

**281—98.72 (282,298A) Juvenile home program instruction fund.** The juvenile home program instruction fund is used to account for the revenues and expenditures for the educational program for students residing in juvenile homes as provided by Iowa Code section 282.30. The juvenile home program supplements, but does not supplant expenditures required of an area education agency under Iowa Code chapter 273. Revenues and expenditures related to federal or state grants serving students in the juvenile homes that supplement, rather than supplant the juvenile home program are included in the general fund, rather than the juvenile home fund.

**98.72(1) Sources of revenue in the juvenile home program instruction fund.** Sources of revenue in the juvenile home program instruction fund include an advance paid pursuant to Iowa Code section 282.31, tuition billed to resident districts, grants in aid and interest on the investment of those moneys.

**98.72(2) Appropriate uses of the juvenile home program instruction fund.** Appropriate expenditures in the juvenile home program instruction fund include ordinary and necessary expenditures to provide an instructional program to students residing in juvenile homes.

**98.72(3) Inappropriate uses of the juvenile home program instruction fund.** Inappropriate expenditures in the juvenile home program instruction fund include the following:

- a. Costs estimated or allocated that are expenditures of the agency, such as insuring agency property.
- b. Costs that are not ordinary and necessary to provide instruction.
- c. Debt service.
- d. Capital outlay related to facilities.