

CHAPTER 99
BUSINESS PROCEDURES AND DEADLINES

281—99.1(257) Definitions. For the purposes of this chapter, the following definitions shall be used.

“*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).

“*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.

[ARC 0013C, IAB 2/22/12, effective 3/28/12]

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 shall submit program plans, reports, or data collections in the manner, by the procedures, and on the dates prescribed by the department of education. Plans, reports, and data collections shall include, but not be limited to, 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 shall submit program plans, reports, or data collections in the manner, by the procedures, and on the dates prescribed by the department of education. Plans, reports, and data collections shall include, but not be limited to, 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 shall be followed:

a. The superintendent of the school district or the administrator of the area education agency, and the president of the applicable board, shall 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 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]

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 shall include 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 desiring permission to submit a program plan, report, or data collection after the published due date shall 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 shall establish a date by which the school district or AEA shall submit the plan, report, or data collection. Permission to submit a program plan, report, or data collection after the published due date shall expire upon receipt of the submission by the department and shall not carry over into subsequent application or reporting cycles.

[ARC 0013C, IAB 2/22/12, effective 3/28/12]

281—99.4(24,256,257,291) Budgets, accounting and reporting. The school district or AEA shall budget on the GAAP basis of budgeting as defined by the GASB. School districts and AEAs shall use the chart of accounts defined in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA). The school district or AEA shall maintain its financial records and prepare financial reports, including the Certified Annual Report, in the manner and by the procedures prescribed 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 shall use the chart of accounts defined in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA). The UFA manual shall be based on the most recent version of Financial Accounting for Local and State School Systems published by the United

States Department of Education. If GAAP permits a choice of reporting methods for transactions, or if GAAP is in conflict with UFA, the department of education staff shall determine a uniform method of reporting to be used by all school districts and AEAs.

[ARC 0013C, IAB 2/22/12, effective 3/28/12]

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

[Filed ARC 0013C (Notice ARC 9916B, IAB 12/14/11), IAB 2/22/12, effective 3/28/12]