

**281—96.2(423E,423F) Reports to the department.** Each school district shall, by October 15, annually report the school district's actual enrollment on October 1 by the student's county of residency according to the following:

**96.2(1) *County of residency.*** The county of residency for each of the students is the county in which the student lives in accordance with Iowa Code section 282.1.

**96.2(2) *Emancipated minor.*** The county of residency for an emancipated minor attending the school district is the county in which the emancipated minor is living.

**96.2(3) *County of residency unknown.*** If a school district cannot determine an enrolled student's county of residency or if the county of residency is not a county in which the school district is located, the county of residency is the county in which the school district certifies its budget.

[ARC 7800C, IAB 4/17/24, effective 5/22/24]