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281—60.6(280) Funding. Additional weighting for students in programs provided under this chapter is available in accordance with Iowa Code sections 257.31(5)"j" and 280.4.

- **60.6(1)** Weighting. A weighting is included in the weighted enrollment of the school district of residence for a period not exceeding five years to provide funds for the excess costs of instruction of limited English proficient students above the costs of instruction of pupils in a regular curriculum.
- a. A student may be included for weighting if the student meets the definition of a limited English proficient student and the student is being provided instruction related to limited English proficiency above the level of instruction provided to pupils in the regular curriculum.
 - b. A student may be included for weighting up to five years, which need not be consecutive.
 - c. A student's eligibility for additional weighting is transferable to another district of residence.
- **60.6(2)** Supplemental aid or modified supplemental amount. In addition to weighting, the school budget review committee (SBRC) may grant supplemental aid or a modified supplemental amount for an unusual need to continue funding beyond the five years of weighting or for costs in excess of the weighting to provide instruction to limited English proficient students above the costs of regular instruction.
- a. A school district of residence may apply to the SBRC by the date specified in rule 289—6.3(257) for supplemental aid or a modified supplemental amount for an unusual need for funding beyond the amount generated from weighting for students identified as limited English proficient who are provided instruction beyond the regular instruction. The eligible supplemental aid or modified supplemental amount will be calculated as the total actual limited English proficient program (more commonly referred to as "English language learner program") expenditures for the previous year, reduced by the limited English proficient funding generated in the previous budget year based on the limited English proficient count on the certified enrollment in the previous year, and reduced by any other grants, carryover, or other resources provided to the district for this program.
- b. A district of residence may apply to the SBRC for supplemental aid or a modified supplemental amount for an unusual need to continue funding beyond the five years of weighting no later than December 1 following the date specified in Iowa Code section 257.6(1) for the certified enrollment. The supplemental aid or modified supplemental amount will be calculated by multiplying the number of resident students identified as limited English proficient who are provided instruction beyond the regular instruction, and who are being served beyond the five years of weighting on the certified enrollment, by the weighting provided under subrule 60.6(1), multiplied by the district cost per pupil in the current year.
- c. The SBRC will act on the requests described in paragraphs 60.6(2) "a" and "b" no later than its March regular meeting. If the SBRC grants the district's request for supplemental aid or a modified supplemental amount, the department of management will increase the district's budget authority by that amount.

The SBRC may require the district to appear at a hearing to discuss its request for supplemental aid or a modified supplemental amount.

- **60.6(3)** Appropriate expenditures. Appropriate expenditures for the limited English proficiency program are those that are direct costs of providing instruction which supplement, but do not supplant, the costs of the regular curriculum. These expenditures are delineated in 281—Chapter 98.
 - 60.6(4) Inappropriate expenditures. Inappropriate expenditures are delineated in 281—Chapter 98.
- **60.6(5)** Financial management. Limited English proficient funding is categorical funding and follows the general provisions in 281—Chapter 98.
- **60.6(6)** Annual reporting. Districts shall include and identify the detail of financial transactions related to limited English proficient resources, expenditures, and carryfoward balances on their certified annual report. School districts shall use the account coding appropriate to the limited English proficient program as defined by Uniform Financing Accounting for Iowa School Districts and AEAs. Each district shall submit its certified annual report following the close of the fiscal year but no later than September 15

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