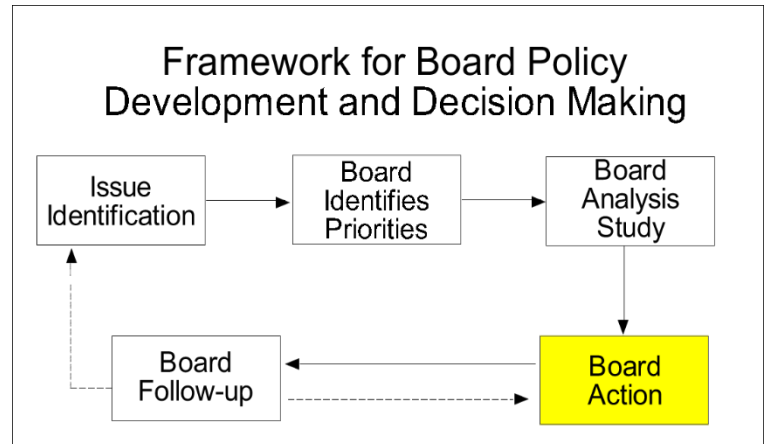


Iowa State Board of Education

Executive Summary

September 14, 2023



Agenda Item: Rules: 281 IAC Chapter 99 – Business Processes and Deadlines (Notice of Intended Action)

State Board Priority: All priorities

State Board Role/Authority: This rule making is proposed under the authority provided in Iowa Code section 256.7(5).

Presenter(s): None (consent agenda)

Attachment(s): One

Recommendation: It is recommended that the State Board give notice of its intent to amend Chapter 99.

Background: As part of the Department's review of rules under Executive Order 10, 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).

EDUCATION DEPARTMENT[281]

Notice of Intended Action

The State Board of Education hereby proposes to amend Chapter 99, “Business Procedures and Deadlines,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapters 24, 256, 257, 285, and 291.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapters 24, 256, 257, 285, and 291.

Purpose and Summary

As part of the Department’s review of rules under Executive Order 10, 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).

Fiscal Impact

This rulemaking has no fiscal impact to the state of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the State Board for a waiver of the discretionary provisions, if any, pursuant to 281—Chapter 4.

Public Comment

Any interested person may submit comments concerning this proposed rulemaking. Written comments in response to this rulemaking must be received by the Department of Education no later than 4:30 p.m. on October 24, 2023. Comments should be directed to:

Thomas A. Mayes

Grimes State Office Building; 400 E. 14th Street, Des Moines, IA 50319

Thomas.Mayes@iowa.gov or 515-281-8661

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows on the following two dates:

Hearing 1: October 24, 2023, 10:30 to 11:00 a.m.; Grimes State Office Building, State Board Room, Second Floor, Des Moines.

Hearing 2: October 24, 2023, 5:30 to 6:30, Davenport, LOCATION TBA.

Persons who wish to make oral comments at the public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend the hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department of Education and advise of specific needs.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special

meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

The following rule-making action is proposed:

ITEM 1. Rescind 281—Chapter 99 and adopt the following **new** chapter in lieu thereof:

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 [publication date of notice of intended action].

“Basis of budgeting” means the accrual/modified accrual budgeting basis under GAAP as defined by the GASB, as of [publication date of notice of intended action].

“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 will 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 will 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 will 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 will 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 will apply:

a. The superintendent of the school district or the administrator of the area education agency, and the president of the applicable board, will be 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 that were not timely in filing one or more reports.

c. The SBRC may implement the procedures described in 289—subrule 6.3(5).

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 dates 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 will notify 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 will establish a date by which the school district or AEA will submit 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 will budget on the GAAP basis of budgeting. School districts and AEAs will use the chart of accounts defined in the Uniform Financial Accounting Manual for Iowa LEAs and AEAs (UFA manual). The school district or AEA will maintain 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 UFA manual and GAAP. School districts and AEAs will use the chart of accounts defined in the UFA manual. 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 [publication date of notice of intended action]. If GAAP permits a choice of reporting methods for transactions, or if GAAP conflicts with the UFA manual, the department of education staff will 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.