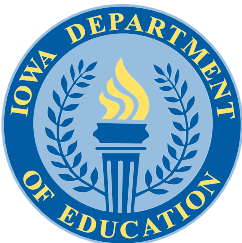


Legislative Report

Fiscal Year 2022 School Association Reporting

January 11, 2023



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, most recently updated through 2021 Iowa Acts, Chapter 25, SF289, sections 1 and 2.

Iowa Code section 279.38 Membership in association of school boards - audit

1. Boards of directors of school corporations may pay, out of funds available to them, reasonable annual dues to the Iowa association of school boards. Each board that pays membership dues to the Iowa association of school boards shall annually report to the local community 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.

2. The financial condition and transactions of the Iowa association of school boards shall be audited as provided in section 11.6. In addition, annually the Iowa association of school boards shall publish and submit to the department of education a listing of the school districts and the annual dues paid by each, the total revenue the association receives from each school district resulting from the payment of membership fees and the sale of products and services to the school district by the association or its affiliated for-profit entities, and shall publish an accounting of all moneys expended for expenses incurred by and salaries paid to legislative representatives and lobbyists of the association. In addition, the association shall submit to the general assembly copies of all reports the association provides to the United States department of education relating to federal grants and grant amounts that the association or its affiliated for-profit entities administer or distribute to school districts. The Iowa association of school boards is subject to chapters 21 and 22 relating to open meetings and public records.

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 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 – FY22

Table 1: Iowa Association of School Business Officials (IASBO)

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor	Amount Paid to District
Dues*	298	\$ 104,271.35	\$ 40,641.85
Conferences	296	\$ 155,648.50	\$ 9,512.46
Total	298	\$ 259,919.85	\$ 50,154.31

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

Table 2: Rural School Advocates of Iowa (RSAI)

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor	Amount Paid to District
RSAI Dues	152	\$ 113,025.00	\$ 0.00
Total	156	\$ 113,025.00	\$ 0.00

Table 3: School Administrators of Iowa (SAI)

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor	Amount Paid to District
SAI Membership Annual Dues	314	\$ 1,225,790.50	\$ 0.00
Conferences/Registrations	291	\$ 229,734.00	\$ 108.96
Convention Registrations	264	\$ 105,996.00	\$ 195.00
Subscriptions/Services	239	\$ 4,322.00	\$ 0.00
Administrator Mentoring Program	254	\$ 53,346.00	\$ 52.26
Total	314	\$ 1,619,188.50	\$ 356.22

Table 4: Urban Education Network (UEN)

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor	Amount Paid to District
Dues	20	\$ 160,050.00	\$ 0.00
Total	22	\$ 160,050.00	\$ 0.00

Table 5: Iowa Association of School Boards (IASB)

Description of Product or Service	Number of Districts and AEAs	Amount Paid to Vendor
Membership Dues	335	\$1,422,564.00
Conferences, Workshops, and Convention	295	\$410,650.00
Subscription and Awards	306	\$242,655.00
Custom Services	87	\$89,925.00
Total	335	\$2,165,794.00

Pursuant to legislative authority, information from IASB was reported directly from IASB and not collected individually from school districts. Additional reporting requirements specific to IASB are noted below.

- Federal Grants: IASB is required to provide the Department with a copy of reports sent to the US Department of Education relating to any federal grants and grant amounts administered or distributed. IASB reported they were not a recipient of federal grants in FY22.
- Salaries to Legislative Representatives and Lobbyists: IASB is required to publish an accounting of expenditures incurred by salaries paid to legislative representatives and lobbyists of the association. This amount (\$61,274) was published as part of IASB's annual reports at its Annual Meeting and Delegate Assembly on November 16, 2022 and made available through IASB's Board Briefs e-newsletter and on the IASB website.