



FY22 Compilation of School Business Alert Articles (July 2021-June 2022)

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July 2021

Financial

FY21 Year End

The fiscal year end closeout period is here again. Please submit requests for payments as soon as possible. As in prior years, the Department is required to pay FY21 expenses by the end of August. We need your help to accomplish this. Please review all FY21 grants and contracts, complete any final reports, and prepare requests for payment as soon as possible. We will be issuing final payments for Title I, Title II, Title VI, nonpublic transportation, Perkins, and Regional Planning Partnership (RPP) within the month, with your help and cooperation.

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

Local Auditor Access to Prior Year Local Education Agency 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 has been expanded to include 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 by districts (Iowa Code 285.3). The accounting for the various scenarios that a district could encounter has been added to the [UFA Journal Entries](#) document. Keep in mind all revenues will equal all expenditures for this number.

If you have further questions, please contact denise.ragias@iowa.gov or 515-281-4741 or janice.evans@iowa.gov or 515-281-4740.

July Sales Tax

The July payment districts will receive for Secure an Advanced Vision for Education (SAVE) Statewide Sales and Services Tax (source/project 3316) is related to June taxes collected. Accordingly, districts should record this receipt as an intergovernmental receivable (Fund 33, account 141) and include this in SAVE revenue reported in the FY21 Certified Annual Report (CAR).

August Property Tax

August property tax receipts are not all related to the prior year. Districts need to evaluate what should be accrued as taxes receivable and as FY21 revenues, and what should be FY22 revenues. Delinquent property taxes received in August are accrued to FY21. Current mobile home (unless noted as delinquent) and ag land taxes received in August are FY22 revenues. If you have further questions, please contact Janice Evans, 515-281-4740.

Financial Reporting for Pensions (GASB 68)

Districts and auditors will soon be working through the GASB 68 entries relating to IPERS. Districts will only include entries in Fund 09 (Governmental Long-term Liabilities/Debt Summary Accounts) and Proprietary Funds (6X, 7X) on the FY21 Certified Annual Report (CAR). Since pension expenses may be positive or negative after GASB 68 entries have been made in the enterprise funds, districts will continue to use object 233, "GASB 68 Pension Expense" for GASB 68 entries related to pension expenses. Negative amounts are allowed in this object.

Fund 09 will report the governmental funds share of the net pension liability and debit account 304, "Amount to be provided for retirement of governmental long-term debt" and credit account 593, "Net Pension Liability." The FY21 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.

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 FY21 CAR.

A separate object code for the health benefit expense adjustment has not been assigned at this point since we do not know if this adjustment will result in a negative expense after GASB 75 entries have been made in the Enterprise Funds. If districts find this is negative, let Janice Evans know and a separate object code will be assigned. The various deferred inflows of resources (account 64X) and deferred outflows of resources (account 33X) numbers that may be needed 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 — debit account 304, "Amount to be provided for retirement of governmental long-term debt" and credit account 59X, "Total OPEB Liability." Districts can continue to use the 59X account they were already using for the net OPEB liability.

If you have further questions, please contact janice.evans@iowa.gov or 515-281-4740.

Fiduciary Activities - Custodial and Scholarship Funds (GASB 84)

Custodial Funds

GASB 84 changed the name of Agency Funds (fund 9X) to Custodial Funds, which are used when holding funds for others. Custodial Funds also require additional information in financial statements regarding additions and deductions. We've suggested using the same account codes as used for other funds for revenues and expenditures/expenses. Although it is not required for the FY21 CAR, we encourage districts to include these additions and deduction accounts in the chart of account upload if used by the district or AEA.

Another change for Custodial Funds is that balances are only reported as a liability if an event has occurred that compels the government to release the funds. This occurs when a demand for the resources has been made or when no further action, approval, or condition is required to be taken. All other balances are reported as net position (account 770 if restricted, or account 780 if unrestricted).

Since all exceptions to edits for the Custodial Funds may not have been considered, please contact denise.ragias@iowa.gov or 515-281-4741 or janice.evans@iowa.gov or 515-281-4740 if it appears an edit modification is needed.

Scholarship Funds

We've recently received several questions from districts and auditors regarding GASB 84 implementation related to Scholarship Funds. We are currently working through guidance related to GASB 84 with stakeholders to gather additional input prior to release. Once completed, the guidance will be posted on the [Uniform Finance Accounting page](#) of the Department's website, with a link also included on the [Certified Annual Report webpage](#). An update will also be included in the August School Business Alert.

Maximum Tuition Rate - 2021-2022 School Year

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.

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 update is provided below.

July 2021

<i>Code</i>	<i>Description</i>
Source/Project 4046	Pandemic EBT Administrative Costs (CFDA 10.649) (Jun21)
Source/Project 3413	Therapeutic Classroom Transportation Services (IC 256.25A)

Applications

Tuition-In Billing: Timeline

Throughout the school year, districts enter students into the Tuition-In Billing (TIB) program and submit bills to other districts. Students who are entered by other districts into the TIB as being a resident of your district, where they will be seeking payment for these services, will appear on your 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, you were to contact the other district and work out any issue, with the overall goal being to ensure the correct district was billed and no students were overlooked and omitted. All students should now be entered and any necessary corrections and adjustments completed. If you have any remaining students who are not entered into the TIB, please do so immediately.

As you finalize your work in the TIB, have entered all students, verified accuracy of all student information, uploaded your final comma delimited text file, and reviewed Screen 9 ensuring that this information is accurate, click the "certify" button on Screen 9. Then, print or email the final bills.

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 2. It is critical that all claims be accurately entered prior to this date.

Regular Education Foster Care Claim

The Regular Education Foster Care Claim will be available soon for districts to certify. All individuals with access to the Foster Care Claim application in the Iowa Education Portal will receive an email once the application is available. Claims are generated from the fall 2020 and spring 2021 Student Reporting in Iowa (SRI) submissions. This year's application includes:

Regular education students who were in foster care (under the responsibility and care of the Department of Human Services) and living in your district only because of the foster care placement.

Resident students who were in a psychiatric medical institute for children (PMIC) placement or placed in a juvenile psychiatric unit of a hospital and NOT included in your district's fall 2020 certified enrollment count, regardless of who placed the student in the facility.

The only tasks required from a district are to verify the students and certify. Certification is required only if your district is eligible to receive a reimbursement. Reimbursements are based on the excess days your district served regular education students in foster care above days funded on regular education foster care students in the fall 2020 certified enrollment count. Calculations are based on the number of days of school during the 2020-2021 school year, as reported in 2021 Spring Student Reporting in Iowa.

You will receive an email once the application is available. The due date for certifying Regular Education Foster Care Claim is Monday, August 2. If you have further questions, please contact tom.cooley@iowa.gov.

AEA Juvenile Home Claims

The new 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 denise.ragias@iowa.gov or 515-281-4741.

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 of Education's source information that identifies superintendents for school districts is the School Information Update application. If your district has a new superintendent and the School Information Update 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.

Nonprofit School Organization Report

As noted in the recently released [2021 Legislative Session: School Business and Finance Guidance document](#), the Nonprofit School Organization Report will no longer be included as part of the Certified Annual Report (CAR).

Medicaid

2020-2021 Medicaid Review

During FY21, Iowa's local education agencies (LEAs) were paid \$83,190,857.84 and retained, following payback of the state share, \$56,083,359.62, up 7.13 percent from FY20. Iowa's area education agencies (AEAs) were paid \$736,987.10, retaining \$494,787.19 for Individuals with Disabilities Education Act (IDEA) Part B services, up 30.4 percent from FY20. Iowa's Infant Toddler IDEA Part C providers were paid \$262,297.61, retaining \$177,332.04 down 34.8 percent.

In total, Iowa's IDEA Medicaid programs retained \$56,755,478.85, down 7.1 percent from FY20.

Please note that many FY21 behavior paraprofessional claims are pending but should be paid soon. If you have further questions, please contact jim.donoghue@iowa.gov or 515-281-8505.

Telehealth and HIPPA Compliance

During the public health emergency, Governor Reynolds temporarily suspended "the regulatory provision of Iowa Code chapters § 514C.34 to the extent that it excludes from the definition of telehealth the provision of services through audio-only telephone transmission..." Per the Governor's June 25, 2021 Proclamation, that suspension expired on June 30, 2021, so audio-only service is no longer permitted.

Medicaid requires that the district or AEA must have and use a platform compliant with the Health Information and Portability Act (HIPAA). One of the most frequent questions asked about services

delivered when a student is not in a "brick and mortar" facility, such as those provided through telehealth, is whether the district or AEA is using a platform that is HIPAA compliant. While the Office of Civil Rights announced a temporary waiver from having the requirement enforced, it is still expected and will be enforced after the national public health emergency.

There does not appear to be an accreditation or licensing organization who reviews and confirms that a product is compliant. HIPAA compliance requires a Business Associate Agreement (BAA) between the education agency provider and the platform vendor. Please confirm with your information technology or business office that a BAA is in place. If not, call the vendor and ask for a BAA for your agency.

For questions, please contact jim.donoghue@iowa.gov or 515-281-8505.

Exclusion List Verification Requirement

Iowa Medicaid school-based providers must comply with provisions under 42 CFR § 455.436 (Federal database checks) and confirm individuals whose services are billed to Medicaid are not excluded. In order to enroll in the Iowa Medicaid program, and as a condition of re-enrollment, a provider must sign the [Iowa Medicaid Provider Agreement \(470-2965\)](#), which contains this requirement.

The requirement includes checking of two sources to capture exclusions and reinstatements: the federal list provided on the [HHS-OIG website](#) and the state's list, which linked from the [Iowa Medicaid Program Integrity website](#). Search of these sources is to occur monthly in order to capture exclusions and reinstatements that have occurred since the last search. A provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches.

There are individuals who have been excluded by the federal government from participation in the Medicaid program. An exclusion might be temporary, as when it is related to license expiration, or it may be for a mandatory period of one to five years, or permanent. Exclusions occur for many reasons including program-related criminal convictions, patient abuse, and controlled substances. **It is important that you do not bill for services provided by an excluded individual.** Service provided by a sanctioned individual is not reimbursable by Iowa Medicaid, is considered an overpayment, and shall be recovered. If Program Integrity discovers a provider is excluded from reimbursement by federal/state dollars, the Department of Human Services will exercise its administrative authority to take further action.

More details can be found in [Provider Information Letter 1235](#).

In addition, Iowa Medicaid Program Integrity has asked that participating districts and AEAs provide the name, date of birth, and last four digits of the social security number for any individual providing services that the entity is billing to Medicaid. All items are necessary to provide for a second identifier in case there is match between one of your individuals and someone on the list. This request is related to 42 CFR 455.400-455.470 and Program Integrity responsibilities to ensure that providers of services are eligible to be reimbursed with federal/state dollars.

To assist with meeting the above outline requirements, a School-Based Provider Search Template has been developed and will soon be posted on the [School-based Medicaid page](#) of the Department's website. Each quarter, complete the template, including the National Provider Identifier (NPI) of your district or AEA, and provide the requested information to Jim Donoghue, Iowa Department of Education Medicaid Consultant at jim.donoghue@iowa.gov. For any questions or assistance with checking the Exclusions databases, please contact Jim at 515-281-8505 or 515-326-1032.

School Transportation

Fall 2021 Inspection Schedules

The fall 2021 school bus inspection schedules have been posted 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: Joe Funk ([east](#)), 515-669-4987; Tom Simpson ([west](#)), 515-326-1022; and Verlan Vos ([central](#)) 515-669-4994.

Bus Driver Physicals

Department of Transportation (DOT) physicals for school bus drivers must be performed by a certified medical examiner. The federal government has made this a requirement for anyone obtaining a DOT physical. The [National Registry of 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. Also, remember that all school bus driver authorizations must be updated and renewed by August 15. Once updated data on the driver's physical is entered in the Driver Authorization application accessed through the [Iowa Education Portal](#), be sure to print off the new authorizations for your drivers to carry with them.

If you have further questions, please contact max.christensen@iowa.gov or 515-281-4749.

Iowa DERA Grants Now Available

The Iowa Department of Transportation is now accepting grant applications for the U.S. Environmental Protection Agency's Fiscal Year 2021 Diesel Emission Reduction Act Program (DERA) for diesel fleets in the state of Iowa.

Iowa school districts or other interested parties should go to the [DERA grant website](#) to read the [program information guide](#) and find out more about the grant process and previous DERA awards. Applications are being accepted through September 10, 2021.

The total amount of available DERA funds in Iowa is \$857,288, and the opportunity is open to all school districts.

General Information

School Budget Review Committee Hearing

The School Budget Review Committee (Committee) met for a special session on Thursday, June 17, 2021. The Committee noticed rule changes for Iowa Administrative Code r. 289.8 to be consistent with recently passed legislation regarding rule waiver requests. The Committee received updates on other recently passed legislation (HF602 and HF868) which may impact future SBRC action as well as an update from the Department regarding the intervention of the State Board within one district.

The Committee approved for one district and approved, tabled, and denied for one district requests for modified supplemental amount (MSA) related to hazard abatement. The Committee also approved a

request for MSA related to new program start-up costs, failed to approve requests for MSA related to increased energy costs from two districts, and denied a request for MSA related to back wages for one district.

The Summary of Action is available on the [School Budget Review Committee Hearing Information page](#) of the Department's website. For further information, please contact SBRC liaison Cassandra Cline or 515-281-4738.

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.

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 Iowa Department of Education'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 School Budget Review Committee (SBRC) deadlines and hearings.
- [Special Education Finance](#) provides links to topics such as the Tuition-In Billing 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 Tom Cooley at tom.cooley@iowa.gov or 515-725-1120.



August 2021

Financial

Juvenile Home Advance Payment Schedule

The 2021-2022 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 denise.ragias@iowa.gov or 515-281-4741.

Fiduciary Activities - Custodial and Scholarship Funds (GASB 84)

The following is a continuation of information first mentioned in the [July 2021 SBA](#).

Scholarship Funds

Scholarship Funds may be impacted from the changes in GASB 84 if the scholarships do not meet the criteria for a trust or if the district has administrative involvement.

Whether these are accounted for in a Special Revenue Fund, Trust Fund, or Custodial Fund will depend on the characteristics of each individual scholarship. Districts should complete the GASB 84 Flowchart ([GASB 84](#), pages 44-46) for each scholarship to help determine how it should be reported and review this with the district's auditors. We avoided use of the General Fund due to spending authority issues, and anticipate that most scholarships will either remain in Fund 81 (Scholarship Trust Funds) or move to newly added Fund 19 (Non-Fiduciary Scholarship Funds). Following are the possibilities:

- 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 a Custodial Fund (Fund 99, Custodial Scholarship Funds). Districts will move balances using upward and downward adjustments.
- If the Scholarship Fund does or does not meet the criteria for a trust or custodial fund, but the district does have administrative involvement, scholarships will be accounted for in a Special

Revenue Fund (Fund 19, Non-Fiduciary Scholarship Funds). Districts will move balances using upward and downward adjustment.

GASB 84 (footnote, page 4) 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.

The following entries will be used to move funds from Fund 81, Scholarship Funds to Fund 19 or 99, when applicable. We recommend keeping the same project code currently used for the scholarship.

Fund 81 - Debit Downward Adjustment to Beginning Fund Balance (Function 6900, object 990) and Credit Cash

Fund 19 or 99 - Debit Cash and Credit Upward Adjustment to Beginning Fund Balance (source 5900)

If you have questions, please contact denise.ragias@iowa.gov or 515-281-4741 or janice.evans@iowa.gov or 515-281-4740.

School Meals - 2021-2022

The United States Department of Agriculture (USDA) has issued nationwide waivers that allow SFAs the option of operating the National School Lunch Program (NSLP)/School Breakfast Program (SBP) or the Seamless Summer Option (SSO) in school year 2021-2022, effective through June 30, 2022.

The [NSLP/SBP and SSO Comparison Chart](#) provides information on meal cost and meal reimbursement rates for each of the two programs.

The Summer Food Service Program (SFSP) will not be an option for the school year 2021-2022 and SFSP operations must cease with the start of the new school year.

Further questions regarding coding can be directed to denise.ragias@iowa.gov or 515-281-4741, or janice.evans@iowa.gov or 515-281-4740. Further questions regarding the Child Nutrition Programs can be directed to your assigned [School Nutrition Program Consultant](#), patti.harding@iowa.gov or 281-4754, or stephanie.dross@iowa.gov or 515-281-4760.

USDA Food and Nutrition Service Emergency Operation Cost Reimbursement Program

USDA's Food and Nutrition Service is offering additional funds to State agencies administering the National School Lunch Program (NSLP) to provide local operators with additional reimbursements for emergency operating costs they incurred during the COVID-19 public health emergency. These funds provide additional reimbursement for operators whose revenues declined or were temporarily interrupted during the early months of the pandemic due to COVID-19 related restrictions and closures.

The Iowa Department of Education Bureau of Nutrition and Health Services (BNHS) has an approved plan from the USDA to provide local operators reimbursement for emergency operating costs incurred during the months of March through June 2020. The amount of funding provided to each program operator has been determined using a statutory formula described in USDA memorandum [SP 06 2021 - Child Nutrition Program Emergency Operating Costs During COVID-19: Implementation Guidance for State Agencies](#). Not all School Food Authorities (SFAs) will be eligible to receive emergency funding. **SFAs eligible to receive emergency funding have been notified.** The BNHS anticipates the payments will be disbursed by our agency on or around September 30, 2021. The CFDA number and source/project code for this funding is 10.555 and 4553 for NSLP; and, 10.558 and 4554 for CACFP.

All payments made to eligible Child Nutrition program operators will be subject to the same performance/allowable cost rules as other reimbursement funds. For questions, please contact patti.harding@iowa.gov or 515-281-4754.

Coding

Nutrition Fund Coding

As we transition out of the Summer Food Service Program to either the USDA [Seamless Summer Option \(SSO\)](#) or National School Lunch Program (NSLP) with the start of the school year, districts should return to the use of the function code 3110, when the Seamless Summer Option or regular National School Lunch Program resumes. Districts may check the source of funding with each Department payment in the [Iowa Education Portal](#) application, “Department Warrants.” If a Portal user does not have this application, a request can be made through “My Profile” in the top right corner of the Portal.

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.

July 2021

<i>Code</i>	<i>Description</i>
Source/Project 4030	The American Rescue Plan (ARP) of 2021 and the American Recovery and Reinvestment Act of 2009 (Additional USDE Programs Apr 09) (name change)
Source/Project 4031	ARP Special Education – Grants to States (Part B – Section 611) (CFDA 84.TBD)
Source/Project 4032	ARP Special Education – Preschool Grants (Part B – Section 619) (CFDA 84.TBD)
Source/Project 4033	ARP Special Education – Grants for Infants and Families (Part C) (CFDA 84.TBD)
Source/Project 4044	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY) (CFDA 84.425W) (Jul21)

Applications

Certified Annual Report (CAR) - Due on or before September 15

Although the CAR - 2021 COA Test Records application remains available for use for individual records, the CAR – 2021 Upload and Reports application must be used for a full file upload once the application is open. Multiple uploads can take place in the Upload and Reports, just as they can in the Test Records. **Please read the home page for any important messages.** Districts must comment on any

warnings remaining on the CAR, giving a brief explanation as to why each situation is not applicable to their district. If the situation is applicable, corrections need to be made in the FY21 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.

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 and the CAR deadline. Requests can be emailed to tom.cooley@iowa.gov, but no sooner than two weeks prior to the due date and no later than two days prior to the due date.

Also, as a reminder, if the district has expenditures paid from the flexibility fund account, the board-approved resolution required by Iowa Code subsection 298A.2(2) should be filed with tom.cooley@iowa.gov or with one of the Finance Consultants in the Bureau of School Business Operations if it wasn't already.

If you have further questions or need assistance with uploads, reports, extensions, account codes and journal entries, please contact denise.ragias@iowa.gov or 515-281-4741, or janice.evans@iowa.gov or 515-281-4740.

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 to the prior year.
 - Think through any large variances to determine a reasonable explanation. Perhaps a second look for accuracy is in order.
 - Are all payables and receivables booked?
 - Do the Fund Balances make sense? Is the Committed Fund Balance that upon which the board acted by June 30? If there were expenditures against this balance during the year, has the balance been adjusted accordingly? If there is an Assigned Fund Balance, is it accurate? Are they the amount expected? Take a quick look at the expenditures for each categorical—do they appear appropriate?
 - In the Proprietary and Fiduciary funds (60 – 89), does Account 76x, Investments in Capital Assets, Net of Related Debt, equal the balance of the capital assets less depreciation?
- Treasurer Report by Fund
 - This report is a quick summary of beginning balance, revenues, expenditures, and ending balance. Compare the beginning balance to the beginning balance on the district's software. The Adjustments to Beginning Balance row is a forced adjustment if the report doesn't add up—this should be zero. Compare balances, revenues, and expenditures to the previous year for consistency. Research any large variance if an explanation does not come to mind.

- Revenues and Expenditures
 - Same as above. Compare to prior year and research large unusual variances.
- Miscellaneous Income and Expenditure Report
 - Same as above. Compare to prior year and research large unusual variances.
 - Does the maximum Cash Reserve Levy amount seem correct in comparison to expected, or last year? If not, are all payables/expenditures coded? Are Fund Balances coded correctly, as Unassigned and Assigned Fund Balances flow into this formula?
- Balance Sheet by Long-Term Governmental Account Group
 - For funds 8 and 9, start with the audit report. Be sure the district starts with the same balances reported in the previous year's audit. Increases and decreases should be journalized and reported as the ending balance in the current CAR.

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

If you have further questions, please contact denise.ragias@iowa.gov or 515-281-4741.

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 or email your minutes to Bill Roederer.

If you have further questions related to the SES, please contact bill.roederer@iowa.gov or 515-281-7972.

Transportation Annual 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 of students were transported.

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](#) page of the Department's website. For further assistance, please contact max.christensen@iowa.gov or 515-281-4749.

District Contact Verification

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

If you have further questions, please contact bill.roederer@iowa.gov or 515-281-7972.

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.

Due to recently enacted legislation ([HF 847](#) and [HF 868](#)), there are changes to the positions eligible for operational function sharing supplementary weighting, as well as changes to the weighting that will be generated by most positions. For more information regarding these changes, refer to the [2021 Legislation Related to School Business and Finance](#) guidance document. 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 (8 FTEs)
 - 510 - AEA Chief Administrator
 - 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)
- **(NEW)** Special Education Director (2 FTEs)
 - 515 - Special Education Director
- **(NEW)** Workplace Learning Coordinator (2 FTEs)
 - Code TBD
- **(NEW)** Mental Health Professional with Statement of Professional Recognition (SPR) from BOEE (2 FTEs)
 - Code TBD

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 area education agency (AEA), the district will be asked to submit a copy of the sharing contract and job description to the Department. This information is used to verify the sharing arrangement as eligible for generating supplementary weighting.

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

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

If you have further questions regarding Operational Sharing, contact tom.cooley@iowa.gov or 515-725-1120.

Medicaid

Providing Medicaid Reimbursement Documentation

During the last legislative session, Governor Reynolds signed [SF 260](#) into law. This legislation relates to the Medicaid-eligible health services provided by a receiving district to open-enrolled students receiving special education services. SF 260 requires the attending districts to provide to the resident districts the documentation necessary to seek Medicaid reimbursement for the eligible IEP-ordered health services. A guidance document containing a list of the required documentation will soon be available on the [School-based Medicaid](#) page of the Department's website.

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

School 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](#). **Authorizations for your school district’s bus drivers should have been 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 “Remove.”
- When reviewing the driver list, make note of any missing or expired information, which will be shown in red. If licensing, physicals, and/or training is not up to date, fix as needed in order to obtain the new authorization.

To update an authorization from the driver page, select the “View” button next to the driver. If all licensing, physicals, and training information is up to date, you will see a message above the Driver Detail section stating, “A New Authorization Would Expire 8/15/22.” To finish, click the button labeled “Create Authorization” and print the driver’s authorization document. Repeat this process for each individual. Once completed, be sure to provide the new authorizations to your drivers to carry with them – they are required to carry it whenever driving a school bus.

Failure to possess an accurately reported, current authorization can result in a citation from law enforcement. If you have further questions, please contact max.christensen@iowa.gov or 515-281-4749.

General Information

Determining Student Residency

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

Following are several references to assist in determining whether a student is or is not a resident of your district.

- [Residency Issues](#) Department Legal Lesson
- [Resident or Not – That is the Question](#) Department Legal Lesson
- [Iowa Code §282.1](#), definition of “resident”
- Uniform Administrative Procedures, [Chapter 4](#), page 7
- Attorney General Opinion, [March 6, 1957](#)

KUDOS

Iowa was recently recognized with two awards from the National Center for Education Statistics of the United States Department of Education. The two awards were for recognition of outstanding performance in timely and complete reporting of the Common Core of Data National Public Education Finance Survey (NPEFS) and for the Common Core of Data Survey (F-33) for FY19, which are submitted by the Bureau of School Business Operations. These awards, which Iowa has received each reporting year since 2009, would not be possible without the timely submission of quality data by each of the state's districts and AEAs. Congratulations to all!



September/October 2021

Financial

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 School Budget Review Committee (SBRC) in writing by October 15, 2021 (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 14, 2021 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 515-281-4738.

Department of Education Preschool Staffing

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

This is an on-behalf payment. The district will record the amount as preschool revenue with an equal amount recorded as a preschool expenditure. The amount is \$33.17 per preschool budget enrollment. The deduction for the on-behalf payment will be spread throughout the ten state aid payments, September through June. This is a reduction to cash flow (state aid) sent directly to the district but does not result in general fund spending authority in excess of state aid received, because it is recorded by the

district as both an on-behalf revenue and expenditure. The on-behalf revenue will be recorded in source 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 FY22 Preschool Funding document for preschool amounts has been posted to the [State Payment Information for FY22](#) page of the Department's website. The amount remains at the \$33.17 per preschool budget enrollment.

If you have further questions, please contact tom.cooley@iowa.gov or 515-725-1120.

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.

September 2021

<i>Code</i>	<i>Description</i>
Object 964	IDEA ARP (previously ARRA) Flow Through (AEA use only)

School Transportation

School Bus Driver Authorization

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

- Within the Driver Authorization System 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 driver authorization system as needed, including deleting the drivers who no longer drive for your school.
- Print a current authorization for each of your school bus drivers to carry with them when driving the bus.

The vehicle information system (VIS) also requires regular monitoring to be sure all of your school buses are on the list, and those you no longer use have been removed. Complete information on maintaining your VIS can be obtained by contacting max.christensen@iowa.gov or 515-281-4749 or maryjo.clark@iowa.gov.

All types of 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. If you have further questions contact Max Christensen.

Vehicle Information System (VIS) Contact Information

All entities utilizing the Vehicle Information System (VIS) are requested to add local contacts within the application for each of the following areas:

- Vehicle Information System (main)
- 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.

Environmental Protection Agency School Bus Rebates Available

The United States Environmental Protection Agency (EPA) is announcing the availability of approximately \$10 million in rebates to school bus fleet owners to help them replace or retrofit older school buses. Upgrading buses with older engines reduces diesel emissions and improves air quality. EPA will accept applications through 4:00 p.m. EST Friday, November 5, 2021. This is the tenth year of this rebate program to fund cleaner school buses offered under the Diesel Emission Reduction Act (DERA). To learn more about the rebate program, applicant eligibility, and selection process, visit the [DERA School Bus Rebates website](#). Please email any questions about the DERA School Bus Rebates to dera@epa.gov.

Every state that has an application will have at least one awardee. In the most recent round last year, three districts selected to receive rebates were from Iowa, bringing a total of \$70,000 of rebate funding into our state.

Applications

Limited English Proficient (LEP) Applications

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

The LEP Allowable Costs application is currently under development - an announcement will be provided to the field once it has opened for entry. Districts may request a modified supplemental amount (MSA) from the School Budget Review Committee (SBRC) for the costs in excess of weightings and other resources for providing additional instruction to LEP students beyond regular instruction.

The SBRC Application is due December 1, 2021. This application allows school districts to submit a request for MSA to the SBRC for increased enrollment, open enrollment not on the prior year's count, and LEP programs beyond the five years of supplementary weighting. More information about the SBRC Application is provided in the School Budget Review Committee Requests article.

The LEP Allowable Costs application will be populated using district data from the Certified Annual Report (FY20 and FY21 CAR), Student Reporting in Iowa (fall 2020 and spring 2021), Certified Enrollment (fall 2020), and Fall BEDS Staff (fall 2020). The application includes only those students who were served in an English Language Learner (ELL) program during the 2020-2021 school year. The LEP Allowable Costs application requires just two fields to be completed to submit a request:

Line 18: any expenditures included in the total expenditures submitted through the CAR that were not expressly allowed by Iowa Administrative Code, and

Line 20: the requested amount to be submitted to the SBRC.

A certification deadline for the LEP Allowable Costs application will be communicated to school districts once the application has been opened. In order to file an SBRC request, the following timeline is recommended:

Submit the amount of the district's MSA request on line 20 and certify by the communicated due date.

Add the request as an action item to your board's November meeting agenda, seeking approval for the MSA request for excess LEP costs for serving English language learners in a Limited English Instructional Program during the 2020-2021 school year. All SBRC requests will be rounded to the nearest dollar; therefore, feel free to seek board approval for the rounded dollar amount.

Upload the board minutes to the application. The minutes can be added after the application is certified, if needed. **There will no longer be an option to email board minutes or share a link to board minutes.**

To gain access to either application, submit a request through My Profile in the [Iowa Education Portal](#) (upper right corner). If you experience technical difficulties with the LEP Allowable Cost application, try logging into the portal using the Firefox browser. Some of the older applications in the portal have exceeded their technological lifespan and Firefox appears to be the mechanism best suited to complete this year's collection.

If you have further questions regarding completion of either application, please contact tom.cooley@iowa.gov or 515-725-1120, or kassandra.cline@iowa.gov or 515-281-4738.

Operational Sharing

Information in the Operational Sharing application is populated from Fall BEDS Staff; therefore, it is important to enter the sharing information correctly in Fall BEDS Staff at this time. 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.

For assistance with corrections to Fall BEDS Staff, please contact shelly.neese@iowa.gov or 515-281-3111.

For assistance with the Operational Sharing application, please contact tom.cooley@iowa.gov or 515-725-1120.

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

Fall BEDS Staff must be updated before your review of the Operational Sharing application begins.

The district or AEA holding the shared employee's contract reports the individual's full salary and benefits according to the individual's contract.

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.

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 employee's contract & assignment is in both districts.

We are the district purchasing services & assignment is in both districts.

We are sharing with other governmental subdivisions.

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 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.

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 tom.cooley@iowa.gov. This is needed to verify that the duties performed for the governmental subdivision is 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.

School Associations Report

The School Associations data collection will be available on the [EdPortal](#) once necessary revisions to the application have been completed to reflect changes resulting from the passage of [SF 289](#) during the 2021 legislative session. The tentative due date is November 2.

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). Due to the legislation noted above, 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 will be provide on the certification page of the report and posted on the School Association Reporting web page. If you have additional questions, please contact tom.cooley@iowa.gov or 515-725-1120.

School Budget Review Committee Requests - Due December 1

The SBRC Application will soon be available for requesting MSA in the following areas:

1. **Increased Enrollment** – for districts showing Fall 2021 actual enrollment (formerly known as row 7) greater than Fall 2020 actual enrollment. (Iowa Code section 257.31(5)(a))
2. **Open Enrollment Out** – students identified as open enrolled out in Fall 2021 who were not included in the district's Fall 2020 certified enrollment count, minus any increase in enrollment described in item 1 above. (Iowa Code section 282.18(9)(e))

3. **Limited English Proficient (LEP) Instruction Beyond 5 Years** – for resident students included in Fall 2021 certified enrollment who have already received the maximum English language learner (ELL) supplementary weighting and who are continuing to receive ELL instructional services. (Iowa Code section 257.31(5)(j))

This application is prepopulated from 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. 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. Ayes: _____, Nays: _____ The motion _____ by a vote of _____.
 - **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. Ayes: _____, Nays: _____ The motion _____ by a vote of _____.
 - **Limited English Proficient (LEP) Instruction Beyond 5 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 2021 certified enrollment headcount.
- On the SBRC Application page, provide the date of your board meeting and upload a copy of the board minutes authorizing the request(s).

Although the deadline for this application stated in Iowa Code is December 1, your cooperation in completing this request in November will ensure timely presentations at the December 14 SBRC hearing. **Prior to the board meeting, check the SBRC Application to see if the maximum request amounts have changed.** Please contact kassandra.cline@iowa.gov or 515-281-4738 if the application has been certified and the maximum request amount is no longer correct.

School Board Officers Report - Due December 15

If you have not already done so, be sure to enter your new board officers and any changes in financial leadership in your district or AEA as soon as those changes are known, and before December 15. The data collection is currently available on the [EdPortal](#).

If you have any questions, please contact sandra.harris@iowa.gov or 515-281-5293.

General Information

Suggestions for End of Fiscal Year Reporting Processes

Congratulations on completing the Certified Annual Report (CAR), the Special Education Supplement (SES) and the Annual Transportation Report (ATR). While the reporting processes for these applications are still fresh in your mind, the Bureau of School Business Operations staff would appreciate it if you would take a moment and let us know what you liked and did not like about the process. Suggestions, no matter how small, help inform programmatic changes to improve future processes. While using the applications, let us know if you found the order to be logical and user-friendly, or difficult to follow. Please note any navigation or printing problems you may have encountered, aside from those experienced with the Expenditure Export function and Create Your Own Report (we are already aware of these issues).

If you were a first-time user, let us know if the instructions were helpful and what type of information or training you wish you had before starting the process (be specific). We appreciate your thoughts and ideas for enhancements for our applications, instructions, and trainings.

Please send your comments to denise.ragias@iowa.gov or 515-281-4741.

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 2021 [Fall BEDS Staff](#) submission.

Program Code

Fall 2021 Fall BEDS Staff. Individuals funded through home school assistance program (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@iowa.gov or 515-281-3111.

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

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.

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, or to attend a different district than the new district of residence.
 - No district is billed for days served under open enrollment for the remainder of the school year. A district cannot bill for the 1.0 funds (last year's state cost per pupil) or special education costs. If a student utilizes open enrollment to remain enrolled in the same district, the district would have already counted the student in the fall's certified enrollment count. Billing to the new resident district will begin the following year. [281 IAC 17.8\(7\)](#)
2. A student is under open enrollment on count day, moves after count day, and continues to utilize open enrollment to remain enrolled in the same serving district or to attend a different district than the new district of residence.
 - In either case, the serving district will bill the district that generated the count on count day. The serving district can bill for 1.0 funds (last year's state cost per pupil) or special education costs. [281 IAC 17.8\(6\)](#)
3. A student is identified as homeless and is temporarily living in a different district.
 - A homeless student can attend school in the district where the student is currently living or in the school of origin (the school the student attended prior to or at the point of becoming homeless). If the parent chooses to enroll the student in a different district other than the district where the student is living or the district of origin, then the parent or guardian must apply for open enrollment. A qualifying move must have occurred and the open enrollment should be accepted under good cause. The question of who pays/provides transportation is not negotiable. Under open enrollment, the parent assumes responsibility for transportation. [281 IAC 33.8\(4\)](#), [281 IAC 17.9\(1\)](#)
4. A student is placed into foster care. When a foster care placement is made, a "best interest determination" decision will be made regarding the school of attendance, resulting in either 1) remaining in the school of origin or 2) enroll in the district where the the student resides in foster care.
 1. The student remains enrolled in the school of origin, the school of attendance at the time of foster care placement or change in foster care placement.
 - Whether the student's foster care placement is within the same district or not, the student's resident district does not change in the student information system. The student continues to be identified as having the same resident district. The student does not utilize open enrollment to remain enrolled in the school of origin unless the student was already under open enrollment. The attending district will maintain the same enrollment information, but add the foster care indicator on the new enrollment period record. [Iowa Code § 282.31\(1\)\(b\)](#)
 2. The student does not remain enrolled in the school of origin and enrolls in the district where the student resides while in foster care.
 - If the student does not have an Individualized Education Program (IEP), the student is a resident in the district where he or she is living while in foster care. There is no billing. The student will be included in the district's general education foster care claim, as long as the district identifies the student as being in foster care. [Iowa Code § 282.19\(3\)](#); [Iowa Code § 282.31\(1\)\(b\)](#)

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

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

- Tuition,
- Teacher Leadership and Compensation (TLC),
- English Language Learner (ELL) supplementary weighting (if applicable), and
- Concurrent enrollment/Project Lead the Way supplementary weighting (if applicable).

Email Correspondence

It is becoming increasingly difficult to determine district names solely from email addresses. Many districts have shifted to use of abbreviated or mascot-related names, or share personnel and use the same email with both districts. Each of these, without additional identifying information, makes it difficult to determine the district from which the question pertains. When sending the Department an email, please include your school district name in your signature line or in the subject line. Including the district number is also helpful when the question is in reference to an application. Thank you for your assistance!

Medicaid

School-Based Medicaid Eligibility

Iowa Department of Human Services and Iowa Department of Education have long had interagency agreements regarding the DHS provision of Medicaid eligibility data. The last 6-year agreement ended June 30, 2021, and while the new agreement is nearly complete, there are still tasks needed for closing out this 2015-2021 agreement.

The new agreement, and DHS provision of Medicaid eligibility information, cannot move forward without closing out the prior agreement. As a result, the most recent data is July 2021 and the August and September Eligibility Reports that you have received likely look the same as the one received in July.

There have been very few Medicaid members disenrolled during the Public Health Emergency (PHE). This would suggest that the July data is probably still current unless the student has been exited from the IEP system.

Here is some additional explanation of this situation. Iowa Medicaid announced, regarding disenrollment during the Public Health Emergency (PHE), that “Most members will still maintain medical assistance eligibility throughout the PHE.” Additionally, “Members may be dis-enrolled if the member: requests disenrollment, dies, is no longer a resident of Iowa, is erroneously approved, or has aged out of the Hawki program”. For more details regarding disenrollment, please go to <https://content.govdelivery.com/accounts/IACIO/bulletins/2eab8b9>. Hopefully this will provide some reassurance while we wait for the updated data.

Until the new agreement is completed and testing of data transfer completed, the Eligibility Verification System (ELVS) system is available for eligibility inquiries.

There are 2 ways to do that: 1) the ELVS phone system, or 2) through the EDISS system.

1. The ELVS phone system is an automated 24/7 line in which the caller is asked a series of questions about a Medicaid member (student) and is expected to enter the school district/ AEA National Provider Identifier, then enter the Medicaid ID of the student you are checking on, and then enter a date for which you are checking eligibility. And the caller can check eligibility for other dates for the same student. So, a caller might ask for eligibility for July 1, 2021, and then for August 1, 2021 and then for September 1, 2021. The caller can check on more than one student in the same call. NOTE: If you do not have the Medicaid ID the Phone system allows a check using the student's Social Security Number but education agencies do not get or maintain the SSN.
2. The EDISS system allows a provider to submit many names with date of birth and gender and will get a response as to whether there is a match with the eligibility data. In this situation you do not need the Medicaid ID or the SSN.

You can learn more about the ELVS on the [Iowa Medicaid Provider Tools web page](#).

An announcement will be provided when new Eligibility Reports are available. If you have further questions regarding Medicaid eligibility, please contact jim.donoghue@iowa.gov or 515-281-8505.

Updated Medicaid Exclusion/ Suspension Verification

As reported in the July 2021 School Business Alert, Iowa Medicaid school-based providers must comply with provisions under 42 CFR § 455.436 (Federal database checks) and confirm individuals whose services are billed to Medicaid are not excluded. In order to enroll in the Iowa Medicaid program, and as a condition of re-enrollment, a provider must sign the [Iowa Medicaid Provider Agreement \(470-2965\)](#), which contains this requirement.

The requirement includes checking of two sources to capture exclusions and reinstatements: the federal list provided on the [HHS-OIG website](#) and the state's list, which is linked from the [Iowa Medicaid Program Integrity website](#). Search of these sources is to occur monthly in order to capture exclusions and reinstatements that have occurred since the last search. A provider must report to the Iowa Medicaid Enterprise (IME) any exclusion information discovered through such searches. **It is important that you do not bill for services provided by an excluded or suspended individual.**

In addition, Iowa Medicaid Program Integrity has asked that participating districts and AEAs provide the name, date of birth, and last four digits of the social security number for any individual providing services that the entity is billing to Medicaid. All items are necessary to provide for a second identifier in case there is a match between one of your individuals and someone on the list. This request is related to [42 CFR §§](#)

[455.400-455.470](tel:455.400-455.470) and Program Integrity responsibilities to ensure that providers of services are eligible to be reimbursed with federal/state dollars. Please send the list as of September 2021 to Jim Donoghue, Iowa Department of Education Medicaid Consultant at jim.donoghue@iowa.gov.

Updated from the July SBA is the requirement to include the name of individuals who oversee services such as the mental health professional, school nurse or special education teacher. All of this information is expected for school district individuals providing services to your students attending a non-resident district.

To assist with meeting the above outline requirements, a School-Based Provider Search Template has been posted on the [School-based Medicaid page](#) of the Department's website. Each month, complete the template, including the National Provider Identifier (NPI) of your district or AEA. At this time those checks do not need to be submitted. For any questions or assistance with checking the Exclusions databases or Suspension list, please contact Jim at 515-281-8505 or 515-326-1032.

Medicaid Students Who Also Have Employer/Commercial Insurance

Please remind staff that Iowa Medicaid does 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 to be paid back.

This is something that they are required to do. Section 1902(a)(25)(A) 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, IME 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."



November 2021

Financial

Sales Tax Revenue Reconciliation Payment

Each year districts receive an estimated sales tax payment from the Department of Revenue beginning with July (received in August) and ending in June (received in July). These estimates are found on the [Department of Revenue website](#).

A reconciliation of the actual sales tax takes place after the end of the fiscal year and any remaining money due to the district is normally paid out in November. We want to make districts aware of this as many times districts receive this payment and can not identify it.

Any payments coming through the Department of Education are posted in the Portal application "Department Warrants." This is found under the Edinfo section - Finance folder (where the Certified Annual Report (CAR) and Special Education Supplement (SES) are located). Any payments coming through a State Agency may be identified through this link: [DAS Vendor Payment Portal](#).

Special Education Billing

Special Education Billing - Days Only

The Tuition In Billing (TIB) program will be available for districts to complete their first semester billings on December 20. As has been the case in the past few years, you will be required to enter student information by the number of "DAYS" the student was enrolled for FY22.

Special Education Estimated Billing

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

Basic Daily Rate for a Level 1 Student
Special Education Cost:

DCPP X Special Ed Weighting / 180 X 1st Semester Billing Days = Special Ed Expenditures
[($\$7,227 \times .72$) / 180] X 90 days = $\$2,601.72$

General Purpose Percentage

DCPP X Level I GPP Per Pupil % (each district is different) / 180 X 1st Semester Billing Days = GPP
[($\$7,227 \times .82$) / 180] X 90 days = $\$2,963.07$

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
[($\$7,227 \times 1.21$) / 180] X 90 days = $\$4,372.34$

General Purpose Percentage

DCPP X Level II GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP
[($\$7,227 \times .32$) / 180] X 90 days = $\$1,156.32$

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
[($\$7,227 \times 2.74$) / 180] X 90 days = $\$9,900.99$

General Purpose Percentage

DCPP X Level III GPP Per Pupil % (all districts are the same) / 180 X 1st Semester Billing Days = GPP
[($\$7,227 \times .27$) / 180] X 90 days = $\$975.65$

“First semester billing days” means the number of days the student was enrolled and served pursuant to the student’s Individualized Education Plan (IEP). The examples above assume the student was present for the full semester or 90 days. However, some students will be enrolled and served less than a full semester. In those cases, the district would enter the actual days enrolled and served rather than 90 (i.e., ($\$7,227 \times 1.21$) / 180 X 25 days = $\$1,214.54$). If a student was Level II for part of the semester and then became Level III, the student would be shown once as Level II for the number of days served pursuant to the IEP at Level II, and again shown once as Level III for the number of days served pursuant to the IEP at Level III.

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

The Department will continue to look at ways that will save valuable time in the process. If you have further questions or suggestions regarding TIB, please contact Bill Roederer at bill.roederer@iowa.gov, or 515-281-7972.

Limited English Proficient (LEP) Reporting

LEP Expenditure Coding

This article serves as the annual reminder regarding expenditure coding for the district’s English Language Learner (ELL) 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 Limited English Proficiency (LEP) and School Budget Review Committee (SBRC) modified supplemental amount (MSA)

for LEP) or Project 4644 (Title III, English Language Acquisition State Grants), the expenditures should not be changed from program codes 410 through 419. Expenditures without a program code of 410 through 419 will not appear in the LEP Allowable Cost Application. **Continue to report LEP expenditures to Program 410 through 419, even though the project code may be changed to 0000.** The LEP Allowable Cost application only includes expenditures with these program codes.

Appropriate and inappropriate uses of LEP 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 LEP categorical funds. While these may be related costs, they are not *direct costs* of providing the district’s ELL program; therefore, the costs cannot be included in a request to the SBRC for excess costs of providing the program.

Reporting LEP 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 LEP costs incurred during the 2021-2022 school year. Please review Fall BEDS Staff to ensure teachers in a district’s LEP 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 LEP program, may also appear.

Common Reporting Problems

Problem 1: Missing staff

Actions	Position	FTE	Program
	Regular Education Teacher	FTE: 0.900	No special program

[Add Assignment](#)

Actions	Course	School	Sections	Shared	Grades	Requirements
	English as a Second Lang (60030)	Your School	10	Not Shared	6-8	Req'd Endorsement

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 LEP program

Actions	Position	FTE	Program
	Regular Education Teacher	FTE: 1.000	No special program

[Add Assignment](#)

Actions	Course	School	Sections	Shared	Grades	Requirements
	English as a Second Lang (60030)	Your School	2	Not Shared	7-8	Req'd Endorsement
	Spanish	Your School	7	Not Shared	9-12	Req'd Endorsement

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 percent can be paid from LEP categorical funds.




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

Actions	Position	FTE	Program			
 	Regular Education Teacher	FTE: 0.250	ESL			
+ Add Assignment						
Actions	Course	School	Sections	Shared	Grades	Requirements
  	Creative Writing (01104)	Your School		Not Shared	10-12	Req'd Endorsement
  	English as a Second Language (01008)	Your School		Not Shared	9-12	Req'd Endorsement

Actions	Position	FTE	Program			
 	Special Education Teacher	FTE: 0.750	Special Education			
+ Add Assignment						
Actions	Course	School	Sections	Shared	Grades	Requirements
  	5-12 Special Education (Mild/Moderate) (80010)	Your School		Not Shared	9-12	Req'd Endorsement

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 proportion 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

Actions	Position	FTE	Program			
 	Regular Education Teacher	FTE: 0.133	ESL			
+ Add Assignment						
Actions	Course	School	Sections	Shared	Grades	Requirements
  	Physical Science (03159)	Your School	2	Not Shared	9-12	Req'd Endorsement

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 ELL students, then it may be possible to have that portion of the teacher's assignment paid from LEP 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 any further questions, please contact Tom Cooley at tom.cooley@iowa.gov, or 515-725-1120.

General Information

Medicaid

Medicaid - Federal Share

CARES Act funding included an increase of 6.2 percent in the federal share of state Medicaid programs starting January 2020 and continuing through March 31, 2022 and possibly longer. On October 1, 2021, the federal share, without the additional COVID-19 dollars, increased from 61.75 percent to 62.14 percent. Claims paid July 2020-September 2020 had a federal share of 67.95 percent and a state share of 31.05 percent. For claims paid October 1, 2021 through March 31, 2022, the federal share is 68.34 percent and the state share is 31.66 percent. When there is an announcement about continuation of the increased federal share in 2022, the Department will advise districts 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 2020-2021 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 2022-2023.

Providing Medicaid Reimbursement Documentation

During the last legislative session, Governor Reynolds signed [SF260](#) into law. This legislation relates to the Medicaid-eligible health services provided by a receiving district to open-enrolled students receiving special education services. SF260 requires the attending districts to provide to the resident districts the documentation necessary to seek Medicaid reimbursement for the eligible IEP-ordered health services. Below are questions received about this expectation.

May the attending district continue to bill Iowa Medicaid and credit the resident district for the amount received on their annual bill for services?

Yes. SF260 does not limit who can do the billing; it does not require that the resident district do the billing. The legislation only requires that the resident district receive the documentation necessary to do the billing. A contract/agreement between the resident and attending districts can specify roles and clarify intentions. Additionally, the requirement applies only to open-enrolled students.

Districts have previously been able to charge their cost to provide this documentation. Are they still able to do this?

This charge would not be allowed for open-enrolled students as providing the documentation is now required. There is no limitation on the attending district charging an administrative fee for tuition students.

The parental consent form specifically indicates the 'attending' district for the consent. Are attending districts required to obtain a parental consent form from the resident district?

Yes. Parent consent is one of the documents necessary to seek Medicaid reimbursement. An agreement between the resident and the attending districts can specify roles and clarify intentions.

Who is responsible for the documentation to meet Medicaid standards?

The billing provider has this responsibility as they are responsible for services they are billing. SF260 applies only to open-enrolled students. A guidance document containing a list of the required documentation is available on the [School-based Medicaid page](#) of the Department's website.

Eligibility Information

The Protected Health Information (PHI) that your Local Education Agency (LEA) or Area Education Agency (AES) have from Iowa Department of Human Services (e.g., Medicaid ID number and Eligibility) can only be used for certain purposes and must be protected. In the case of School-based Medicaid

services, those purposes are billing and audits. For purposes of billing, the end date for retention of eligibility PHI issued before July 1, 2021 will be June 2022, since this program allows claim submission to a maximum of 12 months from the date of service. For purposes of audit or documentation review, the end date for retention of the eligibility PHI issued before July 1, 2021 will be June 2023, as we have found that recent Payment Error Rate Measurement audits request documentation for claims up to two years prior to the date of the request. More details will be posted on the [School-based Medicaid page](#) of the Department's website, under the "Statement to Downstream Providers" heading.

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

School Budget Review Committee Hearing October 12

The SBRC met in regular session to hold hearings on October 12. The Committee received final FY22 cash reserve levy amounts totaling \$204,983,990, down 9% from FY21. The Committee received an update on whole grade sharing districts making progress toward reorganization and reviewed whether districts fully expended MSA awarded in FY21 based on anticipated costs. Action was taken to adopt amendments to 289 Iowa Administrative Code (SBRC rules) and to direct districts that were late filing financial reports to appear at the December 14 hearing to present corrective action plans.

The Committee authorized a request for a \$25,000 transfer from the General Fund to the Student Construction Fund and denied related MSA for a new student construction program. The Committee also authorized an interfund transfer request related to the COVID-19 pandemic in the amount of \$1,030,297. The [Summary of Action](#) is available on the SBRC website.

If you have further questions regarding the SBRC, please contact the SBRC Liaison, Kassandra Cline at kassandra.cline@iowa.gov, or 515-281-4738.

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\(a\)](#) require that 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 a 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.

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?

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.

How is the resident district determined?

According to Iowa Code 282.1, subsection 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.

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

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 282.27, subsection 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 with the PMIC facility will do the work for you - 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. For more information, refer to the [PMIC article](#) on page 70 of the 2019-2020 School Business Alerts (April/May 2020 issue).

Coding

Teacher Leadership and Compensation

The Department has received numerous questions regarding coding and FY22 amounts for [Teacher Leadership and Compensation](#) (TLC).

- Source/project code 3116 is used for funding the district receives through the school funding formula. Unused funds should be restricted at the end of the year.
- A district's allocation is based on the budget enrollment x per pupil amount of \$349.07 for FY22.

- The expenditure functions will depend on how the district uses the funds. Many of the expenditures will be coded to Instructional Staff Support Services (Function 221x). Keep in mind that use of the Instruction function code (Function 1xxx) requires instruction to students, not other teachers.
- Open enrollment in (Source 1323) and open enrollment out (Object 567) should include the TLC project code (3116). The resident district pays to the receiving district any monies received for a pupil. All districts should be using Project 3116 with these codes and will pay the open enrollment amount of \$340.89 per pupil.

If you have further questions regarding the TLC program, please contact Lora Rasey at lora.rasey@iowa.gov, or 515-725-0648. For coding questions, contact Denise Ragias at denise.ragias@iowa.gov, or 515-281-4741, or Janice Evans at janice.evans@iowa.gov, or 515-281-4740.

FY22 Commercial and Industrial State Replacement Payment and Property Taxes – Types and Coding

There is a tool on the Department of Management website to help districts estimate their FY22 Commercial and Industrial (C & I) state replacement payment. See [Commercial & Industrial Replacement Payments](#). C & I is received from the counties twice a year with property taxes and is coded to Source 3803. See the Department of Education [Property Taxes—Types and Coding](#) document for guidance on how to code the various types of taxes districts receive on property tax orders from counties.

If you have further coding questions, please contact John Parker at john.parker@iowa.gov, or 515-281-8485, or Janice Evans at janice.evans@iowa.gov, or 515-281-4740.

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.

October 2021

<i>Code</i>	<i>Description</i>
Source/Project 4366	Emergency Connectivity Fund Program (CFDA 32.009) (USAC-ARP)

Applications

LEP Allowable Costs Application

The Department has been informed by a number of districts that information contained in the LEP Allowable Costs application is not populating. This issue relates to a recent update to the portal. If your district's numbers are not populating, the solution is to click the "update" button at the top of the page.

Please note that submission of the LEP Allowable Costs Application, which is a request to the SBRC, is optional. If the district does not have an eligible amount, or does not desire to seek an MSA for this purpose, no action is needed.

If you have questions completing this application, contact Cassandra Cline at kassandra.cline@iowa.gov, or 515-281-4738.

SBRC Application for MSA – Due Dec. 1

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

- **Increasing Enrollment**—for districts showing fall 2021 actual enrollment (formerly known as row 7) greater than fall 2020 actual enrollment. (Iowa Code section 257.31(5)(a))
- **Open Enrollment Out**—for students identified as open enrolled out in fall 2021 who were not included in the district’s fall 2020 certified enrollment count, minus any increase in enrollment described in paragraph “a” above. (Iowa Code section 282.18(9)(e))
- **LEP Instruction Beyond Five (5) Years**—for resident students included in fall 2019 certified enrollment who have already received the maximum ELL supplementary weighting and who are continuing to receive ELL instructional services. (Iowa Code section 257.31(5)(j))

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

- Verify the accuracy of the data.
- Enter the amount of each request.
- 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, email the date board action will occur to Cassandra Cline. The upload will be due two (2) days after the December board meeting occurs.
- Each request should be a separate action item on the board agenda.
- After clicking submit, you may not see a date reflected next to the submit button. This is a known issue. If a date does not appear, you can email Cassandra for verification.

Board Action: Each of the three areas for which MSA is requested should be noted separately. It should not be a single, combined amount.

Sample Format:

Sample formats were provided in the September/October 2021 SBA. In general, they read:

Title of Reason - 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). Ayes ____ Nays: ____ The motion ____ unanimously/by a vote of ____.

If you have questions as you complete the SBRC Application, please contact the SBRC Liaison, Cassandra Cline at kassandra.cline@iowa.gov, or 515-281-4738.

At-Risk/Dropout MSA Application – Due Jan. 17

The Department’s intent is to have the revised SBRC application for At-Risk/Dropout MSA available via the [Iowa Education Portal](#) by early December. The application will not open until the Fall 2021 Certified Enrollment numbers have been finalized. Only those districts wishing to request SBRC-granted MSA (Project 1119) will need to complete a submission.

The purpose of the requested MSA is to provide additional resources for the 2022-2023 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. The purpose is not for increasing regular program spending authority.

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 additional questions regarding programming, please contact Steve Crew at steve.crew@iowa.gov, or 515-326-1029. If you have budget questions, please contact Tom Cooley at tom.cooley@iowa.gov, or 515-725-1120.

Nonpublic Transportation Parental Claims – Due Dec. 1

First semester parental claims for nonpublic transportation are due to the districts no later than Dec. 1. Parents providing transportation for their children to attend an accredited nonpublic school are required to file these claims with their resident public district. **Please make sure to communicate this information with 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, 2022. 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 515-281-4749.



December 2021

Medicaid

Annual Reminder: Double-Check Billing of Dates of Service for late December 2021 and January 2022

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 cancelled due to weather or other reasons. If billing for services provided by another district who is serving your student, make sure to check the school calendar of the other district.

Can employee or billing service costs for Medicaid be considered a Special Education Expense?

The following questions are asked regularly.

If the district has a billing service fee, how does the district account for the fee?

A: The billing service fee is not a cost that can be claimed against Medicaid. This fee can be charged to the special education weighting plan funding.

If the district has a dedicated lead Medicaid individual who collects, organizes and submits materials to the billing service, how does the district account for the cost of that employee?

A: The cost for this type of employee is not a cost that can be claimed against Medicaid. The employee's costs can be charged to the special education weighting plan funding.

If the district does its own billing and does not use a billing service, how does the district account for the cost of that employee?

A: The cost of a district employee responsible for billing is not a cost that can be claimed against Medicaid. The employee's costs can be charged to the special education weighting plan funding.

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

Iowa Medicaid Setting Work Group to discuss School-Based Services

Iowa Medicaid will soon be initiating stakeholder work groups on different topics. The purpose is for feedback to Iowa Medicaid about the workgroup's topic.

One of those workgroup topics is School-Based Services. The School-Based Services Listening session is tentatively scheduled for February 17. If one of your staff or parents are interested in participating, the individual should email their request, including the name of the workgroup, to IMETownHall@dhs.state.ia.us.

Financial

Message from the Department of Management

The December 2021 income surtax payment (to be paid by the end of December) represents three-quarters of the amount of income surtaxes collected for your district from January 1, 2021, through October 21, 2021. The rest of the payment, plus or minus any adjustments made by the Iowa Department of Revenue due to their audits of income tax returns, will be paid around February 1, 2022.

This payment is based upon the income surtax rates established for your 2020-2021 budget. If you didn't have a surtax for the Physical Plant and Equipment Levy (PPEL) Fund, the entire payment should be credited to your General Fund. On the other hand, if you had both General Fund and PPEL surtax, then split the income surtax in accordance with the rates. The PPEL Income Surtax rate can be found on line 19.4 of the FY 2021 Aid and Levy Worksheet. The General Fund Income Surtax rates can be found on lines 10.15 and 11.4 of the FY 2021 Aid and Levy Worksheet.

The Department of Education has posted the payment amount, rates for each fund, and dollar amount for each fund on the [State Payment Information FY22](#) webpage.

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

State Payment Tracking

The Department of Education (Department) payments information on the [Iowa Education Portal](#) 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 Janice Evans at janice.evans@iowa.gov or 515-281-4740 so this 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.

Payments may come from other state agencies as well. If the payment in question is not on the Department's page, it likely came from a different government agency. For all state payments, you may visit the Department of Administrative Services (DAS) [Vendor Payment Portal](#). You will also find this link at the bottom of the [State Payment Information FY22](#) page of the Department's website.

SAVE distribution questions can be directed to Barbara Lewison at barbara.lewison@iowa.gov or 515-314-5936, or Adam Floyd at adam.floyd@iowa.gov or 515-601-4229, at the Department of Revenue. For additional information, please refer to the SAVE payment information forwarded on December 1.

Transportation Equity Payments

The transportation aid allocation for fiscal year 2022 was enough to get districts above the FY20 statewide average to the state average. The base funding payment and method of distribution is stipulated in Iowa Code sections 257.16C(3)"b" and 257.16C(4).

Per Iowa Code section 257.16C(6), transportation aid payments received by school districts are miscellaneous income and deposited to the General Fund. Districts will code this payment to Source/Project 3119 Transportation Equity Aid. Expenditures do not need to be tracked by project number and there is no restricted balance for these funds. The payment schedule for [FY22 Transportation Equity](#) is found on the [State Payment Information FY22](#) webpage.

If you have further questions, please contact Denise Ragias at denise.ragias@iowa.gov or 515- 281-4741.

Applications

Juvenile Home Budget - Due Jan. 1

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

School Associations Report - Due Jan. 7

Iowa Code [279.38A](#) requires boards of school corporations that pay membership dues to organizations which directly relate to the functions of the board of directors, to report annually to the local community and the Iowa Department of Education. The board must report the amount paid in annual dues to the organization, any fees paid and revenue or dividend payments received for services the board receives from the organization, and the products or services the school district received inclusive with the membership in the organization.

The data collection (for FY21 data) is currently available on the [EdPortal](#). Due to underlying programming issues, the due date/year listed on the initial screen of the application, as well as information in the footer were unable to be updated. **The submission is due by Jan. 7, 2022.**

Districts must report information for four different associations, as applicable: Iowa Association of School Business Officials (IASBO), Rural School Advocates of Iowa (RSAI), School Administrators of Iowa (SAI), and Urban Education Network (UEN).

Due to legislation passed during the 2021 session ([SF289](#)), districts are no longer required to report information pertaining to the Iowa Association of School Boards (IASB) to the Department. Information regarding IASB will now be received by the Department directly from IASB. However, as noted above, we were unable to fully revise the application to address this situation.

If you have additional questions, please contact Tom Cooley at tom.cooley@iowa.gov or 515-725-1120.

At-Risk/Dropout MSA Application – Due Jan. 17

The Department of Education's (Department) revised SBRC application for At-Risk/Dropout modified supplement amount (MSA) is now available via the [Iowa Education Portal](#). Only those districts wishing to request SBRC-granted MSA (Project 1119) will need to complete a submission.

The purpose of the requested MSA is to provide additional resources for the 2022-2023 school year that are necessary to implement the at-risk, dropout prevention, and returning dropout services for identified students that are included in the local school board's adopted plan. The purpose is not for increasing regular program spending authority.

As in the past year, the Department has maintained 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; they are not connected to the form used to request the MSA.

If you have questions regarding at-risk/dropout prevention programming, please contact Steve Crew at steve.crew@iowa.gov or 515-326-1029. If you have questions regarding the MSA request, please contact Kassandra Cline at kassandra.cline@iowa.gov or 515-281-4738.

Statewide Voluntary Preschool Program for Four-Year-Old Children Application for New Districts - Due April 6

School districts not currently participating in the [Statewide Voluntary Preschool Program](#) (SWVPP) may apply to become part of the program. The [application](#) to begin a new preschool program in 2022-2023 is now available on the [Department's website](#). This non-competitive application, which is due April 6, 2022, will require districts to fund the preschool program using other funding sources in 2022-2023. In the second year of SWVPP implementation, districts will receive state aid based on the number of eligible children served in year one. Additional details will be included in the January Superintendent's Notes.

For more information about the SWVPP, contact Mary Breyfogle at mary.breyfogle@iowa.gov or 515-326-1030.



January 2022

Financial

Explanation of January 2022 Juvenile Home and Other Deductions from State Payments to School Districts

A deduction is being made for the cost of certain programs that are paid "off the top of state aid". This deduction, which occurs every year, is for the cost of educational programs for children in the state training school, mental health institutes, other licensed juvenile and foster care facilities, or special education costs for foster care children with no resident district and district court placed children. As required by Iowa Code, the cost of these programs is distributed to all school districts based on each district's budget enrollment (line 1.1 of the Aid and Levy Worksheet). The deduction starts in January and will continue through the rest of the year. These deductions reduce cash flow but have no impact on your general fund spending authority. Go to the [State Payment Information FY22](#) 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.

Preschool Registration and Other Fees

As districts plan for 2022-2023 Statewide Voluntary Preschool Program (SWVPP) programming, remember that no fees may be charged for SWVPP registration. In addition, fees may not be charged for items which are part of the SWVPP instructional program. It is highly recommended to clearly communicate the details of any fees to families at the time of registration, including hours of programming offered for which there are allowable associated fees, such as non-SWVPP programming and/or child care. For more details, see the [SWVPP Frequently Asked Finance Questions](#).

If you have further questions, please contact Mary Breyfogle at mary.breyfogle@iowa.gov or 515-326-1030.

SBRC Request - FY22 SWVPP Increased Enrollment

Last legislative session, the Iowa general assembly granted authority for the SBRC to award funding to

districts that experience an increase in statewide voluntary preschool program (SWVPP) enrollment in the 2021-2022 school year resulting from the decrease in the 2020-2021 school year, during which many parents kept their children home due to the COVID-19 pandemic.

[Funding available](#) for each eligible district, determined based on the statutory language of HF868, Division IV, is provided below. Requests will be heard by the SBRC in a class action format, meaning no districts will be required to appear. To request funds, eligible districts should, **by February 15, 2022**, send to Kassandra.Cline@iowa.gov the following:

1. Cover letter making the request to the SBRC, including the purpose of the request, dollar amount of the request, the intended use of these funds related to the pandemic, and the date action was taken by the board to approve the request.
2. Board minutes reflecting action taken in a public board meeting approving the request.

Sample resolution language: As part of the district's response to the impact of the COVID-19 pandemic, the district's administration is authorized to submit a request to the School Budget Review Committee for funding related to FY22 SWVPP increased enrollment in the amount of \$_____.

Account Coding: Use Project/Source Code 4055 Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund II) (ESSER II Fund) (CFDA 84.425D) **and** Program Code 460 SWVPP.

The Iowa Department of Education (Department) will then allocate the requested and approved amounts to each district to offset the increased SWVPP costs for the 2021-2022 school year. Claims for reimbursement of allowable costs will be submitted by the district on a quarterly basis in CASA or Iowa Grants. Since the Department is using federal ESSER relief funds, districts will also need to provide documentation for the use of funds for the purposes of federal reporting. More information will be shared with districts regarding this part of the process.

If you have questions regarding the SBRC process, contact Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242. If you have questions regarding the claims process, contact Steve Crew at steve.crew@iowa.gov or 515-326-1029.

Medicaid

Medicaid Provider Listening Sessions for School-Based Providers

Iowa Medicaid has announced a Listening Session for School-based Services Providers. Enrollment details and a description of the sessions can be found in the [DHS Information Letter NO. 2301-MC-FFS](#). The letter reports that *“The goal of these listening sessions is to hear from providers who have experience in these topic areas and have ideas for ways in which to improve processes and policies. Each listening session will be facilitated to capture ideas for improvement and proposed solutions from participants.”*

There are also monthly Provider Town Hall calls where providers can ask questions of the Iowa Medicaid Director. These occur the fourth Thursday of the month. The next meeting is January 27, 2022, 4:00-5:00 PM. Access can be found on the Iowa Medicaid website page at <https://dhs.iowa.gov/ime/about/advisory-groups/townhall>.

Medicaid Exclusion/Suspension Verification Report Due January 31

As reported in the September/October 2021 School Business Alert, 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 [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 you do not bill for services provided by an excluded or suspended individual.

A [School-Based Provider Search Template](#) has been posted on the School-based Medicaid page of the Department's website. 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.

At the end of each quarter, please send the completed spreadsheet to Jim Donoghue, Iowa Department of Education Medicaid Consultant.

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

Medicaid Eligibility Reports Update

As reported in the September/October 2021 School Business Alert, the Iowa Department of Education is in continued discussions with Iowa DHS regarding DHS releasing the eligibility information for IEP/IFSP cases. The most recent data available is from July 2021. In the meantime, please remember that almost all who were enrolled and eligible in July are still eligible.

Iowa Medicaid announced, regarding disenrollment during the Public Health Emergency (PHE), that "Most members will still maintain medical assistance eligibility throughout the PHE." Reasons for disenrollment include that the member: requests disenrollment, dies, is no longer a resident of Iowa, or was erroneously approved.

Currently, the PHE is in place through January 15, 2022 at which point a new announcement will occur, possibly another 90-day extension. Until closing out of the old Interagency Agreement and testing of data transfer is completed, the Eligibility Verification System (ELVS) is available for eligibility inquiries. If you know the student's Medicaid ID number you can call the ELVS phone system. If you do not know the Medicaid ID number you can use the ELVS portal. You can learn more about the ELVS on the [Iowa Medicaid Provider Tools web page](#).

An announcement will be provided when new Eligibility Reports are available.

Business Associate Agreement Between the Department and Your Agency

In discussions between the Department of Education and Iowa DHS regarding DHS releasing the eligibility information for IEP/IFSP cases, DHS is requiring that the DE hold a Business Associate Agreement (BAA) with each LEA and AEA that is an enrolled Medicaid provider. The School Business Official, Board Secretary or CFO will be receiving email with the BAA attached. Please complete the blanks, electronically sign, date and submit back.

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

General Information

2022 Legislative Session Begins

The 2022 legislative session began on Monday, January 10. There are various resources available to access information related to any action taken or progress made by the Legislature:

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

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

[Iowa Legislature Web Site](#)

[Iowa Code](#)

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

Eric St. Clair is the interim policy liaison representing the Department of Education. For further information on legislative issues, contact Eric at eric.stclair@iowa.gov or 515-281-3399.

School Budget Review Committee Hearing

The School Budget Review Committee (SBRC) met in regular session to hold hearings on December 14, 2021. In this session, the Committee discussed unspent and unexpended balances in school district General Fund accounts; reviewed lists of late filers for Certified Enrollment and the Facilities, Elections, and Sales Tax (FEST) Report; state decile rankings for unspent authorized budget (UAB) and UAB less categorical amounts on a per pupil basis; and set the fiscal year 2022-2023 hearing session schedule. The Committee approved modified supplemental amounts (MSA) for eligible districts related to excess costs of providing a limited English proficiency (LEP) program in the prior fiscal year, on-time funding for increased enrollment applications, open enrollment out applications, and LEP programs offered beyond five years. The Committee reviewed AEA and district special education balances and approved MSA for eligible districts with deficit balances. The Committee also approved the Director's recommendation to maintain special education weightings and awarded negative MSA for four districts based on unused MSA previously awarded based on anticipated costs.

The Committee granted requests of five districts for MSA due to hazard abatement, approved use of the unexpended fund balance for two districts relating to SWVPP start-up costs, and failed to approve MSA for costs related to the operational oversight of the State Board of Education. The Committee also accepted nine corrective action plans due to late filing of financial reports, two of which were accepted with reservations dependent upon the district creating and submitting additional documentation by January 15.

Approved requests for MSA can be found on the [SBRC Hearing Information](#) website under the December 14, 2021 Summary of Actions.

If you have further questions, please contact SBRC Liaison, Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

Iowa School Business Management Academy

The Iowa School Business Management Academy will hold its Spring Academy on April 20-April 22, 2022, in the Scheman Building, 1805 Center Dr., Ames, IA. Sessions for Levels I-IV will be held April 20-April 22, 2022, and the graduate-level sessions will be held on April 21-April 22, 2022.

Online registration will begin at 7 a.m. on Monday, February 21, 2022.

SAVE

The following information was submitted by Barbara Lewison, Distributions Program Manager with the [Iowa Department of Revenue](#).

In November, the Department of Revenue implemented the first phase of a new system that allows districts to export a [spreadsheet of SAVE funds](#). Monthly estimated payments will now be posted to the [department website](#) and can be located using the keyword, SAVE.

Future information regarding payments will be shared via distribution list. To subscribe to the SAVE list, click on the link at the bottom of the Iowa Department of Revenue website.

If you have additional questions, please contact Barbara Lewison, CPM, MPA : Distributions Program Manager: Local Government Services Division: Iowa Department of Revenue, at barbara.lewison@iowa.gov or 515-314-5936.



February 2022

Financial

February 2022 Income Surtax Payments

Message from the Department of Management:

The February 2022 income surtax payment is the second and final income surtax payment for the 2020 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 2020-2021 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 on the [State Payment Information FY22 webpage](#).

Open Enrollment Transportation Assistance

The transportation reimbursement for the 2021-2022 school year for qualifying open enrolled families is \$643. 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 \$643 per child each year for up to four children in a family. The maximum number of children can include only one secondary (9-12) child and up to three elementary (K-8) children (281 IAC 17.9).

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

If you need 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 Sara Nickel at sara.nickel@iowa.gov or 515-971-7558.

Entry-Level Driver Training (ELDT) Coming Your Way

The new Federally mandated Entry-Level Driver Training (ELDT) program began on February 7, 2022. Originally scheduled to begin on this date in 2020, it was delayed for two years. This new training requirement will set the baseline training standards for any CDL driver applying to:

1. Obtain a Class A or Class B CDL for the first time;
2. Upgrade an existing Class B CDL to a Class A CDL; or
3. Obtain a school bus (S), passenger (P) or hazardous materials (H) endorsement for the first time.

The actual training will include both theory (knowledge) and behind the wheel (BTW) training, and must be completed using a trainer on the Training Provider Registry (TPR). Full and complete information on the ELDT can be found on the [Federal Motor Carrier Safety Administration website](#). This [32-minute video](#) was produced last spring for local regional meetings in Iowa and also helps to explain the process and procedures.

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

Property Taxes and Utility Excise Replacement Tax

Many districts have miscoded their **Utility** property taxes to the **Utility Excise Replacement** tax. There is a difference in the type of taxes – the former is a property tax and the latter is not a property tax. Federal reporting and the districts' own budget process are affected by related coding choices.

Gas and Electric or Utility Replacement or Excise Tax (IC 437A) - Source 1171
(Current) Utility (not gas and electric) or Delinquent Utility - Source 111x

To assist districts, the FY22 Utility Excise Replacement Taxes have been added to the Iowa Department of Education (Department) website. Go to [Certified Annual Reports](#) - see the category "Data Used to File FY22 CAR" and look for the document: [2021-2022 Utility Replacement Tax Payments](#). Only utility items labeled "Gas and Electric" or "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 FY2022](#) which includes the estimates for FY22. FY23 estimates will be posted this summer and the district should check those estimated amounts to assist with FY23 coding.

If you have any coding questions, please contact Janice Evans at janice.evans@iowa.gov or 515-281-4740, or Denise Ragias at denise.ragias@iowa.gov or 515 313-5942.

Statewide Voluntary Preschool Program Funds

School districts should communicate regularly with community partners to share guidance based on statute and administrative rules regarding use of Statewide Voluntary Preschool Program (SWVPP) funds. If documentation of SWVPP expenditures is not currently included in a district's community partner agreement, it is recommended to add related documentation as a contractual agreement. The frequency of review for each agreement, recommended, at minimum, to be annually, should also be detailed within each agreement. The local agreement should also clearly indicate the documentation necessary to demonstrate, for auditing purposes, that SWVPP funds have been expended for appropriate uses, the frequency that such documentation must be provided to the district, and potential implications if the terms for providing documentation are not addressed.

By statute, the district must flow SWVPP funds to its community partners; however, if a community partner does not expend the full amount allocated, the remaining unexpended funds for a given fiscal year must be returned to the district at the close of the given fiscal year (281 IAC 98.13(2)(b)-(c)). The district could also require the return of any funds that do not have the documentation necessary to show that the funds were used appropriately.

For more information, review the SWVPP Finance FAQ.

Medicaid

Medicaid - Federal Share Enhanced Rate Continues until June 30

CARES Act funding included an increase of 6.2 percent in the federal share of state Medicaid programs starting January 2020 and continuing through June 30, 2022, and possibly longer. On October 1, 2021, the federal share, without the additional COVID-19 dollars, increased from 61.75 percent to 62.14 percent. Claims paid July 2020-September 2020 had a federal share of 67.95 percent and a state share of 31.05 percent. For claims paid October 1, 2021 through June 30, 2022, the federal share is 68.34 percent and the state share is 31.66 percent. Additional information related to the continuation of the increased federal share beyond June 30, 2022 will be shared by the Department through the School Business Alert.

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

Reminder: Complete and Return Business Associate Agreement

Business Associate Agreements (BAA) between the Department of Education and each LEA or AEA enrolled Medicaid provider were sent out January 20 to be completed, signed, and returned. These agreements are required by Iowa DHS and were a result of the Department's work with Iowa DHS regarding DHS releasing Medicaid eligibility information for IEP/IFSP cases. If you have not yet done so, please complete the form, electronically sign, date, and submit the form.

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

Medicaid Exclusion/Suspension Verification Reports Webinar

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 [HHS-OIG website](#) and the state's list, which is found on the [Iowa Medicaid Program Integrity website](#). A brief webinar explaining the expectation and demonstrating the process will be posted this month on the [Department's website](#) Medicaid page. An improved documentation template has been posted on the Department's website; however, you can continue to use the original one.

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

General Information

ISASP Testing Protocols and Administering to Home School Students

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

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

If you have further questions, please contact Buffy Campbell at buffy.campbell@iowa.gov or 515-954-8651.

State of Iowa Master Agreements

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

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 aggressive pricing on materials, goods and services through a competitive 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 2020-2021 school year, AEA purchasing contracts saved Iowa Schools approximately \$9 million.

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

School Budget Review Committee Hearing

The School Budget Review Committee (SBRC) met for a special hearing on Tuesday, January 25, 2022. The Committee reviewed informational items related to two requests for information from the December hearing: AEA follow-up related to special education balances and LEA follow-up related to updates of corrective action plans submitted due to late financial filings. The Committee approved funding for statewide voluntary preschool program (SWVPP) increased enrollment for eligible and requesting districts. The Committee also received fiscal updates from four districts that were required to appear.

Questions related to the SBRC may be directed to Kassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

NEW: “Local Government Distributions” Email List

Districts are invited to sign up for a new email list titled “Local Government Distributions”. The previous invitation to sign up for an “email list for SAVE” was sent in error and does not exist.

Directions to sign up: At the bottom of the Department of Revenue’s website (<https://tax.iowa.gov>), click “Subscribe to Updates”. Then enter your email address and click on the “Local Government Distributions” option. If you have questions, please email barbara.lewison@iowa.gov or 515-314-5936 at the Department of Revenue.

Iowa School Business Management Academy

The [Iowa School Business Management Academy](#) will hold its Spring Academy April 20-22, 2022. Sessions for Levels I-IV will be held April 20-22; graduate level sessions will be offered April 21-22. [Online registration](#) is open.

Applications

Data for FY22 Certified Annual Financial Report

The 2021-2022 District AEA Flowthrough Amounts, 2021-2022 Sources for Local Projects and the 2021-2022 Preschool Funding (with Administrative reduction amounts) documents are available under the heading “Data Used to File FY22 CAR” on the [Certified Annual Financial Reports \(CAR\) webpage](#).

For further information, please contact Denise Ragias at denise.ragias@iowa.gov or 515-313-5942.



March 2022

Financial

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

If you had a 2020-2021 special education excess positive balance, this amount is being deducted beginning with the March 2022 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 FY22](#).

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

School Budget Review Committee - Special Hearing Scheduled

A number of districts have inquired whether or not the School Budget Review Committee (SBRC) will hear requests for modified supplemental amount from districts electing to make \$1,000 retention payments to staff not eligible for the \$1,000 retention payment announced by the Governor. In an effort to consider requests within the fiscal year the costs were incurred, the SBRC will hold a special hearing on May 3, 2022.

1. The funding source of payments eligible to include in a request for modified supplemental amount only includes payments made from the unexpended, unobligated General Fund. Retention payments made with funds other than the unexpended, unobligated General Fund (i.e. ESSER, categorical funds, flexibility account) are not eligible.
2. Districts will be required to appear individually. Each request will be considered within the context of the local district.
3. In general, the required exhibits include: cover letter, board policy related to unspent balance, narrative of context/situation, reason existing sources were not used, proof of payment, board minutes authorizing the payment to staff, and board minutes authorizing the request to the SBRC. Be sure to use Object Code 1X9.

4. Requests may be made based on actual costs or costs that are anticipated to be paid in FY22. (If a request is approved based on an anticipated payment, the district will be required to provide additional documentation once the cost is incurred.)
5. The first step to appearing before the Committee is to complete an [SBRC Hearing Request](#). Once received, a detailed list of exhibits will be provided.
6. The exhibit deadline is April 1, 2022; the last day to request to appear is also April 1, 2022.

If you have questions regarding this process, please contact Cassandra Cline, SBRC Liaison, at kassandra.cline@iowa.gov or 515-326-2242.

Teacher Salary Supplement Balance

HF 847 (Iowa Acts 2021) established a one year provision requiring that any unexpended, unobligated Teacher Salary Supplement (TSS) funds (Project 3204) remaining at the conclusion of FY22 that exceed five percent of the amount received for FY22 be allocated and paid to eligible employees based on their full- or part-time status ([Iowa Code § 284.3A\(5\)](#)). Distribution of these funds, if any, should be made to eligible individuals employed during the 2022-2023 school year. This requirement applies to both districts and area education agencies (AEAs).

This concept is not new. [Iowa Administrative Code r. 281-98.24\(1\)](#) has always required districts to fully expend the categorical in the year of allocation.

281 IAC 98.24(1) Appropriate use of categorical funding

Teacher salary supplement funding shall be fully expended in the fiscal year for which it is allocated; however, in the event that a small amount is remaining and it would not be cost-effective to reallocate the remainder to teachers in the fiscal year, the school district or area education agency shall carry forward the remainder and add it to the amount to be allocated to teachers in the subsequent fiscal year.

Districts and AEAs should also consider that they are under a single salary system and if the TSS balance is greater than 5%, perhaps a one-time adjustment needs to be made to the coding. Both general funds and TSS categorical funds are required to be combined to provide a single salary for which employees have contracted with the district for the total amount.

Iowa Code section 284.3A Teacher compensation — single salary system

2. a. For the school budget year beginning July 1, 2010, and each succeeding school year, school districts and area education agencies shall combine payments made to teachers under sections 257.10 and 257.37A with regular wages to create a combined salary. The teacher contract issued under section 279.13 must include the combined salary. If a school district or area education agency uses a salary schedule, a combined salary schedule shall be used for regular wages and for distribution of payments under sections 257.10 and 257.37A, incorporating the salary minimums required under a framework or comparable system approved pursuant to section 284.15. The combined salary schedule must use only the combined salary and cannot differentiate regular salaries and distribution of payments under sections 257.10 and 257.37A.

Administrative rules give deference to district methodology for the teacher salary supplement payment.

281 IAC 98.24(3) Deference.

Deference shall be given to the decisions of school districts' boards of directors in accordance with Iowa Code section 257.10.

Required Action: Unique Entity Identifier (UEI)

The United States government is transitioning from the use of the DUNS number to a Unique Entity Identifier (UEI) as the primary means of entity identification for federal awards. UEIs are required pursuant

to [2 CFR Part 25](#). This change is meant to streamline the entity identification and validation process, making it easier and less burdensome for entities to do business with the federal government.

The UEI will be issued through Sam.gov. Some entities may have already applied for a UEI in Sam.gov.

If you have not done so yet, please submit the UEI and other requested information to the Iowa Department of Education through this [link](#). Additional information about this process was sent to all business managers on March 9 by Cassandra Cline.

If you have questions regarding this process, please contact Sara Gillen at sara.gillen@iowa.gov or 515-281-3002.

General Information

Special Education Reminders

Special Education Foster Care Claims

“Foster Care” is used as the title for this claim, but this could be misleading to school districts. It does not mean all students under foster care should be reported as such on a claim. This student status should only be used if all the following items are applicable:

- The student is served pursuant to an Individualized Education Program (IEP).
- Parental rights have not been terminated.
- The 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 is not applicable, the district needs to bill the district where the parents lived on the dates served, or bill the district that counted the student on the special education count if the parents moved out of state or could not be located after due diligence. Use the Look Back Tool Application to find which district, if any, counted the student on the special education weighted headcount in October of the current school year.

Special Education Termination of Parental Rights Claims

This student status should only be used if all the following items are applicable:

- The student is served pursuant to an IEP.
- The parental rights of the student have been terminated.
- No Iowa school district counted the student on the special education weighted headcount in October of the current school year.

The district needs to bill the district where the parents lived on the dates served prior to termination of rights or bill the district that counted the student on the special education count if the parent's rights were terminated on the days served. Use the Look Back Tool Application to find which district, if any, counted the student on the special education weighted headcount in October of the current school year.

Special Education Nonpublic Claims

This student status should only be used if all the following items are applicable:

- The student is served pursuant to an IEP.
- The student is attending an accredited nonpublic school for general education services while receiving special education services from the public school district.
- The cost of providing special education services to the student exceeds the funds generated by the resident district for counting the student on its special education count (billed to the resident

district if you are not the resident district) and those funds generated by your district by counting the student as nonpublic shared time on the certified enrollment (if services were provided in the public school and not at the nonpublic school location).

Special Education High-Cost Fund Claims

This student status should only be used if all the following items are applicable:

- The student is served pursuant to an IEP.
- The costs of educating the student exceed three times the state's average per-pupil expenditure, as calculated annually by the Department of Education, plus the calculated amount of Medicaid eligible expenditures.
- The claim filed by the district or AEA does not qualify as a foster care claim, termination of rights claim, or a nonpublic claim under current Iowa law.

High-Cost Fund Claims are paid by the state from a set-aside portion of IDEA, Part B. The amount set aside might be less than the total of high-cost fund claims received. In that case, the amount paid to each district will be prorated. If a claim is filed late, funding will not be available to cover that high-cost fund claim because the available funding will already have been allocated to districts that timely filed.

Contracts and Agreements Between a District and Another Party

School districts may enter into written agreements with specified parties. Best practice would follow the guidelines noted in [Iowa Code 28E](#), even if the agreement is not a 28E contract. All contracts and agreements obligating funds of the district must be signed by the board president. Contracts signed by other school officials may not be enforceable. It is always wise to have the district's attorney review a contract or agreement prior to signing.

If you have further questions, please contact Bill Roederer at bill.roederer@iowa.gov or 515-281-7972.

Iowa School Business Management Academy

The [Iowa School Business Management Academy](#) will hold its Spring Academy April 20-22, 2022. Sessions for Levels I-IV will be held April 20-22; graduate level sessions will be offered April 21-22. [Online registration](#) is open.

Work-Based Learning Coordinator - Contracts and Coding

Work-based learning coordinators have varied roles and responsibilities from district to district.

If the position is also fulfilling a teacher function:

*Use the appropriate 1XXX Function and Object 12X.

If the position is not also instructing students:

*Use Function 2120 Guidance Services if using header or Function 2126 Guidance Services Placement if using detail. Use Object 12x if the work-based learning coordinator has an educational background, otherwise use Object 13x.

Questions related to account coding can be directed to Denise Ragias, denise.ragias@iowa.gov, 515-313-5942 or Janice Evans, janice.evans@iowa.gov, 515-281-4740.

For a district to be eligible to generate supplementary weighting for operational function sharing of a work-based learning coordinator, the following must apply:

1. The contract must specify a minimum of .2 FTE as a work-based learning coordinator in each shared district for a minimum .4 FTE (.2 FTE + .2 FTE) (Iowa Code § 257.11(5)).
2. A work-based learning coordinator may also be a teacher, but the position is not statutorily required to hold teacher licensure.

3. Staff that have duties as both a work-based learning coordinator and another role (i.e. teacher, counselor) will need to have the percentage of time related to both positions clearly stated on their employment contract. The contract should match the coding in Fall BEDS Staff.
4. The position must be coded in Fall BEDS Staff in the following manner:
 - *Position: 633 Director/Coordinator/Department Head
 - *Assignment: 50040 Work-Based Learning Coordinator

Questions related to Fall BEDS staff can be directed to Shelly Wolterman, shelly.wolterman@iowa.gov or 515-336-3859.

Transportation

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, per [Iowa Administrative Code 281 – 43.40](#). This includes all students who are transported any time during the year, which would include not only 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 additional questions, please contact Max Christensen at max.christensen@iowa.gov or 515-336-3965.

School Bus Driver Licensing Information

As a reminder, 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](#). This has been the standard requirement for years and has not changed.

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

Use of 12-Passenger Vans for Student Transportation

In October 2019, new legislation made the use of larger vans legal in the State of Iowa by Iowa schools. The legislation allows the use of new vans up to 10-passenger and used vans up to 12-passenger (see Iowa Code section 321.373(3)). Be sure to draw the distinction between a new and a used van, dependent on passenger capacity. **If your school acquires a NEW 11 or 12-passenger van, it will NOT be allowed for use for student transportation and the school bus inspector will put it out-of-service for this purpose.**

Any van over 10-passenger for student transportation must be acquired in used condition. The definition of "used" is spelled out in Iowa Administrative Code 281 – 44.5(1)(b)(2) and emphasized below:

b. The manufacturer's rated capacity of this vehicle, which shall be determined only by the original equipment manufacturer (OEM) on the date of manufacture, shall not exceed 12 persons including the driver. The capacity rating may not be changed or modified except by the original equipment manufacturer.

Secondary stage or vehicle conversion manufacturers shall not establish vehicle capacity.

(1) Vehicles with a capacity of ten or fewer passengers including the driver may be acquired new or used.

*(2) Vehicles with a capacity of 11 or 12 passengers including the driver shall only be acquired used. **For purposes of this sub-rule, a used vehicle is defined as a vehicle that has had a title transfer from a dealer to one or more previous retail owners.***

Why must 11 or 12-passenger vans be purchased in used condition?

Federal law requires that 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. This means that 10-passenger vans are allowed and anything larger must be a yellow school bus. However, federal vehicle regulations only apply to new vehicles. The Iowa Legislature chose to allow schools to use vans up to 12-passenger, but the only way to allow that was for the 11 and 12-passenger vans to be purchased in a used condition.

Also, when acquiring any van, be sure it was manufactured as nothing larger than 10-passenger (if buying new) or 12-passenger (when buying used). The passenger capacity is determined by the manufacturer at the time the vehicle is built. Taking seats out of a vehicle does not change the legal passenger capacity. For example, if you acquire a 15-passenger van and take the rear seat out of it to allow for only 12 passengers, legally, it's still a 15-passenger van. So, just be certain of what you are getting before adding a van to your fleet.

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

Bus Inspection Reminders

School bus inspections are conducted twice a year at your facility. While we do remind you of upcoming inspections, the [School Bus Inspection Schedules](#) are available at any time. 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 of Education (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. If you have questions about the proper way to perform these daily inspections, please contact your Department inspector or our office. Sample pre-trip inspection forms are available from the [Forms – Inspections page](#) of the Department website.

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



April 2022

Financial

Property Taxes – Types and Coding

The [Uniform Financial Accounting webpage](#) of the Iowa Department of Education’s website includes a document called Property Taxes – Types and Coding. This document provides guidance on how to code the various types of taxes listed on property tax orders received from the counties. The Department of Management provides [Commercial and Industrial \(C & I\) state replacement payments](#) by year. District totals for FY22 should approximate column K amounts in the "School Payments" worksheet in the above linked file.

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 [Uniform Financial Accounting webpage](#).

April 2022

<i>Source/Project</i>	<i>Description</i>
4048	American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher Retention Bonus) (CFDA 84.425U) and Education Stabilization Fund (Elementary and Secondary School Emergency Relief Fund II) (ESSER II Fund) (Teacher Retention Bonus) (CFDA 84.425D) (Description change)
4039	Coronavirus State and Local Fiscal Recovery Fund (CSLFR) (CFDA 21.027) (Reinstated for ARP CSLFR)

March 2022

<i>Source/Project</i>	<i>Description</i>
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3419 Iowa Skilled Worker and Job Creation Fund (IC 8.75) (Rural Innovation Grant Program) (FY22 STEM Best HD and Program Enhancement) (HF871) (UNI) (IAC 261-221) (DED)

4365 Stop School Violence (DOJ) (CFDA 16.839) (**Corrected CFDA**)

February 2022

<i>Source/Project</i>	<i>Description</i>
4013	ARP Cobra Subsidy (CFDA TBD) (Previously ARRA COBRA Subsidy) (CFDA 17.151)
4048	American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher Retention Bonus) (CFDA 84.425U) (Updated April 2022)
4019	Child Care and Development Block Grant (ARP Child Care Stabilization Grants) (DHS) (CFDA 93.575)
3347	Healthy Children and Families (Childhood Obesity 5-2-1-0 Healthy Choices Count) (DPH) (IC 135.27)

January 2022

<i>Source/Project</i>	<i>Description</i>
4047	American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Teacher Paraeducator Registered Apprenticeship Grant Program) (IWD) (CFDA 84.425U)
4742	Immunization Cooperative Agreements (CFDA 93.268) (Jan22)
4642	Rural Education (REAP) - (Rural and Low-Income School Program) (RLIS) (Title V) (CFDA 84.358) (Feb18) (Name change)
4334	Rural Education (REAP) - (Small Rural School Achievement Program) (SRSA) (Title V Part B) (CFDA 84.358) (Name change)

If you have further coding questions, please contact Janice Evans at janice.evans@iowa.gov or 515-281-4740.

Medicaid

Medicaid Reminder: Change of District Medicaid Lead

If your district will have a new lead for School-Based Medicaid in 2022-2023, 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 or 515-281-8505.

Procedure-to-Procedure Edit for Individual and Group Behavioral Paraprofessional Services on the Same Day

One year ago, in April 2021, it was announced that Iowa Medicaid Enterprise (IME) had determined it was appropriate to waive a particular edit related to behavior paraprofessional services, specifically that individual behavior paraprofessional services and group behavior paraprofessional supports are mutually exclusive on the same day. This resulted in denials of payment for certain claims submitted by districts. The waiver decision applied to services delivered October 1, 2020 through June 30, 2021 but not to services delivered after June 30, 2021. The April 2021 decision by IME was to "hopefully mitigate the budgetary distress created by the implementation of this procedure-to-procedure edit mid-year and on top of the unique challenges districts are facing as a result of the COVID-19 pandemic."

In March 2022, IME announced it had chosen to waive the edit for LEAs for service dates from July 1, 2021 through June 30, 2022. Previously submitted and impacted claims will be reprocessed. Please wait to submit unfiled or new claims until there is confirmation that the change has been implemented. It has not yet been determined if the waiver will remain in effect past June 30, 2022.

IME continues to review existing school-based services and billing practices to ensure that they are in alignment with federal guidance. As part of that review, a stakeholder discussion specific to behavior paraprofessional services was held in May 2021. Then in February 2022, a Listening Session focused on school-based services was held with IME Director Liz Matney that was open to any school-based service stakeholder. A second Listening Session is being planned with more focus on direct providers such as school nurses and special education teachers and paraprofessionals. As the review continues, and if it is determined that any changes will be made, notification of those changes will be provided to impacted providers at least 30 days prior to implementation.

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

Transportation

Vehicle Information System Verification

Districts are reminded to check their Vehicle Information System (VIS) and verify specific vehicle information before July 1, 2022. This would include adding all eligible vehicles (those used for transporting students) purchased during the year. As a reminder, when you get rid of a vehicle, don't simply just delete it from your fleet. Before deleting it, be sure to go into "Edit." At the bottom of that screen will be a drop down menu for "Vehicle Status." You will have three options for showing that you disposed of the bus or that it is no longer being used. Those options are "Salvaged/Scrapped," "Sold," or "Suspended." Choose the condition that fits your particular situation for the vehicle. By doing so, we then have a time stamp that can be used to calculate any depreciation that your school may be eligible for on that particular vehicle. If you do not follow this step, you will lose any possible depreciation on that vehicle. 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.

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 2022-2023 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 2022-2023 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 "Delete" button.
- Districts continuing a grade sharing arrangement must click the blue "Edit" button and review the information from the 2022-2023 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 about the Grade Sharing portion of the SIU application, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700.

Districts in a Whole Grade Sharing Arrangement - Supplementary Weighting

Districts in a whole grade sharing arrangement must plan to reorganize on or before July 1, 2024 in order to generate whole grade sharing supplementary weighting. Details of the supplementary weighting can be found in [Iowa Administrative Code 281-97.5](#). Whole grade sharing supplementary weighting requests are submitted through the SIU application.

- For Year 1 whole grade sharing supplementary weighting, both districts in a whole grade sharing arrangement must adopt a resolution to study reorganization to take effect on or before July 1, 2024. Prior board resolutions to study reorganization effective July 1, 2019 remain valid, as long as districts continue the current whole grade sharing arrangement. The resolution must be submitted to the Department of Education by October 1 of the year in which Year 1 whole grade sharing supplementary weighting is being requested.
- For Year 2 whole grade sharing supplementary weighting, a district must submit a progress report no later than August 1 preceding October 1 of the year the district intends to request Year 2 supplementary weighting. The progress report is completed within the SIU application under the Grade Sharing tab. Year 2 requirement is the establishment of a reorganization committee. An upload is available to submit board minutes showing the board's action establishing the reorganization committee.

- For Year 3 whole grade sharing supplementary weighting, a district must submit a progress report no later than August 1 preceding October 1 of the year the district intends to request Year 3 supplementary weighting. The progress report is located within the SIU application under the Grade Sharing tab. Year 3 requirement is an AEA-accepted reorganization petition and a date established by the AEA for the reorganization election.

The School Budget Review Committee (SBRC) will then act on requests for Year 2 and Year 3 whole grade sharing supplementary weighting during the October hearing.

Additional information for completing the whole grade sharing portion in the SIU application can be found on the [School Information Update](#) page of the Department's website.

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

General Information

School Budget Review Committee

The SBRC met in regular session on Tuesday, March 15, 2022. The SBRC reviewed preliminary district cash reserve levy limits, a letter submitted as an informational update from one AEA related to special education balances, gifted and talented budget information, updated unspent authorized budget per pupil decile rankings, and a request for an emergency hearing, which was granted. The SBRC directed the Department of Education to distribute transportation aid from the sale of license plates to eligible districts on an equitable basis. The SBRC 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 requests for MSA relating to hazard abatement for two districts and initial staffing costs for two districts.

The [Summary of Action](#) is available on the Department of Education's website. For further information, please contact SBRC liaison Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.



May 2022

Financial

Perkins Consortium and Regional Planning Partnerships Accounting

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

For Perkins questions, please contact Dennis Harden at dennis.harden@iowa.gov or 515-281-4716.

For RPP questions, please contact Jane Bradley at jane.bradley@iowa.gov or 515-281-4707.

For coding questions, please contact Janice Evans at janice.evans@iowa.gov or 515-281-4740.

Limited English Proficiency Allowable Cost

Although the annual Limited English Proficiency (LEP) Allowable Cost application is not available until September, it is important to remember that the data supporting the application comes from the various 2021-2022 applications.

When coding FY22 expenditures, remember to continue to code English Learners (EL) (formerly LEP) expenditures to program codes 410-419, even when expenditures exceed the cost of revenues coded to project 1112 or 4644. For excess expenditures, change the project code to 0000, but do not change the program codes from 410-419. The only expenditures to be included in the LEP Allowable Cost application will be those coded to the program code of 410-419.

For coding questions, please contact Janice Evans at janice.evans@iowa.gov or 515-281-4740.

Indirect Cost Rates

[Indirect cost rates](#) for FY22-23 federal programs should be available by the end of May.

If you have further questions, please contact Janice Evans at janice.evans@iowa.gov or 515-281-4740.

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.

April 2022

<i>Code</i>	<i>Description</i>
Source/Project 4049	American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) (Belief Planning Grants) (CFDA 84.425U)
Source/Project 4367	School Ambassador Fellowship Program (USDE) (No CFDA number and not subject to 2 CFR 200.501)
Program 410	English Learners (EL)/Bilingual/ESL/LEP/ELL Immigrant Programs (Title Change)
Program 411	English Learners (EL) (Previously Limited English Proficient Programs) (Title change)
Source/Project 4XXX	Changed CFDA to FAL/CFDA throughout. Federal awards are identified by the assistance listing number rather than the CFDA number.

Medicaid

Required Submission of Exclusions and Suspensions Checks: Webinar and Secure Submissions

A Checking Exclusions and Suspensions webinar was held on April 6 to provide additional details relating to the required monthly submissions, as agreed to in the Provider Agreement with Iowa Medicaid. The recording may be viewed by visiting the [Iowa Department of Education's Medicaid page](#), specifically in the section titled FAQs and Training. Once the video is launched, closed captioning is available by clicking the "cc" button in the bottom right corner of the video window.

Some districts have asked about submitting their quarterly checks securely. If your district plans to submit securely, which is not required, please follow the steps below.

1. Send the name and email address of the individual that will be submitting the quarterly reports to [Jim Donoghue](#).
2. The district person will receive an email from Jim Donoghue that will contain the word "Securemail" in the subject line.
3. The individual will then receive an email from ZixCorp.
4. The individual will need to click on the link in the email (which may look like a suspicious email) to create a Securemail account.
5. After the one-time account set-up process is complete, the Securemail account can be used for all submissions going forward.

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

Monthly Eligibility Reports Again Being Issued

The monthly reports of Individualized Education Plan (IEP) students enrolled in Medicaid with health services on their IEP are again available on iowaidea.org in the RPTS section.

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

Enhanced Medicaid Rate Extended through September 30 2022

CARES Act funding included an increase of 6.2 percent in the federal share of state Medicaid programs starting January 2020 and will continue through September 30, 2022. It appears unlikely that it will continue past September 2022. For claims paid October 1, 2021 through September 30, 2022, the enhanced federal share is 68.34 percent. When there is an announcement about federal share starting October 1, 2022, the Department will advise districts through the School Business Alert.

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

Previously Denied Claims for Same Day Individual and Group Behavioral Paraprofessional Services

In March 2022, Iowa Medicaid (IME) announced it had chosen to waive the edit for LEAs for service dates from July 1, 2021 through June 30, 2022. Previously submitted and impacted claims will be reprocessed. The sweep of paying those denied claims is not expected to happen until after June 30. The sweep is expected to occur before August 31.

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

When to Update a Diagnosis

Do you know how often the district or AEA needs to update a diagnosis or re-confirm an existing diagnosis? A school district recently asked if they can bill for services based on a diagnosis from four years ago considering some diagnoses (i.e., ADHD, conditions such as Cerebral Palsy) are unlikely to change.

Best practice, as determined by the Iowa Department of Public Health (IDPH), is to update diagnoses annually. IDPH shared “from a health care perspective, most diagnoses leading to an IFSP/IEP are not transient. IDPH recommends that all children receive an annual well visit.”

The recommendations are based on three important factors:

1. It is possible the symptoms of the student/young child’s condition have changed since the last diagnosis.
2. There may be a suggested change of interventions based on current factors.

3. Ensuring a student's diagnosis is accurate will provide the most current information for the IEP team and school-based providers to make relevant, treatment-focused decisions.

IDPH further advised that “making the necessary services a child needs to remain healthy and participating in school contingent on an annual well visit would not be the intent of that recommendation, nor in the best interest of children in Iowa.” However, a diagnosis from four years ago would not be considered good practice.

Admittedly getting an annual diagnosis can be challenging. The Department offers a templated letter the education agency can use to request the diagnosis. Jim Donoghue will provide a copy of the template (ICD Diagnosis Letter March 2022) upon request.

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

Applications

FY22 Chart of Accounts Test Records

The CAR 2022 Chart of Accounts Test Records application should be available by the end of May or first part of June to all districts as the Department continues to update the program. During the test period, some edits and warnings may not be working properly, so they may change as corrections are made. When the application first opens, only stages 1 and 2 will be updated. Successful completion of these two stages validates the composition of the account code. Stages 3 and 4 will be available but may change as we continue to work on updates. Any known edits or warnings not working properly will be noted on the Home page. Districts are encouraged to start uploading and correcting their books as soon as the application is available. A district may test an individual account code or an entire file in accordance with the 2022 COA-CAR rules. The test site mirrors the “live” site, with the inclusion of the reports when they are updated. The application will be available on the [Iowa Education Portal](#). Once logged in, go to EdInfo, Finance Applications.

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

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

If you have coding questions or if you come across issues with the upload or edits and/or warning messages, that do not make sense or do not seem to be working properly, please contact Janice Evans at janice.evans@iowa.gov or 515-281-4740.

Nonpublic Transportation Reimbursement Application

The Nonpublic Transportation Reimbursement Application is open! Please enter the data and certify the application by June 15. The Department intends to issue reimbursements to districts in July but will need to have all district data in by June 15 to meet this goal.

Information relating to the nonpublic transportation reimbursement process is found at the [Nonpublic Reimbursement page](#) of the Department's website. The reimbursement application is accessed at the [Iowa Education Portal](#).

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

Billing for Concurrent Enrollment Supplementary Weighting for Open Enrolled Students

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

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 will have already ended their school year. Be sure to bill the resident districts of your open enrolled students after the Non-Fall Supplementary Weighting application is available.

If you have further questions regarding the billing process for foster care reimbursements, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700. If you have questions related to student reporting, please contact Rachel Kruse at rachel.kruse@iowa.gov and 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 Department of Human Services (DHS) or the Iowa Juvenile Court System (JCS). Iowa Code 282.27, Children living in psychiatric hospitals or institutions, was changed in 2015 to allow 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, subsection 1, paragraph "b", subparagraph (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 your 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 your district's certified enrollment count.
2. For any students identified above who were NOT in your 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. Exit the student 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 your 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).

If you have further questions regarding PMIC placement foster care reimbursements, please contact Scott Dryer at scott.dryer@iowa.gov or 515-402-8700. If you have questions related to reporting students in a hospital PMIC-placement, please contact 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 for your communities:

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 does not give away a portion of their employee's contract. The purchasing entity must pay for the portion of the contract that is being purchased (minimum 20% of salary and benefits is required for the sharing to be an eligible sharing arrangement for supplementary weighting).
3. 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 or be available for review by the Department. Any questions or concerns about the eligibility for supplementary weighting should be discussed 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.
4. Continuing agreements that will not be changing do not need to be revisited, unless previous concerns were not addressed.
5. If five districts enter into an agreement to share a position at 20% each, but the sharing does not start until October 1, the sharing among the five entities would not be an eligible arrangement. For a 12-month position, 25% of the year would have transpired. Only 75% of the remaining contract would be eligible to be shared. Even four districts sharing the remaining 75% would not result in each of the districts receiving 20% of the contract. The same would be true for a 10-month contract 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 must be in place at the beginning of the full-time employee's contractual year.
6. All eligible operational function sharing arrangements must be entered correctly in Fall BEDS 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 your 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).
- Identifying the sharing partner(s).
- Reporting the individual's FTE with the contract holder reporting the full amount and the district purchasing the services reporting their portion of the FTE.

If you have further questions regarding operational function sharing eligibility, please contact Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

If you have questions about reporting positions part of an operational sharing agreement in Fall BEDS Staff, please contact Shelly Wolterman at shelly.neese@iowa.gov or 515-336-3859.

General Information

Gifted and Talented: Recently Answered Questions

The Department recently provided responses to the questions below. These questions will be added to the [Gifted and Talented FAQ](#) during its next update.

Question 1: Can districts use TAG dollars for costs to employ a paraprofessional in the TAG classroom to assist with TAG-specific activities.

Answer: Yes, the costs for a TAG paraprofessional could be considered appropriate if the scope of work is beyond that provided by the regular school program. Some notes and examples are provided below:

1. The para's work is only with identified TAG students (not to support the general education student).
2. The para's work is in a TAG classroom, but does not replace the instruction done by a TAG teacher.
3. The para's work is to provide TAG student support beyond the scope of the normal classroom. (For example, the para could assist with CogAt testing or related database/input if this testing is done with TAG students, but would not be to support universal testing.)
4. Monitoring a student that is engaged in online work at a higher level due to their giftedness (i.e., taking a course through Belin Blank).

[Related rule: 281 IAC 98.20](#)

1. TAG teacher costs are the only salary costs specifically allowable (98.20(1)"a").
2. Beyond salary, professional development, and transportation, appropriate TAG costs include resources, materials, software, supplies, equipment, and purchased services that meet all of the following criteria:
 1. Meet the needs of K through 12 identified students,
 2. Are beyond those provided by the regular school program,
 3. Are necessary to provide the services listed on the gifted students' individualized plans, and
 4. Will remain with the K through 12 gifted and talented program.

3. 98.20(3) Inappropriate uses of categorical funding. Inappropriate uses of the gifted and talented program funding include, but are not limited to, indirect costs or use charges, operational or maintenance costs, capital expenditures other than equipment, student transportation other than field trips exclusive to this program, administrative costs, or any other expenditures not directly related to providing the gifted and talented program beyond the scope of the regular classroom.

Question 2: Can TAG funds be used to transport a TAG student from building A to building B to receive TAG services or participate in accelerated learning? (An example of accelerated learning includes a 4th grader who is accelerated into 5th grade math and, in this scenario, the math class is offered in another building.)

Answer: No, the scenario described appears to be normal operational costs, and it is not appropriate to use TAG funding. The district is responsible for providing transportation for all students to attend classes at locations other than the normal school setting (i.e., whole grade sharing, foreign language class for students at School A that is only offered at School B). Iowa Administrative Code r. 281 - 98.20(2) specifically prohibits using TAG funds for transportation costs, except for costs related to field trips exclusive to the program.

If you have questions relating to use of this categorical funding source, contact Cassandra Cline at kassandra.cline@iowa.gov or 515-326-2242.

School Budget Review Committee Special Hearing May 3

The School Budget Review Committee (SBRC) met to hold a special hearing on Tuesday, May 3, 2022. The SBRC approved one district to use the unexpended General Fund for demolition costs incurred within three years of a reorganization and approved for ten districts modified supplemental amount for costs related to staff retention payments for staff not otherwise eligible for the Governor's retention payments. The May 3, 2022 Summary of Action is available on the [SBRC page](#) of the Department's website.

If you have questions relating to the SBRC, please contact SBRC Liaison Cassandra Cline at Kassandra.cline@iowa.gov or 515-326-2242.



June 2022

Financial

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](#). When computing the supplementary weighting, use the student's resident district cost per pupil of the year in which the course was taken. Directions for generating and verifying the bills are posted on the [Supplementary Weighting - Certified Enrollment page](#) of the Iowa Department of Education (Department) website ([281 IAC 17.10\(8\)](#)).

Whole Grade Sharing and Concurrent Enrollment Supplementary Weighting

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

Shared Teacher and Supplementary Weighting

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

Other Billing Situations

1. Whole grade sharing billing for 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 2021-2022 school year, second semester count for whole grade sharing occurred on January 13, 2022.
2. If a sharing district elects not to enter into a whole grade sharing agreement when sharing “all or a substantial portion of the students in any grade” with another school district for “all or a substantial portion of a school day, then no students in that grade level are eligible for supplementary weighting except as authorized by [281 IAC 97.5](#) 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 for generating supplementary weighting when enrolled in eligible concurrent enrollment courses.
3. There is no billing of costs incurred for students taking high school, concurrent enrollment, or postsecondary enrollment options (PSEO) courses who are enrolled in the public district as: Competent private instruction (CPI) dual enrolled ([Iowa Code 257.6\(3\) and \(7\)](#)) Open enrolled CPI dual enrolled ([Iowa Code 257.6\(3\) and \(7\)](#)) Independent private instruction (IPI) for concurrent enrollment only ([Iowa Code 261E.8\(2\)](#)) Nonpublic shared time ([Iowa Code 257.6\(3\) and \(7\)](#)) 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 17.10\(8\)“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\(9\)](#); [281 IAC 17.10\(8\)“c”](#)).

If you have questions regarding reorganizations, please contact Scott Dryer at Scott.Dryer@iowa.gov or (515) 402-8700.

If you have questions regarding data in the SRI application, please contact Rachel Kruse at rachel.kruse@iowa.gov or (515) 281-4153.

Whole Grade Sharing Supplementary Weighting

Up to three years of whole grade sharing supplementary weighting continues to be available to districts studying and working toward reorganization with a reorganization effective date on or before July 1, 2024. Districts that have already passed a board resolution to study reorganization effective on or before July 1, 2019 do not need to pass a new resolution. Please review [Iowa Administrative Code 281-97.5](#) for more information and whole grade sharing supplementary weighting.

Year 1

Districts in a whole grade sharing arrangement with a desire to work toward reorganization that have not passed a resolution to study reorganization must do so by October 1, 2021 in order to qualify for year 1 whole-grade sharing supplementary weighting.

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

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

This specific language is designed to inform the public of exactly what is being explored by the districts; variances from the above language will likely disqualify the districts' eligibility for supplementary weighting. Passing the resolution qualifies the districts for the first year of whole grade sharing supplementary weighting.

Year 2 and 3

To qualify for the second year of supplementary weighting, the sharing districts will need to establish a reorganization committee by August 1 of the year when submitting the Year 2 request.

To qualify for the third year of whole grade sharing supplementary weighting, the sharing districts must have an AEA-approved plan for reorganization by August 1 and a date for an election on the proposed reorganization by the end of the calendar year when submitting the Year 3 request. If the election to reorganize is not successful, the districts may submit a request to the School Budget Review Committee (SBRC) asking to withdraw the whole grade sharing supplementary weighting request for Year 3. Districts may then resubmit the request for Year 3 supplementary weighting when another reorganization election has been set, thus allowing districts to take advantage of the reorganization incentive provided in [Iowa Code 257.11A](#).

Requests for Year 1, 2, or 3 whole grade sharing supplementary weighting are submitted through the School Information Update (SIU) application on the Grade Sharing tab. Districts do not need to have the SIU application uncertified in order to complete the Grade Sharing portion of the application. While districts seeking Year 1 whole grade sharing supplementary weighting have a deadline of October 1 to request supplementary weighting, districts seeking Year 2 or 3 must complete the request in the SIU application by August 1. Requests for Year 2 and 3 supplementary weighting are reviewed and approved or denied by the SBRC at the October hearing.

If you have further questions, please contact Scott Dryer at Scott.Dryer@iowa.gov or (515) 402-8700.

Joint Employment Whole Grade Sharing

Districts in a whole grade sharing arrangement desiring to apply for joint employment must submit the application by July 1. According to [281 IAC 97.2\(4\)](#), the minimum requirements for joint employment include:

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

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

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

Applications may be emailed to Scott Dryer at scott.dryer@iowa.gov (please cc Cassandra Cline at kassandra.cline@iowa.gov) or mail to:

Scott Dryer
Department of Education
Grimes State Office Building
400 E. 14th St
Des Moines, IA 50319-046

Teacher Leadership and Compensation and Open Enrollment FY23

All districts receive Teacher Leadership and Compensation (TLC) through state aid. The state aid amount for FY23 is \$357.80.

In FY23, all districts will pay open enrollment at the rate of \$349.07, which is the per pupil rate for the prior year.

If you have questions about the TLC program, please contact lora.rasey@iowa.gov or (515) 725-0648. For questions regarding coding, please contact janice.evans@iowa.gov or (515) 281-4740.

Supplemental Aid for FY21 Special Education Deficit

Payment will go out this month to districts that had a special education deficit in 2021. The supplemental aid payment should be coded to Source/Project 3113. Use program code between 211 and 219. This revenue source does not need matching expenditures.

For questions regarding coding, please contact janice.evans@iowa.gov or (515) 281-4740.

Tuition-In Billing

The Tuition-In Billing (TIB) program is now available for districts to complete their FY22 final year billings. Please remember that all school districts will need to submit their final year billings by July 15.

You are required to enter student information by number of DAYS only. As in past years, an upload must be completed to activate the TIB program. Districts should also clear edits related to special education accounts in the CAR 2022 COA Test Records application prior to sending bills through TIB.

Between June 1 and 22, districts should ensure all students have been entered into their TIB program, including all special education foster care, termination of rights, nonpublic, and high cost claims. Also, to be entered are students educated in day programs, residential programs, and hospitals.

From June 22 to July 5, all school districts should review and verify the accuracy of the tuition out information through the Special Education Supplement (SES). If it is determined that a student has been omitted, contact the district that provided educational services to ensure they add the student in their TIB program.

If you have further questions, please contact bill.roederer@iowa.gov or (515) 281-7972.

Coding

Student Activity Fund Revenues

A recent legislative inquiry led us to review Student Activity Fund revenues and we found a few surprises. Is your district only using one or two source codes for the Student Activity Fund? If so, you might want to take a closer look at the revenue side of this fund for appropriate coding. Below are some of the more frequently used source codes:

- 151x - Interest Income
- 171x - Admissions
- 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 (detail use 1748)
- 179x - Other Activity Income; if using detail, 1791 - Fundraisers - this could also be used for fundraisers such as concessions, or sales of clothing or other items to those that are not students
- 192x (not 1921 or 1922) - Donations
- 1958 - Other Sales of Service/Misc. Revenues from other Iowa LEAs/AEAs - sharing activity programs
- 1991 - Sale of Materials or Supplies - sale of T-shirts to students at cost
- 5311 - Compensation for loss of fixed assets - payments received from students for loss of uniform

If you have further questions, please contact janice.evans@iowa.gov or (515) 282-4740.

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 update is provided below.

May 2022

<i>Code</i>	<i>Description</i>
Source/project 4031	ARP Special Education – Grants to States (Part B – Section 611) (FAL/CFDA 84.027X) (corrected FAL/CFDA)
Source/project 4032	ARP Special Education - Preschool Grants (Part B - Section 619) (FAL/CFDA 84.181X) (corrected FAL/CFDA)
Source/project 4033	ARP Formerly Special Education – Grants for Infants and Families (Part C) (FAL/CFDA 84.181X) (corrected FAL/CFDA)
Source/project 4624	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19 Public Health Workforce Supplemental Funding Grant) (SEBH) (Unit 2313, prog 2SEB) (FAL/CFDA 93.354)

Applications

School Information Update

Thank you for the timely completion of the [School Information Update](#) review for the 2022-2023 school year. If your district experiences a superintendent or principal change over the summer, please remember to log into the portal and update the administrator information as soon as a replacement has been named. Superintendents and principals are listed in the [Iowa Educational Directory](#). This document is printed once a year. Being able to provide the most accurate information at the time of printing depends on each district keeping the School Information Update application updated as changes in administrators occur.

School Board Officers

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

General

School Meals 2022-23

Returning to "traditional" National School Lunch Program (NSLP) and School Breakfast Program (SBP)

In SY 2022-23, School Food Authorities (SFAs) will return to the traditional NSLP/SBP program operations. SFAs will distribute the free and reduced price meal application after July 1, 2022 for the 2022-23 program year. Households will complete the free and reduced price meal application and students eligible for meal benefits will receive meals at no charge (free) or at a reduced price. Students not eligible for meal benefits will pay the student meal price determined by the SFA. Additional information on FY23 program operations will be provided as it becomes available from the USDA.

Further questions regarding the Child Nutrition Programs can be directed to your assigned [School Nutrition Program Consultant](#), or Patti Harding at patti.harding@iowa.gov or (515) 281-4754.