

281—98.41 (257,294A) Educational excellence, Phase I. Phase I of the educational excellence program is for the purpose of supporting the regular compensation for teachers.

98.41(1) *Appropriate use of categorical funding.* Appropriate use of the educational excellence Phase I program funding is limited to regular salary for teachers and the amount required to pay the employers' share of the federal social security and the Iowa public employees' retirement system, or a pension and annuity retirement system established under Iowa Code chapter 294, payments on the additional regular salary. Educational excellence Phase I program funding is to be fully expended in the fiscal year for which it is allocated.

98.41(2) *Inappropriate uses of categorical funding.* Inappropriate uses of the educational excellence Phase I program funding include any expenditures other than regular salary for teachers and the amount required to pay the employers' share of the federal social security and the Iowa public employees' retirement system, or a pension and annuity retirement system established under Iowa Code chapter 294, payments on the regular salary.

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