



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

December 30, 2025

Auditor of State Rob Sand today released a report on the Iowa Department of Education for the year ended June 30, 2024.

The Department is empowered to exercise general supervision over the State system of education, including all Iowa local community school districts, merged area schools, area education agencies and other local agencies and non-public schools, to the extent necessary to ascertain compliance with Iowa school laws. In fulfilling the responsibilities assigned to it by law, the Department provides and strives to improve programs and support services necessary to meet the identified state and federal educational needs of Iowa, efficiently and effectively.

The Department governs the Iowa Educational Services for the Blind and Visually Impaired which provides day school educational programs for visually impaired youth, as well as a variety of resource services for mainstreamed students. During the year ended June 30, 2024, the school provided outreach services to 719 students and the average cost per student was \$13,411, compared to 734 students and an average cost per student of \$12,276 for the prior year.

The Department also governs the Iowa School for the Deaf which provides an education commensurate with the needs of students who are Iowa residents and less than twenty-one years of age with hearing loss which is too severe to acquire an education in public schools. For the year ended June 30, 2024, the average enrollment was 113 students with an average cost per student of \$108,904, compared to an average enrollment of 101 and an average cost per student of \$115,100 for the prior year.

AUDIT FINDINGS:

Sand reported two findings pertaining to the Iowa Department of Education. The findings are on pages 3 through 9 of this report. Sand recommended the Department document their procedures, processes and controls over the various aspects of the ESA program and provide this documentation to the Auditor of State's Office. In addition, the Department should provide the Office of Auditor of State with information as requested for purpose of the audit.

Management of the Iowa Department of Education has a fiduciary responsibility to provide oversight of the Department's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" management exercise in its fiduciary capacity.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF EDUCATION**

JUNE 30, 2024

Iowa Department of Education



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

December 19, 2025

Iowa Department of Education
Des Moines, Iowa

To McKenzie Snow, Director:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Education for the year ended June 30, 2024. The report includes findings pertaining to the Department's internal control and compliance which resulted from the fiscal year 2024 audit.

As a result of the statewide agency reorganization, this report also includes the average cost per student for the Iowa Educational Services for the Blind and Visually Impaired and the Iowa School for the Deaf required by Iowa Code Chapter 11.28.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Education throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa Department of Education



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

December 19, 2025

To: McKenzie Snow, Director
of the Iowa Department of Education:

The Iowa Department of Education is a part of the State of Iowa and, as such, has been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2024.

In conducting our audits, we became aware of aspects concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which includes findings pertaining to the Department's internal control which resulted from the fiscal year 2024 audit. These recommendations have been discussed with Department personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Department's responses, we did not audit the Iowa Department of Education's responses and, accordingly, we express no opinion on them.

We have included certain unaudited financial and other information on pages 11 and 12 of this report to report an average cost per student for the Iowa Educational Services for the Blind and Visually Impaired and the Iowa School for the Deaf for the five years ended June 30, 2024, as required by Section 11.28 of the Code of Iowa.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Education, citizens of the State of Iowa and other parties to whom the Department may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Department are listed on page 10 and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Service Agency

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

Findings Reported in the State’s Single Audit Report:

None.

Findings Reported in the State’s Report on Internal Control:

Education Savings Accounts (ESAs)

1) Controls over Contracts

Criteria – The Students First Act was introduced by Governor Reynolds and signed into law on January 24, 2023. The bill established a framework and funding for Education Savings Accounts (ESAs), which may be used by eligible families to cover tuition, fees and other “qualified education expenses” at accredited nonpublic schools in Iowa. As defined in the legislation, “qualified education expenses” includes tuition and fees at a nonpublic school, textbooks, fees or payments for educational therapies, including tutoring or cognitive skills training, curriculum fees, software and materials for a course of study for a specific subject matter or grade level, tuition or fees for nonpublic online education programs, tuition for vocational and life skills education approved by the Iowa Department of Education, education materials and services for pupils with disabilities from an accredited provider, including the cost of paraprofessionals and assistants who are trained in accordance with state law, standardized test fees and advanced placement examinations or examinations related to postsecondary education admission or credentialing. The law requires all funds be first put towards tuition. Only after tuition is covered may they be used for other “qualified educational expenses.” The only limit on how tuition is used by private schools is they cannot provide a rebate to participants.

Chapter 257.11B.5 of the Code of Iowa also provides the Director of the Iowa Department of Education may enter into contracts with a third-party entity necessary for the administration of the program. Primary Class, Inc. dba Odyssey (Odyssey), signed a contract with the Iowa Department of Education on April 6, 2023 to administer the Educational Savings Accounts for the time period April 6, 2023 through April 5, 2026.

In addition, the agreement with Odyssey requires the Iowa Department of Education to maintain documentation for the following:

- Payment Card Industry (PCI) Data Security Standard (DSS) attestation documentation.
- Ongoing monitoring of Odyssey’s compliance with the contract.
- Semi Annual Review Meetings to review the performance of services, discuss fee and expense issues and other such issues to ensure ongoing monitoring of Odyssey.
- Alert reports of changes or problems which would negatively impact completion or performance of the work.
- Reports on unscheduled downtime on the website to monitor service level credits that shall require the Contractor to pay the State of Iowa in the event of service level failures.

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

U.S. Auditing Standards – AICPA (Clarified) AU-C 315 requires the auditor to perform risk assessment procedures to obtain an understanding of the components of the Department’s system of internal control. The components are the control environment, the entity’s risk assessment process, the entity’s process for monitoring the system of internal control, the information system and communication and the control activities. Based on this understanding, the auditor is required to evaluate whether a control is designed effectively to address the risk of material misstatement at the assertion level or effectively designed to support the operation of other controls and determine whether the control has been implemented by performing procedures in addition to inquiry of the Department’s personnel. These risk assessment procedures include inquiries of management and of other appropriate individuals within the Department and observation and inspection of necessary documents to support, corroborate or contradict the inquiries made of management or others. Observation and inspection may also provide information about the entity and its environment. AU-C 330 and AU-C 500 further provides obtaining evidence through inquiry should be combined with observation, inspection or other audit procedures. Inquiry alone is not sufficient audit evidence.

Condition – While a letter to the Office of the Auditor of State from the Director of the Department of Management provided answers to various questions asked of the Iowa Department of Education, the Iowa Department of Education did not provide the Office with documentation of the controls over the Education Savings Account (ESA) program in order for us to determine whether controls were effectively designed and implemented to determine whether only eligible students received the funding, the amount paid was proper and whether adequate meetings, discussions, reports and on-going monitoring was performed by the Iowa Department of Education. The Iowa Department of Education also refused to provide us with various documents requested for us to document our understanding of the system of internal control and document our observation and inspection of the documents in order to test controls as deemed necessary.

Therefore, we were unable to determine whether any controls regarding the ESA program were effectively designed to support the program and whether controls had been implemented.

Cause – Management for the Iowa Department of Education and the State of Iowa refused to provide information and documentation as requested by the Auditor of State’s Office.

In a letter from the Director of the Iowa Department of Management to the Office of Auditor of State, “As to the very last statement in the list, which speaks to the need to “make observations to verify the controls,” this is unheard of in relation to an ACFR report.”

Effect – Inadequate controls could affect the Department’s ability to prevent or detect and correct misstatements, errors or misappropriation in the ESA program on a timely basis by employees in the normal course of performing their assigned functions. Inadequate controls could also affect the Department’s ability to prevent or detect and correct noncompliance with the agreement with Odyssey on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – As included in AU-C 330, other audit procedures in combination with inquiry to obtain audit evidence, such as observation, is necessary to be in compliance with auditing standards. The Department should document their procedures, processes and controls over the various aspects of the ESA program and provide this documentation to the Auditor of State’s Office. In addition, the Department should provide the Office of Auditor of State with information as requested for purpose of the audit.

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

Response – The Department disagrees with the Office of the Auditor of State (“AOS”) in its determination of criteria, condition, cause, effect, and recommendation. The documentation sought in this matter related to the Education Savings Accounts (“ESA”) program is beyond the scope of the engagement letter for the Annual Comprehensive Financial Report (“ACFR”). The Department, including the Department of Management and other state agencies, have repeatedly advised the AOS that unrelated program information sought under the guise of the ACFR requires a separate engagement letter pursuant to Iowa law.

AOS attempted to use the ACFR to request information outside of the ACFR on the ESA program. The information sought by AOS is, however, obtainable simply by sending an engagement letter to the Department for the ESA program. Iowa Code section 11.3 provides that an “examination commences when the period of professional engagement begins pursuant to the government auditing standards prescribed by the comptroller general of the United States and published by the United States government accountability office or as specified in Code of Federal Regulations, Title 2, Part 200.”

The comptroller general of the United States has consistently recognized the importance of engagement letters. They are a written agreement that document the objectives and scope, roles and responsibilities of both management and the auditor, and detail other matters of the engagement. Rather than submitting an engagement letter, the AOS decided to issue a finding on the Department’s ACFR for the lack of production of documents related to the ESA program and erroneously imply that there could be a lack of internal controls. To be clear, the ESA program does not lack internal controls. This approach by the AOS is disingenuous and improper.

A more concerning issue, however, is the glaring conflict of interest and extreme bias that Auditor Sand has regarding the ESA program. The Generally Accepted Government Audit Standards (“GAGAS”) 3.30 instructs auditors to evaluate their own independence for bias threats and self-interest threats. A bias threat is when an auditor will, as a result of political, ideological, social, or other convictions, take a position that is not objective. A self-interest threat is when an auditor has a financial or other interest that will inappropriately influence the auditor’s judgment or behavior. Examples of circumstances that create bias threats for an auditor include when there are preconceptions about the objectives of a program under the audit that are strong enough to affect the auditor’s objectivity. See, e.g., GAGAS 3.40.

Auditors should be, but are not always, apolitical. Auditor Sand not only has a preconception about the ESA program, but he has spoken at length about the program, campaigned against the program, and even encouraged others to challenge the program.

There have been dozens of posts by Auditor Sand on social media attacking ESAs. For example, Auditor Sand has said:

- “The vouchers plan would give YOUR money to the wealthy” (1/15/2023)
- “vouchers as a path to ending public education” (12/28/2022)
- “Vouchers supporters want to skip checks and balances and avoid an actual cost assessment of vouchers. Tell them how bad it is” (1/12/2023)
- “Giving Iowa’s private schools roughly \$1,000,000,000.00 over the next few years is not the right priority” (2/10/2023)
- “the vouchers bill had 0 rules for how private schools spend your \$” (4/13/2024)

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

- “Iowa taxpayers gave \$84 million from public schools to people who could already afford private school” (1/27/2024)
- “Call them vouchers, call them ESA, whatever - just don’t expect them to be successful” (8/20/2023)

It is unfortunate that Auditor Sand does not want the ESA program to be successful. These hyperbolic and overly politicized comments from Auditor Sand evidence a lack of impartiality and objectivity regarding the ESA program.

GAGAS discusses independence in paragraph 3.19. That provision states, “Auditors and audit organizations should avoid situations that could lead reasonable and informed third parties to conclude that auditors and audit organization are not independent and thus not capable of exercising objective and impartial judgment on all issues associated with conducting the engagement and reporting on the work.”

The Department is aware of the rights, duties, and responsibilities of Auditor Sand as prescribed by Iowa Code Chapter 11. The Department reaffirms its opposition to Auditor Sand’s determination of criteria, condition, cause, effect and recommendation in the ACFR. The ESA program does not lack internal controls. The detailed information sought regarding the ESA program is outside the scope of the ACFR and requires a separate engagement letter to audit (by an unbiased auditor).

Conclusion – Response acknowledged. The ESA program spent approximately \$104,000,000 during the year ended June 30, 2024. Under auditing standards generally accepted in the United States of America (GAAS) planning materiality is required on all engagements. The ESA program is considered a material class of transactions for the State’s Annual Comprehensive Financial Report (ACFR). Under GAAS the auditor is obligated to audit the program included in the ACFR which also includes documenting proper internal controls over taxpayer funding. U.S. Auditing Standards – AICPA (Clarified) AU-C 300.07 states “The auditor should establish an overall audit strategy that sets the scope, timing, and direction of the audit and that guides the development of the audit plan.” This means that the scope of the engagement is determined by the auditor, not the auditee. Therefore, the engagement letter signed for the ACFR by the Iowa Department of Administrative Services and the Iowa Department of Management encompasses this program.

The Administration’s insistence on an engagement letter, and insistence that it can negotiate the scope of the audit within the letter, is a baseless attempt to deny the Auditor access to the information it needs to do its work. The auditing standards referenced in the Code of Iowa do not require an engagement letter; they contemplate several different ways an audit can begin. Notably, the Auditor’s office is charged by Code of Iowa §11.2 with the duty to “annually, and more often if deemed necessary, audit the state and all state officers and departments receiving or expending state funds.” Under accounting standards, this legislative directive is a “recurring engagement.” The Iowa Supreme Court has explicitly held that the Auditor is not required to provide an engagement letter to initiate an audit. *Kirkwood Inst. Inc. v. Sand*, 6 N.W.3d 1, 11 (Iowa 2024), *Sand v Doe*, 959 NW 2d 99,109 (Iowa 2021).

As previously stated, AU-C 315 requires the auditor to perform risk assessment procedures to obtain an understanding of the components of the Department’s system of internal control. While we were able to substantiate the dollar amount of expenditures of the ESA program, the Department withheld documentation related to internal controls over the ESA program. Under professional standards, observation or inspection are required in addition to inquiry to determine whether controls over a material class of transactions have been properly designed and implemented. Inquiry alone is not considered sufficient.

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

Collectively, the team members involved in this engagement and this finding have in excess of 100 years of experience, specifically dedicated to audits of governmental entities and, are independent in fact and appearance. Both this inquiry and finding were based on their professional judgment and their understanding of and compliance with GAAS. With the ESA program expected to grow to over \$340,000,000 in the future, it is essential to determine if controls have been properly designed and implemented.

2) Service Organizations

Criteria – U.S. Auditing Standards – AICPA (Clarified) AU-C 402 defines a service organization as an organization or segment of an organization that provides services to user entities that are relevant to those user entities internal control over financial reporting. Based on the contract with Primary Class, Inc. dba Odyssey (Odyssey), Odyssey is a service organization for the Iowa Department of Education for the Education Savings Accounts (ESA) program. As such, the objective of the Office of Auditor of State is to obtain an understanding of the nature and significance of the services provided by the service organization and their effect on the Iowa Department of Education’s internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement and design and perform audit procedures responsive to those risks.

In addition, the agreement with Odyssey requires Odyssey annually submit a copy of their Systems and Organization Controls 2 (SOC 2) type 2 report. The SOC 2 report is related to controls at a service organization which are relevant to security, availability, processing integrity, confidentiality or privacy. The type 2 report is a report on management’s description of a service organization’s system and the suitability of the design and operating effectiveness of controls.

Condition – The Iowa Department of Education did not provide the Auditor of State’s Office with this report or provide an explanation about whether the report was not obtained from Odyssey.

Cause – Management for the Iowa Department of Education did not respond to our request for a copy of the required SOC 2, type 2 report.

Effect – Inadequate controls could affect the Department’s ability to prevent or detect and correct misstatements, errors or misappropriation in the ESA program on a timely basis by employees in the normal course of performing their assigned functions. Without obtaining the SOC 2, type 2 report, Odyssey has not complied with the agreement with the Iowa Department of Education and they have not provided the required report to document there were controls in place relevant to security, availability, processing integrity, confidentiality or privacy and whether those controls are operating effectively.

Recommendation – The Department should ensure Odyssey obtains the required report, in compliance with the agreement, and Odyssey provides it to the Department. This report should then be provided to the Auditor of State’s Office.

Response – The Department disagrees with the Office of the Auditor of State (“AOS”) in its determination of criteria, condition, cause, effect, and recommendation. The documentation sought in this matter related to the Education Savings Accounts (“ESA”) program is beyond the scope of the engagement letter for the Annual Comprehensive Financial Report (“ACFR”). The Department, including the Department of Management and other state agencies, have repeatedly advised the AOS that unrelated program information sought under the guise of the ACFR requires a separate engagement letter pursuant to Iowa law.

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

AOS attempted to use the ACFR to request information outside of the ACFR on the ESA program. The information sought by AOS is, however, obtainable simply by sending an engagement letter to the Department for the ESA program. Iowa Code section 11.3 provides that an “examination commences when the period of professional engagement begins pursuant to the government auditing standards prescribed by the comptroller general of the United States and published by the United States government accountability office or as specified in Code of Federal Regulations, Title 2, Part 200.”

The comptroller general of the United States has consistently recognized the importance of engagement letters. They are a written agreement that document the objectives and scope, roles and responsibilities of both management and the auditor, and detail other matters of the engagement. Rather than submitting an engagement letter, the AOS decided to issue a finding on the Department’s ACFR for the lack of production of the SOC 2 report related to the ESA program and erroneously suggests that Odyssey has not complied with the agreement and has not provided the SOC 2 report. To be clear, a SOC 2 report has been provided to the Department and is in the possession of the Department. Odyssey has complied with the agreement and the request by the AOS for the SOC 2 report is beyond the scope of the ACFR.

A more concerning issue, however, is the glaring conflict of interest and extreme bias that Auditor Sand has regarding the ESA program. The Generally Accepted Government Audit Standards (“GAGAS”) 3.30 instructs auditors to evaluate their own independence for bias threats and self-interest threats. A bias threat is when an auditor will, as a result of political, ideological, social, or other convictions, take a position that is not objective. A self-interest threat is when an auditor has a financial or other interest that will inappropriately influence the auditor’s judgment or behavior. Examples of circumstances that create bias threats for an auditor include when there are preconceptions about the objectives of a program under the audit that are strong enough to affect the auditor’s objectivity. See, e.g., GAGAS 3.40.

Auditors should be, but are not always, apolitical. Auditor Sand not only has a preconception about the ESA program, but he has spoken at length about the program, campaigned against the program, and even encouraged others to challenge the program.

There have been dozens of posts by Auditor Sand on social media attacking ESAs. For example, Auditor Sand has said:

- “The vouchers plan would give YOUR money to the wealthy” (1/15/2023)
- “vouchers as a path to ending public education” (12/28/2022)
- “Vouchers supporters want to skip checks and balances and avoid an actual cost assessment of vouchers. Tell them how bad it is” (1/12/2023)
- “Giving Iowa’s private schools roughly \$1,000,000,000.00 over the next few years is not the right priority” (2/10/2023)
- “the vouchers bill had 0 rules for how private schools spend your \$” (4/13/2024)
- “Iowa taxpayers gave \$84 million from public schools to people who could already afford private school” (1/27/2024)
- “Call them vouchers, call them ESA, whatever - just don’t expect them to be successful” (8/20/2023)

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

It is unfortunate that Auditor Sand does not want the ESA program to be successful. These hyperbolic and overly politicized comments from Auditor Sand evidence a lack of impartiality and objectivity regarding the ESA program.

GAGAS discusses independence in paragraph 3.19. That provision states, “Auditors and audit organizations should avoid situations that could lead reasonable and informed third parties to conclude that auditors and audit organization are not independent and thus not capable of exercising objective and impartial judgment on all issues associated with conducting the engagement and reporting on the work.”

The Department is aware of the rights, duties, and responsibilities of Auditor Sand as prescribed by Iowa Code Chapter 11. The Department reaffirms its opposition to Auditor Sand’s determination of criteria, condition, cause, effect, and recommendation in the ACFR. Odyssey has complied with its agreement. The Department is in possession of the SOC 2 report, which is outside the scope of the ACFR and requires a separate engagement letter to audit (by an unbiased auditor).

Conclusion – Response acknowledged. The ESA program spent approximately \$104,000,000 during the year ended June 30, 2024. Under auditing standards generally accepted in the United States of America (GAAS) planning materiality is required on all engagements. The ESA program is considered a material class of transactions for the State’s Annual Comprehensive Financial Report (ACFR). Under GAAS the auditor is obligated to audit the program included in the ACFR which also includes documenting proper internal controls over taxpayer funding. U.S. Auditing Standards – AICPA (Clarified) AU-C 300.07 states “The auditor should establish an overall audit strategy that sets the scope, timing, and direction of the audit and that guides the development of the audit plan.” This means that the scope of the engagement is determined by the auditor, not the auditee. Therefore, the engagement letter signed for the ACFR by the Iowa Department of Administrative Services and the Iowa Department of Management encompasses this program. A SOC 2 report on Odyssey, the service organization, is within the scope of the ACFR as it relates to the controls relevant to security, availability, processing integrity, confidentiality or privacy. The Department’s response states they are in possession of the SOC 2 report, which should be provided to the auditor.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the
Iowa Department of Education

June 30, 2024

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Alexander N. Kawamura CPA, Manager
Erin J. Sietstra, Senior Auditor II

Other individuals who participated in the audits include:

Ariel N. Dennler, Senior Auditor
Jared M. Ernst, CPA Senior Auditor
Laurel P. Hoogensen, Senior Auditor
Tristan J. Swiggum, Senior Auditor
Benjamin L. Albrecht, Staff Auditor
Maria R. Collins, Staff Auditor
Austin C. Gohlmann, Staff Auditor
Katherine A. Koele, Staff Auditor
Deborah S. Krueger, Staff Auditor
Aria G. Peutsch, Staff Auditor
Bryce L. Rasmussen, Staff Auditor
Jennifer H. Wagner, Staff Auditor
Jason A. Weuve, Assistant Auditor

Iowa Educational Services for the Blind and Visually Impaired

Average Cost per Student

(Unaudited)

Year ended June 30, 2024
with comparative figures for the four preceding years

Total General Education Fund expenditures		\$ 9,679,878
Deduct:		
Expenditures not related to teaching programs:		
Capital outlay	\$ 6,253	
Scholarships	31,250	37,503
Net expenditures for teaching programs		<u>\$ 9,642,375</u>
Full-time enrollment		<u>719</u>
Cost per student 2023-2024		<u>\$ 13,411</u>

Comparative enrollment statistics and cost per student for the year ended June 30, 2024 and the four previous years:

Year	Average Number of Employees	Average Number of Students*	Average Cost Per Student**
2023-2024	85	719	\$ 13,411
2022-2023	83	734	12,276
2021-2022	82	723	13,066
2020-2021	78	621	14,011
2019-2020	78	620	14,935

* Beginning in fiscal year 2022, certain students were included in the Average Number of Students count that previously were not.

** For fiscal years 2021 through 2020, capital outlay for construction in progress and costs associated with the space leased by AmeriCorps totaling \$11,944 and \$106,164, respectively, paid by the Iowa Educational Services for the Blind and Visually Impaired were removed from outreach services for purposes of this computation.

Iowa School for the Deaf

Average Cost per Student

(Unaudited)

Year ended June 30, 2024

with comparative figures for the four preceding years

Total General Educational Fund expenditures		\$ 14,776,380
Deduct:		
Expenditures not related to teaching programs:		
Public service	\$ 1,096,647	
Building repair	<u>1,373,603</u>	
		<u>2,470,250</u>
Net expenditures for teaching programs		<u>\$ 12,306,130</u>
Full-time enrollment		113
Cost per student		\$ 108,904

Comparative enrollment statistics and cost per student for the year ended June 30, 2024 and the four previous years:

Year	Average Number of Students	Average Number of Employees	Cost per Student*
2023-2024	113	116	\$ 108,904 **
2022-2023	101	116	115,100 **
2021-2022	86	118	126,637 **
2020-2021	92	119	110,937 **
2019-2020	85	120	120,868 **

* For fiscal years 2024, 2023, 2022, 2021 and 2020, capital outlay for construction in progress or storm damage totaling \$1,373,603, \$2,381,003, \$4,279,510, \$649,182 and \$410,511, respectively, paid by the Iowa School for the Deaf were removed from costs for purposes of this computation.

** Included in the average cost per student are expenditures for outreach services for which the costs have not been identified separately. During the year ended June 30, 2024, the School provided outreach services to 15 off campus students compared to 16, 12, 20 and 0 off campus students, respectively.