



**OFFICE OF AUDITOR OF STATE**  
STATE OF IOWA

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**AOS Technical Update**  
**Iowa Department of Education: Technology Declaratory Order and FAQ's**  
**July 2011**

**Attention Auditors of Local Governments:**

In late February 2011, the Auditor of State petitioned the Iowa Department of Education (IDOE) for a declaratory order regarding the propriety of paying certain computer leases from the General Fund and/or Physical Plant and Equipment Levy (PPEL) and to provide definitive clarification and guidance regarding Chapter 298.3(1)(c) of the Code of Iowa. This statute pertaining to "Revenues from the levies" states, in part:

"The revenue from the regular and voter-approved physical plant and equipment levies shall be placed in the physical plant and equipment levy fund and expended only for the following purposes:

c. The purchase, lease, or lease-purchase of a single unit of equipment or technology exceeding five hundred dollars in value per unit."

The IDOE issued a Declaratory Order in April 2011. In July 2011, IDOE issued FAQ's regarding the Technology Declaratory Order. The April 2011 Declaratory Order and the July 2011 FAQ's are located on the IDOE web site at:

<http://educateiowa.gov/images/stories/appeals/book26dec87wfaq.pdf>

The IDOE Technology Declaratory Order FAQ's are also located on the IDOE web site with other PPEL information at:

[http://educateiowa.gov/index.php?option=com\\_content&view=article&id=1424&Itemid=3003](http://educateiowa.gov/index.php?option=com_content&view=article&id=1424&Itemid=3003)

If you have questions or need further clarification, regarding the IDOE Declaratory Order and/or the IDOE Technology Declaratory Order FAQ's, please contact the Iowa Department of Education, Division of School Finance and Support Services at 515-281-5293.