

# Legislative Report Fiscal Year 2021 School Association Reporting



January 26, 2022

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

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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. While this is typically completed in early November, the due date for Fiscal Year 2021 electronic reporting to the Iowa Department of Education was delayed until January 7, 2022 due to technical issues with the reporting application.

## IOWA SCHOOL ASSOCIATIONS – FISCAL YEAR 2021

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

### IOWA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS (IASBO)

Description of Service	Number of Districts and AEs	Amount Paid	Amount Received
Total Districts and AEs Participating	253		
Dues*	253	\$171,829.50	\$23,662.97
Conferences	242	\$97,078.00	\$8,112.83
	<b>TOTALS</b>	<b>\$268,907.50</b>	<b>\$31,775.80</b>

\*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	93		
RSAI Dues	93	\$67,750.00	\$0.00
	<b>TOTALS</b>	<b>\$67,750.00</b>	<b>\$0.00</b>

### SCHOOL ADMINISTRATORS OF IOWA (SAI)

Description of Service	Number of Districts and AEs	Amount Paid	Amount Received
Total Districts and AEs Participating	272		
SAI Membership Annual Dues	272	\$1,319,367.56	\$500.00
Conferences/Registrations	212	\$137,999.56	\$0.00
Convention Registrations	50	\$45,562.00	\$0.00
Subscriptions/Services	21	\$10,673.00	\$0.00
Administrator Mentoring Program	64	\$47,481.00	\$500.00
	<b>TOTALS</b>	<b>\$1,561,083.12</b>	<b>\$1,000.00</b>

**URBAN EDUCATION NETWORK (UEN)**

Description of Service	Number of Districts and AEAs	Amount Paid	Amount Received
Total Districts and AEAs Participating	17		
Dues	17	\$135,200.01	\$0.00
	<b>TOTALS</b>	<b>\$135,200.01</b>	<b>\$0.00</b>

**IOWA ASSOCIATION OF SCHOOL BOARDS (IASB)**

Information pertaining to the Iowa Association of School Boards (IASB) was provided directly from the association, per legislative changes in the 2021 legislative session (SF289). The legislation removes the requirement from districts to report information related to IASB directly to the department and instead authorizes IASB to provide the information directly to the department on behalf of all school districts.

Description of Product or Service	Amount	Participating Entities
Membership Dues	\$1,4008,533	335
Conferences, Workshops, and Convention	\$159,685	235
Subscription and Awards	\$221,090	29
Custom Services	\$62,785	65
Total	\$1,852,093	335