

256C.4 Funding provisions — enrollment.**1. General.**

a. State funding provided under the preschool program shall be based upon the enrollment of eligible students in the preschool programming provided by a school district approved to participate in the preschool program.

b. A school district approved to participate in the preschool program may authorize expenditures for the district's preschool programming from any of the revenue sources available to the district from the sources listed in [chapter 298A](#), provided the expenditures are within the uses permitted for the revenue source. In addition, the use of the revenue source for preschool or prekindergarten programming must have been approved prior to any expenditure from the revenue source for the district's approved local program.

c. Funding provided under the preschool program is intended to supplement, not supplant, existing public funding for preschool programming.

d. Preschool foundation aid funding shall not be commingled with the other state aid payments made under [section 257.16](#) to a school district and shall be accounted for by the local school district separately from the other state aid payments. Preschool foundation aid payments made to school districts are miscellaneous income for purposes of [chapter 257](#). A school district shall maintain a separate listing within its budget for preschool foundation aid payments received and expenditures made. A school district shall certify to the department of education that preschool foundation aid funding received by the school district was used to supplement, not supplant, moneys otherwise received and used by the school district for preschool programming.

e. Preschool foundation aid funding shall not be used for the costs of constructing a facility in connection with an approved local program. Preschool foundation aid funding may be used by approved local programs and community providers for professional development for preschool teachers, for instructional equipment, for material and equipment designed to develop pupils' large and small motor skills, and for other direct costs. Preschool foundation aid funding received by an approved local program that remain unexpended or unobligated at the end of a fiscal year shall be used to build the approved local program's preschool program capacity in the next succeeding fiscal year.

f. The receipt of funding by a school district for the purposes of [this chapter](#), the need for additional funding for the purposes of [this chapter](#), or the enrollment count of eligible students under [this chapter](#) shall not be considered to be unusual circumstances, create an unusual need for additional funds, or qualify under any other circumstances that may be used by the school budget review committee to grant supplemental aid to or establish a modified supplemental amount for a school district under [section 257.31](#).

g. For the fiscal year beginning July 1, 2011, and each succeeding fiscal year, of the amount of preschool foundation aid received by a school district for a fiscal year in accordance with [section 257.16](#), not more than five percent may be used by the school district for administering the district's approved local program.

h. For the fiscal year beginning July 1, 2012, and each succeeding fiscal year, of the amount of preschool foundation aid received by a school district for a fiscal year in accordance with [section 257.16](#), not less than ninety-five percent of the per pupil amount shall be passed through to a community-based provider for each pupil enrolled in the district's approved local program. For the fiscal year beginning July 1, 2011, and each succeeding fiscal year, not more than five percent of the amount of preschool foundation aid passed through to a community-based provider may be used by the community-based provider for administrative costs.

2. Eligible student enrollment.

a. To be included as an eligible student in the enrollment count of the preschool programming provided by a school district approved to participate in the preschool program, a child must be four years of age by September 15 in the base year and attending the school district's approved local program.

b. The enrollment count of eligible students shall not include a child who is included in the enrollment count determined under [section 257.6](#) or a child who is served by a program already receiving state or federal funds for the purpose of the provision of four-year-old

preschool programming while the child is being served by the program. Such preschool programming includes but is not limited to child development assistance programs provided under [chapter 256A](#), special education programs provided under [section 256B.9](#), school ready children grant programs and other programs provided under [chapter 256I](#), and federal head start programs and the services funded by Tit. I of the federal Elementary and Secondary Education Act of 1965.

[2007 Acts, ch 148, §4](#); [2008 Acts, ch 1181, §68, 74](#); [2010 Acts, ch 1031, §305](#); [2012 Acts, ch 1138, §23, 42](#); [2013 Acts, ch 121, §10, 42, 103, 108](#)

2013 amendment to subsection 1, paragraph f applies to school budget years beginning on or after July 1, 2014; [2013 Acts, ch 121, §42](#)