

ISSUE REVIEW Fiscal Services Division



September 10, 2010

School Aid Formula Funding - Supplementary Weightings

<u>ISSUE</u>

Supplementary weightings for school districts are estimated to generate approximately \$63.9 million in funding in FY 2011. This *Issue Review* provides an overview of all supplementary weightings currently available to school districts and examines the total funding amounts from FY 2003 through FY 2011.

AFFECTED AGENCIES

School Districts Department of Education Department of Management

CODE AUTHORITY

Sections 257.11, 257.11A, 257.31, and 280.4

BACKGROUND

Under certain situations, school districts may count students at a weighting greater than 1.0 if those students attend, or participate in, specified programs. For instance, special education students receive additional weighting to reflect the additional cost of providing special education curriculum. Supplementary weighting is another form of weighting that creates incentives or covers increased costs and encourages school districts to offer or share programs, or extend services deemed necessary that might not be provided otherwise.¹

Supplementary weighting in Iowa was established in the mid 1980s and was used to provide an incentive for school districts to reorganize.² Further modifications were implemented when Section 257.11 was established with enactment of HF 535 (School and Area Education Agency Financing Act) during the 1989 Legislative Session. Section 257.11 established supplementary weighting amounts for shared classes or teachers, whole grade sharing, shared superintendents, and shared mathematics, science, and language courses.³

CURRENT SITUATION

There are currently eleven supplementary weighting categories that can increase a student's weighting for school finance funding purposes. The categories include:

¹ Legislative Services Agency, Legal Services Division, "Basic Iowa Education Finance," September 2009, page 9

² Iowa Legislative Fiscal Bureau *Issue Review*, "Sharing and Reorganization Incentives for Local School Districts," June 30, 1993 ³ Charter 135, Section 11, 1000 Issue Act

³ Chapter 135, Section 11, 1989 Iowa Acts

- Shared Students •
- Shared Teachers
- Whole Grade Sharing
- Regional Academies
- Community College Course Sharing
- District Operation Sharing

- At-Risk
- Limited English Proficient (LEP)
- Iowa Communications Network (ICN)
- **Reorganization Incentives**
- Area Education Agency (AEA) **Operational Sharing**

District-to-District Sharing

There are currently four major categories of district-to-district sharing supplementary weightings. They are:

- Shared teachers •
- Shared students
- Whole grade sharing •
- **Regional Academies**

Shared Students/Shared Teachers: Districts can receive supplementary weighting for shared students or shared teachers if, subject to certain limitations, a resident student attends class in another district, or attends class taught by a teacher employed by another district, or attends a class that is taught by a teacher jointly employed by at least two school districts. The weighting assigned to the resident student is 0.48 of the percentage of the school day participates the student participates in the sharing arrangement. The School Budget Review Committee (SBRC) must certify to the Department of Management, that these sharing arrangements would not be implemented without the assignment of additional weighting.⁴

Whole Grade Sharing: Districts participating in a whole grade sharing arrangement can receive supplementary weighting of up to 0.1 for each student that attends class in another district, or attends class taught by a teacher employed by another district, or attends class that is taught by a teacher jointly employed by at least two school districts. Supplementary weighting for whole grade sharing may be received for a maximum of three years. The districts involved must jointly adopt a resolution stating that a study of reorganization or dissolution to take effect by July 1, 2014, will occur. Additionally, the SBRC must verify the progression of reorganization for districts to receive whole grade sharing supplementary weighting for the second and third years.⁵ Supplementary weighting for whole grade sharing was scheduled to expire at the end of FY 2007 but was extended to FY 2009 through FY 2014 with enactment of SF 447 (School District Sharing Incentives Act) during the 2007 Legislative Session.

Regional Academies: Districts that host a regional academy can assign a resident student that attends the regional academy a weighting of up to 0.1. The maximum total weighting a school district may receive is 30.0 and the minimum is 15.0.6 Supplementary weighting was scheduled to expire at the end of FY 2008 with enactment of SF 447, but Department of Education administrative rules extended the program an additional year.⁷ The Regional

⁴ Code Section 257.11(2)(a and b) ⁵ Code Section 257.11(2)(c)

⁶ Code Section 257.11(2)(d)

⁷ Iowa Administrative Bulletin 12/5/2007, ARC 6474B, 281-97.4(7)

Academy Program was modified and reauthorized with no expiration date with enactment of HF 2679 (FY 2009 Education Appropriations Act) during the 2008 Legislative Session.

Supplementary weighting amounts and district participation information for FY 2003 through FY 2011 is provided in **Table 1**. In general, supplementary weightings for shared teachers accounts for the largest portion of the district-to-district supplementary weighting each year. On average for FY 2003 through estimated FY 2011, the percentage of districts that received supplementary weighting for shared students was just under 20.0% and the percentage of districts that received supplementary weighting for shared students was about 18.3%.

		Shared S	Students		Shared Teachers					
			Number	Percent			Number	Percent		
		Percent	of	of		Percent	of	of		
	Weighting	Change	Districts	Districts	Weighting	Change	Districts	Districts		
Est. FY 2011	139.46	-16.9%	67	18.7%	317.80	17.3%	74	20.6%		
FY 2010	167.91	-14.7%	73	20.2%	270.83	-8.2%	66	18.3%		
FY 2009	196.81	13.9%	64	17.7%	294.99	-9.9%	72	19.9%		
FY 2008	172.84	19.5%	78	21.4%	327.33	-11.3%	73	20.1%		
FY 2007	144.61	11.4%	69	18.9%	369.10	25.8%	70	19.2%		
FY 2006	129.80	-10.3%	73	20.0%	293.48	7.4%	62	17.0%		
FY 2005	144.64	-2.6%	76	20.7%	273.37	6.5%	59	16.1%		
FY 2004	148.47	12.1%	76	20.5%	256.60	2.4%	61	16.5%		
FY 2003	132.47		67	18.1%	250.48		65	17.5%		
		Whole Gra	de Sharing		Regional Academy					
			Number	Percent			Number	Percent		
		Percent	of	of		Percent	of	of		
	Weighting	Change	Districts	Districts	Weighting	Change	Districts	Districts		
Est. FY 2011	166.83	-40.0%	21	5.8%	45.00	-50.0%	3	0.8%		
	077.00	18.8%	33	9.1%	90.00	100.0%	5	1.4%		
FY 2010	277.90	10.070	55	3.170	30.00	100.070	•			
FY 2010 FY 2009	277.90 234.00	N.A.	30	8.3%	45.00	-0.5%	4	1.1%		
								1.1% 1.1%		
FY 2009	234.00	N.A.	30	8.3%	45.00	-0.5%	4			
FY 2009 FY 2008	234.00 N.A.	N.A. N.A.	30 N.A.	8.3% N.A.	45.00 45.21	-0.5% -2.2%	4 4	1.1%		
FY 2009 FY 2008 FY 2007	234.00 N.A. 112.95	N.A. N.A. -9.0%	30 N.A. 13	8.3% N.A. 3.6%	45.00 45.21 46.23	-0.5% -2.2% -1.6%	4 4 4 3	1.1% 1.1%		
FY 2009 FY 2008 FY 2007 FY 2006	234.00 N.A. 112.95 124.10	N.A. N.A. -9.0% 33.0%	30 N.A. 13 15	8.3% N.A. 3.6% 4.1%	45.00 45.21 46.23 46.96	-0.5% -2.2% -1.6% 34.2%	4 4 4 4	1.1% 1.1% 1.1%		

Table '	1
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District-to-District Sharing Supplementary Weightings (FY 2003 – Estimated FY 2011)

District-to-Community College Sharing (Community College Courses)

Districts can receive supplementary weighting for each resident student that attends a course offered and provided by a community college. The course may be offered at the high school but it must be taught by a community college instructor and must be available to all community college students. Additionally, the course must be part of the community college's curriculum and qualify for college credit.⁸ Prior to FY 2010, the supplementary weighting was up to 0.48 for an eligible community college course. The supplementary weighting was modified as part of the Senior Year Plus Initiative enacted during the 2008 Legislative Session. Beginning in FY 2010, resident students with eligible career and technical courses receive a weighting of up to 0.71 while resident students with eligible liberal arts courses receive a weighting of up to 0.46.⁹

Table 2 provides district-to-community college supplementary weighting from FY 2003 through estimated FY 2011. Growth of the sharing incentive has been robust for the years displayed.

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⁸ Code Section 257.11(3)

⁹ Chapter 1181, Section 49, 2008 Iowa Acts

The number of districts receiving supplementary weighting has increased from 52.8% in FY 2003 to nearly 85.0% in FY 2011. Growth in the weighting has increased every year including three years with annual growth over 18.0%. The estimated cost for the district-to-community college sharing supplementary weighting totaled \$17.8 million in FY 2011 (see **Appendix A**).

	Total Weighting	Percent Change	Number of Districts	Percent of Districts	Technical Courses Weighting	Number of Districts	Liberal Arts Courses Weighting	Number of Districts
Est. FY 2011	3,018.91	9.1%	305	85.0%	1,624.11	273	1,394.80	270
FY 2010	2,766.63	21.9%	308	85.3%	1,512.44	284	1,254.19	252
FY 2009	2,270.00	6.6%	291	80.4%	N.A.	N.A.	N.A.	N.A.
FY 2008	2,129.61	10.9%	287	78.8%	N.A.	N.A.	N.A.	N.A.
FY 2007	1,920.81	5.0%	280	76.7%	N.A.	N.A.	N.A.	N.A.
FY 2006	1,829.68	23.0%	269	73.7%	N.A.	N.A.	N.A.	N.A.
FY 2005	1,487.89	18.8%	257	70.0%	N.A.	N.A.	N.A.	N.A.
FY 2004	1,252.31	8.3%	229	61.9%	N.A.	N.A.	N.A.	N.A.
FY 2003	1,156.85		196	52.8%	N.A.	N.A.	N.A.	N.A.

Table 2

Shared Operational Functions

Another school district sharing incentive included in SF 447 (School District Sharing Incentives Act) was the shared operation functions initiative. Beginning in FY 2009, through FY 2014, school districts that share an operational function with another eligible political subdivision (includes all government subdivisions) receive a total supplementary weighting of at least 10.0 and no more than 40.0 for the initial year the sharing occurs. After the initial year, the weighting for the operational function is reduced by 20.0%. Districts must verify cost savings directly attributable to the shared operations function with the Department of Education.¹⁰ Categories eligible for shared operational functions include:

- Superintendent management
- Business management
- Human resources
- Transportation
- Operations
- Maintenance

Districts are eligible for each discrete operation function shared. For example, a district that shares operations with another government entity or entities for business management, human resources, and transportation will receive a shared operation function supplementary weighting of at least 30.0 (three discrete operations multiplied by the minimum weighting of 10.0) and potentially a maximum of 120.0 (three discrete operations multiplied by the maximum weighting of 40.0).

Table 3 provides supplementary weighting for shared operational functions from FY 2009 through estimated FY 2011. The supplementary weighting has had increases of over 90.0% each fiscal year and the number of participating districts has increased substantially as well. In FY 2009, a total of 43 districts received supplementary weighting and the total increased to 131 for FY 2011. The estimated cost of the supplementary weighting for shared operational functions is \$11.7 million (see **Appendix A**).

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¹⁰ Code Section 257.11(6)

Shared Operational Functions Supplementary Weighting (FY 2009 – Estimated FY 2011)								
	Total Weighting	Percent Change	Number of Districts	Percent of Districts				
Est. FY 2011 FY 2010 FY 2009	1,980.94 1,039.04 540.49	90.7% 92.2%	130 75 43	36.2% 20.8% 11.9%				

Table 3	
Shared Operational Functions Supplementary Weighting	
(FY 2009 – Estimated FY 2011)	

At-Risk Programs and Alternative Schools

Supplementary weighting for at-risk programs and alternative schools is calculated through a formula implemented by the Department of Management and all school districts receive funding from this weighting. Funds received from the weighting are designated to be used for programs serving at-risk students and alternative secondary school programs. The supplementary weighting formula uses a combination of free or reduced price lunch student eligibility (grades one through six) and the budget enrollment of a district.¹¹ The supplementary weighting plan was enacted with passage of HF 2496 (School Finance Supplementary Weighting Act) during the 2000 Legislative Session with implementation beginning in FY 2001.

Figure 1 provides supplementary weightings for at-risk programs and alternative schools for FY 2003 through estimated FY 2011. Since FY 2003, annual growth has been positive, but relatively modest. Growth in the supplementary weighting is based on enrollments for free or reduced price lunch eligibility for grades one through six. Although enrollments have been decreasing in recent years, free and reduce price lunch eligibility has increased each year leading to a slight annual increase in at-risk supplementary weighting. Funding generated from at-risk supplementary weighting in FY 2011 is estimated at \$13.2 million (see Appendix A).

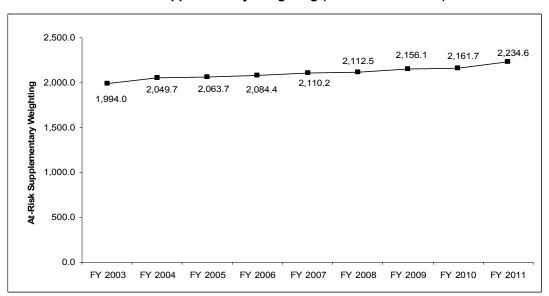


Figure 1 At-Risk Supplementary Weighting (FY 2003 – FY 2011)

¹¹ Code Section 257.11(4)

Limited English Proficiency

Eligible students with limited English proficiency (LEP) can receive supplementary weighting of 0.22 to provide funding for the additional costs associated with providing instruction for those students. Students are eligible to receive the supplementary weighting for up to four years.¹² Enactment of HF 2404 (Limited English Proficiency Supplementary Weighting Act) during the 2002 Legislative Session increased the LEP supplementary weighting from 0.19 to 0.22 beginning in FY 2004. During the 2006 Legislative Session, HF 2792 (FY 2007 Government Operations and Education Programs Act) increased the number of years a student could receive LEP supplementary weighting from three to four.

Supplementary weighting for LEP is presented in **Table 4**. Overall, the supplementary weighting total has increased nearly 70.0% between FY 2003 and estimated FY 2011. Additionally, the percentage of districts receiving supplementary weighting has increased from 40.2% to 50.4% during that time. The largest increases in the weighting occurred in FY 2007 and FY 2004 and resulted from law changes noted in the previous paragraph. Outside of the law changes, the annual percentage change has ranged from an increase of 7.4% in FY 2009 to a decrease of 9.8% in FY 2011. Funding generated from LEP supplementary weighting is estimated at \$17.0 million for FY 2011.

Limited English Proficiency Supplementary Weighting (FY 2009 – Estimated FY 2011)									
	Total Weighting	Percent Change	Number of Districts	Percent of Districts					
Est. FY 2011	2,873.86	-9.8%	182	50.7%					
FY 2010	3,187.14	3.2%	216	59.8%					
FY 2009	3,088.36	7.4%	202	55.8%					
FY 2008	2,876.28	-6.9%	196	53.8%					
FY 2007	3,088.68	40.0%	175	47.9%					
FY 2006	2,206.16	5.8%	175	47.9%					
FY 2005	2,084.50	4.5%	181	49.3%					
FY 2004	1,994.30	17.7%	155	41.9%					
FY 2003	1,694.42		149	40.2%					

Table 4
Limited English Proficiency Supplementary Weighting
(FY 2009 – Estimated FY 2011)

Other Supplementary Weightings

Other supplementary weightings comprise a much smaller portion of the overall supplementary weighting. These other supplementary weighting initiatives include:

- Classes Taught via the Iowa Communications Network (ICN) School districts that transmit virtual classes to other school districts via the ICN or school districts that receive virtual classes transmitted via the ICN receive a supplementary weighting up to 0.05 per student for the portion of the day the student attends virtual class.¹³ Supplementary weighting for ICN courses was approved with enactment of SF 588 (FY 2008 Education Appropriations Act) and began in FY 2009.
- Reorganization Incentives School districts that have a whole grade sharing agreement and reorganize between FY 2008 and FY 2014 receive supplementary weighting equal to the amount of whole grade supplementary weighting received in the year prior to the

¹² Code Section 280.4

¹³ Code Section 257.11(7)

reorganization for resident students. Districts can receive reorganization incentive supplementary weighting for up to three years. However, the combination of whole grade sharing supplementary weighting and reorganization incentive supplementary weighting cannot exceed six years.¹⁴ The reorganization incentive supplementary weighting was set to expire at the end of FY 2007 but was reinstated during the 2007 Legislative Session.¹⁵

 Area Education Agency (AEA) Operational Sharing – This supplementary weighting is similar to the school district operational sharing but has specified language applicable to AEAs. The supplementary weighting was enacted in SF 447 (School District Sharing Incentives Act) and has been available to AEAs since FY 2009. Through FY 2011, only two AEAs have implemented the initiative (AEAs 13 and 14). The AEA operational sharing weighting generated approximately \$142,000 in FY 2011.

Although the percentage of districts receiving supplementary weighting for classes taught via the ICN has increased from 10.2% in FY 2009 to 16.4% in FY 2011, the State total for the weighting is less than 10.0 and generates less than \$50,000 statewide. Reorganization incentive supplementary weighting peaked at 88.8 during FY 2007 and FY 2008. **Table 5** provides supplementary weighting totals for ICN sharing, reorganization incentives and AEA operational sharing.

Table 5
Supplementary Weightings for ICN Sharing, Reorganization Incentives, and AEA Operational Sharing
(FY 2005 – Estimated FY 2011)

	l.	CN Sharing		Reorga	nization Incer	ntives	AEA Operational Sharing			
	Weighting	Number of Districts	Percent of Districts	Weighting	Number of Districts	Percent of Districts	Weighting	Number of AEAs	Percent of AEAs	
Est. FY 2011	6.36	59	16.4%	5.50	1	0.3%	547.70	1 *	11.1%	
FY 2010	4.05	38	10.5%	13.50	1	0.3%	730.32	2	20.0%	
FY 2009	6.07	37	10.2%	71.80	8	2.2%	912.86	2	20.0%	
FY 2008	N.A.	N.A.	N.A.	88.80	9	2.5%	N.A.	N.A.	N.A	
FY 2007	N.A.	N.A.	N.A.	88.80	9	2.5%	N.A.	N.A.	N.A	
FY 2006	N.A.	N.A.	N.A.	48.90	7	1.9%	N.A.	N.A.	N.A	
FY 2005	N.A.	N.A.	N.A.	17.00	1	0.3%	N.A.	N.A.	N.A	

BUDGET IMPACT

Funding for supplementary weighting is generated through the school aid formula and is based on the weighting amount for each category multiplied by the district cost per pupil. The amount generated from supplementary weighting consists of a State aid component and a local property tax component. In general, the State aid portion consists of 87.5% of the State foundation regular program cost per pupil (87.5% of the State cost per pupil) and the local portion funds the remaining amount (the difference between the district cost per pupil and the State foundation regular program cost per pupil).

Figure 2 provides supplementary weighting funding amounts by category for FY 2003 through FY 2011 (**Appendix A** provides further detail in table form).¹⁶ District sharing reflected in the chart includes the supplementary weighting categories of shared students, shared teachers, whole grade sharing, and regional academies. The "Other" category includes the supplementary weighting categories of ICN sharing, reorganization incentives, and AEA operational sharing. Funding items of note include:

¹⁴ Code Section 257.11A

¹⁵ Section 5, Chapter 130, 2007 Iowa Acts

¹⁶ Funding amounts reflected in **Figure 2**, **Appendix A**, **and Appendix B** are based on Department of Management Aid and Levy worksheets and do not include any adjustments for State aid reductions that may have occurred during any fiscal year.

- An increase of \$12.5 million in community college course funding between FY 2003 and FY 2011. The percentage increases have ranged from a high of 27.9% in FY 2006 to a low of 9.1% in FY 2007. Additionally, the number of districts that receive supplementary weighting has increased from 196 (52.8% of districts) in FY 2003 to 306 (85.2% of districts) in FY 2011.
- Limited English Proficient (LEP) supplementary weighting funding total of \$18.4 million for FY 2010. This represents the highest level of funding in any fiscal year for any supplementary weighting category. The weighting and funding amounts decreased slightly in FY 2011. The LEP supplementary weighting had the largest funding total for six of the nine years reviewed (FY 2005 through FY 2010).
- A significant increase in the school district operational sharing supplementary weighting. The initiative has been in place for three fiscal years and has nearly doubled in weighting and funding amount each year. The number of districts receiving shared operational function supplementary weighting has increased from 43 (11.9% of all districts) in FY 2009 to 131 (36.5% of all districts) in FY 2011. This category of supplementary weighting is scheduled to expire at the end of FY 2014.

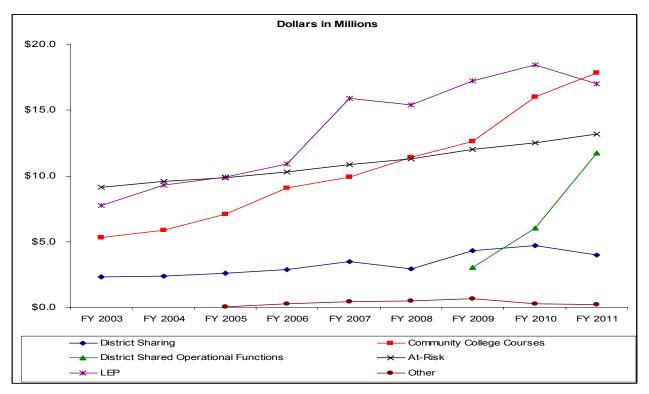


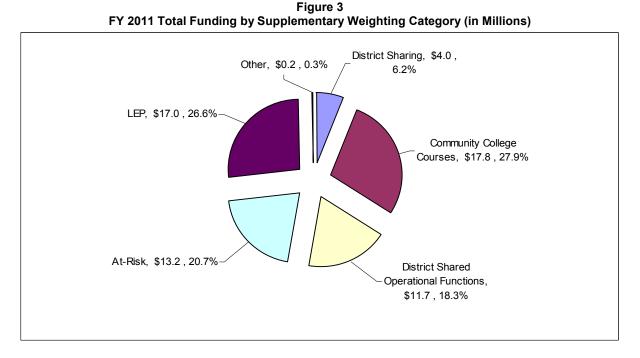
Figure 2 Supplementary Weightings by Category (FY 2003 – Estimated FY 2011)

In FY 2011, total supplementary weighting funding is estimated at \$63.9 million (see **Appendix A**) and represents approximately 1.6% of the total school aid finance formula funding to school districts.¹⁷ **Figure 3** provides the funding levels for FY 2011 by category. The following supplementary weighting categories accounted for approximately 93.5% of the total supplementary weighting categories:

• Community college courses - totaled \$17.8 million and accounted for 27.9% of the total.

¹⁷ Estimate based on the Legislative Service Agency's FY 2011 school aid estimate for the combined district costs. This includes State school aid and local property tax and is line 5.20 on the Department of Management's aid and levy worksheet.

- LEP totaled \$17.0 million and accounted for 26.6% of the total.
- At risk totaled \$13.2 million and accounted for 20.7% of the total.
- School district operational sharing functions totaled \$11.7 million and accounted for 18.3% of the total.



Total funding for supplementary weighting has increased from \$24.5 million in FY 2003 to \$63.9 million in FY 2011. The annual percentage change shows increases of at least 10.0% in six of the last eight years with an annual average over the period of 12.9%. **Figure 4** shows the total supplementary weighting funding and annual percentage increases in the funding levels from FY 2003 through FY 2011. After four years of growth at or near 10.0% from FY 2003 through FY 2007, growth of supplementary weighting modified in FY 2008 (2.3%). However, with the reauthorization of whole grade sharing and the creation of shared operational functions supplementary weighting beginning in FY 2009, growth increased to 20.0% in FY 2009, 16.4% in FY 2010, and 10.2% in FY 2011.

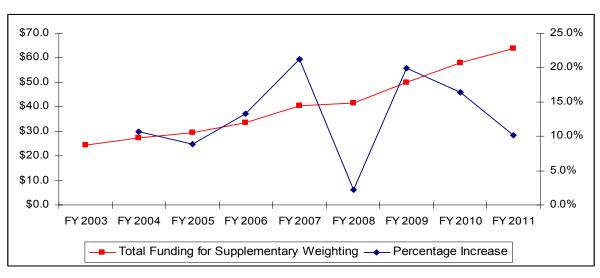
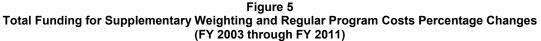
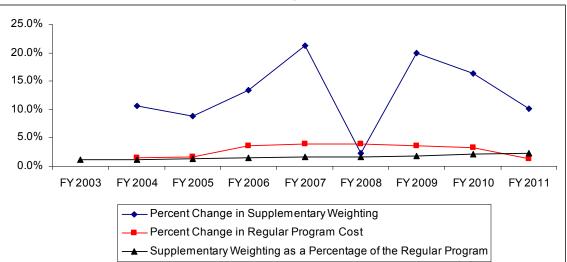


Figure 4 Total Funding for Supplementary Weighting (FY 2003 – FY 2011)

ISSUE REVIEW

Figure 5 provides a comparison of total supplementary funding as a percentage of the regular program cost and compares the growth rates of each for FY 2003 through FY 2009. The regular program cost was used in this comparison because it factors only enrollment changes and allowable growth rate changes for each fiscal year. Change in the regular program cost ranged between 1.4% and 3.9% for FY 2003 through FY 2009. The funding for supplementary weighting has increased each year since FY 2003 and stood at 2.3% in FY 2011.





The LSA estimates that funding for supplementary weightings will continue to increase in FY 2012, FY 2013, and FY 2014. Increases will be based both on growth in supplementary weightings and allowable growth rates for the specific fiscal years. After FY 2014 and the expiration of the shared operational functions supplementary weighting provision, the LSA anticipates that total supplementary weighting funding may have moderate to negative growth.

The General Assembly may wish to review supplementary weighting initiatives in detail to determine if the funding generated for school districts and AEAs is providing appropriate incentives to meet desired objectives.

Appendix B provides additional detail by supplementary weighting category including total weighting and funding amounts from FY 2003 through FY 2011 and weighting amounts by enrollment category from FY 2003 through FY 2011. Additionally, information presented in this *Issue Review* can provided for specific school districts upon request.

STAFF CONTACT: Shawn Snyder (515-281-7799) shawn.snyder@legis.state.ia.us

NOTE: Data sources for tables and graphs include: lowa Department of Education, Certified Enrollment files lowa Department of Management, School Aid files LSA calculations

				Shared St	uden	ts			
	Weighting	Percentage Change in Weighting	State Revenue Portion	operty Tax enue Portion		Total Revenue	Percentage Change in Total Revenue	Number of Districts	Percentage of Districts
FY 2011	139.46	-16.9%	\$ 717,943	\$ 105,895	\$	823,838	-15.3%	67	18.7%
FY 2010	167.91	-14.7%	847,442	125,566		973,007	-11.4%	73	20.2%
FY 2009	196.81	13.9%	955,119	142,786		1,097,905	18.5%	64	17.7%
FY 2008	172.84	19.5%	120,406	806,471		926,878	24.2%	78	21.4%
FY 2007	144.61	11.4%	648,865	97,659		746,524	15.8%	69	18.9%
FY 2006	129.80	-10.3%	560,087	84,647		644,734	-6.6%	73	20.0%
FY 2005	144.64	-2.6%	599,967	90,377		690,344	-0.4%	76	20.7%
FY 2004	148.47	12.1%	603,826	89,487		693,313	14.3%	76	20.5%
FY 2003	132.47		528,157	78,425		606,582		67	18.1%

					Shared Tea	ache	rs			
		Percentage	State					Percentage		
		Change in	Revenue	Pro	operty Tax		Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion	Reve	nue Portion		Revenue	Total Revenue	Districts	of Districts
FY 2011	317.80	17.3%	\$ 1,636,036	\$	246,526	\$	1,882,562	19.8%	74	20.6%
FY 2010	270.83	-8.2%	1,366,879		204,672		1,571,551	-4.5%	66	18.3%
FY 2009	294.99	-9.9%	1,431,586		214,037		1,645,624	-6.2%	72	19.9%
FY 2008	327.33	-11.3%	1,527,322		227,699		1,755,020	-7.7%	73	20.1%
FY 2007	369.10	25.8%	1,656,152		246,172		1,902,323	32.2%	70	19.2%
FY 2006	293.48	7.4%	1,252,558		186,375		1,438,933	10.4%	62	17.0%
FY 2005	273.37	6.5%	1,133,939		169,911		1,303,849	8.7%	59	16.1%
FY 2004	256.60	2.4%	1,043,594		155,653		1,199,247	4.3%	61	16.5%
FY 2003	250.48		998,664		151,038		1,149,702		65	17.5%

					Whole Grade	Sha	ring			
	Weighting	Percentage Change in Weighting	State Revenue Portion		operty Tax enue Portion	F	Total Revenue	Percentage Change in Total Revenue	Number of Districts	Percentage of Districts
FY 2011	166.83	-40.0%	\$ 858,840	\$	132,146	\$	990,986	-38.8%	20	5.6%
FY 2010	277.90	18.8%	1,402,561		215,778		1,618,340	23.6%	33	9.1%
FY 2009	234.00	N.A.	1,135,602		173,794		1,309,396	N.A.	30	8.3%
FY 2008	N.A.	N.A.	N.A.		N.A.		N.A.	N.A.	N.A.	N.A.
FY 2007	112.95	-9.0%	506,807		78,033		584,839	5.6%	13	3.6%
FY 2006	124.10	33.0%	479,828		73,766		553,594	23.5%	15	4.1%
FY 2005	93.30	2.5%	387,008		61,118		448,126	4.5%	11	3.0%
FY 2004	91.00	-15.9%	370,097		58,669		428,766	-14.2%	11	3.0%
FY 2003	108.20		431,395		68,068		499,463		13	3.5%
					Regional Ac	adem	ies			
		Percentage	State					Percentage		
		Change in	Revenue	Pro	operty Tax		Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion	Reve	nue Portion		Revenue	Total Revenue	Districts	of Districts
FY 2011	45.00	-50.0%	\$ 231,660	\$	34,395	\$	266,055	-49.0%	3	0.8%
FY 2010	90.00	100.0%	454,230		67,140		521,370	108.0%	5	1.4%
FY 2009	45.00	-0.5%	218,385		32,265		250,650	3.5%	4	1.1%
FY 2008	45.21	-2.2%	210,950		31,235		242,185	1.7%	4	1.1%
FY 2007	46.23	-1.6%	207,434		30,713		238,147	2.4%	4	1.1%
FY 2006	46.96	34.2%	202,632		30,007		232,640	38.7%	4	1.1%
FY 2005	35.00	101.5%	145,180		22,595		167,775	105.2%	3	0.8%
FY 2004	17.37	7.8%	70,644		11,112		81,756	9.8%	2	0.5%
FY 2003	16.11		64,231		10,202		74,433		2	0.5%

				Com	munity College	Course Sharing			
		Percentage	State				Percentage		
		Change in	Revenue		operty Tax	Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion		enue Portion	Revenue	Total Revenue	Districts	of Districts
FY 2011	3,018.91	9.1%	\$ 15,541,340	\$	2,289,428	\$ 17,830,768	11.2%	305	85.0%
FY 2010	2,766.63	21.9%	13,963,182		2,067,763	16,030,945	26.7%	308	85.3%
FY 2009	2,270.00	6.6%	11,016,310		1,633,904	12,650,214	10.8%	291	80.4%
FY 2008	2,129.61	10.9%	9,936,760		1,478,141	11,414,901	15.2%	287	78.8%
FY 2007	1,920.81	5.0%	8,618,674		1,290,710	9,909,385	9.1%	280	76.7%
FY 2006	1,829.68	23.0%	7,895,069		1,186,098	9,081,167	27.9%	269	73.7%
FY 2005	1,487.89	18.8%	6,171,768		930,894	7,102,661	21.2%	257	70.0%
FY 2004	1,252.31	8.3%	5,093,138		768,327	5,861,465	10.3%	229	61.9%
FY 2003	1,156.85		4,612,357		700,337	5,312,694		196	52.8%
				C)istrict Operatio	onal Sharing			
		Percentage	State				Percentage		
		Change in	Revenue	Pr	operty Tax	Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion	Rev	enue Portion	Revenue	Total Revenue	Districts	of Districts
FY 2011	1,980.94	90.7%	\$ 10,197,876	\$	1,532,116	\$ 11,729,992	94.5%	130	36.2%
FY 2010	1,039.04	92.2%	5,244,035		787,880	6,031,915	99.6%	75	20.8%
FY 2009	540.49		2,622,998		399,753	3,022,751		43	11.9%
					At-Ris	sk			
		Percentage	State				Percentage		
		Change in	Revenue	Pr	operty Tax	Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion		enue Portion	Revenue	Total Revenue	Districts	of Districts
FY 2011	2,234.59	3.4%	\$ 11,503,659	\$	1,697,587	\$ 13,201,246	5.4%	359	100.0%
FY 2010	2,161.72	0.3%	10,910,196		1,611,799	12,521,995	4.2%	361	100.0%
FY 2009	2,156.05	2.1%	10,463,320		1,548,213	12,011,533	6.1%	362	100.0%
FY 2008	2,112.49	0.1%	9,856,888		1,461,576	11,318,464	4.1%	364	100.0%
FY 2007	2,110.21	1.2%	9,468,521		1,406,263	10,874,785	5.3%	365	100.0%
FY 2006	2,084.38	1.0%	8,994,113		1,337,530	10,331,643	5.0%	365	100.0%
FY 2005	2,063.74	0.7%	8,560,377		1,276,274	9,836,651	2.7%	367	100.0%
FY 2004	2,049.73	2.8%	8,336,248		1,243,504	9,579,752	4.8%	370	100.0%
FY 2003	1,993.96		7,949,920		1,188,412	9,138,332		371	100.0%

				LEF)			
		Percentage	State			Percentage		
		Change in	Revenue	Property Tax	Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion	Revenue Portion	Revenue	Total Revenue	Districts	of Districts
FY 2011	2,873.86	-9.8%	\$ 14,794,635	\$ 2,188,354	\$ 16,982,989	-8.0%	182	50.7%
FY 2010	3,187.14	3.2%	16,085,496	2,381,085	18,466,581	7.3%	216	59.8%
FY 2009	3,088.36	7.4%	14,987,811	2,221,357	17,209,168	11.6%	202	55.8%
FY 2008	2,876.28	-6.9%	13,420,722	1,994,248	15,414,970	-3.2%	196	53.8%
FY 2007	3,088.68	40.0%	13,858,907	2,059,435	15,918,342	45.5%	175	47.9%
FY 2006	2,206.16	5.8%	9,519,580	1,418,930	10,938,510	10.1%	175	47.9%
FY 2005	2,084.50	4.5%	8,646,506	1,290,603	9,937,109	6.6%	181	49.3%
FY 2004	1,994.30	17.7%	8,110,815	1,210,751	9,321,566	20.1%	155	41.9%
FY 2003	1,694.42		6,755,658	1,007,978	7,763,636		149	40.2%
				ICN	I			
		Percentage	State			Percentage		
		Change in	Revenue	Property Tax	Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion	Revenue Portion	Revenue	Total Revenue	Districts	of Districts
FY 2011	6.36	56.9%	\$ 32,681	\$ 4,797	\$ 37,478	59.6%	59	16.4%
FY 2010	4.05	-33.3%	20,440	3,048	23,488	-30.4%	38	10.5%
FY 2009	6.07		29,458	4,298	33,756		37	10.2%
				Reorganization	n Incentives			
		Percentage	State			Percentage		
		Change in	Revenue	Property Tax	Total	Change in	Number of	Percentage
	Weighting	Weighting	Portion	Revenue Portion	Revenue	Total Revenue	Districts	of Districts
FY 2011	5.50	-59.3%	\$ 28,314	\$ 4,444	\$ 32,758	-58.9%	1	0.3%
FY 2010	13.50	-81.2%	68,135	11,475	79,610	-80.2%	1	0.3%
FY 2009	71.80	-19.1%	348,445	53,629	402,075	-15.8%	8	2.2%
FY 2008	88.80	0.0%	414,341	63,101	477,442	4.0%	9	2.5%
FY 2007	88.80	81.6%	398,446	60,793	459,238	57.8%	9	2.5%
FY 2006	48.90	187.6%	254,154	36,904	291,057	261.1%	7	1.9%
FY 2005	17.00		70,516	10,081	80,597		1	0.3%
FY 2004	-		-	-	-		-	0.0%
FY 2003	-		-	-	-		-	0.0%

Legislative Services Agency: Supplementary Weightings by Category for FY 2003 - Estimated FY 2011

					A	EA Operation	al Sh	aring			
		Percentage Change in	R	State Revenue	Pro	perty Tax		Total	Percentage Change in	Number of	Percentage
	Weighting	Weighting		Portion		nue Portion	R	evenue	Total Revenue	AEAs	of AEAs
FY 2011	547.70	-25.0%	\$	111,733	\$	29,951	\$	141,684	-22.8%	1	11.1%
FY 2010	730.32	-20.0%		146,064		37,547		183,611	-16.8%	2	20.0%
FY 2009	912.86			175,268		45,343		220,611		2	20.0%

			Total Supplen	nentary	/ Weighting		
	Weighting	Percentage Change in Weighting	State Revenue Portion		operty Tax enue Portion	Total Revenue	Percentage Change in Total Revenue
FY 2011	11,336.94	5.9%	\$ 55,654,717	\$	8,265,639	\$ 63,920,356	10.2%
FY 2010	10,709.04	9.1%	50,508,659		7,513,754	58,022,413	16.4%
FY 2009	9,816.43	26.6%	43,384,303		6,469,380	49,853,683	20.0%
FY 2008	7,752.56	-1.6%	35,487,389		6,062,471	41,549,860	2.3%
FY 2007	7,881.39	16.5%	35,363,806		5,269,777	40,633,583	21.2%
FY 2006	6,763.46	9.1%	29,158,021		4,354,257	33,512,278	13.3%
FY 2005	6,199.44	6.7%	25,715,261		3,851,852	29,567,113	8.8%
FY 2004	5,809.78	8.5%	23,628,362		3,537,503	27,165,865	10.7%
FY 2003	5,352.49		21,340,382		3,204,460	24,544,842	

Note:

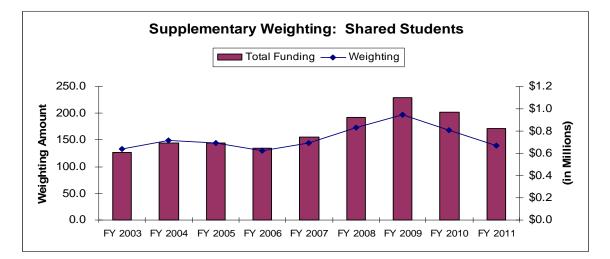
Funding totals are based on LSA calculations.

Sources:

Iowa Department of Management, School Aid files Iowa Department of Education, Certified Enrollment files LSA analysis and calculations

Appendix B provides additional information pertaining to each category of supplementary weighting. Included are charts showing total weighting and funding levels, and weighting amounts by school district enrollment categories.

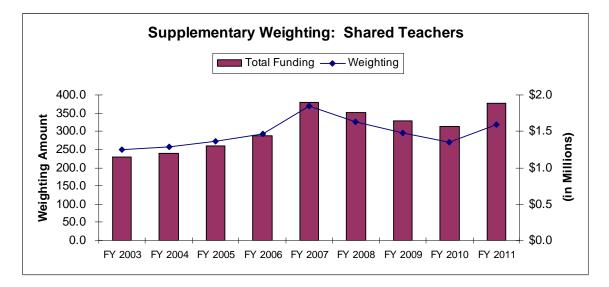
Shared Students Supplementary Weighting:



Shared Student Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2003	8.4	6.33%	12.9	9.77%	41.8	31.57%	17.9	13.52%	12.1	9.16%	32.4	24.45%	6.9	5.21%
FY 2004	9.9	6.68%	20.4	13.76%	32.7	22.03%	16.5	11.13%	13.0	8.76%	44.1	29.71%	11.8	7.92%
FY 2005	17.1	11.82%	29.3	20.22%	27.6	19.05%	17.1	11.84%	8.2	5.63%	36.0	24.87%	9.5	6.57%
FY 2006	13.3	10.21%	34.0	26.17%	34.3	26.43%	11.1	8.52%	5.4	4.16%	26.6	20.49%	5.2	4.02%
FY 2007	12.8	8.87%	48.3	33.41%	17.3	11.95%	14.6	10.07%	7.2	4.99%	24.0	16.62%	20.4	14.09%
FY 2008	26.2	15.15%	51.2	29.62%	26.1	15.07%	19.8	11.47%	10.4	6.03%	23.9	13.82%	15.3	8.83%
FY 2009	27.0	13.72%	67.2	34.16%	39.9	20.29%	13.8	7.02%	6.0	3.06%	24.5	12.44%	18.3	9.30%
FY 2010	32.8	19.53%	39.1	23.28%	17.6	10.51%	17.6	10.49%	21.2	12.64%	21.1	12.55%	18.5	11.00%
FY 2011	32.0	22.93%	47.4	34.01%	13.4	9.59%	14.2	10.16%	5.6	4.03%	13.4	9.62%	13.5	9.67%

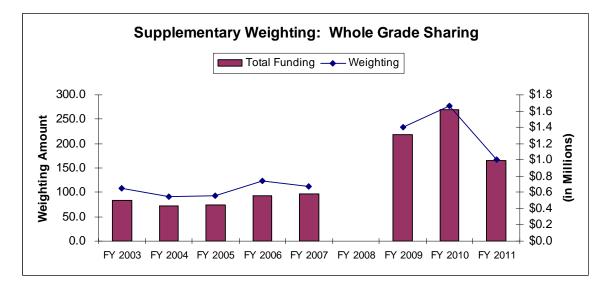
Shared Teachers Supplementary Weighting:



Shared Teachers Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2003	23.9	9.52%	46.5	18.57%	76.2	30.41%	58.0	23.17%	39.1	15.59%	6.9	2.73%	0.0	0.00%
FY 2004	25.3	9.88%	31.5	12.28%	63.5	24.74%	82.9	32.32%	46.5	18.10%	6.9	2.68%	0.0	0.00%
FY 2005	25.4	9.30%	43.3	15.82%	81.3	29.73%	48.3	17.68%	71.7	26.21%	3.5	1.27%	0.0	0.00%
FY 2006	41.3	14.06%	54.6	18.60%	66.7	22.73%	30.3	10.33%	98.9	33.69%	1.7	0.58%	0.0	0.00%
FY 2007	45.1	12.21%	87.5	23.72%	73.3	19.87%	58.2	15.77%	102.1	27.67%	2.8	0.76%	0.0	0.00%
FY 2008	25.8	7.89%	57.8	17.67%	87.6	26.75%	53.1	16.22%	98.8	30.17%	4.3	1.30%	0.0	0.00%
FY 2009	29.3	9.94%	67.4	22.85%	64.4	21.83%	42.6	14.42%	82.6	27.99%	8.7	2.96%	0.0	0.00%
FY 2010	24.3	8.96%	73.5	27.14%	50.9	18.78%	47.2	17.42%	62.7	23.15%	12.3	4.56%	0.0	0.00%
FY 2011	30.5	9.61%	65.2	20.51%	66.0	20.78%	66.2	20.83%	78.8	24.79%	11.1	3.48%	0.0	0.00%

Whole Grade Sharing Supplementary Weighting*:

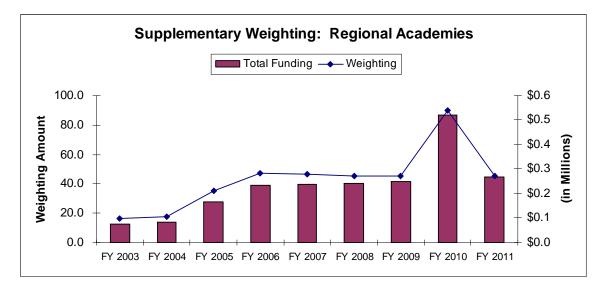


Whole Grade Sharing Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting	Percentage												
	Amount	of Total												
FY 2003	31.6	29.21%	44.2	40.85%	19.6	18.11%	12.8	11.83%	0.0	0.00%	0.0	0.00%	0.0	0.00%
FY 2004	43.1	47.36%	37.0	40.66%	10.9	11.98%	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%
FY 2005	31.5	33.76%	40.4	43.30%	21.4	22.94%	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%
FY 2006	25.1	20.23%	58.7	47.30%	17.0	13.70%	16.3	13.13%	7.0	5.64%	0.0	0.00%	0.0	0.00%
FY 2007	19.1	16.91%	58.9	52.10%	12.9	11.42%	15.9	14.08%	6.2	5.49%	0.0	0.00%	0.0	0.00%
FY 2008	0.0	NA												
FY 2009	58.7	25.09%	64.1	27.39%	90.3	38.59%	13.7	5.85%	7.2	3.08%	0.0	0.00%	0.0	0.00%
FY 2010	65.2	23.46%	66.4	23.89%	126.0	45.34%	14.4	5.18%	5.9	2.12%	0.0	0.00%	0.0	0.00%
FY 2011	61.5	36.88%	54.6	32.73%	34.5	20.68%	10.3	6.17%	5.9	3.54%	0.0	0.00%	0.0	0.00%

*Whole grade sharing supplementary weighting was eliminated at the end of FY 2007 and restored beginning in FY 2009.

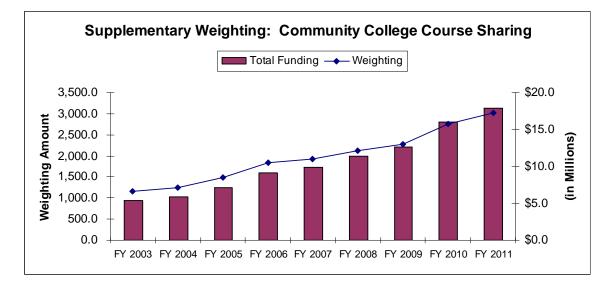
Regional Academy Supplementary Weighting:



Regional Academy Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2003	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%	1.1	6.89%	0.0	0.00%	15.0	93.11%
FY 2004	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%	2.4	13.64%	0.0	0.00%	15.0	86.36%
FY 2005	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%	20.0	57.14%	0.0	0.00%	15.0	42.86%
FY 2006	0.0	0.00%	0.0	0.00%	10.0	21.29%	10.0	21.29%	12.0	25.47%	0.0	0.00%	15.0	31.94%
FY 2007	0.0	0.00%	0.0	0.00%	10.0	21.63%	10.0	21.63%	11.2	24.29%	0.0	0.00%	15.0	32.45%
FY 2008	0.0	0.00%	0.0	0.00%	10.0	22.12%	10.0	22.12%	10.2	22.58%	0.0	0.00%	15.0	33.18%
FY 2009	0.0	0.00%	0.0	0.00%	10.0	22.22%	10.0	22.22%	10.0	22.22%	0.0	0.00%	15.0	33.33%
FY 2010	0.0	0.00%	0.0	0.00%	30.0	33.33%	15.0	16.67%	15.0	16.67%	0.0	0.00%	30.0	33.33%
FY 2011	0.0	0.00%	0.0	0.00%	15.0	33.33%	15.0	33.33%	15.0	33.33%	0.0	0.00%	0.0	0.00%

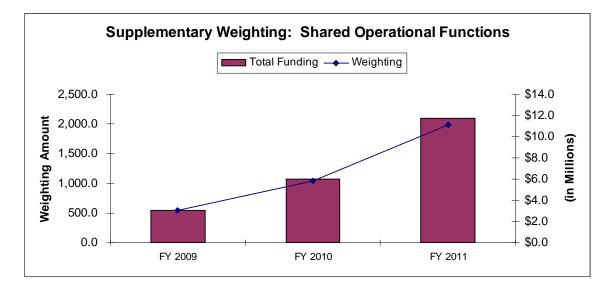
District-to-Community College (also identified as Community College Course) Sharing Supplementary Weighting:



District-to-Community College Sharing Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2003	9.4	0.81%	27.4	2.37%	78.0	6.74%	141.5	12.23%	350.5	30.29%	159.0	13.74%	391.2	33.82%
FY 2004	9.1	0.73%	32.9	2.62%	88.7	7.09%	199.4	15.92%	386.8	30.89%	210.9	16.84%	324.5	25.91%
FY 2005	10.2	0.68%	47.3	3.18%	119.8	8.05%	245.2	16.48%	457.2	30.73%	230.7	15.50%	377.6	25.38%
FY 2006	12.1	0.66%	45.8	2.50%	151.7	8.29%	247.9	13.55%	565.3	30.90%	322.2	17.61%	484.8	26.50%
FY 2007	11.9	0.62%	52.0	2.71%	151.1	7.87%	252.8	13.16%	563.8	29.35%	405.0	21.08%	484.2	25.21%
FY 2008	16.7	0.79%	67.4	3.17%	168.7	7.92%	285.0	13.38%	696.7	32.72%	482.5	22.66%	412.6	19.37%
FY 2009	19.7	0.87%	64.4	2.84%	201.5	8.88%	299.1	13.18%	682.4	30.06%	327.9	14.44%	675.1	29.74%
FY 2010	23.2	0.84%	101.8	3.68%	275.8	9.97%	341.8	12.35%	840.9	30.39%	465.1	16.81%	718.4	25.96%
FY 2011	40.9	1.35%	98.6	3.27%	278.3	9.22%	370.8	12.28%	895.9	29.68%	518.9	17.19%	815.5	27.01%

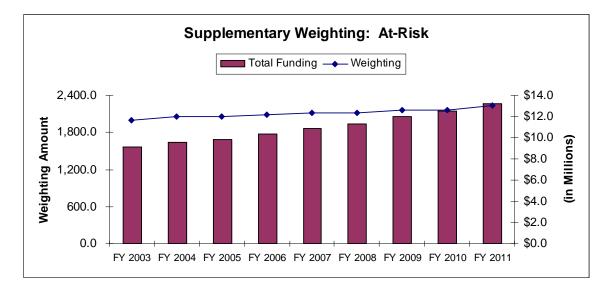
School District Shared Operational Functions Supplementary Weighting:



School District Shared Operational Functions Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2009	120.0	22.20%	104.4	19.32%	157.3	29.11%	68.8	12.74%	89.9	16.64%	0.0	0.00%	0.0	0.00%
FY 2010	132.9	12.79%	227.3	21.87%	267.8	25.77%	261.4	25.16%	149.7	14.41%	0.0	0.00%	0.0	0.00%
FY 2011	249.6	12.60%	355.9	17.97%	445.1	22.47%	390.8	19.73%	539.6	27.24%	0.0	0.00%	0.0	0.00%

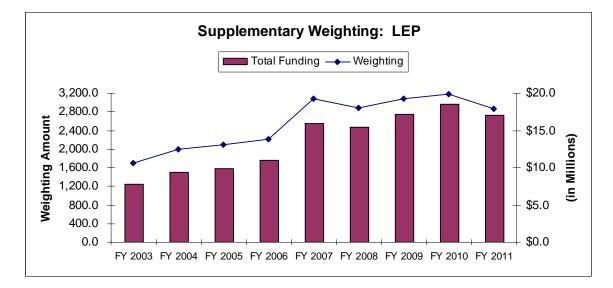
At-Risk Supplementary Weighting:



At-Risk Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2003	26.2	1.31%	70.6	3.54%	149.0	7.47%	290.6	14.58%	478.0	23.97%	369.5	18.53%	610.0	30.59%
FY 2004	27.6	1.35%	71.8	3.50%	157.9	7.70%	289.8	14.14%	488.4	23.83%	366.6	17.88%	647.7	31.60%
FY 2005	24.5	1.19%	77.4	3.75%	154.4	7.48%	285.7	13.84%	512.2	24.82%	357.8	17.34%	651.7	31.58%
FY 2006	25.1	1.20%	81.5	3.91%	149.1	7.15%	292.5	14.04%	519.2	24.91%	364.6	17.49%	652.4	31.30%
FY 2007	28.8	1.36%	80.3	3.81%	148.3	7.03%	282.2	13.37%	521.1	24.69%	387.6	18.37%	662.0	31.37%
FY 2008	27.5	1.30%	83.3	3.94%	150.7	7.13%	280.6	13.28%	531.0	25.14%	383.6	18.16%	655.8	31.04%
FY 2009	27.6	1.28%	79.7	3.70%	158.4	7.34%	267.6	12.41%	523.2	24.27%	387.5	17.97%	712.1	33.03%
FY 2010	30.4	1.41%	79.9	3.69%	157.6	7.29%	271.3	12.55%	515.3	23.84%	399.3	18.47%	708.0	32.75%
FY 2011	32.2	1.44%	80.0	3.58%	166.8	7.46%	281.4	12.59%	523.0	23.41%	407.5	18.24%	743.7	33.28%

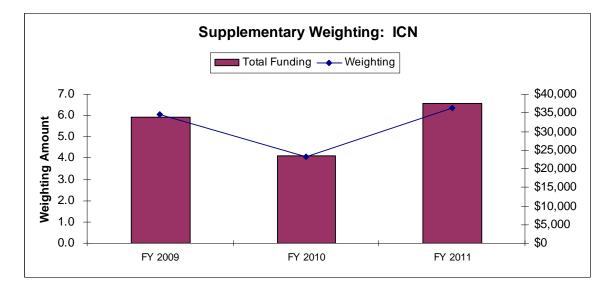
Limited English Proficient (LEP) Supplementary Weighting:



Limited English Proficient (LEP) Supplementary Weighting by Enrollment Category

	<2	250	250	-399	400	-599	600	-999	1,000	-2,499	2,500	-7,499	7,5	00+
	Weighting Amount	Percentage of Total												
FY 2003	2.1	0.12%	17.9	1.05%	19.4	1.14%	135.1	7.97%	410.8	24.24%	287.3	16.95%	821.9	48.51%
FY 2004	2.6	0.13%	20.9	1.05%	32.3	1.62%	162.1	8.13%	430.5	21.59%	341.9	17.14%	1003.9	50.34%
FY 2005	5.1	0.24%	21.3	1.02%	32.6	1.56%	170.9	8.20%	463.1	22.22%	368.5	17.68%	1023.0	49.08%
FY 2006	2.2	0.10%	24.2	1.10%	45.3	2.05%	158.8	7.20%	499.6	22.65%	392.5	17.79%	1083.5	49.11%
FY 2007	5.8	0.19%	32.9	1.07%	58.1	1.88%	236.5	7.66%	717.0	23.21%	641.6	20.77%	1396.7	45.22%
FY 2008	5.1	0.18%	35.6	1.24%	61.4	2.13%	190.1	6.61%	660.4	22.96%	594.2	20.66%	1329.5	46.22%
FY 2009	2.6	0.09%	36.3	1.18%	67.1	2.17%	181.9	5.89%	697.4	22.58%	664.8	21.53%	1438.1	46.57%
FY 2010	5.3	0.17%	38.1	1.19%	58.7	1.84%	257.0	8.06%	680.9	21.36%	665.7	20.89%	1481.5	46.48%
FY 2011	3.5	0.12%	27.9	0.97%	68.6	2.39%	172.5	6.00%	599.3	20.85%	538.8	18.75%	1463.2	50.91%

Iowa Communication Network (ICN) Sharing Supplementary Weighting:



Iowa Communication Network (ICN) Sharing Supplementary Weighting by Enrollment Category

	<250		250-399		400-599		600-999		1,000-2,499		2,500-7,499		7,500+	
	Weighting Amount	Percentage of Total												
FY 2009	0.3	4.12%	4.0	65.90%	0.8	12.69%	0.9	14.50%	0.2	2.80%	0.0	0.00%	0.0	0.00%
FY 2010	0.0	0.99%	1.1	28.15%	0.7	17.04%	1.7	41.73%	0.5	12.10%	0.0	0.00%	0.0	0.00%
FY 2011	0.7	11.02%	1.5	23.62%	1.7	25.98%	1.7	26.77%	0.7	11.65%	0.1	0.94%	0.0	0.00%