

Legislative Report Fiscal Year 2020 School Association Reporting



February 1, 2021

State of Iowa
Department of Education
Grimes State Office Building
400 E. 14th Street
Des Moines, IA 50319-0146

State Board of Education

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INTRODUCTION

BASIS OF REPORTING

School association reporting is a requirement of Iowa Code sections 279.38 and 279.38A.

Iowa Code section 279.38 states, *“Each board that pays membership dues to the Iowa association of school boards shall annually report to the local community and to the department of education the amount the board pays in annual dues to the Iowa association of school boards, the amount of any fees paid and revenue or dividend payments received for services the board receives from the association or from any of the association’s affiliated for-profit entities, and the products or services the school district received inclusive with membership in the association.”*

Iowa Code section 279.38A requires the same information to be reported from each board that joins and participates in local, regional, and national organizations which directly relate to the functions of the board of directors. These organizations have been identified for reporting purposes.

School districts and area education agencies (AEAs) are required by law to follow generally accepted accounting principles (GAAP). This requirement applies to this report. All school districts and AEAs shall use 60 days for the cut-off period for revenue recognition and shall use vendor reports from their finance system on a GAAP basis, along with payment and receipt information.

The due date for electronic reporting to the Iowa Department of Education was November 3, 2020 for all school districts and AEAs. The School Association Report (SAR) is separated from the Certified Annual Report (CAR) to alleviate school districts and AEAs from additional reporting during peak times.

IOWA SCHOOL ASSOCIATIONS – FISCAL YEAR 2020

Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.

IOWA ASSOCIATION OF SCHOOL BOARDS (IASB)

Description of Service	Number of Districts and AEAs	Amount Paid	Amount Received
Total Districts and AEAs Participating	304		
IASB Membership Annual Dues	304	\$1,297,954	\$107
Convention/Conferences/Workshop Registrations	285	461,601	375
Subscriptions/Services (Including Policy Services)	260	196,259	0
Insurance - Safety Group Program	243	44,820,132	359,613
Iowa Schools Employee Benefits Association (ISEBA)	85	49,820,132	0
Forecast5 Analytics (5CAST, 5SIGHT, 5SHARE, or 5MAPS)	83	971,401	0
Iowa Drug & Alcohol Testing Program (IDATP)	168	158,129	99
Employee Background Screening Service	74	123,100	0
Iowa Schools Joint Investment Trust (ISJIT)	141	943,147	6,080,743
GASB 74 & 75 OPEB Valuation Compliance Service	26	71,700	0
Iowa Medicaid (IMED) Reimbursement	70	456,835	38,890
Iowa Construction Advocacy Team (ICAT)	10	1,542,501	0
Iowa Schools Cash Anticipation Program (ISCAP)	11	1,851	26,770
CyberProtectED	3	10,678	0
Survey/Assessment Services	17	28,450	0
eBOARD Solutions	31	193,038	0
TOTALS		\$101,096,908	\$6,506,491

IOWA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS (IASB)

Description of Service	Number of Districts and AEAs	Amount Paid	Amount Received
Total Districts and AEAs Participating	287		
Dues*	287	\$74,548	\$25,185
Conferences	280	145,665	3,059
TOTALS		\$220,213	\$28,243

*The amount reported by some districts as received for "Dues" might include purchasing card (P-Card) rebates.

RURAL SCHOOL ADVOCATES OF IOWA (RSAI)

Description of Service	Number of Districts and AEs	Amount Paid	Amount Received
Total Districts and AEs Participating	95		
RSAI Dues	95	\$69,000	\$0
	TOTALS	\$69,000	\$0

SCHOOL ADMINISTRATORS OF IOWA (SAI)

Description of Service	Number of Districts and AEs	Amount Paid	Amount Received
Total Districts and AEs Participating	295		
SAI Membership Annual Dues	295	\$1,108,221	\$0
Conferences/Registrations	238	174,742	152
Convention Registrations	82	88,240	0
Subscriptions/Services	9	9,589	0
Administrator Mentoring Program	69	53,225	0
	TOTALS	\$1,434,016	\$152

URBAN EDUCATION NETWORK (UEN)

Description of Service	Number of Districts and AEs	Amount Paid	Amount Received
Total Districts and AEs Participating	18		
Dues	18	\$119,000	\$0
	TOTALS	\$119,000	\$0