

Option Eliminate/Reduce Special Education Deficit

Background

Current Weights

Level I: 1.72
Level II: 2.21
Level III: 3.74

Level I weights increased in 2003-04: 1.68 to 1.72
Level II weights decreased in 2003-04: 2.35 to 2.21

Statewide balance (funds generated minus expenditures) in 2003-04:
(\$20.1 million)

Statewide deficit, sum of all districts with a negative special education balance:
\$27.5 million

Options

Increase weighting of Level I.

Increase allowable growth rate.

Allow "on-time" funding for special education students.

Table 1: History of Statewide Special Education Balances by Levels

Balance	Level I	Level II	Level III	Total
75/76	1.8 \$2,869,523	2.2 \$645,546	4.4 \$1,750,110	\$5,265,179
76/77	1.8 \$2,341,444	2.2 \$1,181,511	4.4 \$4,410,820	\$7,933,775
77/78	1.7 (\$1,816,188)	2.0 \$95,909	4.2 \$3,109,074	\$1,388,795
78/79	1.7 \$1,140,935	2.0 (\$794,212)	4.0 \$2,470,636	\$2,817,359
79/80	1.7 (\$1,154,534)	2.0 (\$1,270,091)	4.0 \$1,303,021	(\$1,121,604)
80/81	1.7 \$2,248,544	2.0 (\$2,164,412)	4.0 \$2,797,908	\$2,882,040
81/82	1.7 \$4,005,964	2.0 (\$2,398,549)	4.0 \$1,931,846	\$3,539,261
82/83	1.7 \$552,370	2.2 (\$63,636)	3.8 \$1,225,530	\$1,714,264
83/84	1.7 (\$145,764)	2.2 (\$383,873)	3.6 \$141,640	(\$387,997)
84/85	1.7 (\$409,264)	2.2 (\$896,215)	3.6 \$552,549	(\$752,930)
85/86	1.7 \$779,391	2.2 (\$367,573)	3.6 \$555,756	\$967,574
86/87	1.7 (\$574,644)	2.2 (\$950,218)	3.6 \$264,680	(\$1,260,182)
87/88	1.7 (\$1,721,533)	2.2 (\$2,357,583)	3.6 \$692,274	(\$3,386,842)
88/89	1.7 (\$5,786,943)	2.2 (\$5,164,438)	3.6 (\$2,046,384)	(\$12,997,765)
89/90	1.7 (\$6,422,641)	2.4 (\$2,495,403)	3.6 (\$2,372,954)	(\$11,290,998)
90/91	1.7 (\$6,149,913)	2.4 (\$3,338,027)	3.6 (\$1,683,667)	(\$11,171,607)
*91/92	1.68 (\$7,318,955)	2.35 (\$3,096,126)	3.52 (\$279,378)	(\$10,694,459)
92/93	1.68 (\$6,482,337)	2.35 (\$3,355,496)	3.52 (\$1,137,035)	(\$10,974,868)
93/94	1.68 (\$10,099,238)	2.35 (\$3,272,277)	3.52 (\$164,965)	(\$13,536,480)
94/95	1.68 (\$11,620,055)	2.35 (\$3,031,298)	3.54 (\$2,750,931)	(\$17,402,284)
95/96	1.68 (\$13,377,349)	2.35 (\$3,742,730)	3.54 (4,245,682)	(\$21,365,761)
96/97	1.68 (\$12,042,245)	2.35 (\$4,638,388)	3.74 (\$2,213,441)	(\$18,894,074)
97/98	1.68 (\$13,925,782)	2.35 (\$1,967,972)	3.74 (\$366,906)	(\$16,260,660)
98/99	1.68 (\$18,749,274)	2.35 \$4,917,913	3.74 \$2,378,208	(\$11,453,153)
99/00	1.68 (\$21,198,502)	2.35 \$3,886,514	3.74 \$1,484,931	(\$15,827,057)
00/01	1.68 (\$25,729,626)	2.35 \$6,145,715	3.74 \$1,211,794	(\$18,372,117)
01/02	1.68 (\$27,970,015)	2.35 \$8,493,769	3.74 (\$577,888)	(\$20,054,134)
02/03	1.68 (\$31,262,337)	2.35 \$10,183,725	3.74 \$901,293	(\$20,177,319)
03/04	1.72 (\$25,221,509)	2.21 \$4,090,242	3.74 \$1,004,376	(\$20,126,891)

Table 2: Students (ages 3-21) counted on Special Education Certified Counts

Receipt Year	Date of Count	No. of Students Generating Funds	Percent of Increase
87/88	Dec '86 or '87	43,712	
88/89	Dec '87	42,625	-2.49%
89/90	Dec '88	43,290	1.56%
90/91	Dec '89	44,585	2.99%
91/92	Dec '90	46,503	4.30%
92/93	Dec '91	48,201	3.65%
93/94	Dec '92	49,848	3.42%
94/95	Dec '93	51,002	2.32%
95/96	Dec '94	53,151	4.21%
96/97	Dec '95	55,514	4.45%
97/98	Dec '96	57,785	4.09%
98/99	Dec '97	59,711	3.33%
99/00	Dec '98	61,079	2.29%
00/01	Dec '99	62,536	2.39%
01/02	Dec '00	63,391	1.37%
02/03	Oct '01	64,044	1.03%
03/04	Oct '02	64,699	1.02%

2003-04
Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
11	18	ADAIR-CASEY	7,291		3,615	10,906	21,000		10,906	
11	27	ADEL-DE SOTO-MINBURN	27,043			27,043	100,012		27,043	
7	9	AGWSR		-135,387		-135,387	50,773			-135,387
13	441	A-H-S-T		-115,936		-115,936	35,081			-115,936
12	63	AKRON WESTFIELD		-19,809		-19,809	30,445			-19,809
8	72	ALBERT CITY-TRUESDALE		-1,816		-1,816	21,541			-1,816
15	81	ALBIA		-50,371	87,559	37,188	94,782		37,188	
10	99	ALBURNETT	0	0	0	0	37,723	0	0	0
7	108	ALDEN		-50,881		-50,881	12,935			-50,881
8	126	ALGONA	58,698			58,698	131,213		58,698	
1	135	ALLAMAKEE		-44,967		-44,967	85,684			-44,967
7	153	ALLISON-BRISTOW	13,550			13,550	16,279		13,550	
8	171	ALTA		-100,030		-100,030	24,495			-100,030
11	225	AMES		-2,082,186		-2,082,186	252,204			-2,082,186
10	234	ANAMOSA		-182,071		-182,071	75,498			-182,071
9	243	ANDREW		-15,818	78	-15,740	29,767			-15,740
13	252	ANITA		-79,084	15,749	-63,335	19,223			-63,335
11	261	ANKENY		-288,304		-288,304	247,418			-288,304
12	270	ANTHON-OTO		-27,324		-27,324	21,075			-27,324
7	279	APLINGTON	14,794			14,794	21,725		14,794	
8	333	ARMSTRONG-RINGSTED		-122,762		-122,762	19,387			-122,762
12	355	AR-WE-VA	38,942		4,759	43,701	26,075	17,626	26,075	
13	387	ATLANTIC	79,442		74,425	153,867	83,657	70,210	83,657	
11	414	AUDUBON		-29,537		-29,537	26,665			-29,537
12	423	AURELIA	40,738		19,814	60,552	19,138	41,414	19,138	
11	472	BALLARD		-130,227		-130,227	68,623			-130,227
12	504	BATTLE CREEK-IDA GROVE		-2,972	33,206	30,234	47,024		30,234	
11	513	BAXTER		-64,055		-64,055	19,336			-64,055
7	540	BCLUW		-29,734		-29,734	26,572			-29,734
14	549	BEDFORD	4,344			4,344	39,122		4,344	
10	576	BELLE PLAINE		-65,778	44,949	-20,829	42,938			-20,829
9	585	BELLEVUE		-14,228	22,775	8,547	37,480		8,547	
7	594	BELMOND-KLEMME		-104,328		-104,328	48,531			-104,328
9	603	BENNETT		-2,928		-2,928	9,859			-2,928
10	609	BENTON	29,712		16,683	46,395	112,909		46,395	
9	621	BETTENDORF		-573,339		-573,339	210,800			-573,339
7	846	BGM		-2,323	28,895	26,572	33,951		26,572	
11	720	BONDURANT-FARRAR	210,496		42,239	252,735	49,018	203,717	49,018	
11	729	BOONE		-556,530		-556,530	142,141			-556,530
4	747	BOYDEN-HULL		-65,317		-65,317	40,414			-65,317
13	1917	BOYER VALLEY	5,781		30,503	36,284	34,487	1,797	34,487	
16	882	BURLINGTON		-875,494		-875,494	355,456			-875,494
13	914	C AND M	5,909			5,909	8,868		5,909	
7	916	CAL	37,149			37,149	19,431	17,718	19,431	
9	918	CALAMUS/WHEATLAND		-69,139	27,021	-42,118	29,169			-42,118
9	936	CAMANCHE		-22,129	12/13/2004 12:36 PM	-22,129	59,546			-22,129

2003-04
Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
15	977	CARDINAL	38,028		25,611	63,639	40,730	22,909	40,730	
11	981	CARLISLE		-1,705	19,039	17,334	94,303		17,334	
11	999	CARROLL		-72,745	90,576	17,831	103,362		17,831	
7	1044	CEDAR FALLS		-39,260	260,040	220,780	288,605		220,780	
10	1053	CEDAR RAPIDS		-859,415		-859,415	1,487,927			-859,415
10	1062	CENTER POINT-URBANA	0	0	0	0	57,301	0	0	0
15	1071	CENTERVILLE	21,953		55,549	77,502	140,367		77,502	
1	1080	CENTRAL		-64,322	21,456	-42,866	31,151			-42,866
10	1089	CENTRAL CITY	0	0	0	0	32,031	0	0	0
9	1082	CENTRAL CLINTON	1,533		103,905	105,438	109,586		105,438	
14	1093	CENTRAL DECATUR	37,313			37,313	78,249		37,313	
16	1079	CENTRAL LEE		-60,530		-60,530	53,512			-60,530
4	1095	CENTRAL LYON		-118,289		-118,289	39,624			-118,289
15	1107	CHARITON	1,743		65,285	67,028	99,221		67,028	
7	1116	CHARLES CITY	57,853			57,853	136,419		57,853	
12	1134	CHARTER OAK-UTE		-9,868	240	-9,628	15,306			-9,628
12	1152	CHEROKEE		-88,653		-88,653	68,704			-88,653
13	1197	CLARINDA		-64,194	10,225	-53,969	38,314			-53,969
8	1206	CLARION-GOLDFIELD		-101,940		-101,940	42,009			-101,940
14	1211	CLARKE		-120,387	82,178	-38,209	96,669			-38,209
7	1215	CLARKSVILLE	14,427			14,427	27,367		14,427	
8	1218	CLAY CENTRAL/EVERLY		-118,402		-118,402	21,922			-118,402
10	1221	CLEAR CREEK-AMANA		-279,577		-279,577	89,277			-279,577
7	1233	CLEAR LAKE	38,016		115,625	153,641	116,651	36,990	116,651	
14	1224	CLEARFIELD	72,393			72,393	11,855	60,538	11,855	
9	1278	CLINTON		-309,507	214,810	-94,697	438,636			-94,697
11	1332	COLFAX-MINGO		-30,697		-30,697	56,306			-30,697
10	1337	COLLEGE		-253,044		-253,044	198,995			-253,044
11	1350	COLLINS-MAXWELL	46,173			46,173	32,899	13,275	32,899	
11	1359	COLO-NESCO		-64,698		-64,698	30,460			-64,698
9	1368	COLUMBUS		-48,520		-48,520	51,728			-48,520
11	1413	COON RAPIDS-BAYARD	147			147	31,920		147	
14	1431	CORNING	51,324			51,324	43,448	7,877	43,448	
7	1449	CORWITH-WESLEY	805		28,349	29,154	26,310	2,845	26,310	
13	1476	COUNCIL BLUFFS	693,075			693,075	750,626		693,075	
14	1503	CRESTON		-8,726		-8,726	76,395			-8,726
11	1576	DALLAS CENTER-GRIMES		-46,718		-46,718	58,319			-46,718
16	1602	DANVILLE	7,199			7,199	16,445		7,199	
9	1611	DAVENPORT		-1,270,896		-1,270,896	1,113,177			-1,270,896
15	1619	DAVIS COUNTY		-2,960	73,417	70,457	89,823		70,457	
1	1638	DECORAH		-1,157		-1,157	91,832			-1,157
10	1647	DEEP RIVER-MILLERSBURG		-3,136	11,024	7,888	9,972		7,888	
9	1675	DELWOOD	15,302		6,633	21,935	20,290	1,645	20,290	
12	1701	DENISON		-54,458		-54,458	94,015			-54,458
7	1719	DENVER	24,499			24,499	31,969		24,499	
11	1737	DES MOINES INDEPENDENT	1,249,213			1,441,509	3,365,715		1,441,509	

2003-04
Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
14	1782	DIAGONAL		-47,971		-47,971	7,869			-47,971
7	1791	DIKE-NEW HARTFORD	28,292			28,292	37,565		28,292	
7	1854	DOWS		-27,296		-27,296	13,501			-27,296
1	1863	DUBUQUE		-445,777		-445,777	918,771			-445,777
7	1908	DUNKERTON	49,009		27,634	76,643	27,014	49,629	27,014	
9	1926	DURANT		-45,486	18,008	-27,478	37,040			-27,478
8	1944	EAGLE GROVE		-65,741		-65,741	66,052			-65,741
11	1953	EARLHAM	37,181			37,181	23,635	13,546	23,635	
7	1963	EAST BUCHANAN	22,945			22,945	42,227		22,945	
9	1965	EAST CENTRAL		-41,697		-41,697	31,732			-41,697
8	1967	EAST GREENE	13,109			13,109	32,367		13,109	
7	1968	EAST MARSHALL		-112,147		-112,147	45,456			-112,147
12	1969	EAST MONONA	0	0		0	10,083	0	0	0
14	1970	EAST UNION		-2,174		-2,174	33,741			-2,174
1	1972	EASTERN ALLAMAKEE		-25,044		-25,044	23,463			-25,077
15	657	EDDYVILLE-BLAKESBURG		-115,745		-115,745	50,273			-115,745
1	1989	EDGEWOOD-COLESBURG	10,358			10,358	25,053		10,358	
7	2007	ELDORA-NEW PROVIDENCE		-17,803		-17,803	39,652			-17,803
13	2016	ELK HORN-KIMBALLTON	7,738		10,634	18,372	11,363	7,009	11,363	
8	2088	EMMETSBURG		-22,886	35,044	12,158	67,701		12,158	
10	2097	ENGLISH VALLEYS	21,824		439	22,263	32,119		22,263	
13	2113	ESSEX		-4,350		-4,350	11,327			-4,350
8	2124	ESTHERVILLE LINCOLN	38,016		80,696	118,712	105,022	13,690	105,022	
11	2151	EXIRA	17,081		19,586	36,667	19,103	17,564	19,103	
15	2169	FAIRFIELD		-47,662		-47,662	111,143			-47,662
13	2205	FARRAGUT		-24,798		-24,798	12,413			-24,798
7	2295	FOREST CITY		-72,645	9,334	-63,311	107,978			-63,311
8	2313	FORT DODGE		-252,659		-252,659	338,119			-252,659
16	2322	FORT MADISON		-31,371	188,236	156,865	191,223		156,865	
15	2327	FOX VALLEY		-48,711	11,487	-37,224	10,148			-32,430
1	2349	FREDERICKSBURG	34,487			34,487	17,955	16,532	17,955	
15	2367	FREMONT		-63,322	14,892	-48,430	12,308			-48,430
13	2369	FREMONT-MILLS	2,815		25,706	28,521	23,793	4,728	23,793	
12	2376	GALVA-HOLSTEIN	2,263		24,244	26,507	27,484		26,507	
1	2394	GARNAVILLO	15,644			15,644	20,777		15,644	
7	2403	GARNER-HAYFIELD		-22,738	49,895	27,157	42,962	-15,805	42,962	
4	2457	GEORGE-LITTLE ROCK		-101,357		-101,357	25,852			-101,357
11	2466	GILBERT		-147,608	16,663	-130,945	58,788			-130,945
8	2493	GILMORE CITY-BRADGATE	12,689		13,473	26,162	11,638	14,524	11,638	
7	2502	GLADBROOK-REINBECK	29,614			29,614	46,830		29,614	
13	2511	GLENWOOD		-318,656		-318,656	106,035			-318,656
11	2520	GLIDDEN-RALSTON		-5,964		-5,964	17,665			-5,964
7	2682	GMG		-22,235		-22,235	17,876			-22,235
8	2556	GRAETTINGER	50,177			50,177	17,263	32,914	17,263	
11	2570	GRAND	1,403			1,403	9,393		1,403	
7	2664	GREENE	18,404		12/13/2004 12:36 PM	18,404	18,545		18,404	

2003-04
Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
7	2709	GRINNELL-NEWBURG		-171,420		-171,420	114,383			-171,420
13	2718	GRISWOLD	1,248		7,556	8,804	33,429		8,804	
7	2727	GRUNDY CENTER	23,105			23,105	32,913		23,105	
11	2754	GUTHRIE CENTER		-39,304		-39,304	25,523			-39,304
1	2763	GUTTENBERG	63,409		9,359	72,768	33,472	39,296	33,472	
13	2772	HAMBURG		-176		-176	20,416			-176
7	2781	HAMPTON-DUMONT		-36,176	76,188	40,012	79,076		40,012	
13	2826	HARLAN	127,640		92,296	219,936	102,447	117,489	102,447	
15	2834	HARMONY		-13,765		-13,765	29,361			-13,765
8	2846	HARRIS-LAKE PARK		-55,003	25,500	-29,503	16,804			-29,503
4	2862	HARTLEY-MELVIN-SANBORN	32,483		48,853	81,336	53,960	27,376	53,960	
10	2977	HIGHLAND	28,734			28,734	40,814		28,734	
12	2988	HINTON	18,171			18,171	22,678		18,171	
10	2766	H-L-V		-3,227	10,849	7,622	31,432		7,622	
1	3029	HOWARD-WINNESHIEK		-82,826	84,389	1,563	92,577		1,563	
7	3033	HUBBARD-RADCLIFFE		-29,006	420	-28,586	19,383			-28,586
7	3042	HUDSON	26,739			26,739	45,071		26,739	
8	3060	HUMBOLDT		-299,785		-299,785	69,116			-299,785
13	3168	IKM		-25,518	31,222	5,704	28,644		5,704	
7	3105	INDEPENDENCE	36,748		10,207	46,955	110,390		46,955	
11	3114	INDIANOLA		-130,654		-130,654	190,777			-130,654
11	3119	INTERSTATE 35		-86,498	6,294	-80,204	46,424			-80,204
10	3141	IOWA CITY		-1,586,598		-1,586,598	682,392			-1,586,598
7	3150	IOWA FALLS	58,462			58,462	61,192		58,462	
10	3154	IOWA VALLEY	130,293		751	131,044	46,466	84,578	46,466	
7	3186	JANESVILLE CONSOLIDATED	12,685			12,685	12,752		12,685	
8	3195	JEFFERSON- SCRANTON		-22,952	20,544	-2,408	69,432			-2,408
7	3204	JESUP	159,229		17,607	176,836	46,870	129,966	46,870	
11	3231	JOHNSTON		-712,645		-712,645	181,844			-712,645
16	3312	KEOKUK	1,120		24,934	26,054	155,587		26,054	
15	3330	KEOTA	11,479			11,479	20,903		11,479	
12	3348	KINGSLEY-PIERSON		-102,020		-102,020	20,819			-102,020
11	3375	KNOXVILLE		-132,322		-132,322	123,497			-132,322
7	3420	LAKE MILLS		-75,873		-75,873	39,034			-75,873
14	3465	LAMONI		-67,316		-67,316	22,701			-67,316
8	3537	LAURENS-MARATHON	34,267			34,267	27,024	7,244	27,024	
12	3555	LAWTON-BRONSON		-24,247		-24,247	30,695			-24,247
12	3600	LE MARS		-34,409		-34,409	94,131			-34,409
14	3609	LENOX		-4,691	24,963	20,272	22,468		20,272	
13	3645	LEWIS CENTRAL	25,552		20,662	46,214	131,311		46,214	
15	3705	LINEVILLE-CLIO		-10,126		-10,126	6,289			-10,126
10	3715	LINN-MAR		-826,478		-826,478	230,023			-826,478
10	3744	LISBON		-48,939	522	-48,417	21,181			-48,417
13	3798	LOGAN-MAGNOLIA		-31,282		-31,282	33,527			-31,282
10	3816	LONE TREE		-2,843	16,527	13,684	14,274		13,684	
9	3841	LOUISA-MUSCATINE		-70,822	12/13/2004 08:26 PM	-66,740	46,568			-66,740

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Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
8	3897	LU VERNE	19,947		6,753	26,700	6,892	19,808	6,892	
11	3906	LYNNVILLE-SULLY		-46,809		-46,809	27,697			-46,809
11	3942	MADRID		-147,204		-147,204	28,325			-147,204
13	3978	MALVERN	4,701		7,839	12,540	33,870		12,540	
11	4014	MANNING		-47,879		-47,879	27,302			-47,879
8	4023	MANSON NORTHWEST WEBSTER	12,403			12,403	30,833		12,403	
12	4033	MAPLE VALLEY		-7,702		-7,702	37,902			-7,702
9	4041	MAQUOKETA		-17,838	124,028	106,190	140,346		106,190	
1	4043	MAQUOKETA VALLEY		-88,659		-88,659	36,148			-88,659
4	4068	MARCUS-MERIDEN-CLEGHORN		-55,493		-55,493	31,952			-55,493
10	4086	MARION INDEPENDENT		-100,898		-100,898	122,455			-100,898
7	4104	MARSHALLTOWN		-359,184		-359,184	333,125			-359,184
11	4122	MARTENSDALE-ST MARYS	32,013		9,160	41,173	36,817	4,356	36,817	
7	4131	MASON CITY		-380,275	488,910	108,635	492,282		108,635	
16	4203	MEDIAPOLIS	33,108			33,108	57,282		33,108	
11	4212	MELCHER-DALLAS		-4,744	41,551	36,807	38,644		36,807	
7	4266	MESERVEY-THORNTON		-36,212		-36,212	10,003			-36,212
1	4419	MFL MARMAC		-49,879	9,166	-40,713	62,966			-40,713
10	4269	MIDLAND	49,441			49,441	62,609		49,441	
10	4271	MID-PRAIRIE		-153,647		-153,647	53,074			-153,647
13	4356	MISSOURI VALLEY	25,306		67,448	92,754	76,590	16,164	76,590	
4	4149	MOC-FLOYD VALLEY		-97,134		-97,134	61,089			-97,134
7	4437	MONTEZUMA		-166,140		-166,140	31,025			-166,140
10	4446	MONTECELLO	78,035		23,228	101,263	55,200	46,063	55,200	
15	4491	MORAVIA		-3,508		-3,508	24,621			-3,508
14	4505	MORMON TRAIL		-12,492	21,705	9,213	23,686		9,213	
16	4509	MORNING SUN		-26,893		-26,893	14,581			-26,893
15	4518	MOULTON-UDELL		-29,386	10,682	-18,704	16,658			-18,704
14	4527	MOUNT AYR		-150,692		-150,692	68,500			-150,692
16	4536	MOUNT PLEASANT		-35,334		-35,334	112,719			-35,334
10	4554	MOUNT VERNON		-72,857		-72,857	50,775			-72,857
14	4572	MURRAY		-24,928		-24,928	13,512			-24,928
9	4581	MUSCATINE		-31,078	391,874	360,796	410,051		360,796	
7	4599	NASHUA-PLAINFIELD	30,985			30,985	36,928		30,985	
11	4617	NEVADA	47,569		79,387	126,956	100,485	26,471	100,485	
1	4662	NEW HAMPTON		-30,376		-30,376	55,274			-30,376
16	4689	NEW LONDON	85,771			85,771	28,339	57,432	28,339	
14	4698	NEW MARKET	17,714		13,351	31,065	15,126	15,940	15,126	
8	4644	NEWELL-FONDA	50,026		25,433	75,459	27,015	48,444	27,015	
11	4725	NEWTON		-9,406	214,756	205,350	240,185		205,350	
13	4751	NISHNA VALLEY		-35,428		-35,428	16,212			-35,428
14	2673	NODAWAY VALLEY		-3,779	50,849	47,070	51,549		47,070	
7	4761	NORA SPRINGS-ROCK FALLS	19,134		28,853	47,987	26,729	21,258	26,729	
10	3691	NORTH CEDAR		-76,949		-76,949	46,829			-76,949
7	4772	NORTH CENTRAL	7,665			7,665	30,022		7,665	
1	4774	NORTH FAYETTE	3,706		12/13/2004 4:36 PM	23,853	54,116		23,853	

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Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
7	873	NORTH IOWA		-164,412		-164,412	41,571			-164,412
8	4778	NORTH KOSSUTH		-144,551		-144,551	38,717			-144,551
10	4777	NORTH LINN	0	0	0	0	44,077	0	0	0
15	4776	NORTH MAHASKA		-52,763	32,151	-20,612	28,457			-20,625
11	4779	NORTH POLK	54,731			54,731	48,679	6,053	48,679	
9	4784	NORTH SCOTT		-468,475		-468,475	167,351			-468,475
7	4785	NORTH TAMA COUNTY	18,272			18,272	21,534		18,272	
1	4787	NORTH WINNESHIEK	16,153		29,187	45,340	27,551	17,790	27,551	
9	4773	NORTHEAST		-59,698	42,364	-17,334	37,381			-17,334
8	4775	NORTHEAST HAMILTON	5,779			5,779	19,229		5,779	
7	4788	NORTHWOOD-KENSETT		-32,890	37,244	4,354	36,134		4,354	
11	4797	NORWALK		-38,387		-38,387	178,232			-38,387
8	4860	ODEBOLT-ARTHUR		-32,856		-32,856	20,540			-32,856
1	4869	OELWEIN		-12,931	113,308	100,377	123,785		123,785	
11	4878	OGDEN		-200,622		-200,622	33,930			-200,622
8	4890	OKOBOJI		-278,834		-278,834	57,986			-278,834
10	4905	OLIN CONSOLIDATED	2,402		12,637	15,039	21,189		15,039	
14	4978	ORIENT-MACKSBURG		-6,069	13,518	7,449	14,809		7,449	
7	4995	OSAGE		-74,256		-74,256	56,611			-74,256
15	5013	OSKALOOSA		-246,625		-246,625	142,392			-246,625
15	5049	OTTUMWA	35,302		283,700	319,002	316,520	2,483	316,520	
11	5121	PANORAMA		-13,232	35,376	22,144	33,791		22,144	
7	5130	PARKERSBURG	16,940			16,940	24,523		16,940	
8	5139	PATON-CHURDAN		-53,071		-53,071	9,596			-53,071
11	5160	PCM	50,030			50,030	72,453		50,030	
15	5163	PEKIN		-62,315		-62,315	42,943			-62,315
11	5166	PELLA	57,968		17,021	74,989	92,523		74,989	
11	5184	PERRY		-132,113		-132,113	118,247			-132,113
9	5250	PLEASANT VALLEY		-523,024		-523,024	122,035			-523,024
11	5256	PLEASANTVILLE	177,617		45,962	223,579	52,350	171,229	52,350	
8	5283	POCAHONTAS AREA		-58,673		-58,673	48,469			-58,673
8	5301	POMEROY-PALMER		-7,797	14,124	6,327	15,883		6,327	
1	5310	POSTVILLE		-98,126	34,545	-63,581	32,473			-63,581
8	5325	PRAIRIE VALLEY	69,823		4,082	73,905	55,314	18,591	55,314	
14	5328	PRESCOTT		-31,581		-31,581	5,682			-31,581
9	5337	PRESTON		-67,104		-67,104	15,910			-67,104
14	5463	RED OAK		-91,784		-91,784	81,893			-91,784
12	5486	REMSEN-UNION		-97,223		-97,223	18,148			-97,223
1	5508	RICEVILLE		-50,837		-50,837	15,859			-50,837
12	1975	RIVER VALLEY		-13,873	26,067	12,194	23,262		12,194	
13	5510	RIVERSIDE		-175,384		-175,384	55,395			-175,384
4	5607	ROCK VALLEY		-33,924	41,664	7,740	24,205		7,740	
8	5625	ROCKWELL CITY-LYTTON	27,888			27,888	27,182	706	27,182	
7	5616	ROCKWELL-SWALEDAL	52,213		14,953	67,166	31,310	35,856	31,310	
11	5643	ROLAND-STORY		-127,402		-127,402	46,159			-127,402
7	5697	RUDD-ROCKFORD-MARBLE ROC	35,075		12/13/2007 4:56 PM	64,841	32,675	32,166	32,675	

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Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
15	5715	RUSSELL	46,808		15,785	62,593	12,898	49,695	12,898	
8	5724	RUTHVEN-AYRSHIRE		-43,087	18,353	-24,734	15,044			-24,734
8	5742	SAC	65,929		2,400	68,329	19,215	49,114	19,215	
11	5805	SAYDEL	75,486		129,703	205,189	135,245	69,944	135,245	
8	5823	SCHALLER-CRESTLAND		-29,470		-29,470	21,057			-29,470
12	5832	SCHLESWIG		-3,137		-3,137	13,405			-3,137
8	5868	SENTRAL		-92,932	13,958	-78,974	11,827			-78,974
12	5877	SERGEANT BLUFF-LUTON		-52,808	87,854	35,046	90,394		35,046	
15	5895	SEYMOUR	110,172		19,511	129,683	23,054	106,629	23,054	
7	5922	SHEFFIELD-CHAPIN	13,135		9,891	23,026	19,624	3,402	19,624	
4	5949	SHELDON	87,244			87,244	57,923	29,321	57,923	
13	5976	SHENANDOAH		-67,968	20,315	-47,653	59,271			-47,653
4	5994	SIBLEY-OCHEYEDAN	116,881		62,905	179,786	52,880	126,906	52,880	
13	6003	SIDNEY	34,300			34,300	28,547	5,753	28,547	
15	6012	SIGOURNEY	51,210		57,720	108,930	61,143	47,787	61,143	
4	6030	SIOUX CENTER		-119,281	54,333	-64,948	57,538			-64,948
8	6035	SIOUX CENTRAL	14,015		12,828	26,843	28,733		26,843	
12	6039	SIOUX CITY		-683,676	481,161	-202,515	984,595			-202,515
10	6093	SOLOM	44,163			44,163	57,993		44,163	
8	6092	SOUTH CLAY	8,286		16,248	24,534	12,120	12,414	12,120	
8	6095	SOUTH HAMILTON	11,690			11,690	42,932		11,690	
4	6099	SOUTH O'BRIEN		-53,461		-53,461	48,829			-53,461
13	6097	SOUTH PAGE	55,325			55,325	17,983	37,342	17,983	
7	6098	SOUTH TAMA COUNTY		-56,512	15,385	-41,127	105,968			-41,127
1	6100	SOUTH WINNESHIEK	879		58,220	59,099	58,002	1,097	58,002	
11	6101	SOUTHEAST POLK		-265,411		-265,411	295,046			-265,411
11	6094	SOUTHEAST WARREN	24,390		14,470	38,860	50,631		38,860	
8	6096	SOUTHEAST WEBSTER	14,493			14,493	28,629		14,493	
8	6091	SOUTHERN CAL	4,895		28,368	33,263	30,197	3,067	30,197	
8	6102	SPENCER		-135,254	124,456	-10,798	128,829			-10,798
8	6120	SPIRIT LAKE	21,116		44,978	66,094	68,828		66,094	
10	6138	SPRINGVILLE	4,059			4,059	27,493		4,059	
7	5751	ST ANSGAR		-74,130		-74,130	31,526			-74,130
14	6165	STANTON	2,506			2,506	7,720		2,509	
1	6175	STARMONT	40,231		59,952	100,183	64,667	35,516	64,667	
8	6219	STORM LAKE		-179,706		-179,706	106,765			-179,706
8	6246	STRATFORD		-6,970		-6,970	12,853			-6,970
7	6273	SUMNER	24,793			24,793	34,214		24,793	
8	6345	TERRIL		-11,745		-11,745	15,639			-11,745
10	6408	TIPTON	72,568			72,568	45,820	26,748	45,820	
8	6417	TITONKA CONSOLIDATED		-28,157		-28,157	11,783			-28,157
13	6453	TREYNOR	45,897			45,897	21,748	24,149	21,748	
13	6460	TRI-CENTER		-34,605		-34,605	38,039			-34,605
15	6462	TRI-COUNTY	71,311		33,808	105,119	31,207	73,912	31,207	
7	6471	TRIPOLI	17,065			17,065	23,229		17,065	
1	6509	TURKEY VALLEY		-13,222	12/13/2004 12:36 PM	-13,222	26,820			-13,222

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Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
11	6512	TWIN CEDARS	86,131		32,641	118,772	27,657	91,115	27,657	
8	6516	TWIN RIVERS		-63,328		-63,328	12,077			-63,328
13	6534	UNDERWOOD		-9,816	17,155	7,339	35,492		7,339	
7	6536	UNION	44,094			44,094	61,339		44,094	
11	6561	UNITED		-36,963	25,761	-11,202	19,015			-11,202
11	6579	URBANDALE		-26,929		-26,929	134,360			-26,929
1	6591	VALLEY		-14,448	29,255	14,807	31,852		14,807	
15	6592	VAN BUREN		-18,825	3,026	-15,799	41,665			15,799
11	6615	VAN METER	37,315		21,113	58,428	22,557	35,871	22,557	
7	6633	VENTURA	579			579	10,624		579	
14	6651	VILLISCA		-36,695		-36,695	25,202			-36,695
10	6660	VINTON-SHELLSBURG		-45,648	91,644	45,996	127,973		45,996	
16	6700	WACO	22,598		23,435	46,033	41,879	4,154	41,879	
8	6741	WALL LAKE VIEW AUBURN		-89,496		-89,496	23,911			-89,496
13	6750	WALNUT	28,271		11,780	40,051	14,144	25,907	14,144	
16	6759	WAPELLO		-43,889		-43,889	44,613			-43,889
7	6762	WAPSIE VALLEY	27,058			27,058	39,819		27,058	
10	6768	WASHINGTON	1,251		104,857	106,108	124,980		106,108	
7	6795	WATERLOO	42,219			42,219	972,529		42,219	
11	6822	WAUKEE		-173,738		-173,738	146,621			-173,738
7	6840	WAVERLY-SHELL ROCK	71,369			71,369	97,176		71,369	
15	6854	WAYNE	45,776			45,776	47,349		45,776	
8	6867	WEBSTER CITY	439,499		5,526	445,025	113,258	331,767	113,258	
8	6921	WEST BEND-MALLARD		-48,853	4,658	-44,195	26,724			-44,195
10	6930	WEST BRANCH		-78,584		-78,584	34,183			-78,584
16	6937	WEST BURLINGTON IND		-4,982		-4,982	20,000			-4,982
1	6943	WEST CENTRAL		-11,270	26,724	15,454	29,506		15,454	
11	6264	WEST CENTRAL VALLEY		-240,885		-240,885	60,396			-240,885
1	6950	WEST DELAWARE COUNTY		-61,961	91,255	29,294	85,355		29,294	
11	6957	WEST DES MOINES		-1,212,035		-1,212,035	403,553			-1,212,035
7	819	WEST HANCOCK		-25,888	50,929	25,041	51,438		25,041	
13	6969	WEST HARRISON		-33,586	17,662	-15,924	30,638			-15,924
9	6975	WEST LIBERTY	79,358		47,795	127,153	50,329	76,825	50,329	
4	6983	WEST LYON	57,831			57,831	44,082	13,749	44,082	
7	6985	WEST MARSHALL		-51,355	51,135	-220	50,716			-200
12	6987	WEST MONONA		-1,463		-1,463	66,055			-1,463
4	6990	WEST SIOUX		-151,025	29,658	-121,367	35,911			-121,367
1	6961	WESTERN DUBUQUE		-11,631		-11,631	149,400			-11,631
12	6992	WESTWOOD	5,022			5,022	45,287		5,022	
12	7002	WHITING		-19,683	19,540	-143	14,706			-143
10	7029	WILLIAMSBURG		-83,756	7,520	-76,236	62,320			-79,220
9	7038	WILTON	22,971		13,218	36,189	50,017		36,189	
16	7047	WINFIELD-MT UNION	31,172		22,774	53,946	21,060	32,886	21,060	
11	7056	WINTERSET		-170,192	24,818	-145,374	96,981			-145,374
7	7083	WODEN-CRYSTAL LAKE		-2,129		-2,129	15,179			-2,129
13	7092	WOODBINE		-35,662	12/13/16 10:09:36 PM	-19,563	24,779			-19,563

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Special Education Balances

AEA	District	District Name	Positive Balance	Negative Balance	2002-03 Carryover	2002-03 CO + 2003-04 Bal	Max. Allow Carryover	Reversion	2003-04 Carryover	2003-04 Allow Growth
12	7098	WOODBURY CENTRAL		-97,937		-97,937	23,942			-97,937
11	7110	WOODWARD-GRANGER		-48,076	38,619	-9,457	38,039			-9,457
		State Total	7,408,376	-27,535,267	7,582,212			2,914,715	9,235,328	-24,637,925
		State Wide Balance	-20,126,891							