

Flex Account Transfers - FY 2018 and FY 2019

During the 2017 Legislative Session, HF 565 (School District Flexibility Act) provided, upon board approval, the ability to transfer specific categorical fund balances to a flex account to be used for specific designated purposes. Categorical fund balances eligible to be transferred to the flex account include:

- Home School Assistance Program (HSAP) funds (if all requirements for services and materials have been met)
- Professional Development (PD) funds (if all PD requirements have been met)
- Statewide Voluntary Preschool Program funds (if all students with timely enrollment applications have been provided program services that fiscal year)
- Any expired or repealed state or local program funds

Funds transferred to the Flex Account may be used for one or more of the following:

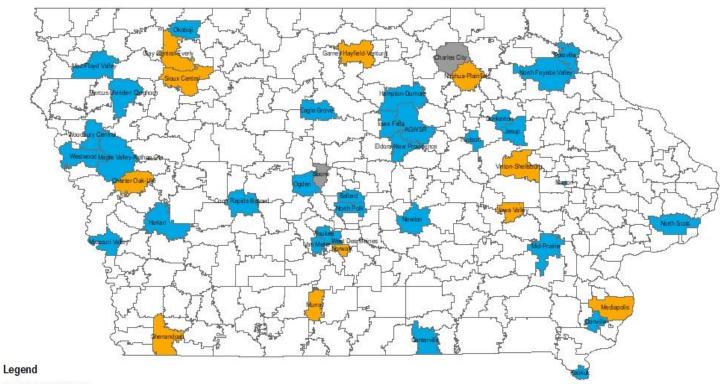
- Start-up costs for the Statewide Voluntary Preschool Program
- Professional development costs
- Home school assistance programs
- Programs for at-risk students or dropout prevention costs
- Gifted and talented program costs
- Deposit in unpaid student meal account(s)
- Any school district general fund purpose

In addition to the board resolution approving expenditures from the Flex Account, the district must include those expenditures in their certified budget. The following map provides information regarding the districts that have made transfers to the Flex Account in FY 2018 and FY 2019. Over those two fiscal years, forty-five school districts have transferred a total of \$5.9 million to their Flex Account.

- See a list of each district
- View a larger map



lowa Association of School Boards School Districts that Transferred Categorical Funds to the Flex Account: FY 2018 and FY 2019



Iowa School Districts

No Transfers to the Flex Account (282 Districts)

Transfer to the Flex Account - FY 2018 Only (11 Districts)

Tran fer to the FlexAccount - FY 2019 Only (32 Districts)

Transfer to the Flex Account in FY 2018 and FY 2019 (2 Districts)

Sources:

lows Department of Education, CAR file IASB analysis and calculations

Transfers to the Flex Acco	unt	by Categorica	Fund: FY 2018	and	FY 2019	
Categorical Funds	FY 2018			FY 2019		
	Amount		# of Districts	Amount		# of Districts
Home School Assistance Program (HSAP)	\$	374,643	7	\$	2,874,004	17
Professional Development Supplement (PDS)	\$	311,773	6	\$	1,376,868	19
Statewide Voluntary Preschool	\$	307,514	3	\$	666,165	7
Discontinued Programs	\$	23,219	3	\$	12,078	2
Total Transferred to the Flex Account	\$	1,017,148	13	\$	4,929,114	34