

Red Tape Review Rule Report (Due: September 1, 2023)

Department Name:	Education	Date:	July 17, 2023	Total Rule Count:	4
IAC #:	281	Chapter/ SubChapter/ Rule(s):	99	Iowa Code Section Authorizing Rule:	Chapters 24, 256, 257, 285, and 29
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PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

The intended benefit is to provide timelines for required reporting from school districts and AEAs. A report that is not timely filed can cause significant delays for processing payments for current and future school years.

Is the benefit being achieved? Please provide evidence.

Yes. Nearly all districts and AEAs file their reports on time.

What are the costs incurred by the public to comply with the rule?

Timely filing of reports is expected. This rule provides for a determination of good cause for failure to timely file, as well as consequences for failure to file reports on time.

What are the costs to the agency or any other agency to implement/enforce the rule?

The costs are identifying districts and AEAs that do not file reports on time, providing them technical assistance, and referring to the School Budget Review Committee, if necessary. This work is absorbed by the Department’s school business and finance team in the course of its ordinary observations.

Do the costs justify the benefits achieved? Please explain.

Yes. This rules chapter has decreased the number of overdue filings.

Are there less restrictive alternatives to accomplish the benefit? YES NO

If YES, please list alternative(s) and provide analysis of less restrictive alternatives from other states, if applicable. If NO, please explain.

Based on the decrease of overdue filings since adoption of this rule chapter, the Department is unable to recommend an alternative at this time.

Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language? [list chapter/rule number(s) that fall under any of the above categories]

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The Department proposes replacing restrictive words as unnecessary in this chapter’s context. The Department also proposes adding dates certain to external sources that are incorporated by reference (e.g., GAAP).

RULES PROPOSED FOR REPEAL (list rule number[s]):

None.

RULES PROPOSED FOR RE-PROMULGATION (list rule number[s] or include rule text if available):

Rules 99.1 through 99.4 (see below)

***For rules being re-promulgated with changes, you may attach a document with suggested changes.**

METRICS

Total number of rules repealed:	0
Proposed word count reduction after repeal and/or re-promulgation	33
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	17

ARE THERE ANY STATUTORY CHANGES YOU WOULD RECOMMEND INCLUDING CODIFYING ANY RULES?

None noted.

Proposed New Chapter 99

**CHAPTER 99
BUSINESS PROCEDURES AND DEADLINES**

281—99.1(257) Definitions.

“Area education agency” or “AEA” means a school corporation organized under Iowa Code chapter 273.

“Basis of accounting” means the accrual/modified accrual accounting basis under generally accepted accounting principles (GAAP) as defined by the governmental accounting standards board (GASB), as of [SPECIFIC DATES].

“Basis of budgeting” means the accrual/modified accrual budgeting basis under GAAP as defined by the GASB.

“SBRC” means the school budget review committee appointed pursuant to Iowa Code section 257.30.

“School district” means a school corporation organized under Iowa Code chapter 274.

“Unique” means highly unusual, extraordinary; unparalleled.

“Unusual” means not usual or common; rare; constituting or occurring as an exception; not ordinary or average; affecting very few school districts or AEAs.

“Usual” means that which past experience has shown to be normal or common or is anticipated to become normal or common, hence an expected or predictable event; that which affects more than just a few school districts or AEAs.

281—99.2(256,257,285,291) Submission deadlines. It is the responsibility of the administrative officials and board members to submit information and materials as requested by the department of education, department of management, any other state agency, or any federal agency. Reports shall be filed electronically if an electronic format is available.

99.2(1) All school districts submit program plans, reports, or data collections in the manner, by the procedures, and on the dates set by statute or by the department of education. Plans, reports, and data collections include the following:

Vehicle Information System	September 1
Annual Transportation Report	September 15
Certified Annual Report (CAR-COA)	September 15
Special Education Supplement	September 15
Facilities, Elections & Save Report	September 30
Certified Enrollment Report/PEACE	October 15

Certified Supplementary Weighting Report	October 15
School Board Officers Report	November 1
Annual Audit Report	March 31
Certified Budget	April 15

99.2(2) All AEAs submit program plans, reports, or data collections in the manner, by the procedures, and on the dates set by statute or by the department of education. Plans, reports, and data collections include the following:

Certified Annual Report (CAR-COA)	September 15
Facilities Report	September 30
Certified Supplementary Weighting Report	October 15
School Board Officers Report	November 1
Proposed Budget	March 15
Annual Audit Report	March 31

99.2(3) If any plan, report, or data collection has not been received by the due date of the form or by the due date of a valid extension granted by the department of education, the following procedure applies:

- a. The superintendent of the school district or the administrator of the area education agency, and the president of the applicable board, is notified of the unfiled report and the number of days it is past due.
- b. The state board of education, the SBRC, or the Iowa board of educational examiners may be notified of the school districts or AEAs which were not timely in filing one or more reports.
- c. The SBRC may implement the procedures described in 289—subrule 6.3(5).

[ARC 0013C, IAB 2/22/12, effective 3/28/12 (See Delay note at end of chapter)]

281—99.3(257) Good cause for late submission.

99.3(1) The department of education may upon request allow a school district or AEA to submit reports, data collections, or program plans after the due date listed in rule 281—99.2(256,257,285,291) for good cause.

a. Good cause includes illness or death of a school district or AEA staff member involved in developing the program plan or submitting the report or data collection, acts of God, technological problems at the department lasting at least seven days within the final two weeks prior to the deadline that prevent access necessary for the plan, report, or data collection submission, or unforeseeable unusual or unique circumstances which, in the opinion of the director of the department, constitute sufficient cause for allowing submission of program plans, reports, or data collections after the published due date.

b. Good cause does not include consequences of local time management or administrative decisions or when districts and AEAs have timed out or have encountered system overloads within the final three days before the due date.

99.3(2) A school district or AEA requesting permission to submit a program plan, report, or data collection after the published due date notifies the department staff member responsible for receiving the plan, report, or data collection as soon as possible upon determining that the district or AEA will not be able to meet the deadline, but no sooner than two weeks prior to the due date and no later than two days prior to the due date. When an extension of the submission deadline is allowed, the department establishes a date by which the school district or AEA submits the plan, report, or data collection. Permission to submit a program plan, report, or data collection after the published due date expires upon receipt of the submission by the department and does not carry over into subsequent application or reporting cycles.

281—99.4(24,256,257,291) Budgets, accounting and reporting. The school district or AEA budgets on the GAAP basis of budgeting. School districts and AEAs use the chart of accounts defined in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA). The school district or AEA maintains its financial records and prepare financial reports, including the Certified Annual Report, in the manner and by the procedures set by the departments of education and management in the Uniform Financial Accounting for Iowa LEAs and AEAs (UFA) manual and GAAP. School districts and AEAs use the chart of accounts defined in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA). The UFA manual is based on the Financial Accounting for Local and State School Systems published by the United States Department of Education, as of _____. If GAAP permits a choice of reporting methods for transactions, or if GAAP is in conflict with UFA, the department of education staff determine

a uniform method of reporting to be used by all school districts and AEAs.

These rules are intended to implement Iowa Code chapters 24, 256, 257, 285 and 291.