

**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 four 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 four consecutive years.

*c.* If a student was present on the date specified in Iowa Code section 257.6 for counting students in one year, moved out of the district or dropped out of school, but returned to the same district by the date specified for counting students in the subsequent year, the student is considered to be served in consecutive years without regard to the break in instruction from the district.

*d.* If a student was present on the date specified in Iowa Code section 257.6 for counting students in one year, moved out of the district or dropped out of school, and did not return to the same district by the date specified for counting students in the subsequent year, but did return to the same district in a later year, the student is considered to be a new student eligible to begin in year one if the student meets the requirements in paragraph “a.”

**60.6(2) Modified allowable growth.** In addition to weighting, the school budget review committee (SBRC) may grant modified allowable growth for an unusual need to continue funding beyond the four 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 for modified allowable growth to the SBRC. The modified allowable growth will be calculated as the total actual budgeted expenditures for the current year, reduced by the limited English proficient funding generated in the current 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.* In order to apply for modified allowable growth under this subrule, the district must complete and submit the application form no later than January 15 following the date specified in Iowa Code section 257.6(1) for the certified enrollment. The SBRC will act on these requests during its March regular meeting. If the SBRC grants the district’s request for modified allowable growth, the department of management will increase the district’s budget authority by that amount.

*c.* The SBRC may require the district to appear at a hearing to discuss its request for modified allowable growth.

**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 carryforward 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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