

## **SCHOOL BUDGET REVIEW COMMITTEE[289]**

[Prior to 12/14/88, see School Budget Review[740]]

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CHAPTER 1  
ORGANIZATION AND ADMINISTRATIVE PROCEDURES  
[Prior to 10/17/90, see School Budget Review, 289—1.2(442)]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/2/30

**289—1.1(257) School budget review committee.** The school budget review committee (SBRC) is established to review and make recommendations on any rules, regulations, directives, or forms relating to budgeting and accounting in school districts and area education agencies (AEAs); to confer with local school districts and make recommendations on any budgeting or accounting matters; and to grant supplemental aid or to grant a modified allowable growth in the budget year for any school district or AEA that has unusual circumstances that create a need for additional funds for operations or that must abate an environmental hazard due to a state or federal regulation. The SBRC may grant use of the unexpended general fund moneys for facilities under certain circumstances specified in the Iowa Code. The SBRC has the authority to direct the director of the department of education or the director of the department of management to make studies and investigations of school costs in any school district.

**1.1(1) *Membership.*** The SBRC is composed of the following seven members:

*a.* The director of the department of education, who will serve as chairperson and conduct all meetings unless another member of the committee is asked by the director of the department of education to assume this role. The director of the department of education is a nonvoting member of the committee.

*b.* The director of the department of management, who will serve as secretary unless another member of the committee, department of education staff, or department of management staff is asked by the director of the department of management to assume this role. The designated secretary is not a voting member unless the designee is a regular member of the committee.

*c.* Four public members who are knowledgeable in the areas of school finance or public finance issues and who are appointed by the governor to represent the public. All committee members shall perform their assigned duties until a replacement has been appointed.

*d.* A staff person, employed by the department of education, to assist the SBRC.

**1.1(2) *Qualifications of public members.*** The four public members shall have general knowledge in the areas of Iowa school finance or public finance. At least one of the public members shall possess a master's or doctoral degree in which areas of school finance, economics or statistics are an integral component or shall have equivalent experience in an executive administrative or senior research position in the education or public administration field.

**1.1(3) *Terms of office.*** The public members appointed by the governor shall serve staggered three-year terms beginning and ending as provided in Iowa Code section 69.19. Members appointed by the governor are subject to senate confirmation as provided by Iowa Code section 2.32.

**1.1(4) *Compensation.*** The committee members representing the public are entitled to receive the committee members' necessary expenses while engaged in official duties. In addition, committee members shall be paid a per diem at the rate specified in Iowa Code section 7E.6. Per diem and expense payments shall be made from appropriations to the department of education.

[ARC 9327C, IAB 5/28/25, effective 7/2/25]

**289—1.2(257) Mailing address.** The mailing address for all operations of the SBRC is Grimes State Office Building, 400 East 14th Street, Des Moines, Iowa 50319-0146.

[ARC 9327C, IAB 5/28/25, effective 7/2/25]

**289—1.3(257) Information or submissions.** Information inquiries or requests for hearings, for declaratory rulings, for participation in the rulemaking procedures of the SBRC, and for scheduling presentations to the committee should be addressed to the director of the department of education as chairperson of the SBRC.

[ARC 9327C, IAB 5/28/25, effective 7/2/25]

**289—1.4(257) Hearings.**

**1.4(1) *Number.*** The committee shall meet and hold hearings each year and shall continue in session until it has reviewed budgets of school districts and completed other duties as found in Iowa Code sections 257.30 through 257.32 and 260C.18B. A minimum of three sessions to hold hearings shall be scheduled each fiscal year and shall be held during the months of October, December, and March. Revisions to these regularly scheduled sessions may be made if there are scheduling conflicts, if the SBRC determines that additional sessions are necessary, or if there are not sufficient hearing requests to hold a session.

**1.4(2) *Notification to legislators and others.***

*a.* Legislators shall be notified of hearings of the SBRC for specific school districts, AEAs, or community colleges in their constituencies. Such notification may be written, oral, or electronic.

*b.* Public notice of all hearings scheduled by the SBRC shall be posted by the department of education on the department's website and on the first floor of the Grimes State Office Building, 400 East 14th Street, Des Moines, Iowa.

**1.4(3) *Hearing procedures.*** The chairperson shall maintain the decorum of the hearing and may refuse to admit or may expel anyone whose conduct is disorderly.

**1.4(4) *Quorum.***

*a.* Three voting members present constitute a quorum of the SBRC, and a quorum must be present to conduct a hearing at which official action is taken. Members may be present by electronic media.

*b.* If only three members are present, three favorable votes are necessary to pass a motion.

[ARC 9327C, IAB 5/28/25, effective 7/2/25]

These rules are intended to implement Iowa Code sections 257.30 and 257.31.

[Filed 3/17/78, Notice 9/21/77—published 4/5/78, effective 5/10/78]

[Filed 11/23/88, Notice 6/1/88—published 12/14/88, effective 1/18/89]

[Filed emergency 9/28/90—published 10/17/90, effective 9/28/90]

[Filed 12/21/90, Notice 10/17/90—published 1/9/91, effective 2/13/91]

[Filed ARC 9320B (Notice ARC 9122B, IAB 10/6/10), IAB 1/12/11, effective 2/16/11]

[Filed ARC 4782C (Notice ARC 4604C, IAB 8/14/19), IAB 11/20/19, effective 12/25/19]

[Filed ARC 9327C (Notice ARC 9054C, IAB 4/2/25), IAB 5/28/25, effective 7/2/25]

CHAPTER 2  
PETITIONS FOR RULEMAKING

[Prior to 10/17/90, see School Budget Review, 289—1.4(442)]

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.

CHAPTER 3  
DECLARATORY ORDERS

[Prior to 10/17/90, see School Budget Review, 289—1.5(442)]

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.

CHAPTER 4  
AGENCY PROCEDURE FOR RULEMAKING

[Prior to 10/17/90, see School Budget Review, 289—1.6(442)]

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.



CHAPTER 5  
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES  
[Prior to 10/17/90, see School Budget Review, 289—1.7(442, 22)]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/2/30

**289—5.1(17A) Definitions.** As used in this chapter:

“Agency.” In lieu of the words “(official or body issuing these rules)”, insert “school budget review committee”.

[ARC 9331C, IAB 5/28/25, effective 7/2/25]

**289—5.3(17A) Requests for access to records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**289—5.6(17A) Procedure by which additions, dissents, or objections may be entered into certain records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**289—5.9(17A) Disclosures without the consent of the subject.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**289—5.10(17A) Routine use.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**289—5.11(17A) Availability of records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**289—5.12(17A) Rulemaking records.** These records are routinely available to the public and may contain information about individuals making written or oral comments on proposed rules or proposing rules or rule amendments. This information is collected pursuant to Iowa Code sections 17A.3, 17A.4 and 17A.7. These records are stored on paper and not in an automated data processing system.

[ARC 9331C, IAB 5/28/25, effective 7/2/25]

**289—5.13(17A) Applicability.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

These rules are intended to implement Iowa Code section 17A.22.

[Filed emergency 9/16/88—published 10/5/88, effective 9/16/88]

[Filed 12/9/88, Notice 10/5/88—published 12/28/88, effective 2/1/89]

[Filed emergency 9/28/90—published 10/17/90, effective 9/28/90]

[Filed 12/21/90, Notice 10/17/90—published 1/9/91, effective 2/13/91]

[Editorial change: IAC Supplement 10/6/10]

[Filed ARC 9331C (Notice ARC 9056C, IAB 4/2/25), IAB 5/28/25, effective 7/2/25]

[Content rescinded by 2026 Iowa Acts, Senate File 2463, section 4—editorially removed in IAC Supplement 7/8/26, effective 7/1/26]



CHAPTER 6  
DUTIES AND OPERATIONAL PROCEDURES

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/2/30

**289—6.1(257) Definitions.** For the purposes of this chapter, the following definitions apply.

“*Area education agency*” or “*AEA*” means an agency organized under Iowa Code chapter 273.

“*Authorized budget*” means the total dollars available as the expenditure limit for a school district for a specific fiscal year. This total is the combined district cost plus miscellaneous income actually received during the fiscal year, plus the unspent balance of the previous year.

“*Base year*” means the same as defined in Iowa Code section 257.2.

“*Basis of accounting*” means the accrual or modified accrual accounting basis under generally accepted accounting principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB) and in effect on April 2, 2025.

“*Basis of budgeting*” means the accrual or modified accrual budgeting basis under GAAP as defined by GASB in effect on April 2, 2025.

“*Budget year*” means the same as defined in Iowa Code section 257.2.

“*Certified budget*” means the document that has been published and certified as provided for in Iowa Code chapter 24 and contains the amount proposed to be expended during the budget year.

“*Collective action*” means a situation that applies to multiple districts with the same or substantially similar needs and the committee has determined that the districts can be considered jointly in a single hearing.

“*Committee*” means the school budget review committee.

“*Community college*” means a publicly supported school organized under Iowa Code chapter 260C.

“*Expenditures*” means the total amounts paid from the general fund of a school corporation.

“*Miscellaneous income*” means the receipts deposited to the general fund of the school district but not including any of the following:

1. Foundation aid.
2. Revenue obtained from the foundation property tax as defined in Iowa Code section 257.3(1).
3. Cash reserve levy.
4. Revenue obtained from the additional property tax under Iowa Code section 257.4.

“*Modified supplemental amount*” means an amount expressed in dollars that is added to the district’s authorized budget.

“*School corporation*” means a school district, AEA, or community college.

“*School district*” means a school corporation organized under Iowa Code chapter 274.

“*Unexpended fund balance*” means the school district’s or AEA’s fund balance in the general fund reported by the school district or AEA on the GAAP basis of accounting on its certified annual report.

“*Unspent balance*” means the amount of the authorized budget for the general fund less the amount expended during the budget year on the GAAP basis of budgeting as reported by the school district on its certified annual report.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

**289—6.2(257) Hearing procedures.**

**6.2(1) Request for hearing.**

*a.* The board of a school corporation requesting a hearing before the committee is required to submit an electronic request to the committee stating the reason for the request for a hearing. The board is required to take official board action on the subject of the hearing, exhibits submitted to the committee, and the amount of the request, if applicable.

*b.* A request must be received by the committee at least one month prior to the date of the scheduled hearing.

*c.* School corporations with similar requests may appear and present their requests jointly at the discretion of the committee chairperson.

**6.2(2) Notification.**

a. An electronic confirmation of each request shall be provided to the school corporation upon receipt of the request for hearing.

b. The committee may require board members or employees of any school corporation to appear. School corporations required to have a board member or employee appear shall be notified no later than three weeks prior to the hearing.

c. School corporations scheduled for hearings shall be notified no later than one week prior to the hearing.

d. A school corporation desiring to withdraw its request to appear before the committee shall immediately inform the committee and the legislators within whose constituency the school corporation is located. A school corporation required to appear cannot withdraw without the approval of the committee.

**6.2(3) Material for the hearing.**

a. Any information requested by the committee must be provided within the timelines requested by the committee in order for the school corporation to be included on the schedule for a hearing. One full set of materials provided electronically in a format that can be cut and pasted into official documentation shall be submitted at least four weeks prior to the scheduled hearing. The committee chairperson may set an earlier due date for information if necessary for adequate review based on the quantity or complexity of hearings. If a school corporation's exhibits for a hearing the school corporation has requested are not received timely, the school corporation's hearing may be postponed to the next following regularly scheduled session. Where applicable, the committee will provide forms or checklists to school corporations to obtain uniform and comparable data for determining committee decisions.

b. School corporations shall include in their materials for the hearing a copy of the board minutes that include the official action taken by the applicable school corporation board on the subject of the hearing approving the district's hearing materials and authorizing the school corporation's administrative officials to request a modified supplemental amount or use of the unexpended fund balance.

c. It is the responsibility of the administrative officials and board members to present information and materials in support of their school corporation's request to the committee in a timely manner.

d. The committee may require staff of the department of education or department of management to appear or provide information for a hearing or for a study. The committee may require staff of any school corporation to provide information for a hearing related to another school corporation or for a study.

e. In order for the committee to have the information necessary to evaluate balances and budgets as required by the Iowa Code or to evaluate materials submitted by school districts or AEAs, all school districts and AEAs shall file financial and enrollment reports, including the certified annual report, in the manner, by the procedures, and by the dates prescribed by the department of education or department of management.

f. If the requirements in paragraph 6.2(3)"e" are not met, the committee may implement the procedures described in subrule 6.2(5).

g. Applications for any supplemental aid funding shall be filed by the due date established in the Iowa Code, an administrative rule, or otherwise by the department of education or department of management.

h. Applications for a modified supplemental amount for increased certified enrollment over the prior year's enrollment, applications for a modified supplemental amount to pay tuition costs for open-enrolled-out students who were not enrolled in the district on the certified enrollment date in the prior year, and applications for a modified supplemental amount for excess costs of instructional programs for English learner students must be received no later than December 1 of the budget year.

i. Applications for a modified supplemental amount for adopted program plans for at-risk students, secondary students who attend alternative programs and alternative schools, and returning dropouts and dropout prevention shall be filed by January 15 of the base year.

j. Requests to charge administrative costs to the special education program for the subsequent fiscal year must be received no later than February 1 of the base year.

k. Applications described in paragraph 6.2(3)"g" that are not timely filed will not be considered for supplemental aid or for a modified supplemental amount. Applications described in paragraphs 6.2(3)"h" and "j" that are not timely filed may be considered at the sole discretion of the committee. Applications

described in paragraph 6.2(3)“i” that are submitted after January 15 but before March 1 of the budget year preceding the budget year during which the program will be offered may be considered at the sole discretion of the committee; applications received after March 1 shall not be considered by the committee for any reason.

**6.2(4)** *Permission to speak during the hearing.* Any person wishing to appear before the committee, other than the board member or school corporation employee representing the school corporation, shall submit a request in writing prior to the hearing date. Permission may be granted to a request made at the hearing upon a majority vote of the committee members present.

**6.2(5)** *Failure to appear or to provide information.* If any school corporation fails to appear as required by the committee or fails to provide any information requested by the committee, including the reports described in paragraph 6.2(3)“e,” the committee may direct the director of the department of management to withhold state foundation aid until the school corporation complies with the committee’s request. When the school corporation satisfactorily complies with the committee request, the withheld state foundation aid will be released and paid to the school corporation with the next regularly scheduled payment of foundation aid.

**6.2(6)** *Decisions by the committee.*

a. A decision to table, deny, modify, or grant the request of a school corporation shall be made no later than the end of the day of the hearing.

b. The school corporation shall receive electronic notification when a summary of the final action taken by the committee is posted on the committee website.

c. The committee shall consider the intent of Iowa Code chapter 257 in making its decisions. The intent includes the following:

- (1) Equalizing educational opportunities,
- (2) Providing a good education to all Iowa children,
- (3) Providing property tax relief,
- (4) Decreasing the percentage of school costs paid by property tax, and
- (5) Providing reasonable control of school costs.

d. In addition to the requirements in Iowa Code section 257.31, the committee shall also consider in making its decisions the following:

- (1) The amount of unexpended fund balance available in all funds.
- (2) The amount of unspent balance in the general fund.

e. In addition to the requirements in Iowa Code section 257.31, the committee may consider the following if materials are requested or provided by the department or school corporation:

- (1) Local school district tax rates.
- (2) Local taxpayer support for the request.
- (3) Local effort to obtain alternative funding where available and applicable.
- (4) Documented actual costs of the program or project that is the subject of the request not otherwise covered by funding for the same program or need.
- (5) Sustainability of the program or need within the district or AEA budget without future requests.
- (6) Number and cost of previous requests for the same need and the number and cost of all previous requests.
- (7) Alternative procedures in the Iowa Code or administrative rules to provide funding for the same program or need.
- (8) Life safety issues other than those covered in Iowa Code section 257.31(6) documented through an independent, authoritative source.
- (9) Unusual or unique nature of the need.
- (10) Any other information the committee members consider pertinent to the consideration of the request.

**6.2(7)** *Routine action by the committee.* School corporations do not need to be represented when action under consideration is for such items as cash reserve levies; timely filed requests of a modified supplemental amount for adopted program plans for at-risk students, secondary students who attend alternative programs and alternative schools, and returning dropouts and dropout prevention; special

education balances; or other situations that are considered collective actions as determined by the committee.

**6.2(8) Basic policies.** The committee has established the following basic policies that it shall consider in rendering its decisions:

*a.* Modified supplemental amount requests shall be considered only for costs up through the budget year, except where the Iowa Code expressly authorizes a modified supplemental amount to be granted for a subsequent year.

*b.* Modified supplemental amount requests shall be considered only for expenditures permitted from the general fund pursuant to the Iowa Code.

*c.* Modified supplemental amount requests may be brought before the committee for unusual, unique or unforeseeable circumstances.

*d.* Modified supplemental amount requests shall be considered only to the extent of the actual, documented costs.

**6.2(9) Use of the unexpended fund balance.** If the committee approves use of the unexpended fund balance, the school district shall report to the committee as required by the committee an accounting of expenditures on the project until the project is completed. If any portion of the amount granted by the committee remains unexpended at the completion of the project, the school district shall notify the committee on or before the committee's next regularly scheduled meeting. Any portion of the amount granted by the committee that remains unexpended at the completion of the project shall be returned to the unexpended fund balance in the general fund.

**6.2(10) Modified supplemental amount to an AEA.** If the committee approves a modified supplemental amount for special education support services, approves an additional amount to be added to district costs for media services or educational services, or approves a modified supplemental amount for unusual circumstances, the amount shall be included in the budget of each district in the AEA for the subsequent budget year in the proportion that the appropriate enrollment of each district in the AEA bears to the total enrollment of all districts in the AEA.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

## 289—6.3(257) General duties.

**6.3(1) Review of rules, regulations, directives and forms.** The committee may recommend the revision of any rules, regulations, directives, or forms relating to school district budgeting and accounting; confer with local school boards or their representatives and make recommendations relating to any budgeting or accounting matters; and direct the director of the department of education or the director of the department of management to make studies and investigations of school costs in any school district.

**6.3(2) Hearing decisions.** The committee shall maintain its decisions for each hearing. Materials provided by the requesting school corporation, materials provided by the department of education or department of management regarding each request, and the decisions of the committee are available for access by the public, including members of the general assembly.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

## 289—6.4(257) Budgets.

**6.4(1) Generally accepted accounting principles.** All school districts and AEAs shall budget on the GAAP basis of budgeting as defined by GASB and as implemented in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA) that is in effect on April 2, 2025. School districts and AEAs shall use the chart of accounts defined in the UFA.

**6.4(2) Accounting and reporting.** School districts and AEAs shall maintain financial records and prepare financial reports, including the certified annual report, in the manner and by the procedures prescribed by the department of education or department of management in the UFA and by GAAP. School districts and AEAs shall use the prescribed chart of accounts.

**6.4(3) Negative unspent balances (exceeding authorized budgets).** If the school district has incurred a negative unspent balance, it shall notify the committee no later than October 15 and begin developing its corrective action plan to avoid future negative unspent balances.

*a.* A listing of the unspent balance as well as the unexpended fund balance of each school district for each fiscal year shall be reviewed by the committee. The unspent balance and the unexpended fund balance shall be presented on the GAAP basis.

*b.* The amount of any negative unspent balance shall be automatically subtracted from the authorized budget of a given school district during the subsequent fiscal year.

*c.* The state board of education may be notified of the school districts with negative unspent balances each year. The notification shall include the amount by which the school district exceeded its authorized budget.

*d.* The board president of each school district with a negative unspent balance shall be notified of the amount by which the school district exceeded its authorized budget. The school districts shall inform the committee at the committee's next regularly scheduled session of the plans that are being implemented to avoid future negative unspent balances.

*e.* The committee may require the district to continue to report progress on the district's plans at regular intervals as determined by the committee until the committee is satisfied that the district's financial condition concerns have been resolved.

**6.4(4) Cash reserve levy.**

*a.* Annually the school budget review committee shall review the amount of property tax levied by each school district for the cash reserve authorized in Iowa Code section 298.10.

*b.* If, in the committee's judgment, the amount of a district's cash reserve levy is unreasonably high or is in excess of the amount necessary for operations, the committee shall instruct the district to use the unexpended fund balance in lieu of levying property taxes and shall direct the director of the department of management to limit that school district's cash reserve levy to a level that is not excessive as determined by the committee and does not exceed the cash reserve limitation in paragraph 6.4(4) "c."

*c.* The cash reserve levies for the budget year shall not exceed 20 percent of the general fund expenditures for the year previous to the base year minus the general fund unexpended fund balance for the year previous to the base year. The expenditures and the fund balances shall be determined on the GAAP basis. For purposes of this subrule, "unexpended fund balance" shall mean the combined assigned and unassigned fund balances in the general fund.

*d.* A reduction in a district's property tax levy for a budget year for cash reserve shall not affect the school district's authorized budget.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

**289—6.5(257) Sharing.** The committee may recommend that two or more school districts jointly employ and share the services of any school personnel or acquire and share the use of classrooms, laboratories, equipment, and facilities as specified in Iowa Code section 280.15.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

**289—6.6(257) Special education administrative costs.**

**6.6(1)** When a school district presents evidence of unusual circumstances that would justify charging administrative costs to the special education program, the committee may authorize such expenditures.

**6.6(2)** The committee shall use the following criteria in evaluating the evidence presented by the district:

*a.* The school district has a separate facility for special education that has a sufficient student population to warrant a certified special education administrator. In this case, the district, after it has received approval from the committee, may bill the prorated cost of the special education administrator to other resident districts as well as include the prorated portion related to its own resident students in the special education program expenditures.

*b.* The school district has one or more private facilities located within the district with a sufficient special education student population that is served by the district. In this case, the district, after it has received approval from the committee, may include the lower of the prorated actual administrative costs or the prorated approved administrative costs in the billing to other resident districts in proportion to each district's resident students in the program and the prorated portion related to its own resident students in the special education program expenditures.

c. Districts making a request for administrative costs under this rule are limited to requesting the percentage of the employee(s) actual work time engaged in administrative work of the special education program offered at the private facility.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

**289—6.7(257) Area education agency budget review.** Year-end special education support services assigned and unassigned fund balances exceeding 10 percent of the special education support services expenditures for that fiscal year may be reverted and reduced to 10 percent. The AEA shall report the necessary information for this calculation on its certified annual report to the department. The committee shall review the recommended reversion calculated by the department of education and shall make a recommendation to the department regarding final amounts to be reverted. The components of fund balances shall be determined in compliance with department of education guidance and GAAP.

[ARC 9332C, IAB 5/28/25, effective 7/2/25]

These rules are intended to implement Iowa Code sections 257.30, 257.31, 257.32, 257.40, and 298.10 and chapter 260C.

[Filed 3/17/78, Notice 9/21/77—published 4/5/78, effective 5/10/78]

[Filed 11/23/88, Notice 6/1/88—published 12/14/88, effective 1/18/89]

[Filed emergency 9/28/90—published 10/17/90, effective 9/28/90]

[Filed 12/21/90, Notice 10/17/90—published 1/9/91, effective 2/13/91]

[Filed 1/13/06, Notice 12/7/05—published 2/1/06, effective 3/8/06]

[Filed ARC 9322B (Notice ARC 9124B, IAB 10/6/10), IAB 1/12/11, effective 2/16/11]

[Filed ARC 0088C (Notice ARC 9818B, IAB 11/2/11), IAB 4/18/12, effective 5/23/12]

[Filed ARC 4782C (Notice ARC 4604C, IAB 8/14/19), IAB 11/20/19, effective 12/25/19]

[Filed ARC 5546C (Notice ARC 5401C, IAB 1/27/21), IAB 4/7/21, effective 5/12/21]

[Filed ARC 9332C (Notice ARC 9060C, IAB 4/2/25), IAB 5/28/25, effective 7/2/25]

CHAPTER 7  
ON-TIME FUNDING FOR INCREASED ENROLLMENT  
Rescinded IAB 1/12/11, effective 2/16/11

CHAPTER 8  
WAIVERS FROM ADMINISTRATIVE RULES  
Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.