



LACKLAND

Independent School District

Impact Aid Handbook (Serving JBSA-Lackland)



Revised March 2020

**LACKLAND ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES,
HANDBOOKS AND MANUALS**

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual	School Year	Revision Date
Impact Aid Manual	2019-2020	March 2020

Approved by: Signature on file
Dr. Burnie L. Roper, Superintendent

March 2020
Date

Overview

Purpose:

The purpose of this manual is to:

- set forth data quality standards for the preparation and submission of the annual Impact Aid Application to the US Department of Education Impact Aid Department
- establish standard coding procedures for Impact Aid data
- establish operating procedures for the preparation of the Impact Aid Application
- provide resources related to the USDE Impact Aid regulatory guidance

Recent Changes:

Recent changes and/or updates to the procedures are highlighted in yellow. There are substantial changes throughout this document as it relates to the Impact Aid Application process. The US Department of Education changed from the G5.gov application system to the Impact Aid Grant System (IAGS) application system. The US Department of Education Impact Aid Department also changed the application from reporting data on “tables” to reporting students in “categories.

Forms:

All district forms and documents are highlighted in blue. TxEIS attendance reports are highlighted in green.

References:

- Application resources can be accessed at: <https://impactaid.ed.gov/resources/>
- Email address for the USDE Impact Aid department: impact.aid@ed.gov
- Department of Education’s electronic application system, at: <https://impactaid.ed.gov/>
- DOE Impact Aid Program has an on-line SECTION 7003 PAYMENT CALCULATION ESTIMATE WORKSHEET is available at: <https://www2.ed.gov/programs/8003/calculator/edlite-calculator.html>
- 2 CFR Part 200 (EDGAR) - [UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS.](#)

Background

Impact Aid was designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property, or that have experienced increased expenditures due to the enrollment of federally connected children, including children living on Indian lands. The Impact Aid law (now Title VII of the Every Student Succeeds Act (ESSA)) provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other Federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible Federal properties who do not live on Federal property.

Lackland ISD is a *coterminous* school district which means that the boundaries of the school district are the same as the boundaries of Lackland Air Force Base (Joint Base San Antonio – Lackland). All of the federal property is exempt from local property taxes; therefore, Lackland ISD is eligible to apply for Impact Aid funding directly through the Department of Education Impact Aid Program. Generally, the Impact Aid funds (except for funds for Children with Disabilities or Construction) may be used to support the general operations of the district since they are basically in lieu of property taxes.

The district receives Impact Aid funds under two provisions of the Every Student Succeeds Act (ESSA), Section 7003 and 7007.

Basic Support Payments (Section 7003(b))

Basic Support Payments help local school districts that educate federally connected children. These may be the children of members of the uniformed services, children who reside on Indian lands, children who reside on Federal property or in federally subsidized low-rent housing, and children whose parents work on Federal Property. In general, to be eligible for assistance a local school district must educate at least 400 such children in average daily attendance, or the federally connected children must make up at least 3 percent of the school district's total average daily attendance. Heavily Impacted Districts that enroll certain percentages of federally connected children and meet other specific statutory criteria, receive increased formula payments under Section 7003(b)(2).

Children With Disabilities Payments (Section 7003(d))

Payments for Children with Disabilities provide additional assistance to school districts that educate federally connected children who are eligible for services under the Individuals with Disabilities Act (IDEA). These payments are in addition to Basic Support Payments and IDEA funds provided on behalf of these children. A school district that receives these funds **MUST** use them for the increased costs of educating federally connected children with disabilities.

Construction Grants (Section 7007)

Construction Grants go to local school districts that educate high percentages of certain federally connected children — both children living on Indian lands and children of members of the uniformed services. These grants help pay for the construction and repair of school buildings. Section 7007(a) provides formula grants to the local school districts based on the number of eligible federally connected children they educate. Section 7007(a) was funded in fiscal year 2016. Section 7007(b) provides competitive grants for emergency repairs and modernization.

Purpose

To ensure a systematic process to apply for, record and expend Impact Aid funds.

Impact Aid Application

An Impact Aid Application shall be completed and filed each fiscal year by the deadline established by the Department of Education (DOE) Impact Aid Program (IAP). The deadline is typically January 31st of each year. The application completed in one fiscal year generates the funding in the following fiscal year, with the exception of the Heavily Impacted funding (which will be discussed in another section). Applications submitted late (after the deadline) will incur a 10% penalty in funding. Applications submitted **more than 60 days** after the deadline **will not** be eligible for funding in the next fiscal year.

An application is timely filed if the IAP receives the entire application package by the deadline. All of the following must be received by the deadline:

1. The electronic application, submitted on-line via the IAGS e-Application, the Department of Education's electronic application system
2. The application and assurances shall be signed by a staff member with Signatory and Core security roles in the IAGS.
3. *Only for those applicants that submit data for military installation housing undergoing renovation or rebuilding:* Upload the "Housing Undergoing Renovation or Rebuilding - Housing Official Contact Information" form.
4. Heavily Impacted Tax Rate Certification Form, as applicable to the district.

Note. The new IAGS will require no more faxing, emailing or uploading of assurances or signature pages.

If an amendment is necessary, the district shall use the IAGS e-Application website to modify and update an Impact Aid application **until June 30th**. The guidelines noted above shall also apply to the *timely filing* of an amendment. **If the district is amending the application to include additional students, those students must be enrolled in the school district as of the survey date.**

The application instructions and forms are generally published and made available by the DOE in November or December of each fiscal year. Application resources can be accessed at: https://impactaid.ed.gov/wp-content/uploads/2019/12/FY_2021_Sec_7003_Appl_Instructions_2.pdf. Applications must be submitted electronically through the IAGS system, the Department of Education's electronic application system, at: <https://impactaid.ed.gov/>.

Technical assistance with the application is available through the DOE Impact Aid Program at 1-202-260-3858 or <https://impactaid.ed.gov/contact/>. The toll-free fax number is 1-866-799-1272.

Each state is assigned an Impact Aid Analyst. The analysts for the state of Texas are noted below:

- 7003 Operations: Kisha Spruill – kisha.spruill@ed.gov or 1-202-260-2292
- Property: Nyonu Akamefula – nyonu.akameful@ed.gov 1-202-260-2410
- Payments: Melissa Torchon – Melissa.torchon@ed.gov, 1-202-260-0732
- 7002 Operations: Michael Thomas – michael.thomas@ed.gov , 1-202-205-0316
- Program Director: Marilyn Hall – Marilyn.hall@ed.gov or 1-202-260-3858

The State Educational Agency (Texas Education Agency) contact is noted below:

Mrs. Didi Garcia
Division of Federal and State Education Policy
Texas Education Agency
1701 North Congress
Austin, Texas 78701
512-463-9414
512-463-9560 FAX

The application represents student data as of a specific “survey date”. The survey date can be any district-selected date no earlier than **the 4th day of the start of school** and no later than **January 31st**. All student eligibility data shall be as of the survey date.

Preparing to Apply for Impact Aid Funding

The district has designated the following administrators as Impact Aid officials.

- Superintendent – Authority to Sign the Application Cover Page and Assurances
- Chief Financial Officer – Authority to prepare and submit the Application through IAGS (after obtaining the signature of approval from the Superintendent)

In addition, the district has designated the following staff to collect and maintain Impact Aid data:

- Finance/Payroll Specialist – Authority to collect, tabulate and enter the Impact Aid Application data.

The district has previously applied for Impact Aid funding; therefore, it shall use the assigned DUNS and Impact Aid number on all applications and communication with the DOE Impact Aid Program.

- DUNS 080259807
- Impact Aid # 530203 (53-TX-YYYY-0203)
- Award # S041B-YYYY-5001

The district shall prepare a list of the LAFB Points of Contact on an annual basis to ensure that the installation is aware of the purpose and processes related to the Impact Aid Application. Establishing a collaborative working environment with the POCs is essential to ensure that all verification of data, such as Source Checks, are completed in a timely manner. The current year POCs are:

- | | | |
|------------------------------------|--|--------------|
| ▪ Base Liaison | Shenese L. Broadus
Shenese.broadus1@us.af.mil | 210-671-8388 |
| ▪ Balfour Beatty Housing Official | Suzanne Farr
sfarr@bbcgrp.com | 210-674-9366 |
| ▪ Temporary Lodging Facility (TLF) | Patricia Gomez
Patricia.gomez@us.af.mil | 210-675-0798 |
| ▪ Fisher House | Phil Harrelson
HM-fisherhouse@sbcglobal.net | 210-671-6028 |
| ▪ Family Camp (FamCamp) | David Greene
david.green13@us.af.mil | 210-671-5179 |

Student Daily Membership

In preparation to select the Survey Date, the Finance/Payroll Specialist shall monitor the daily membership for each instructional day. A **Recap of Enrollment Report** shall include every instructional day from the first day of school to the last day of school and shall be forwarded to the Chief Financial Officer on at least a weekly basis (generally Monday).

The Chief Financial Officer shall monitor the increases and decreases in enrollment to select the optimal Survey Date, i.e. the highest membership. [Note. The Survey Date **must between the 4th day of school and January 30th** in accordance with the DOE guidance, except for the 2nd survey data provisions.]

The CFO shall recommend the optimal date to the Superintendent. After the Superintendent's approval of the Survey Date, the process of distributing and collecting source checks and survey forms shall begin.

Completing the Impact Aid Application

The district shall obtain a copy of the Impact Aid Application instructions available at the DOE Impact Aid Program website: https://impactaid.ed.gov/wp-content/uploads/2019/12/FY_2021_Sec_7003_Appl_Instructions_2.pdf.

The Chief Financial Officer shall be responsible to ensure that all district staff with Impact Aid related duties and responsibilities receives the appropriate training related to the completion of the Impact Aid Application. District staff shall take the annual USDE Impact Aid training via webinar, as appropriate.

The Chief Financial Officer shall request access to the IAGS for all users. The Request Access form at <https://impactaid.ed.gov/request-access/>. The district must have 3 users at a minimum. The Core EAP user must be the signatory. The three users shall be the Superintendent, Chief Financial Officer and Finance/Payroll Specialist.

The US Department of Impact Aid Office has training resources available on their website. Videos covering how to start an application and navigate the Impact Aid Grant System is available online at <https://impactaid.ed.gov/training/>.

Each of the required documents in the Impact Aid Application shall be completed in accordance with the Instructions.

The Impact Aid Application Mandatory Forms include the following:

- LEA Applicant Information
- Membership and Average Daily Attendance
- Heavily Impacted Tax Rate Certification Form (You must submit this form if you check the box on the cover page indicating that you wish to apply for heavily impacted funding)
- Housing Undergoing Renovation or Rebuilding Contact Information (Must be submitted at time of application for LEAs that that have military installation or Indian housing undergoing renovation or rebuilding)
- Expenditures for CWD – ONLY IF DISPLAYED
- Applicants that have US Department of Education Schools in their LEA – ONLY IF DISPLAYED
- Fiscal Report on Expenditures of all Construction Related Funds and Accounts – ONLY IF DISPLAYED
- Federally Connected Children
- Board Approved Indian Policies and Procedures (IPPs) (must be board approved after 2/1/2019); OR
- IPP Waivers – waivers will only be accepted at the time of application.
- Signed Section 7003 Full Assurances

Impact Aid Application – LEA Information

The district has applied for Impact Aid in previous years; therefore, most of the data related to the district on the cover page will be “pre-populated” (copied from the prior year application). If any of the information has changed, the Chief Financial Officer shall ensure that the data is updated on the current year application. The pre-populated data includes the following:

- Application Year: _____
- DUNS number: #080259807
- Impact Aid number: #53-TX-YYYY-0203 (YYYY equals the fiscal year of the application)
- Award Number: #S041B-YYYY-5001
- District name and address: Lackland ISD, 2460 Kenly Ave, San Antonio, TX 78236
- Contact person: Rebecca Estrada, Chief Financial Officer, 210 357 5005 or Estrada.r@lacklandisd.net
- Charter School: No
- New or Non-Continuing: No
- 7003(b)(2) Applicant: Yes
- County(ies): Bexar

Impact Aid Application – 7003(b)(2) Information

- The Heavily Impacted Tax Certification form should be upload (after completion by the SEA (TEA State Impact Aid Director))

Impact Aid Application – Membership & ADA

- First day of school: _____
- Survey date: _____
- Housing renovation: _____
- Attendance ratio type: State average or district ADA
- Average Daily Attendance: _____
- Method of data collection: Survey forms and Source checks
- Membership: total number of students enrolled in the preceding school year and the current school year on the respective survey date.

The district shall report the average daily attendance for the preceding year. The total ADA for the previous year is generated as noted below:

- Average daily attendance (ADA) for the entire prior year. **Note. Texas now has a Negotiated Rate attendance rate. It is optional to report the actual attendance rate using the district’s attendance data. The Superintendent’s Contact Hour Report, as**

reported through PEIMS, shall be used to determine the ADA. **NOTE: Since the PK program is funded by the State at only 1/2 of the ADA, the total PK ADA for the entire year should be doubled for Impact Aid purposes.]** Tuition-out ADA shall be added and tuition-in ADA excluded from this count. Note. The Near-Final or Final Summary of Finances for the prior year shall be used to reconcile and support the ADA.

- The summer school ADA for the previous summer shall be reported for summer school that was provided free of charge. The PEIMS Extended Year Submission report shall be used to determine the Summer School ADA. The district shall enter the hours of summer school attendance for the preceding school year based on the total number of students and the number of hours each student attended the free summer school. [Note. The summer school attendance shall include children with disabilities that attended a program such as Extended Year Services or other placement in accordance with their IEP.]
- Number of days in the regular school year – this is typically 170-175 instructional days but should be verified by the previous school year’s academic calendar. Keep a copy of the School Calendar for audit purposes.]

Infant and Pre-Kindergarten Children

- Federally connected Pre-kindergarten children may be claimed for any category
- Federally connected infant and toddlers with disabilities only (military)
- If claiming Pre-K and infants/toddlers – all federally connected and not federally connected must be counted in both membership and ADA
- Education of the children must be provided at public expense (no tuition charged)
- Cannot claim these children if there is Head Start or IDEA funds that provide a substantial portion of the program.

Students	Preceding Year	Current Year
In schools of the applicant district		
For whom tuition is received (tuition-in)		
Subtotal		
For whom tuition was paid (tuition out)		
For whom the district provided free public elementary or secondary education		

Impact Aid Application – Categories and Descriptions

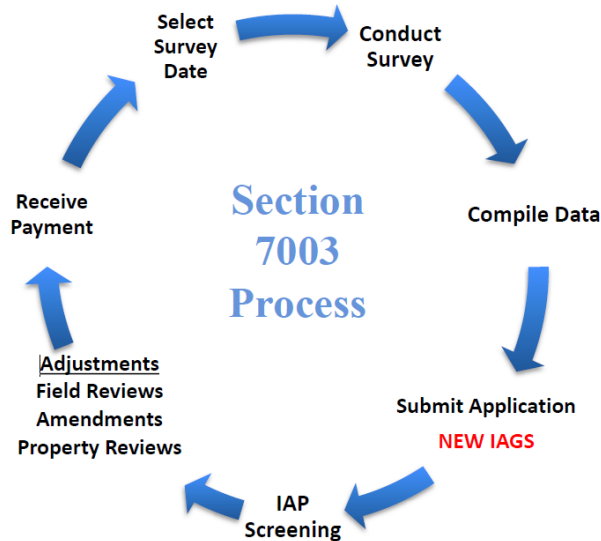
STUDENT	PARENT	CATEGORY	WEIGHT
Resides on Federal property	Civilian who works on federal property in the LEA	A(i)	1.00
Resides on Federal property	Foreign military officer and accredited foreign gov't official	A(ii)	1.00
Resides on Federal property	Is in U.S. Uniformed Service	B	1.00
Resides on Indian Lands		C	1.25
Does not reside on Federal property	Is in U.S. Uniformed Service	D(i)	0.20
Does not reside on Federal property	Foreign military officer and accredited foreign gov't official	D(ii)	0.20
Resides in Low Rent Housing	Does not work on Federal property	E	0.10
Resides on Federal property	Civilian who does not work on Federal property (other than low rent)	F	0.05
Does not reside on Federal property	Works on Federal property in same county as LEA	G(i)	0.05
Does not reside on Federal property	Works on Federal property in same state as LEA	G(ii)	0.05

The Application summarizes these categories into the following sections:

- Uniformed Services Live-On Category B
- Uniformed Services Live-Off Category D(i)
- Foreign Military Category A(ii)
- Foreign Military Live-Off Category D(ii)
- Low Rent Housing Category E
- Live-On Work-On Category A(i)
- Live-On Only Category F
- Work-On Only Category G(i) or G(ii)

Impact Aid Application Process

The Impact Aid Application process begins with the determination of the Survey Date. The process is depicted by the USDE Impact Aid department below:



Impact Aid Application Process:

- STEP 1 – Select Survey Date
- STEP 2 – Conduct Survey
- STEP 3 – Compile Data
- STEP 4 – Submit Application
- STEP 5 – IAP Screening
- STEP 6 – Adjustments
- STEP 7 – Receive Payment

STEP 1 - Selection of the Survey Date

The district is allowed to select a 2nd membership survey date after January 31, but no later than May 14, and submit that data as an amendment to the initial application. The Finance/Payroll Specialist shall maintain an up-to-date **Recap of Enrollment Report** throughout the entire school year and forward to the Chief Financial Officer on a weekly basis. The Chief Financial Officer shall monitor the daily membership from the 1st day of school through at least May 14th to determine if a second survey date select be selected and an amended application filed with the DOE.

The results of the two surveys are averaged by the DOE. A second survey date shall only be selected and an amendment filed when the increase in enrollment is substantial to justify the district staff, LAFB POCs and parent’s time to complete the required paperwork. The Chief Financial Officer shall determine the related costs and benefits (additional revenue) and submit a recommendation to the Superintendent. The Superintendent shall make the final decision to select a second survey date and amend the application.

If the district conducts a second membership survey date, the amended application shall be submitted via the **IAGS** application system no later than June 30th. As required with the initial application, a copy of any amendment must also be filed with the Texas Education Agency. **[Note. According to instructions from the USDE Impact Aid department, we should amend the original application thru IAGS, revise all of the applicable sections including the survey date (2nd membership survey date).**

Impact Aid Program Assurances and Certifications

As part of the application submission process, the certifying individual (Superintendent or designee) acknowledges agreement with all of the Assurances and Certifications.

The Assurances and Certifications include:

- 7003 Assurances, Certifications and Signing Statement
- General Assurances – Non-Construction Programs
- Assurances – Impact Aid Program
- Certifications Regarding Lobbying
- Statement for Loan Guarantee and Loan Insurance

The district's internal control process includes a review and approval by electronic signature of the application by the Superintendent or the Chief Financial Officer (designee). If the Chief Financial Officer will sign the application, he/she shall obtain written approval from the Superintendent before submitting the application on his/her behalf.

STEP 2 – Conduct the Survey

The survey of eligible students is comprised of student data preparation and collection. The district has elected to use two (2) methods to collect the number of students on the survey date: Source Checks and Survey Forms. As a coterminous school district, the preferred method to collect the number of students on the survey date is the Source Check method. Data for students that do not reside on LAFB (within the school district boundaries) shall be collected with Survey Forms.

Preparation of Student Data

On at least a weekly basis, the registrars shall extract student data to ensure that data to be used in the Impact Aid application process is current and complete. Specific data fields that are critical for the data preparation process are noted below: [Note. Missing data, if any, must be obtained and entered before the master list of student data is extracted on the Survey Date.]

- Priority-1 Parent Status – The Priority-1 parent code (local use code) of: A (active military), E (LISD employee), C (civilian on base), FM (foreign military), and R (retired military). The local code shall be coded for the **most eligible parent**. If both parents are active military, either parent may be listed as the priority-1 parent. If no parent is active military, a parent who is a civilian working on the installation shall be coded as the priority-1 parent. If neither parent meets the eligibility requirements, either parent may be coded as the priority-1 parent.
- Residence location – The residence code (East, West, Family Camp, TLF, Fisher House and Off-base) that matches the current residence shall be complete and up-to-date. At any

time that a parent changes their residence address, the residence location code must be updated, too.

- Parent Military – A parent that is military active shall be entered on the Priority 1 line. The Parent Military box shall be checked if the parent is active military. At any time that the parent changes to not active military, the box must be unchecked.
 - Foreign military – check military only if the Foreign Military official is an officer on the survey date. Children of enlisted Foreign Military parents are not eligible for Impact Aid.
 - National Guard – check military only if the parent is active as a result of a Presidential Order on the survey date. (Must have a copy of the order).
- Branch of Service – the branch of service shall be entered for every active military parent (whether they are a priority 1 or 2 parent). The appropriate drop down box shall be selected, such as Air Force, Army, National Guard, etc.
- Rank – the military rank shall be entered for every active military parent (whether they are a priority 1 or 2 parent). The rank should be entered as either an OX (officer) or EX (enlisted) – the X is the rank number.

Note. It is critical that the residence address of the student (parent) be up-to-date at all times. The residence address is the determining factor whether a Source Check or Survey Form will be used to determine the student’s eligibility for Impact Aid and their placement on a Table on the application.

The Finance/Payroll Specialist shall generate a master list (Excel extract from TxEIS Student Information System) of all students enrolled **on the survey date**. [A template titled, “Impact Aid Report” has been created in the TxEIS Registration system.] The master student list shall be sorted by residence location (local use code in TxEIS labeled Residence Location). The Residence Location codes are: E (Balfour East), W (Balfour West), R (Family Camp), T (Temporary Lodging Facility), F (Fisher House) or O (Off-Base).

Collection of Student Data Documentation

According to the DOE IAP Instructions, *the district shall record the number of federally connected children associated with each category in the columns labeled **Total Children or Children with Disabilities**. Each student can be counted **only once**. If the district does not have children connected with a specific property in the current year, place a zero in that column.*

A source check for East and West shall be prepared according to the guidelines below and forwarded to the appropriate housing official for review and approval. The list of Off-Base student shall be used to distribute Survey Forms to the parent and/or guardian. Note. All students enrolled on the survey date must be on a source check list or should receive a survey form. Even if a student is considered to be ineligible, a survey form should be collected to verify the student’s eligibility for Impact Aid.

Students who do not meet the eligibility guidelines for any the **Categories**, shall be ineligible for Impact Aid and shall not be reported on the application, except under the total membership.

Source Check Guidelines:

According to the Impact Aid department Source Check documents are used to report groups of students by federal property. An official must sign to certify residence of family, employment of parent and land status. **A Source Check may be used in lieu of or in addition to a parent-pupil survey form.**

Certifying officials shall include:

- Parent's employer
- Housing official

The Finance/Payroll Specialist shall include the following information on the source checks:

Student Information:

- Student's name*
- Student's campus name*
- Student's grade level*
- Student's ID number
- Student date of birth*
- Student's address* (no PO boxes)
- Student's ADA eligibility code
- Residence Code – name of federal property* (local use code in TxEIS)
- Student's Sp. Ed. Status (coded "1" if enrolled in Sp.Ed.) [Note. The identification of Special Education Students shall not be labeled on the Source Check to protect the student's privacy.]

Parent Information:

- Parent name (in alpha by last name order) – of the parent who is active duty, or otherwise Priority 1
- Parent is a member of the Uniformed Services on active duty:
 - Name of parent*
 - Rank, pay grade, and MOS of parent*
 - Branch of service of parent*
- Parent is both an Accredited Foreign Government Official and a Foreign Military Officer
 - Name of parent*
 - Branch of service*
 - Rank of parent*
 - Foreign Government*

- Parent Employed on federal property
 - Name of the parent or guardian employed on federal property*
 - Name of employer*
 - Name and complete address of federal property* (no PO boxes)

*Required by the USDE Impact Aid department.

Students must be reported on the Impact Aid application by property code; therefore, a Source Check shall be generated for each of the following properties:

- Balfour Beatty East (E)
- Balfour Beatty West (W)
- Temporary Lodging Facility (TLF)
- Family Camp (FamCamp)
- Fisher House

The Source Check shall be signed and certified by the following individuals on or after the survey date:

- Certification that the students are enrolled in the district on the survey date – Superintendent
 - I CERTIFY THAT on _____ (date), the students listed on the accompanying page(s) were enrolled in Lackland ISD on _____ (survey date).
- Certification that the parent is active military and resides on federal property on the survey date – LAFB Official (Housing Official and/or Base Liaison)
 - I CERTIFY THAT on _____ (date), the personnel listed on the accompanying page(s) were on active duty in the branch of service and rank indicated. In addition, the personnel resided at the address listed on _____ (survey date) which is located on JBSA Lackland, San Antonio, TX 78236.

A sample Source Check is included in the Exhibit Section.

Upon receipt of the source checks, the Finance/Payroll Specialist shall verify the housing official certification is complete and make note of any changes such as deletions or additions made by the housing official.

If the housing official verifies that a student does not reside on base, a Survey Form must be sent to the parent/guardian. The student’s eligibility for Impact Aid will be determined by the Survey Form.

After the Source Checks have been verified, the number of students on the source checks should be tabulated into one of the Categories or the ineligible list if the off-base student has:

- A parent that is Foreign Military with an enlisted rank.

- A parent that is Reserve or National Guard that is not on Presidential Orders as of the survey date

Survey Form Guidelines:

According to the Impact Aid department Parent-Student Survey Forms are to collect individual student data. A Survey Form may be used for multiple students in the same family; however, the IAP recommends that a copy be made for each student on the Survey Form for tabulation purposes. The parent and/or guardian must sign and date the form.

By August 1st of each year, the Finance/Payroll Specialist shall prepare a draft **Impact Aid Survey Form** and forward to the Chief Financial Officer. After review by the Chief Financial Officer, the Survey Form shall be forwarded to the IAP Texas Specialist for further review and approval. [Note. The IAP has recommended an annual review of the Survey Form to ensure that it meets audit requirements.] **A sample Survey Form is included in the Exhibit Section.**

Using the master list of students by property, a survey form shall be distributed to all students who **do not reside** on JBSA Lackland property.

Upon receipt of Survey Forms from the parent(s), the Registrars and Finance/Payroll Specialist shall verify each form to ensure that it meets all of the guidelines listed below:

- Student full name, date of birth, grade level and campus name (matching the TxEIS Student System). **NOTE. Survey forms that contain more than one student name, shall be copied to ensure that each student has his/her own survey form.**
- Full address (if a parent reports that they were living on base housing on the survey date, a supplemental Source Check shall be forwarded to the appropriate housing official for verification and certification).
- One of four (4) sections must be completed:
 - US military active – name of active military member, branch and rank
 - US military retired – name of retired military member, branch and retirement date
 - Foreign Military – name of foreign military member, branch and rank
 - Civilian – name of civilian, employer name and address, federal property name and address. **Note. Lackland ISD employees shall complete the Civilian portion of the Survey Form with Employer: Lackland ISD, 2460 Kenly Ave, San Antonio, TX 78236 and Federal Property: JBSA Lackland, 1800 Truemper Rd, San Antonio, TX 78236.**
 - NOTE. A parent may include information on more than one section. For example, one parent may be active military and the other parent a civilian and/or retired military. A survey form, with multiple sections, shall be sorted using the following priority levels: 1) active military, 2) foreign military, 3) civilian and 4) military retired.

- Signature and date (date must be on or after the survey date-**verify the year carefully**)

STEP 3 - Compile Student Data by Categories:

After the Source Checks and Survey Forms have been verified, they should be sorted and tabulated into the Application Categories on a Recap of Categories Report (Excel spreadsheet) – illustrated below:

IMPACT AID DATA - 2021 FY																
Survey Date September 26, 2019																
FINAL																
	LACKLAND - EAST (TLF, FamCamp)				Medina - WEST				OFF BASE				Off-Base	Total Off-Base		
CATEGORY	A(i)	A(ii)	B	F	A(i)	A(ii)	B	F	D(i)	D(ii)	G(i)	G(ii)	Ineligible		TOTAL	
Elementary									21	0	7		0		28	
Secondary									42	0	13		14		69	
Total Students	5	5	776	5	26	0	163	7	63	0	20	0	14	97	1084	
Students SpEd Only	0	0	94	2	4	0	19	1	1	0	0	0	4	5	125	
		96	791													
						24										
	SpEd On base		120						SOURCE CHECKS:			Ai	Aii	B	F	Total
	Sp Ed Off-Base		5						Total East	776	5	5	764	2	776	
	Total		125			125			Total TLF	4	0		4	0	4	
	SpEd Off base - Di Active		1						Total Fam Camp	11	0		8	3	11	
	SpEd Off base - Ineligible		4						Total East	791	5	5	776	5	791	
Table 8 - DOE School Buildings - 1st Grade									Total West	196	26		163	7	196	
									Total Off Base	97					97	
Totals										1084	31	5	939	12	1084	
Catagories									SPECIAL EDUCATION							
A(i)	Resident-Civilian who works on federal property in the LEA								SOURCE CHECKS:							
A(ii)	Resident-Foreign military officer and accredited foreign govt official								Ai	Aii	B	F	Total			
B	Resident-Is in the US Uniformed Services								Total East	0	0	92	2	94		
D(i)	Non Resident, Active Duty								Total TLF					0		
D(ii)	Non Resident, Foreign Military Officer								Total Fam Camp			2		2		
F	Resident, Not employed on Federal Property								Total East	0	0	94	2	96		
G(i)	Non-resident, Works on federal property in the same county as LEA								Total West	4		19	1	24		
G(ii)	Non-resident, Works on federal property in the same state as LEA								Total Off Base					5		
GRAND TOTAL										4	0	113	3	125		

Federal Properties Guidelines:

Federal properties that the district has reported in the past are pre-populated on the application. The district may add new properties by using the drop-down button on any blank row on each table to open the Property Lookup Screen.

The current federal properties reported on the application by the district include the following:

<u>Federal Property Code</u>	<u>Federal Property Name</u>
5357100090	Lackland AFB
5357100100	Lackland AFB, Medina Training Annex

Service members of the Army, Navy, Air Force, Marine Corps, Coast Guard, National Oceanic and Atmospheric Administration and U.S. Public Health Service can all be included as Uniformed Services.

Children with a parent in the Reserves or the National Guard generally are not eligible unless the parent is on active duty on the survey date as a result of a Presidential Order. The district can claim dependents of National Guard members and Reservists who have been activated pursuant to a Presidential Executive Order 13223 of September 14, 2001, as amended, and under authority of Title 10, United States Code (U.S.C.).

The district shall children in the Foreign Military category if the parent is both an accredited foreign government official and a foreign military officer. **Children of Foreign Military “enlisted” staff are not eligible.**

STEP 4 – Prepare & Submit the Impact Aid Application

Applications must be submitted electronically through the **IAGS system**, the Department of Education’s electronic application system, at: <https://impactaid.ed.gov/> by the deadline established each year by the Department of Education Impact Aid Program (generally January 31st).

The Chief Financial Officer shall start the application process upon notification from the Department of Education that the application cycle is open.

Entering the Student Category Data on the Application:

The table below illustrates that layout of the Categories on the application.

Uniformed Services Live-On

Property	Property Address	Total Children (incl CWD)	Children with Disabilities (CWD)

Uniformed Services Live-Off

Total Children (incl CWD)	Children with Disabilities (CWD)

Foreign Military

Property	Property Address	Total Children (incl CWD)	Children with Disabilities (CWD)

Foreign Military Live-Off

Total Children (incl CWD)	Children with Disabilities (CWD)

Live-On Work-On

Child Category	Existing Property	Property	Property Address	Total Children (incl CWD)	Children with Disabilities (CWD)
Live-On					
Work-On					

Live-On Only

Property	Property Address	Total Children

Work-On Only

Property	Property Address	Total Children

The USDE Impact Aid department has developed several sample forms for use in completing the application. Sample forms can be found at: <https://www2.ed.gov/programs/8003/resources.html>. Some of the sample forms include:

- Sample Survey form
- Sample Multiple Child Survey form
- Sample Employed-On Source Check form
- Sample Reside and Employed-On Source Check form
- Sample Reside-On Category F Source Check form

Entering the Expenditures for CWD on the Application:

If the district claimed children with disabilities on the prior year application, Children with Disabilities (CWD) expenditures must be entered in the Application. The district shall report the Children with Disabilities (CWD) revenue and expenditure data for the preceding fiscal year.

Note. The additional expenditures for federally-connected, children with disabilities shall be at least equal to the amount of the district's section 7003(d) payment (CWD payment).

The Chief Financial Officer shall generate a General Ledger Inquiry for all Special Education revenue and expenditures for the prior school year. The finance data shall be reported as noted below:

- Total All Special Education expenditures (Program Intent Code 23 and 33) as reflected on the finance general ledger on a General Ledger inquiry for the prior fiscal year.
- Total State Revenue (Object Codes 5811 and 5812) as reflected on the District's Summary of Finance (SoF) for the preceding fiscal year.
- Total State Revenue specifically for Special Education (Program Intent Code 23) as reflected on the SoF for the preceding fiscal year.
- Total IDEA-B revenue for the prior year as reflected on the Shared Services Arrangement data in the Annual Financial Audit. [Note. The district participates in the Special Education Military Co-Op with Ft. Sam Houston ISD (fiscal agent) and Randolph Field ISD.]
- Other Sources of Aid received for Children with Disabilities (such as SHARS or Medicaid. [Note. The district does not participate, nor receives revenue, for either of these programs.]
- Total membership enrolled and eligible as a Child with Disabilities (Special Education program) as certified by the appropriate Special Education administrator as of the survey date. [Note. This total membership should include both federal connected and not federally-connected students.]

Entering the Construction-Related Funds and Accounts on the Application:

The construction-related data shall be completed and submitted with the Application. Construction 7007 funds, if any, received by the district during the prior fiscal year shall be reported on the application. A general ledger from the prior year shall be generated to verify the 7007 construction revenue.

The district shall report revenues and expenditures for all construction related activities. The Chief Financial Officer shall generate a General Ledger of all Capital Outlay fund groups (Fund

69X) to include revenues and expenditures for the prior fiscal year. In addition, a General Ledger shall be generated to obtain the total fund balance available for construction purposes. [Note. The fund balance as reported on the Annual Financial Audit shall be reported on this Table.]

- Opening balance for all construction funds - (Opening fund balance of all Fund 69X accounts for the prior fiscal year as reflected on the Annual Financial Audit.)
- Section 7007 Payment - Report all section 7007 receipts (Object Code 5941) received in the preceding fiscal year as reflected on an Impact Aid Voucher(s).
- Other Receipts - Report any other revenues received that may be used for construction purposes. (Interest or other income realized in Fund 69X accounts.)
- Transfers In - Report transfers into this fund. (Object Codes 79XX posted in Fund 69X accounts.)
- Transfers Out - Report transfers out of this fund. (Object Codes 89XX posted in Fund 69X accounts.)
- Non-Construction Related Expenditures – Use this line to account for all non-construction-related expenditures (e.g., equipment, instructional materials) expensed in Fund 69X accounts.
- Total Expenditures for Construction or Renovation – Report total expenditures for construction-related activities, including: the preparation of drawings and specification for school facilities; erecting, building, acquiring, altering, remodeling, repairing or extending school facilities; and inspecting and supervising the construction of school facilities. (Generally Object Code 6629, but may include other 66XX expense codes in Fund 69X accounts.)
- Total Expenditures for Debt Service –The district has no debt service expenditures
- Closing Balance for all Construction-Related Funds – The system will calculate the total on Line 9. This calculated amount should match the district’s Closing (or Ending) Fund Balance in all Construction Accounts (Fund Codes 69X) as reflected on the Annual Financial Audit.

The district shall rate the overall condition of the facilities. The Chief Financial Officer shall choose one of the ratings that best describes the overall condition of the facilities.

Entering the Number of Students Who Attend School in Schools Owned by the USDE on the Application:

This data shall be submitted by the district to report to the DOE the total number of students attending school in a building that is owned by the Department of Education. This table should include all children of members of the U.S. uniformed services who were attending school on the survey date in a school building owned by the U.S. Department of Education.

Student counts from this data will be used in the calculations of payments under section 7007(a), Formula Construction payments.

The district is currently operating several DOE-owned facilities as noted below:

- Building 8220 Elementary Cafeteria and Special Education offices
- Building 8218E 1st grade and special programs (Art)
- Building 8222 Elementary Gym

The Finance/Payroll Specialist shall calculate the following student counts:

- Column 1 Name of School Building
- Column 2 Total Number of Children Enrolled in a DOE-owned building on the survey date
- Column 3 Number of Children Enrolled in a DOE-owned building and Claimed on the Application
- Column 4 Number of Children Enrolled in a DOE-owned building who Do not live on federal land, whose parents are members of the US Uniformed Services and who are claimed on the application

Housing Undergoing Renovation or Rebuilding

This is an optional table that may be submitted by the district if housing on the military installation is temporary unavailable for occupancy because it is undergoing renovation or rebuilding. The Impact Aid Program uses this information to determine whether some number of children who do not reside in these units may be categorized as though they reside on a military installation in calculating the payments for the application.

The Chief Financial Officer shall contact the housing official(s) on an annual basis during the preparation of the Impact Aid application. If a housing official verifies that some housing is not available due to renovation or rebuilding, this schedule must be submitted with the application.

The schedule should include the following information for the housing official(s):

- First and last name
- Official title
- Military installation
- Contact information: email address, phone number and fax number

Heavily Impacted Tax Rate Certification

Lackland ISD meets the requirements for Heavily Impacted funding. The Chief Financial Officer shall coordinate the completion of the certification form with the State Impact Aid Coordinator at the Texas Education Agency. The completed and signed form shall be uploaded with the Impact Aid Application.

The State Impact Aid Coordinator at TEA is noted below:

Mrs. Didi Garcia
Division of Federal and State Education Policy
Texas Education Agency
1701 North Congress
Austin, Texas 78701
512-463-9414
512-463-9560 FAX

The **Impact Aid Application Pre-Submission Checklist** shall be used to verify application data such as:

- All student counts entered must be supported by documentation – no estimates or forecasting of student counts
- Foreign Military – verify that rank is an Officer on the survey date
- Reserve or National Guard – verify that Presidential Orders are on file and were in effect on the survey date
- Survey forms – verify signature and date, especially the year
- Retired military – verify the retirement date to determine the appropriate category
- Off-base students – verify that the students are coded as “transfer students” in TxEIS with an ADA Eligibility Code of 3 or 6
- Special Education – Verify that all students claimed as eligible for Impact Aid are on the Special Education Certification List (signed by a Special Education administrator or LSSP) **and have an active IEP as of the Survey Date.**

The Finance/Payroll Specialist and/or the Chief Financial Officer shall enter all data on the **IAGS** application system. Each table shall be saved as “complete” when the data is finalized and ready for submission to the DOE. The Superintendent shall review the entire Application (either on-line through the **IAGS** system or a paper copy of the Application).

The Chief Financial Officer shall print the Cover Page and Assurances and forward to the Superintendent for his review and signature. After receipt of the signed documents, the Chief Financial Officer shall electronically submit the district’s Application through the **IAGS** system.

An original copy of the Application with the signed documents (originals) shall be forwarded to the Finance/Payroll Specialist for filing purposes. The original application and all source documentation, as noted below, shall be filed for audit purposes.

- Original Source Checks
- Original Survey Forms
- Original IEP Certification

- Recap of Student Membership (TxEIS)
- Master list (Excel) of all students and their eligibility status (Table #)
- Superintendent’s Contact Hour Report for prior school year (PEIMS Report)
- Summer School roster of students and attendance for prior year (PEIMS Report)
- Tuition-in and Tuition-out student documentation, as applicable
- General Ledger reports to support actual revenue and expenditures (Special Education)
- Annual Financial Audit schedules to support Construction Fund Balance
- Summary of Finance reports to support state revenues and student ADA

The Finance/Payroll Specialist shall maintain copies of all Impact Aid Application documentation for a period of 7 years (DOE requirement – 3 years after the last payment of a fiscal year which is typically 4 years).

The Finance/Payroll Specialist shall file a copy of the Impact Aid Application (with signatures) to the Texas Education Agency via email or fax in accordance with the application instructions. In addition, the Finance/Payroll Specialist shall forward a copy of the Impact Aid Application with the NAFIS office.

STEP 5 – IAP Screening/Processing

The USDE IAP department staff receive the application they will screen for the following potential issues:

- Staff turnover
- Incomplete application
- Missing required or supporting documentation
- Signatures
- Uniformed Services information
- Using PO Boxes
- CWD expenditures
- ADA data

STEP 6 – Adjustments, Field Reviews, Amendments and Property Reviews

The USDE IAP department staff will conduct Field Reviews via an on-site visit or mail-in process. The IAP selects approximately 220 applications per year for monitoring and documentation review. **Note. The Application data is reviewed and approved before the district can be paid for the fiscal year.**

STEP 7 – Receive Impact Aid Payment

The district should receipt Impact Aid payments in the fall or later dependent upon the federal appropriation process. The Chief Financial Officer shall be responsible for notifying the IAP when the district's depository bank changes occur.

Calculating the Impact Aid Revenue

The DOE Impact Aid Program has an on-line SECTION 7003 PAYMENT CALCULATION ESTIMATE WORKSHEET is available at:

<http://www2.ed.gov/programs/7003/calculator/edlite-calculator.html>.

Recording the Impact Aid Revenue

The district shall record all current fiscal year 7003 Impact Aid revenue in the General Fund (Fund 199) with an object code of 5941. All revenues realized by the district shall be reported on the district's Schedule of Federal Awards (SEFA) for audit purposes. The Impact Aid revenue reported on the SEFA must match the total realized revenue on the district's General Ledger. All Impact Aid revenue shall be coded [Fund, Object, and Sub-Object] by the Chief Financial Officer and posted to the general ledger by the Finance/Payroll Coordinator. The Chief Financial Officer shall prepare the SEFA on an annual basis. [Note. Sub-objects are used to record prior year application revenues for audit reporting purposes (SEFA).]

Impact Aid revenue received under 7007 for construction shall be realized in a Capital Projects fund (69X) with an Object Code of 5941. All construction expenditures for the prior year shall be reported on the district's Schedule of Federal Awards (SEFA) for audit purposes. The Impact Aid revenue reported on the SEFA must match the total realized revenue on the district's General Ledger. [Note. The district shall record all 7007 revenues to object 5941 regardless of whether the funds were spent in the current fiscal year – the unused revenues shall not be recorded as deferred revenues since there no time restraints on the use of the funds.]

Note. All Impact Aid Revenue for a prior fiscal year shall be recorded in Fund 199 with Object Code 5941 and a sub-object that reflects the Impact Aid fiscal year. For example, Impact Aid for fiscal year 2018 would be recorded in 199-00-5941-18-000-F-00000 [F denotes fiscal year]. The SEFA shall include the Impact Aid revenue received by Impact Aid fiscal year and Award Number.

The DOE Impact Aid Office sends an Impact Aid Voucher near the time of the direct-deposit of Impact Aid funds. At times, the funds arrive at the depository bank prior to the receipt of the Impact Aid Voucher.

The Chief Financial Officer shall, using the Impact Aid Application student counts, calculate the anticipated Impact Aid revenue for each fiscal year. In addition, the Chief Financial Officer shall

track all Impact Aid revenue received by fiscal year, including the remaining amounts due from the Department of Education Impact Aid Program.

Impact Aid revenue shall not be realized until it is received from the DOE Impact Aid Program. Although, the revenue is measurable to an extent based on the anticipated LOT percentage, the actual amount to be received is generally not received within 60 days after the end of the district's fiscal year. **[Note. Impact Aid revenue is generally not fully received until four (4) years after the end of a fiscal year.]**

The Chief Financial Officer shall maintain copies of all Impact Aid Vouchers for a period of 7 years (DOE requirement – 3 years after the last payment of a fiscal year which is typically 4 years).

Expenditures with Impact Aid Revenue

Impact Aid revenue, although coded as federal revenue (5941), is in lieu of local property tax revenue. The revenue may be used as noted below.

Guidance from the DOE Impact Aid Program states that:

Most Impact Aid funds, except for the additional payments for children with disabilities and construction payments, are considered general aid to the recipient school districts; these districts may use the funds in whatever manner they choose in accordance with their local and State requirements. Most recipients use these funds for current expenditures, but recipients may use the funds for other purposes such as capital expenditures. Some Impact Aid funds must be used for specific purposes. All payments are distributed by wire transfer directly to the bank accounts of school districts.

School districts use Impact Aid for a wide variety of expenses, including the salaries of teachers and teacher aides; purchasing textbooks, computers, and other equipment; after-school programs and remedial tutoring; advanced placement classes; and special enrichment programs. Payments for Children with Disabilities must be used for the extra costs of educating these children.

The district shall comply with the required financial and compliance audits in accordance with the 2 CFR Part 200 - [UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS](#). The district receives in excess of \$750,000 in Impact Aid funds each fiscal year; therefore, the district's Impact Aid Application and General Operating (Fund 199) expenditures will be considered a Major Fund and will be subject to a Single Audit (as randomly selected by the district's external audit firm).

The Chief Financial Officer shall be responsible for complying with all requests for data related to the Single Audit.