation-related information on new products, laws, rules, regulations, and best practices. The Tuesday trade show is the largest school transportation trade show in the State of Iowa.

Registration information can be found [here](#).

For additional information, go to the [IPTA webpage](#) or contact Chris Darling, Executive Director of the IPTA, at 2015ipta@gmail.com or 712-830-3242.

Bus Evacuation Drills

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, pursuant to [Iowa Administrative Code 281 – 43.40](#). This includes all students who are transported any time during the year, which would include not only daily bus routes but also activity trips and field trips. The rule requires the drills to be performed once in the fall and once in the spring. Additionally, documentation of the drills must be maintained at the local level for five years and made available upon request.

If you have questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

Reminder: School Bus Driver Licensing Information

If a school bus driver is operating a vehicle with a capacity of 16 passengers or more, including the driver, the driver is required to have a [Commercial Driver's License \(CDL\)](#). If a school bus driver is driving a vehicle with a capacity of 15 passengers or fewer, including the driver, the minimum requirement is a [Chauffeur's Class D3 license](#).

If you need further clarification, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

Bus Inspection Reminders

School bus inspections are conducted twice per year at each facility. While the Department does remind entities of upcoming inspections, the [School Bus Inspection Schedules](#) are available at any time. Please make sure to review the posted schedule and inform all necessary personnel of the inspection date. Any change of date must be arranged through the bus inspector for your region.

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. Refer to [Iowa Administrative Code 281 – 43.41](#). 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 performed by school bus drivers. This includes keeping the interior of the bus clean.

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. Questions about the proper way to perform daily inspections can be directed to the assigned Department inspector. Sample pre-trip inspection forms are available on the [Forms – Inspections page](#) of the Department website.

Bus Inspector Contact Information:

<i>Region</i>	<i>Name</i>	<i>Email</i>	<i>Phone</i>
Eastern Region	Joe Funk	joe.funk@iowa.gov	515-669-4987
Western Region	Tom Simpson	tom.simpson@iowa.gov	515-326-1022
Central Region	Please reach out to Joe or Tom		

The central region inspector position is currently vacant. Some central region inspections are being conducted by Joe and/or Tom. Remaining inspections will be scheduled and conducted by the new inspector later this spring.

If you have questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

Federal Programs

Upcoming: IASBO Presentation | March 7

The Federal Programs Bureau will present a session regarding the claims and reimbursement process on March 7, 2024 during the Iowa Association of School Business Officials (IASBO) Spring Conference.

Quarter 3 Claims and Remaining Title Program Balances | April 30

Each claim period, a year-to-date (YTD) general ledger (GL) is required to be uploaded in CASA for each Title program. The quarter 3 YTD GL should reflect dates from 7/1/23 to 3/31/24. The quarter 3 claims window is from 4/1/24 to 4/30/24.

Best Practice: By the end of quarter 3, approximately half of the current year allocation should be spent.

For questions, please contact Tim Glenn, Administrative Consultant, at tim.glenn@iowa.gov or 515-205-7650.

School Business Alert

April 2024

Featured

Exciting Announcement: Accepting Applications NOW!

Are you intrinsically motivated to be a resource for others? Have you thought about the impact you could make at a state level being a resource for peers across the state? Consider joining our team! We are currently accepting applications for an Education Program Consultant - School Finance (Accounting and Reporting) to complete federal fiscal reporting and work collaboratively with Jina and Song to assist districts with the certified enrollment report (CAR) and account coding.

We are currently accepting applications for the [Education Program Consultant - School Finance \(Accounting and Reporting\)](#) position. Closes May 19, 2024.

If you have questions about the position responsibilities or ways this person will make a difference internally and across the state, please reach out to Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

COA is Open!

The CAR 2024 COA test records application is available for district and area education agency (AEA) use. Changes and updates to edits and warnings will be ongoing.

- Stages one and two validate the composition of the account code.
- Stages three and four will be available but may change as updates are made.
 - Users may get stage four reconciliation messages, as all revenue, receivables, or restricted fund balances may not be entered prior to the end of the fiscal year in the district's accounting system.
- A district may test an individual account code or an entire file.
- The COA test records application mirrors the CAR upload and reports application.
 - Many of the COA test records edits are programmed to check tables for information.
 - These tables may not be complete until all data is available.

Districts and AEAs are strongly encouraged to test files early and often for account coding accuracy. Please be sure to update the district's financial software to the most current version before creating the export file. Districts should not change accounting records to pass edits, as the edit may need to be

modified during testing. The COA test records application is available on the Iowa Education Portal. Once logged in, go to EdInfo, then Finance Applications.

If you need access to the CAR 2024 COA test records application, the portal security officer at the district or AEA will be able to grant access. Any other login questions or issues may be directed to ed.portal@iowa.gov.

If you have coding questions, issues with the upload, or edits and/or warning messages, please contact Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

HF2612: Teacher Salary Minimums

A frequently asked questions resource regarding implementation of teacher salary minimums required by HF2612 is being developed. Look for this resource to be available soon!

New for 2024-2025: HSAP + Dual Enrollment Student Coding Option

Student Reporting in Iowa (SRI) codes are being added to SRI for students that are sent from their resident district to another district (tuition out) pursuant to a 28E agreement for a HSAP program, while also dual-enrolling in their resident district for academics and/or activities. Students will be kept actively enrolled by the resident district. Related SRI codes will be available for the 2024-2025 school year.

Recent Question

Management Fund Use: Cyber Security Inventory

Question: During the Spring IASBO DE Update general session, it was mentioned there are increased uses of the Management Fund for costs related to cybersecurity. What are the increased uses?

Answer: Based on the information shared, it appears there was information shared relating to both proposed legislation ([HF2032](#)) and a recent [notice of intended action](#) by the Iowa State Board of Education for [Iowa Administrative Code r. 281 - 98.62\(2\)](#).

The proposed legislation was not enacted. If helpful, the Department had previously stated ([June 2023 School Business Alert](#)) the Management Fund may be used to pay for the cost of a cybersecurity vulnerability scan, which is specified now in the rules notice referenced above. One of the key elements of a cybersecurity insurance review will be confirming that there is a detailed and updated inventory of all IT assets (hardware, software, custom/vendor applications, etc.). A vulnerability scan or inventory is part of obtaining the correct cybersecurity insurance.

Coding

The Numbers are Finalized: All thanks to your important work!

Fiscal year 2023 (FY23) Certified Annual Report (CAR) data is finalized. Thank you for your hard work all year long, including assisting the Department with the CAR review. School districts managed over 10

billion dollars for Iowa's students across more than 440 revenue funding streams. Your work is important, essential, and appreciated every day. YOU are necessary!

FY23 CAR School District Final Data

Count	Category
449	Total number of revenue streams received in FY23 by all school districts
110	Highest number of revenue streams received in FY23 by a single school district

School District Totals	All Funding Streams*	Unduplicated Funding Streams**
FY23 Total Revenues	\$10,129,792,136.96	\$9,346,319,895.72
FY23 Total Expenditures	\$9,931,545,204.11	\$9,148,677,031.54

*Totals exclude the following:

- Fiduciary Funds (Funds 8X) and Custodial Funds (Funds 9X)
- Interfund and intrafund transfers (Functions 62XX, Sources 52XX, Objects 910 and 95X)
- Upward and downward adjustments (Functions 69XX, Sources 59XX, Object 990)

**Totals exclude the following:

- Internal Service Funds (Funds 7X), Fiduciary Funds (Funds 8X) and Custodial Funds (Funds 9X)
- Interfund and intrafund transfers (Functions 62XX, Sources 52XX, Objects 910 and 95X)
- Upward and downward adjustments (Functions 69XX, Sources 59XX, Object 990)
- Tuition from other government sources, including LEAs and AEAs, within the state (Sources 1321 - 1325)
- Miscellaneous revenues from other LEAs/AEAs (Sources 195X)
- Student transportation purchased from another public LEA/AEA within the state (Object 511)
- Tuition to other LEAs/AEAs within the state (Objects 561, 564, 567, 568)
- Services purchased from another LEA/AEA within the state (Objects 591, 592, 594, 598)

Property Taxes – Types and Coding

The [Uniform Financial Accounting](#) web page of the Department's website includes a document titled [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.

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding, found on the Department's [Uniform Financial Accounting](#) web page, is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent update is provided below.

March 2024

Code	Description
Source/Project 3741	Mental Health and Disability Services Regional Service Fund (HHS MHDS regions) (IC 225C.7A) (Mar24)
Source/Project 3249	Child Care Assistance Pilot Program (HHS) (IC 237A.13) (see also 4627 for federal funding) (Used with program 840) (Generally Fund 62) (Previously Children at Home (DHS) (IC225C) (Aug13) (Mar24)
Source/Project 4627	Child Care and Development Block Grants (HHS) (Child Care Assistance Pilot Program) (FAL/CFDA 93.575) (see also 3249 for state funding) (Used with program 840) (Mar24)

Source/Project 4652	Charter School-Grant for Opening New Charter School (FAL/CFDA 84.282B) (previously Javits Gifted and Talented Students Education) (Mar24)
Source/Project 4072	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Community Violence Intervention (FAL/CFDA 21.027) (Mar24)
Source/Project 4074	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Credentials for the Child Care Careers Grant (FAL/CFDA 21.027) (Mar24)
Source/Project 3419	Iowa Skilled Worker and Job Creation Fund (IC 8.75) (STEM Best) (Dec20) (Mar22) (Feb23) (Name change Mar24)

Friendly Reminder: Accounting for Local Food for Schools

School districts participating in the Local Food for Schools (LFS) subgrant opportunity through the Iowa Department of Agriculture will work with their assigned food hub sponsor for purchasing pre-authorization and payments. Although the dollars do not flow to the districts directly, districts need to record the value of the food received.

- Revenues are coded to Source/Project 4911.
- Expenditures are coded to Object 638, Project 4911.
- Expenditures and revenues must equal at the end of the fiscal year.

If you have further questions, please contact Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

General Information

School Budget Review Committee Hearing Summary | March 26

The School Budget Review Committee (SBRC) met in regular session on Tuesday, March 26, 2024. The SBRC reviewed preliminary district cash reserve levy limits, gifted and talented budget information, updated unspent authorized budget per pupil decile rankings, and reviewed suggested changes to Iowa Administrative Code r. chapter 289. The SBRC directed the Department to distribute transportation aid from the sale of license plates to eligible districts on an equitable basis, granted requests for permission to use special education program funds for administrative costs of special education programs, and separately approved modified supplemental amounts (MSA) for at-risk, alternative school, and returning dropout and dropout prevention (AR/DOP) programs. The SBRC also approved a Certificate of Need application for one district. Additional action included authorizing requests for MSA relating to hazard abatement for four districts and approving MSA for one district due to a negative unspent balance.

The [Summary of Action](#) is available on the [Department's School Budget Review Committee](#) web page. For further information, please contact SBRC liaison Stephanie Edler at stephanie.edler@iowa.gov or 515-689-2258.

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found on the Department's [Students First Education Savings Accounts](#) web page.

Applications

School Information Update Application

Now is the time to update the School Information Update (SIU) application. Please do so as soon as possible to ensure the Consolidated Accountability and Support Application (CASA) is populated correctly for the 2024-2025 school year.

Districts in a Grade Sharing Arrangement

Please review the information regarding grade sharing arrangements for those involved in whole grade sharing or tuition agreements. Grade sharing information for districts currently in a whole grade sharing or tuition arrangement has been rolled forward into the 2024-2025 school year. Each grade sharing arrangement must be reviewed in order for the orange or red warning flag to disappear. **The SIU application does not need to be uncertified to complete the grade sharing review process.** 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 "Close" button.
- Districts continuing a grade sharing arrangement must click the blue "Edit" button and review the information from the 2023-2024 school year. Modify as needed, then click the blue "Save" button.

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.” 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.

If you have questions regarding the grade sharing portion of the SIU application, please contact Song Luong at song.luong1@iowa.gov or 515-205-0259. If you have other questions regarding the completion of the SIU application, please contact Margaret Hanson at margaret.hanson@iowa.gov or 515-281-3214.

Transportation

Reminder: Use of 12-Passenger Vans for Student Transportation

In October 2019, new legislation authorized districts to use new vans up to 10-passenger and used vans up to 12-passenger ([Iowa Code § 321.373\(3\)](#)) for pupil transportation. If the district is considering purchasing vans for pupil transportation, helpful notes are provided below.

- Districts that purchase new passenger vans with a capacity of 11 or 12 may not use the vans for pupil transportation.
- The requirement for 11 or 12-passenger vans to be purchased in used condition if they will be used for pupil transportation is a federal determination based on a number of [federal regulations](#).
 - Any vehicle over 10-passenger capacity being used for student transportation must be built to yellow school bus specifications. Vans do not meet those specifications, meaning 10-passenger vans are allowed and anything larger and purchased new must be a school bus.

- The seating capacity rating may not be changed or modified except by the original equipment manufacturer (OEM), dealer, or remanufacturer. Seating capacities which vary from the OEM are required by the National Highway Traffic Safety Administration (NHTSA) to be identified by an alterer's certification and information label, affixed to the frame of the driver's door. Additional information and a sample alterer's certificate can be found on the ["Type III Vehicle Information"](#) document posted on the Department's transportation webpage.
- Any van over 10-passenger used for student transportation must be acquired in used condition. The definition of "used" is defined by [Iowa Administrative Code r. 281-44.5\(1\)\(b\)\(2\)](#) and emphasized below.
 - Per Iowa Administrative Code r. 281-44.5(1), alteration of a Type III vehicle, following manufacture by the OEM, is prohibited. While this includes the addition or removal of seats, the Department will grant an exception for seats which are added or removed as long as the seating capacity does not exceed the capacity as certified by the OEM or on the installed alterer's certificate and information label as referenced above.
 - Secondary stage or vehicle conversion manufacturers shall not establish vehicle capacity.
 - Vehicles with a capacity of 10 or fewer passengers, including the driver, may be acquired as new or used.
 - Vehicles with a capacity of 11 or 12 passengers, including the driver, shall only be acquired as used.
 - For purposes of this sub-rule, a used vehicle is defined in [Iowa Code chapter 322](#) as a vehicle that has had a title transfer from a dealer to one or more previous retail owners.

If you have questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

Vehicle Information System Verification

Important Reminder: Check the Vehicle Information System (VIS) to verify specific vehicle information before July 1, 2024. This includes adding all eligible vehicles (i.e., vehicles used for transporting students) purchased during the year. As a reminder, when a vehicle is no longer used for this purpose (e.g., the vehicle is sold, salvaged) do not simply delete it from the fleet.

Before deleting it, click "Edit". Then, at the bottom of that screen, click the drop down menu for "Vehicle Status". Then select one of the three options to describe the disposition of the vehicle, or that it is no longer being used. Options include "Salvaged/Scrapped", "Sold", or "Suspended". Choose the condition that best reflects the situation for the vehicle. The information is used to help calculate the related depreciation. If the vehicle disposition information is not populated correctly, depreciation information cannot be calculated. Please be sure all information pertaining to the vehicles in the VIS is accurate and complete.

If you have further questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

U.S. Department of Homeland Security: Free Security Training and Assessments

The Transportation Security Administration (TSA), a branch of the United States Department of Homeland Security, is offering free security training and assessments for school transportation departments in Iowa. TSA Inspector Ron Gann is tasked with visiting districts in Iowa to evaluate current plans and offer suggestions for improving transportation security. TSA will also offer training for school bus drivers regarding threat recognition, mitigating threats, and responding to threats. This training will include

recognizing suspicious packages, suspicious persons, and suspicious behavior. These are free services to each school district.

For more information, to set up a transportation evaluation, or to set up training for school bus drivers, contact TSA Inspector Ron Gann at ronald.gann@tsa.dhs.gov or 402-672-4898.

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Quarterly Medicaid Exclusion/Suspension Verification Report | Due April 30

Iowa Medicaid school-based providers must comply with checking two sources each month to capture employee exclusions and reinstatements: the federal list provided on the [U.S. Department of Health & Human Services Office of Inspector General \(HHS-OIG\) website](#) and the state's list, which is found on the [Iowa Medicaid Program Integrity](#) web page.

A search of these sources is to occur **monthly** to confirm services that are billed to Medicaid were not performed by excluded or suspended individuals. Please monitor to see if any exclusions and reinstatements have occurred since the last search. It is required that these checks are documented. A provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches. It is important that the district does not bill for services provided by an excluded or suspended individual.

At the end of each quarter, please send the completed three months spreadsheets to the Department's Medicaid consultant, Jim Donoghue. At the end of the fiscal year, please send the full year's reports on a single excel spreadsheet by July 31, 2024.

School Business Alert

May 2024

Featured

Welcome to the team, Ted!



The Iowa Department of Education (Department) Bureau of School Business Operations is pleased to announce the addition of Ted Bauer to our team! Ted joins the Department after working in the field for over twenty years, most recently as the School Business Official for I-35 Community School District. Ted will be a direct resource to the field for questions relating to open enrollment billing, use of capital project funds, and school infrastructure, as well as multiple applications including Regular Education Foster Care, LEP Allowable Costs, School Association Report, SBRC Application, At-Risk/Dropout Application, and the Facilities, Elections, and Sales Tax Application. Ted can be reached at ted.bauer@iowa.gov and 515-979-5468. Welcome, Ted!

Exciting Announcement: Accepting Applications NOW!

Are you intrinsically motivated to be a resource for others? Have you thought about the impact you could make at the state level being a resource for peers across the state? Consider joining our team! We are currently accepting applications for an Education Program Consultant - School Finance (Accounting and Reporting) to complete federal fiscal reporting and work collaboratively with Jina and Song to assist districts with the Certified Annual Report (CAR) and account coding.

We are currently accepting applications for the [Education Program Consultant - School Finance \(Accounting and Reporting\)](#) position. Closes June 23, 2024.

If you have questions about the position responsibilities or ways this person will make a difference internally and across the state, please reach out to Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

HF 2612 Guidance: Teacher Salary Minimum Requirements FAQs

[House File 2612](#) (HF 2612), signed into law on March 27, 2024, establishes increased teacher salary minimums effective July 1, 2024. The HF 2612 Guidance: Teacher Salary Minimum Requirements FAQ

document addresses implementation questions relating to teacher salary minimums and is available on the Department's [Categorical Funding](#) web page under the [Teacher Salary Supplement](#) heading.

Questions related to the Department of Management (DOM) calculation may be directed to John Parker at john.parker@iowa.gov or 515-281-8485.

Questions related to accounting coding or uses of funds may be directed to Song Luong at song.luong1@iowa.gov or 515-205-0259, or Jina Brincks at jina.brincks@iowa.gov or 515-313-5942.

Maximize Available Categorical Resources

Multiple categorically funded sources are able to be used for purposes beyond the original intent. Consider maximizing available resources through either use of the flexibility account or the increased uses of some restricted funds for Teacher Salary Supplement (TSS) purposes.

Comparing Flexibility Account and Increased Use of Categorical Funds for TSS Purposes

Description	Flexibility Account	Increased Use of Categorical Funding for TSS Purposes
Authorized Categorical Funds	HSAP (1113), TLC (3116), SWVPP (3117), PD (3373/3376), other repealed or no longer in effect categorical funding.	TAG (1118), TLC (3116), PD (3373/3376)
Authorized Balance	Prior year carryforward	Prior year carryforward and current allocations
Approved Uses	Up to any General Fund purpose	TSS purposes only
Public Hearing to Expend Funds	Required	Not required
Board Approved Resolution to Expend Funds	Required	Not required
Project Number	317X, 318X	319X
Transfer Object Code	958	959
Resource	General Fund: Flexibility Account	HF 68 Guidance: Categorical Funding

FY23 Statewide Carryforward Balances

Project Number	FY23 Statewide Carryforward Balances	Available for Flexibility Account	Available for TSS Purposes
1113 (HSAP)	\$13,724,730.98	Yes	No
1118 (TAG)	\$27,107,460.71	No	Yes
3116 (TLC)	\$42,996,920.02	Yes	Yes
3117 (SWVPP)	\$21,417,003.82	Yes	No
3373 and 3376 (PD)	\$30,647,951.92	Yes	Yes

Further questions may be directed to Song Luong at song.luong1@iowa.gov or 515-205-0259.

Recent Questions

Individualized Billing for Special Education Costs

Question: What are individualized costs? How are they coded and billed, if necessary?

Answer: If the district can determine a specific cost exclusive to a specific student that was incurred pursuant to an IEP, the district will code the expenditures to the correct individual cost program codes - Level 1: 212, Level 2: 215, or Level 3: 218. An example of an individualized cost is a 1:1 paraprofessional. The cost for the paraprofessional is coded to the program level of the student.

If the serving district is billing another district for the individualized costs, the serving district will enter the amount of the individualized cost on screen 3 in the Special Education Billing application. The serving district will also enter a description of the individualized costs for the specific student. The billed district may request additional details. Instructions for the Special Education Billing application can be found in the [EdPortal](#), within the application under the "HELP" tab.

Further questions can be directed to Luke Markway at luke.markway@iowa.gov or 515-393-8349.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding, found on the Department's Uniform Financial Accounting web page, is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent update is provided below.

April 2024

<i>Account Code</i>	<i>Description</i>
Source/Project 4057	Education Stabilization Fund (Industry-Recognized Credentials - Credentials to Careers Grant) (FAL/CFDA 84.425) (Apr24)
Source/Project 4572	Trees for Schools (DNR) (FAL/CFDA 10.727) (Previously Learn and Serve America – School and Community Based Programs, (Next Steps) (FAL/CFDA 94.004) (Del 2012) (Jan17) (Apr24)
Source/Project 4076	Education Stabilization Fund (Learning Beyond the Bell Grant) (FAL/CFDA 84.425) (Apr24)

Coding Reminders: School Safety Improvement Fund

Helpful reminders relating to the School Safety Improvement Fund grant are provided below.

- The period of performance begins at the time of receipt of the approved subaward documentation and ends on December 31, 2024. Costs incurred prior to the date of the approved subaward or after December 31, 2024 are not eligible for reimbursement.
- School Safety Improvement Fund revenue may be deposited directly into the fund that incurred the expenditures for which the reimbursement was received.
 - Code revenues to Source/Project 4034 with the applicable facility code.
 - Code expenditures to Project 4034 with the applicable facility code.

Additional information regarding this funding may be found within the [Notice of Funding Opportunity \(NOFO\)](#) and associated [Frequently Asked Questions \(FAQs\)](#).

For questions or technical difficulties regarding the school safety grant application, contact the Iowa Department of Homeland Security and Emergency Management by email at schoolsafetygrant@iowa.gov.

Questions regarding account coding can be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Learning Beyond the Bell Grant

The Learning Beyond the Bell competitive grant opportunity funds are provided through the Iowa Department of Education's portion from the [American Rescue Plan Elementary and Secondary School Emergency Relief \(ARP ESSER\) Fund](#) to address state-level educational efforts. The purpose of this project is to build, evaluate, enrich, and/or sustain evidence-based before-and after-school programming for schools with the most intense needs in Iowa. Anticipated results include increases in attendance rates, achievement in identified content area(s) of need (mathematics or literacy), and student engagement or connectedness. An additional outcome is to decrease identified achievement gaps.

Funding awards prioritized schools serving students most in need based on their identification for additional support and improvement through federal and state accountability systems. Award amounts were determined based on alignment with grant objectives and the expenditures outlined in each applicant's budget proposal, up to a maximum of \$200,000 per school. Allowable uses of funds include costs related to staffing, evidence-based interventions in math and/or reading, tutoring, and other activities to advance student achievement, transportation, and snacks and meals that meet federal nutrition guidelines.

All claims for reimbursement will be submitted and reviewed in the Iowa Grants system. The claims reimbursement window will be open May 1, 2024 through December 15, 2024. All funds must be obligated by September 30, 2024 and fully expended by December 15, 2024. Learning Beyond the Bell Grant revenue may be deposited directly into the fund that incurred the expenditures for which the reimbursement was received. Code revenue to Source/Project 4076 and expenditures to Project 4076.

For additional program information, please visit the Department's [Learning Beyond the Bell Grant](#) web page on the Department's website or contact Veronica Andersen at veronica.andersen@iowa.gov or 515-402-2736.

Questions regarding account coding can be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Applications

Nonpublic Transportation Reimbursement Application | Due June 17

The Nonpublic Transportation Reimbursement application is now open and is due Monday, June 17. Information relating to the nonpublic transportation reimbursement process is found on the Department's [Nonpublic Reimbursement web page](#). The reimbursement application is accessed through the [EdPortal](#).

Questions can be directed to Holli Marolf at holli.marolf@iowa.gov or 515-281-5812.

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](#). The student's resident district cost per pupil of the year in

which the course was taken is used when computing the supplementary weighting. Directions for generating and verifying the bills are located on the Department's [Certified Enrollment Supplementary Weighting \(281 IAC 17.9\(7\)\)](#).

SRI data is open for final reporting, but data should be considered preliminary until the reporting district's last day of school. Concurrent enrollment information should not change before the end of the school year, since most community colleges already ended their school year. Districts should bill the resident districts for open enrolled students after the Non-Fall Supplementary Weighting application is available.

Questions regarding the billing process can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

Questions related to student reporting can be directed to Rachel Kruse at rachel.kruse@iowa.gov or 515-281-4153.

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

Many psychiatric medical institutions for children (PMIC) placements are parent placements and not placements by the Iowa Department of Health and Human Services (Iowa HHS) or the Iowa Juvenile Court System (JCS). [Iowa Code section 282.27](#), "Children living in psychiatric hospitals or institutions - payment", was changed in 2015 to allow hospital 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(1)"b"(2)".

Each district must do the following to ensure accurate reporting of hospital PMIC-placements in the Foster Care Claim application:

1. Identify students for whom the district received a bill from another district because of a hospital stay involving the student's placement in a hospital psychiatric ward. Then, determine if the student was included in the district's certified enrollment count.
2. For any students identified above who were NOT in the district's certified enrollment count, either:
 - Enter the student as a new student in the district's student information system and show enrollment corresponding to the period of time of the placement with a service/facility type of 2 and service provider/facility code of 97777777. This will usually be for students who are homeschooled, attend a nonpublic school, or resident individuals who dropped out of school and were not enrolled on count date. During a hospital stay while placed in a psychiatric ward, the student is considered a public school student and must be entered into the student information system with an entry code of 1. The student must be exited using the date when the student ended the hospital stay and an exit code to show the current status of the student (transferred to home school, transferred to a nonpublic school, dropped out of school).

OR

- Add a new enrollment record for any student already in the system for the period of time the student was placed in the hospital psychiatric unit. The service/facility type field must be identified as 2 (PMIC placement) with a service provider/facility code of 97777777 (hospital psychiatric ward).

Further questions regarding PMIC placement foster care reimbursements can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

Questions related to reporting students in a hospital PMIC-placement can be directed to Rachel Kruse at rachel.kruse@iowa.gov and 515-281-4153.

Operational Sharing Reminders

Below are some tips to help ensure the integrity of positions engaged in operational function sharing and provide transparency.

1. Ensure the agreement is 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 may 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. Any new contract with a governmental entity that is *not* another Iowa public school district or AEA must include the responsibilities the person will perform for each organization.
4. Discuss any questions or concerns about the eligibility for supplementary weighting with the Department 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.
5. *Multiple entities sharing*: 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 running August through May. If the sharing does not begin until October, only 80% of the full-time contract remains. Therefore, only four districts would be eligible to purchase 20% of the remaining portion of the full-time position. To avoid any questions of impropriety, the sharing arrangements should 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 Staff each 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 each district with the contract holder reporting the full amount and the district purchasing the services reporting their portion of the salary and benefits (using the purchased amount field).
 - Reporting the type of shared arrangement and identifying the sharing partner(s)
 - Reporting the individual's full-time equivalent (FTE) with the contract holder reporting the full amount and the district purchasing the services reporting their portion of the FTE.

Further questions regarding operational function sharing eligibility can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

Questions regarding reporting positions part of an operational sharing agreement in Fall BEDS Staff can be directed to Shelly Wolterman at shelly.neese@iowa.gov or 515-336-3859.

General Information

Community Eligibility Provision | Due June 30

The [Final Rule](#) was released by the U.S. Department of Agriculture (USDA), reducing the minimum Identified Student Percentage (ISP) from 40% to 25% to participate in Community Eligibility Provision (CEP). Student data schools reported as of April 1 will be used to calculate the ISP and the school's free/paid reimbursement claiming percentages. A school must have an ISP of 25% or greater to operate

CEP. CEP allows school food authorities (SFAs) located in high poverty areas to offer breakfast and lunch at no cost to all enrolled students. However, under CEP, not all meals are automatically claimed at the free federal reimbursement rate. There may be considerable ongoing cost so electing to participate in CEP may not be a financially viable option. Some SFAs have a generous balance in the nonprofit school food service account (NSFSA) and view operating CEP as a favorable option. However, there are some limitations on using all of the available funds to support CEP. Only the nonprogram revenue (from a la carte, vended or catered meals, adult meal sale, etc.) in excess of the required amount to meet requirements at 7 CFR 210.14(f) may be used to support CEP. Supply Chain Assistance (SCA) funds received in the past may not be used to support the implementation of CEP. SFAs must carefully determine the funding available in the NSFSA before implementing CEP.

New, eligible Iowa schools interested in operating CEP during school year 2024-25 must [notify the State agency no later than June 30](#). For additional information on CEP, visit the USDA [CEP Resource Center](#) for the [Estimator Tool](#) and other resources, or contact the school's [regional school nutrition program consultant](#).

Nutrition Fund: Three-Month Operating Balance

[Iowa Code section 280.32](#) requires each Iowa public school district's board of directors to establish a radon plan and a subsequent schedule for short-term testing for radon gas at each attendance center. Each attendance center shall be tested, at least once, by July 1, 2027. Once initial testing is done by July 1, 2027, each attendance center must be tested again at least once every five years. The results of each test are required to be published on the district's internet site in a timely manner.

Radon testing done on and after July 1, 2022 shall be done by a person certified to conduct radon testing in accordance with [Iowa Code section 136B.1](#) or by district employees who have completed a radon testing training program approved by the Department and Iowa HHS.

Additional information is available on the Iowa HHS [K-12 Schools Radon Information](#) web page as listed below.

- Iowa Code Chapter 280 requirements
- Related radon legislation
- Radon training information for school district employees

For questions regarding radon testing training or how to become eligible to conduct radon tests, please reference the K-12 Schools Radon Information web page.

Questions about the radon testing guidance can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

Special Education Claims

Special education claims are found in the Special Education Billing application on screens 4 through 7. Claims submitted will flow to the Department automatically from data entered on the student information screen and will not be included in the estimated or final billing screens. Claims are due on August 1st and are anticipated to be paid at the end of August.

Special Education Foster Care Claims

Claims for students in this status are eligible if all of the following items are applicable:

- The student is served pursuant to an Individualized Education Program (IEP).
- Parental rights have not been terminated.
- The student's parents do not live in Iowa, or where the parents live cannot be determined after reasonable efforts to locate them.

- No Iowa school district counted the student on the special education weighted headcount in October of the current school year.

If any one of these items do not apply, the serving district will 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 in the Special Education Billing application to determine if another district counted the student on the special education weighted headcount in October of the current school year.

Special Education Termination of Parental Rights Claims

Claims for students with this status are eligible if all of the following items are applicable:

- The student is served pursuant to an IEP.
- The parental rights of the student have been terminated.

Note: The school district will file a claim regardless of whether the district counted the student on the special education weighted headcount in October of the current school year.

The serving district should bill the district where the parents lived on the dates served prior to termination of rights. Use the “Look Back” tool in the Special Education Billing application to determine if a district counted the student on the special education weighted headcount in October of the current school year.

Special Education Nonpublic Claims

Claims for students with this status are eligible if all of 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.

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 by the serving district) and those funds generated by the serving 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

Claims for students with this status are eligible 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 expenditure, as calculated annually by the Department, plus the calculated amount of Medicaid eligible expenditures, which will be available in June.
- The claim filed by the district 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 funds. The amount set aside might be less than the total amount 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 that filed timely.

Contracts and Agreements Between a District and Another Party

School districts may enter into written agreements with specified parties. Best practice is to follow the guidelines noted in [Iowa Code chapter 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 is always wise to have the district’s attorney review a contract or agreement prior to signing.

Further questions can be directed to Luke Markway at luke.markway@iowa.gov or 515-393-8349.

Reminder: English Learners Program Account Coding

The Limited English Proficiency (LEP) Allowable Cost application is available in September each year. Information used in this application is generated from fiscal year 2024 data.

Reminder: Continue to code English Learners (EL) (formerly LEP) expenditures to program codes 410-419, even if expenditures exceed the amount of revenue coded to Project 1112 or 4644. Excess expenditures will use Project 0000 and retain program codes 410-419. This information is used when submitting the LEP Allowable Cost application. If the program code is not used, the excess costs will not populate in the application.

For LEP Allowable Cost application questions, please contact Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

For coding questions, please contact Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Finance Roundtable Recap

The Bureau of School Business Operations hosted the Finance Roundtable at the Grimes Building on Wednesday, May 1. Led by Bureau Chief Cassandra Cline, 25 members attended and discussed agenda topics including administrative rule revisions pursuant to Executive Order 10, implementation of new legislation, expanded uses of TSS, School Business Alert feedback, indirect costs, account coding challenges, including best practices for Medicaid coding, and virtual office hours for fall reporting applications. This diverse group is an invited focus group comprised of school business officials, superintendents, and AEA representatives from around the state; members of the Department, Department of Management, Legislative Services Agency, and the Office of the Auditor of State; as well as individuals from various organizations that support school district's across the state including IASBO, IASB, SAI, ISFIS, and ISEA. The group meets three times during the school year to discuss school finance-related issues and will meet again in October.

Educational Savings Accounts

All current information regarding the Students First Education Savings Account (ESA) program can be found on the Department's [Students First Education Savings Accounts](#) web page.

Medicaid

If you have questions relating to Medicaid or other topics in this section, please contact Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Please Send Full Year Exclusion and Suspensions Report

Each month, any LEA or AEA participating Medicaid provider is required to check the Exclusions and Suspensions list and document these checks. Each LEA and AEA is required to submit a quarterly findings report of the checks. Quarter 4 of each fiscal year (May 1 - June 30), AEAs and LEAs should provide the full year of names in one file. If possible, please include the information from all reviews during the year in one spreadsheet tab which will allow a quick review of all names, birthdates, partial Social Security numbers, and whether there were any findings during the year.

Federal Programs

CASA Claims Quarter 3 Window Closes and Spending Down Title Program Balances

Due to a CASA system outage, the Quarter 3 claims period was extended to May 6. This system outage also pushed the deadline to May 6 for submission of the Selection of Schools and the Nonpublic Consultation Agreements information in CASA.

After May 6, any claims that had the status of “Submitted”, “Pending Approval”, or “Action Required” had a deadline of May 16 for final submission of Quarter 3 claims. Claims with the Status of “Not Started” or “In Progress” were moved to “Failed to Submit an Approvable Claim” status.

As the end of the school year approaches, please be aware of the current year allocation balances in your Title programs. At this point in the year, approximately 75% of the district's Title allocations should be expended and claimed.

The Quarter 4 claims window will be open from June 1 to July 15. This is the final claims window for the 2023-2024 school year.



June 2024

Featured

New Resource: Accounting for School-Based Medicaid

The Bureau of School Business Operations (SBO) is happy to share the newly created [Accounting for School-Based Medicaid](#) resource document. This reference guide is intended to assist districts through the School-Based Medicaid accounting process, from accessing the invoice to reclassifying the related Medicaid expenditures.

Save the Date: Virtual Office Hours

The Bureau of School Business Operations will be offering virtual office hours during the upcoming FY24 application submission period for the Certified Annual Report (CAR), Special Education Supplement (SES), and the Annual Transportation Report (ATR). Members of the Department's team as well as other School Business Officials will be available to answer questions related to the applications. Mark your calendars and bring any questions related to the CAR, SES, or ATR. The schedule and topic information below is also available on the Department's [Certified Annual Report](#) web page.

Virtual office hours dates and times:

<i>Date</i>	<i>Time</i>
Monday, August 26	1:30pm – 3:00pm
Thursday, August 29	9:30am – 11:00am
Wednesday, September 4	9:30am – 11:00am
Friday, September 6	9:30am – 11:00am
Wednesday, September 11	9:30am – 11:00am
Thursday, September 12	1:30pm – 3:00pm

Join the webinar:

<https://IDOE.zoom.us/j/94725426306?pwd=idEaB5RruTFYk88jPaHjeGU5bRuH98.1>

Meeting ID: 947 2542 6306

Passcode: 748596

Virtual office hours topics:

1. Certified Annual Report
 - Account Coding Structure (Stage 1 and 2 edits)
 - Correct account coding structure
 - Coding string includes required dimensions
 - Numbers are positive (with a few exceptions)
 - Facility codes match BEDS or UFA
 - Validation of account codes
 - Function 1XXX may not be used with Program 000
 - Source/Project checks
 - State Sources 3XXX are used with Project 3XXX
 - Journal entries (Stage 3 edits)
 - Reflects GASB requirements
 - Interfund, intrafund, and flexibility account transfers
 - Taxes receivable and other deferred inflows
 - State/Local/Matching Sources Reconciliations (Stage 4 edits)
 - State projects/Categorical
 - Local projects
 - Matching Sources – review all available resources
 - Department Warrants (Portal)
 - State Payment Information
 - Department of Management
 - CAR web page
 - IDEA revenues and matching expenditures
 - Federal/Fund/Balance Sheet Reconciliations (Stage 4 edits)
 - Federal projects
 - Funds
 - Balance sheet reconciliation
 - Account ids 1, 2, 3 = 4, 5, 6, 7
2. Special Education Supplement
3. Annual Transportation Report
4. Grants and Federal Programs
5. Miscellaneous Topics

School Business Alert Newsletter: Annual Compilation

The FY24 annual compilation of School Business Alert articles is now available on the Department's [School Business Alerts](#) web page.

New Reporting Requirement: Building Information

[Senate File \(SF\) 2368](#), enacted May 17, 2024 adds a reporting requirement for school districts and defines a hierarchy of accepting bids for sale of district property.

Reporting requirement:

This legislation requires each school district to post the following information on the district's internet site beginning on July 1, 2024:

1. The square footage of each school building owned by the school district.
2. The enrollment capacity of each attendance center owned by the district.
3. How each school building owned by the district is currently utilized.
4. School buildings owned by the district that are vacant.

Hierarchy of accepting bids for sale of district property:

The legislation establishes Iowa Code section 297.24, which prohibits school districts from entering into an agreement that prohibits the sale of real property to an educational institution. If the district offers to sell real property that includes a building or structure and an educational institution submits the highest bid for the property, then the district is required to sell the property to the highest bidder. Educational institutions in this context are defined as a school district, nonpublic school, charter school, community college, state training school, and an accredited private postsecondary institution.

Be a part of the team!

Are you intrinsically motivated to be a resource for others? Have you thought about the impact you could make at the state level being a resource for peers across the state? Consider joining our team! We are currently accepting applications for an Education Program Consultant - School Finance (Accounting and Reporting) to complete federal fiscal reporting and work collaboratively with Jina and Song to assist districts with the Certified Annual Report (CAR) and account coding.

The Department is currently accepting applications for the [Education Program Consultant - School Finance \(Accounting and Reporting\)](#) position. Closes June 23, 2024.

Questions regarding the position responsibilities or ways this position will make a difference internally and across the state can be directed to Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Recent Questions

Coding for Insurance Proceeds and Deductibles

Questions: How do districts account for repair and replacement costs of items or properties damaged from natural disasters (e.g., tornado)? How are insurance proceeds and deductibles recorded?

Answer: Districts will account for repair or replacement costs due to natural disasters in the fund that is most appropriate for the type of expenditure. Examples are provided below.

Damaged Item	Appropriate Fund(s)
Bus	Replacement: General Fund, PPEL or SAVE-if revenue purpose statement (RPS) allows Repair: General Fund, PPEL-if over \$2,500 or SAVE-if RPS allows
Roof	PPEL or SAVE-if RPS allows
Tree removal	PPEL or SAVE-if RPS allows
Food for school meal program	Nutrition Fund
Textbooks	General Fund
Computer	Replacement: General Fund, PPEL-if over \$500 or SAVE-if RPS allows Repair: General Fund

Districts that receive insurance proceeds for the repair or replacement claim will deposit the revenue into the fund that incurred the cost of the repair or replacement with Source 5311 (for significant losses, use Source 6410). The deductible portion of the claim may be transferred from the Management Fund to the fund that incurred the cost of the repair or replacement.

Transfer journal entry for the deductible portion of the claim:

Management Fund

Debit Fund 22, Function 62XX, Object 910
Credit Fund 22, Account 10X

Fund that incurred the cost of the repair or replacement

Debit Fund XX, Account 10X
Credit Fund XX, Source 5222

Further questions may be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Special Education Allowable Use: Instructional Coaches

Question: Can a district use special education funds to pay for instructional coaches?

Answer: Districts may use special education funds to pay for instructional coaches to the extent that the professional development and coaching is to assist the educators in performing special education tasks and improving specially designed instruction.

Further questions may be directed to Luke Markway at luke.markway@iowa.gov or 515-393-8349.

Financial

Indirect Cost Rates

The FY25 indirect cost rates for federal programs will be available July 1 on the Department's [Indirect Cost Rate](#) web page.

Joint Employment Whole Grade Sharing

Districts in a whole grade sharing arrangement seeking to apply for joint employment must submit the School Information Update application by July 1, 2024 which shall include whole grade sharing details and the confirmation supplementary weighting is being requested. Pursuant to [281 IAC 97.2\(4\)](#), the minimum requirements for joint employment are provided below.

- Joint teacher evaluation process and instruments
- Joint teacher professional development plan
- Single salary schedule

Examples of additional evidence of partner districts may include the items below.

- Same student information system
- Same financial software
- Identical calendars
- One website for both districts

Further questions can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

FY25 Teacher Leadership and Compensation Supplement

All districts receive Teacher Leadership and Compensation (TLC) supplement through monthly state aid payments. The TLC per pupil state aid amount for FY25 is \$377.74.

Questions regarding the TLC program can be directed to Tom Wood at tom.wood@iowa.gov or 515-326-2147.

Questions regarding account coding can be directed to Song Luong at song.luong1@iowa.gov or 515-205-0259.

Supplemental Aid for FY23 Special Education Deficit

Pursuant to [Iowa Code section 257.31\(14\)](#), the School Budget Review Committee (SBRC) certified the FY23 special education balances of all school districts to the Department of Management (DOM) following the December 12, 2023 SBRC hearing.

For any school district with a positive special education certified balance:

- DOM will subtract the amount of the positive balance exceeding 10 percent of the additional funds generated for special education, not to include any previous carryover, from the amount of state aid remaining to be paid to the district during the FY24 budget year. See the LEA Monthly Payment Summaries starting in March on the Department's [State Payment Information FY24](#) web page.
- DOM will determine the amount of the positive balance exceeding 10 percent that came from local property tax revenues and increase the district's total state aid for the subsequent budget year by the amount determined. DOM will also reduce the district's tax levy computed under section 257.4 for the subsequent budget year by the amount necessary to compensate for the increased state aid.

For any school district with a negative special education certified balance:

- As directed by the SBRC, DOM will make the supplemental aid for FY23 special education deficit payments to school districts that were granted the modified supplemental amounts requested during the SBRC December 12, 2023 hearing.
 - Payments will be disbursed this month and should be coded to Source/Project 3113. Use program code between 211 and 219. This revenue source does not require matching expenditures.

Questions regarding this calculation can be directed to John Parker at john.parker@iowa.gov or 515-281-8485.

Questions regarding account coding can be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Annual Reminder: Billing for Supplementary Weighting

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. The student's resident district cost per pupil of the year in which the course was taken is used to calculate supplementary weighting. Directions for generating and verifying the bills are posted on the Department's [Supplementary Weighting - Certified Enrollment](#) web page ([281 IAC 17.9\(7\)](#)).

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

The contract for a shared teacher is held by one district. The district purchasing 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 the second 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 2023-2024 school year, second semester count for whole grade sharing occurred on January 12, 2024.
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 97.4](#) pursuant to the 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 to generate 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 \(7\)](#)), and Junior/Senior rule ([Iowa Code § 257.6\(4\)](#)).

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

1. 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 17.9\(7\)"d"](#)).
2. Districts cannot bill students or parents for failed concurrent enrollment courses.
3. 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 § 261E.7\(3\)](#)).
4. A serving district can only bill the resident district of an open enrolled student for tuition, supplementary weighting generated from concurrent enrollment courses, PLTW courses, English language learner (ELL or LEP) supplementary weighting, and the teacher leadership district cost per pupil ([Iowa Code § 282.18\(5\)](#); [281 IAC 17.9\(7\)"c"](#)).

Questions regarding supplementary weighting can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

Questions regarding data in the SRI application can be directed to Rachel Kruse at rachel.kruse@iowa.gov or 515-281-4153.

Coding

Iowa Chart of Account Coding Updates

The Iowa Chart of Account Coding, found on the Department's [Uniform Financial Accounting](#) web page, is regularly updated to reflect changes necessary to meet fiscal reporting needs. The most recent update is provided below.

May 2024

<i>Account Code</i>	<i>Description</i>
Source/Project 3416 Account 494	Therapeutic Classroom Service Claims (IC 256.25A) (May24) Subscription liability-current (May24)
Source/Project 4073	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Summer Meal Program Expansion Grant (FAL/CFDA 21.027) (May24)
Source/Project 4077	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) – Charter School Start Up & Expansion (FAL/CFDA 21.027) (May24)

Summer Meal Program Expansion Grant

The Iowa Department of Education awarded \$900,000 to awardees of the Summer Meal Program Expansion Grant on May 23, 2024. The 38 recipients of the grant will open new summer meal sites across the state in areas that were previously unserved, increasing access to free, nutritious meals for children during the summer months when school is not in session.

The grant funding expands revenue sources for the federal summer meal programs, the [Summer Food Service Program](#), and the [Seamless Summer Option](#). Funds can be used for allowable expenses, including but not limited to, enhancing meal quality, incorporating more locally grown foods, updating program equipment conducting program outreach, and operational or administrative personnel expenses not fully covered through federal meal reimbursement.

Additional information will be provided to awardees in the coming weeks, including an onboarding webinar.

Accounting for the Summer Meal Program Expansion Grant will be similar to ESSER. Districts will use the appropriate fund to pay for the expenditure (e.g., food costs will be paid from the Nutrition Fund). All reimbursements for this grant will be deposited into the General Fund. An interfund transfer from the General Fund to the fund that incurred the expenditure will be necessary. See account coding and journal entry examples below.

Account for grant expenditures in the fund appropriate to the expenditure.

Fund XX, Function XXXX, Project 4073, Object XXX

Receive the grant reimbursements into the General Fund.

Fund 10, Source/Project 4073

For expenditures paid from a fund other than the General Fund, record an interfund transfer.

General Fund:

Debit Fund 10, Function 62XX, Project 4073, Object 910

Credit Fund 10, Account 10X

Fund that paid for the expenditure:

Debit Fund XX, Account 10X
Credit Fund XX, Project 4073, Source 5210

For additional program information, please visit the Department's [Summer Meal Program Expansion Grant](#) web page or contact Christine Crow at christine.crow@iowa.gov or 515-330-8158.

Questions regarding account coding can be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Reminder: Student Activity Fund Revenues

Please be sure revenue appropriately accounted for in the Student Activity Fund is correctly identified. Below are some frequently used source codes.

- 151X – Interest on deposits and investments
- 171X – Admissions (gate receipts for school-sponsored activity)
- 173X – Student organization membership dues and fees
- 174X – Fees (this would include entry fees for other districts to participate in a meet the district is holding, 1748 if using details)
- 179X – Other activity income (this would include fundraisers such as concessions or sales of clothing or other items to those that are not students, 1791 if using details)
- 192X (not 1921 or 1922) – Contribution and donation from private sources (a district assigned project code (8001-9999) may be used)
- 1958 – Other sales of service/miscellaneous revenues from other Iowa LEAs/AEAs (from sharing activity programs with other LEAs/AEAs)
- 1991 – Sale of materials or supplies (sale of t-shirts to students at cost)
- 5311 – Compensation for loss of capital assets (payments received from students for loss of uniform)

Further questions can be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942 or Song Luong at song.luong1@iowa.gov or 515-205-0259.

Applications

Special Education Billing Application

The Special Education Billing (SEB) application is now available for districts to complete their FY24 final billings. Please remember that all school districts are statutorily required to submit their final billings by July 15 pursuant to [Iowa Code section 282.20\(3\)](#).

Student information is required to be entered by the number of days only. Districts must upload a CAR file to activate the SEB program. Districts should also clear edits related to special education accounts in the CAR/COA test records application prior to sending bills through SEB.

Recommended Timeline for Successfully Completing SEB and Claims Timely:

By June 30: Enter all students into SEB, including those that will populate the special education foster care, termination of rights, non-public, and high cost claims.

Between July 1-15: Review and verify the accuracy of the tuition out information through the Tuition Payable tab in the SEB. If it is determined that a student has been omitted, contact the district that provided educational services to add the student in their SEB application.

By August 1: Submit claims for special education foster care, termination of rights, nonpublic, and high costs.

Questions can be directed to Luke Markway at luke.markway@iowa.gov or (515) 393-8349.

School Information Update

Thank you for the timely completion of the [School Information Update](#) review for the 2024-2025 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.

Questions can be directed to Margaret Hanson at margaret.hanson@iowa.gov or 515-281-3214.

Reporting Employee Changes: School Board Officers Application

Districts are required to report changes to school board membership to the Department annually by December 15 ([Iowa Code § 291.11](#)) in the [School Board Officers](#) application in the [Education Portal](#).

Districts are highly encouraged to also use this application to report changes to other key positions, including chief financial officer/school business official (CFO/SBO), building and grounds director, transportation director, auditor, or other additional financial officers. The application is available for updates throughout the year, which helps ensure the Department has the most accurate contact information for key district stakeholders.

Questions regarding this application can be directed to Holli Marolf at holli.marolf@iowa.gov or 515-281-5812.

General Information

Updated Resources: 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 completed by the fiscal agent on behalf of the consortium or partnership. The Bureaus of School Business Operations and Community Colleges and Postsecondary Readiness collaborated to update the following resources: 1) [Accounting for Perkins Funds: Consortia](#) and 2) [Accounting Guidance for Regional Planning Partnerships](#).

Questions regarding Perkins can be directed to Amy Vybiral at amy.vybiral@iowa.gov or (515) 339-4520.

Questions regarding RPP can be directed to Heather Meissen at heather.meissen@iowa.gov or 515-326-5378.

Questions regarding account coding can be directed to Jina Brincks at jina.brincks@iowa.gov or 515-313-5942.

Update: Operational Function Sharing Supplementary Weighting

Districts have an opportunity to generate up to 21 FTEs in supplementary weighting through operational function sharing. Sharing arrangements are reported in Fall BEDS Staff and the Operational Sharing

applications each fall. Beginning with FY25 reporting, [House File \(HF\) 2615](#) modifies Iowa Code section 257.11 to not include any supplementary weighting generated for a college and career transition counselor or coordinator toward the maximum 21 FTEs. If a district has an eligible sharing arrangement for a college and career transition counselor or coordinator, supplementary weighting may generate up to 23 FTEs.

Reminder: Sharing arrangements that qualify to generate supplementary weighting for operational function sharing are limited to the following position codes in Fall BEDS Staff:

- Superintendent (9 FTEs)
 - 511 - Superintendent
- Business Management (each district can generate supplementary weighting for only one of the following) (4 FTEs)
 - 612 - School Business Official (each district can only have one SBO)
 - 133 - SBO - Other
 - 112 - Board Secretary
- HR Manager (4 FTEs)
 - 134 - HR Manager
- Transportation Director (4 FTEs)
 - 167 - Transportation Director
- Operation & Maintenance Director (4 FTEs)
 - 168 - Operations Director
- Curriculum Director (2 FTEs)
 - 633 - Director/Coordinator/Department Head
- Counselor (2 FTEs)
 - 721 - Counselor
- Social Worker (2 FTEs)
 - 624 - Social Worker
 - 198 - Social Worker (Non-BoEE licensed)
- Special Education Director (2 FTEs)
 - 515 - Special Education Director
- Workplace Learning Coordinator (2 FTEs)
 - 633 - Director/Coordinator/Department Head, assignment 50040
- Mental Health Professional with Statement of Professional Recognition (SPR) from BoEE (2 FTEs)
 - 621 - Mental Health Professional
- School Resource Officer (2 FTEs)
 - 190 - SRO
- College and Career Counselor or Coordinator (2 FTEs)*
 - 720 - College and Career Transition Counselor (licensed)
 - 199 - College and Career Transition Coordinator (non-licensed)

**Does not count toward the supplementary weighting limit of 21 FTE.*

For new sharing arrangements with other governmental entities that are not another Iowa public school district or AEA, please submit a copy of the sharing contract and job description to ted.bauer@iowa.gov.

Questions regarding Fall BEDS or Fall BEDS Staff can be directed to Shelly Wolterman at shelly.neese@iowa.gov or 515-336-3859. 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 web page](#).

Further questions regarding operational sharing can be directed to Ted Bauer at ted.bauer@iowa.gov or 515-979-5468.

Educational Savings Accounts

Information regarding Iowa's Students First Education Savings Account (ESA) program can be found on the Department's [Students First Education Savings Accounts](#) web page.

Medicaid

Questions relating to Medicaid or other topics in this section can be directed to Jim Donoghue at jim.donoghue@iowa.gov or 515-281-8505.

Reminder: Please Send Full-Year Exclusion and Suspensions Report

Each month, any LEA or AEA participating Medicaid provider is required to check the Exclusions and Suspensions lists and document these checks. After submitting the quarter four (April 1-June 30) findings report, each LEA and AEA is to submit in one file, or one spreadsheet tab, all of the names that were checked between July 1, 2023 and June 30, 2024. Please include each name only one time. This allows a quick review of all names, birthdates, partial Social Security numbers, and whether there were any findings during the year.

Transportation

Foster Care Transportation Claim

Districts may submit claims for partial reimbursement of transportation services provided to children in foster care between the school of origin and the foster care placement. The school of origin is defined as the school where a student was enrolled before entering foster care or the school the student attended prior to changing foster care placements, if applicable.

The Department distributes Title IV-E funds for eligible transportation arrangements as listed below.

- Yellow bus transportation
- Public transportation
- Contracted transportation in a van or car
- Transportation provided by a care provider or family member

Information about how to submit for reimbursement can be found on the Department's [Education of Students in Foster Care](#) web page. Use the [ESSA Foster Care Transportation Reimbursement Form](#) to file one claim per household – usually an individual child, but sometimes a sibling group if the siblings are all attending the same building and are placed together. Districts may submit multiple claims as separate line items in the same form, or send claims separately. All district level [Foster Care Points of Contact](#) have received a copy of the form. The information below is needed to complete the form.

- County of the HHS case manager responsible for placement
- School of origin (SOO) name
- Receiving school district name (aka district of foster care placement)
- Distance in miles between the SOO and the foster care placement
- Number of days the student was transported
- Date HHS was notified of the transportation plan
- Date transportation began
- Date transportation ended (if applicable)

- If transportation is ongoing, this field can be left blank
- Student's State ID number
- Transportation classification
 - Contiguous (district of origin and the placement district border each other)
 - Non-Contiguous (district of origin and the placement district do not directly border each other)
 - Out of State (student is placed out of state, within a reasonable distance from the Iowa border)
- Means of transportation
- Total number of trips taken by staff to transport the student during the quarter
 - Generally, there are four trips per day:
 - One trip to pick the student up
 - One trip to transport the student to school
 - One trip to take the student home from school
 - One trip to return from that trip
- One-way trip mileage driven to transport the student
- Trip staff time, rounded to the nearest quarter hour
- Hourly staff cost, for both salaries and benefits
- Number of eligible students transported
 - Only students in foster care can be claimed
 - Generally there is one student per claim, but sometimes a sibling group is transported to the same location
- Student first and last name
- Student date of birth

Because this form collects confidential information, please send this form to elisa.koler@iowa.gov using the State of Iowa's encrypted email solution [gSecureMail](#). This form may be submitted any time during the school year, and claims are paid quarterly. At the end of every fiscal year, Quarter 4 claims must be submitted by July 17th in order to be paid from the previous fiscal year's budget.

Questions or requests for assistance in supporting students in foster care can be directed to Elisa Koler at elisa.koler@iowa.gov or 515-669-4052.

IPTA 60th Annual School Transportation Conference | July 15-17

The Iowa Pupil Transportation Association (IPTA) provides valuable support and resources to school transportation directors and contractors across the state of Iowa throughout the year. Please share the information below accordingly.

The 60th annual IPTA Annual Conference will be held July 15-17 at the Airport Holiday Inn in Des Moines. The IPTA conference will include local and national presenters providing relevant transportation-related information regarding new laws, rules, regulations, best practices, and products. The trade show, planned for Tuesday, July 16, is the largest school transportation trade show in the state of Iowa.

Additional information, including registration details can be found on the [IPTA web page](#) or contact Chris Darling, IPTA Executive Director, at 2015ipta@gmail.com or 712-830-3242. Beginning July 1, David Johnson will begin transitioning into his role as the new IPTA Executive Director and can also be contacted at davidjohnson.ipta@gmail.com.

2024 Clean Heavy-Duty Vehicles Grant Program | July 25 Deadline

The U.S. Environmental Protection Agency (EPA) is currently accepting applications for the 2024 Clean Heavy-Duty Vehicles Grant Program. All application packages must be submitted electronically to the

EPA through [Grants.gov](https://www.grants.gov) no later than Wednesday, July 25, 2024 at 11:59PM (ET) to be considered for funding. The EPA is offering up to \$932 million in available grant funding and anticipates approximately 70% of the available funding will go to zero-emission Class 6 or 7 school buses.

More information about the grant, including important dates, application documents, eligibility details, and more can be found on the EPA's [Clean Heavy-Duty Vehicles Grant Program](#) web page.