257.6 Enrollment.
1. Actual enrollment.
   a. Actual enrollment is determined annually on October 1, or the first Monday in October if October 1 falls on a Saturday or Sunday, and includes all of the following:
      (1) Resident pupils who were enrolled in public schools within the district in grades kindergarten through twelve and including prekindergarten pupils enrolled in special education programs.
      (2) Full-time equivalent resident pupils of high school age for which the district pays tuition to attend an Iowa community college.
      (3) Shared-time and part-time pupils of school age enrolled in public schools within the district, irrespective of the districts in which the pupils reside, in the proportion that the time for which they are enrolled or receive instruction for the school year is to the time that full-time pupils carrying a normal course schedule, at the same grade level, in the same school district, for the same school year, are enrolled and receive instruction. Tuition charges to the parent or guardian of a shared-time or part-time nonresident pupil shall be reduced by the amount of any increased state aid received by the district by the counting of the pupil. This subparagraph applies to pupils enrolled in grades nine through twelve under section 299A.8 and to pupils from accredited nonpublic schools accessing classes or services on the accredited nonpublic school premises or the school district site, but excludes accredited nonpublic school pupils receiving classes or services funded entirely by federal grants or allocations.
      (4) Eleventh and twelfth grade nonresident pupils who were residents of the district during the preceding school year and are enrolled in the district until the pupils graduate. Tuition for those pupils shall not be charged by the district in which the pupils are enrolled and the requirements of section 282.18 do not apply.
      (5) Resident pupils receiving competent private instruction from a licensed practitioner provided through a public school district pursuant to chapter 299A shall be counted as three-tenths of one pupil. Revenues received by a school district attributed to a school district’s weighted enrollment pursuant to this subparagraph shall be expended for the purpose for which the weighting was assigned under this subparagraph. If the school district determines that the expenditures associated with providing competent private instruction pursuant to chapter 299A are in excess of the revenue attributed to the school district’s weighted enrollment for such instruction in accordance with this subparagraph, the school district may submit a request to the school budget review committee for a modified supplemental amount in accordance with section 257.31, subsection 5, paragraph “n”. A home school assistance program shall not provide moneys received pursuant to this subparagraph, nor resources paid for with moneys received pursuant to this subparagraph, to parents or students utilizing the program. Moneys received by a school district pursuant to this subparagraph shall be used as provided in section 299A.12.
      (6) Resident pupils receiving competent private instruction under dual enrollment pursuant to chapter 299A shall be counted as one-tenth of one pupil.
      (7) A student attending an accredited nonpublic school or receiving competent private instruction under chapter 299A, who is participating in a program under chapter 261E, shall be counted as a shared-time student in the school district in which the nonpublic school of attendance is located for state foundation aid purposes.
      (8) Pupils who are enrolled in public schools within the district under section 282.1, subsection 3, in grades kindergarten through twelve and including prekindergarten pupils enrolled in special education programs.

b. A school district shall certify its actual enrollment to the department of education by October 15 of each year, and the department shall promptly forward the information to the department of management.

c. The department of management shall adjust the enrollment of the school district for the audit year based upon reports filed under section 11.6, and shall further adjust the budget of the second year succeeding the audit year for the property tax and state aid portions of the reported differences in enrollments for the year succeeding the audit year.
2. Basic enrollment. Basic enrollment for a budget year is a district’s actual enrollment for the base year. Basic enrollment for the base year is a district’s actual enrollment for the year preceding the base year.

3. Additional enrollment because of special education.
   a. A school district shall determine its additional enrollment because of special education, as defined in this section, by November 1 of each year and shall certify its additional enrollment because of special education to the department of education by November 15 of each year, and the department shall promptly forward the information to the department of management.
   b. For the purposes of this chapter, “additional enrollment because of special education” is determined by multiplying the weighting of each category of child under section 256B.9 times the number of children in each category totaled for all categories minus the total number of children in all categories.

4. Budget enrollment. Budget enrollment for the budget year is the basic enrollment for the budget year.

5. Weighted enrollment.
   a. Weighted enrollment is the budget enrollment plus the district’s additional enrollment because of special education calculated by November 1 of the base year plus additional pupils added due to the application of the supplementary weighting.
   b. Weighted enrollment for special education support services costs is equal to the weighted enrollment minus the additional pupils added due to the application of the supplementary weighting.

6. Students excluded. For the school year beginning July 1, 2008, and each succeeding school year, a student shall not be included in a district’s enrollment for purposes of this chapter or considered an eligible pupil under section 261E.6 if the student meets all of the following:
   a. Was eligible to receive a diploma with the class in which they were enrolled and that class graduated in the previous school year.
   b. Continues enrollment in the district to take courses either provided by the district or offered by community colleges under the provisions of section 257.11, or to take courses under the provisions of section 261E.6.