

281—16.11(82GA, HF877) Finance.**16.11(1)** *Preschool foundation aid amounts to districts.*

a. For the initial school year for which a school district approved to participate in the preschool program receives that approval and implements the preschool program, the funding for the preschool foundation aid payable to that school district shall be paid from the appropriation made for that school year in accordance with 2007 Iowa Acts, House File 877, section 6. For that school year, the preschool foundation aid payable to the school district is the product of the regular program state cost per pupil for the school year multiplied by 60 percent of the school district's eligible student enrollment on a specific date in the school year determined by rule. An eligible child is not required to be a resident of the district in which the child is enrolled voluntarily in the approved local program.

b. For budget years subsequent to the initial school year for which a school district approved to participate in the preschool program receives that approval and implements the preschool program, the funding for the preschool foundation aid payable to that school district shall be paid from the appropriation made in accordance with Iowa Code section 257.16 as amended by 2007 Iowa Acts, House File 877, section 8, except that an eligible child is not required to be a resident of the district in which the child is enrolled voluntarily in the approved local program.

16.11(2) *Aid payments.* Preschool foundation aid shall be paid as part of the state aid payments made to school districts in accordance with Iowa Code section 257.16 as amended by 2007 Iowa Acts, House File 877, section 8, except that an eligible child is not required to be a resident of the district in which the child is enrolled voluntarily in the approved local program.

16.11(3) *Commingling prohibited.* No state funding received under this program shall be commingled with other state aid payments made under Iowa Code section 257.16 as amended by 2007 Iowa Acts, House File 877, section 8. All state funding received under this program shall be accounted for by the applicant district separately from other state aid payments.

16.11(4) *Restriction on supplanting.* State funding received under this program shall be used to supplement, not supplant, other public funding received by the applicant district as the result of the participation of any eligible children if the program is funded from another state or federal source such as Head Start, shared visions, state child care assistance, or community empowerment. This restriction is applicable only for costs related to instructional time as described in subrule 16.3(4).