

Legislative Report

Fiscal Year 2024 School Association Reporting

IOWA | Department of Education



State of Iowa
Department of Education
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Des Moines, IA 50319-0146

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Introduction

Basis of Reporting

The Iowa Department of Education (Department) is required to collect and report to the general assembly (Iowa Code sections 279.38, 279.38A) annual expenditures of school districts and area education agencies (AEAs) paid to school associations. The number of school districts and AEAs reporting related expenditures and the amounts paid are provided for the following associations: Iowa Association of School Business Officials (IASBO), Rural School Advocates of Iowa (RSAI), School Administrators of Iowa (SAI), Urban Education Network (UEN) and Iowa Association of School Boards (IASB).

Statutory References

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.

FY24 Expenditures to Iowa School Associations

Aggregate District and AEA Data

Data used to populate the report is one district- and AEA-reported source: School Association Report application. Aggregate district and AEA data is provided below.

Table 1: IASBO

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor
Dues	289	\$ 116,405.00
Conferences	285	\$ 203,379.50
Total		\$ 319,784.50

Table 2: RSAI

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor
RSAI Dues	181	\$ 134,790.00
Total		\$ 134,790.00

Table 3: SAI

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor
SAI Membership Annual Dues	306	\$ 1,319,608.00
Conferences/Registrations	291	\$ 278,369.00
Convention Registrations	254	\$ 115,451.00
Subscriptions/Services	234	\$ 24,194.00
Administrator Mentoring Program	251	\$ 53,498.00
Total		\$ 1,791,120.00

Table 4: UEN

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor
Dues	25	\$ 203,277.00
Total		\$ 203,277.00

Table 5: IASB

Description of Service	Number of Districts and AEAs	Amount Paid to Vendor
Membership Dues	335	\$ 1,489,431.00
Conferences, Workshops and Convention	290	\$ 443,535.00
Subscription and Awards	317	\$ 251,671.00
Custom Services	158	\$ 139,775.00
Total		\$ 2,324,412.00

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 U.S. 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 FY24.
- 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 (\$35,436) was published as part of IASB's Independent Auditor's Report prepared by BergankKDV, Ltd. and made available through IASB's annual meeting.

Summary Data

All 325 school districts and nine AEAs completed this reporting requirement. FY24 expenditures paid for memberships, services and products purchased from the identified school associations.