

281—34.11(218) Accounting for actual program costs. Each institution shall submit an accounting for the actual cost of the program to the department by August 1 of the following school year on forms provided by the department.

34.11(1) *Instructional costs.* Actual costs include salaries and benefits of instructional staff, instructional supplies and materials, professional development for instructional staff, student transportation, contracted services related to instruction or instructional staff, and instructional equipment.

34.11(2) *Administrative costs.* Costs for administering the educational program may be included in actual costs based on the average daily attendance of students in the institution. Costs shall be limited to the salary and benefits of the full-time equivalent education administrators and clerical support for the instructional program. However, the full-time equivalent at any institution shall not exceed 1.0 for education administration and 1.0 for clerical support.

34.11(3) *Unallowed costs.* Costs shall not include expenditures for debt services or for facilities acquisition and construction services including remodeling and facility repair. Costs of residential, custodial, treatment, and similar services provided by the institution shall not be included in the actual costs. Costs provided for by a grant or other categorical aid shall not be included in the actual cost calculations pursuant to this chapter.

34.11(4) *Summer school costs.* Costs for providing summer school shall be reported separately from regular session costs. Except as approved by the department of education, summer session costs are considered to be included in the state cost per pupil, or as provided in an appropriation through the department of human services.

34.11(5) *Instruction to nonresident students.* Costs for providing instruction to students who are not residents of the state of Iowa shall be excluded from the actual cost calculations.

34.11(6) *Maximum costs for students who are not served pursuant to an IEP.* Actual costs for serving students who are not served pursuant to an IEP shall not exceed the greater of the actual average daily attendance for the school year multiplied by the state cost per pupil or the average daily attendance from the approved budget multiplied by the state cost per pupil.

34.11(7) *Maximum costs for students served pursuant to an IEP.* Actual costs for students served pursuant to an IEP shall not exceed the amount calculated in subrule 34.6(3).

34.11(8) *Approval of expenditures.* The department shall review and approve or modify all expenditures incurred in compliance with the guidelines adopted pursuant to Iowa Code section 256.7, subsection 10, and shall notify the department of revenue of the approved accounting amount. The approved accounting amount shall be compared with any amounts paid by the department of revenue to the department of human services and any differences added to or subtracted from the October payment made under these rules for the next school year.

34.11(9) *Costs of courses.* Costs include the actual expenses, if reasonable and customary, for tuition, textbooks, course materials, and fees directly related to courses taken pursuant to rule 281—34.15(218,233A,261C) by students who are residents of the state of Iowa.