

# **IOWA SCHOOL REORGANIZATION**

## **PRINCIPLES AND PRACTICES OF REORGANIZATION**

By Guy Ghan

### **Reorganization Series I**

#### **Annual School District Reorganization Report**

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## **SCHOOL DISTRICT REORGANIZATION REPORT**

The purposes of this annual report, coded as Reorganization Series I, are to chronicle reorganization activities for future reference, analyze the current conditions, and provide some direction for subsequent years. The major themes of the 1992 document are the identification and analysis of principles of reorganization actions that are being developed through local action, and an examination of expected financial changes.

The 1991 publication addressed the causes of this period of significant change and presented possibilities for managing those changes. The 1990 account described the previous periods of reorganization activity and eras of stability. Both reports were sent to all school districts and are available at the Bureau of School Administration and Accreditation.

### **CURRENT REORGANIZATION ACTIVITIES**

In 1991-92 reorganization activities took place at an even more accelerated rate than during the prior six years of this period of change. It appears as if whole-grade sharing and reorganization are occurring at the rate predicted, and it would seem that predictions for subsequent years should be accurate.

Local boards took actions during 1991-92 to increase the number of districts participating in whole-grade sharing from 111 in 1991-92 to 121 in 1992-93. Of the 111 districts whole-grade sharing in 1991-92, 14 were deleted due to reorganization. Twenty-four were added to the list for 1992-93.

Reorganization, which seems to follow whole-grade sharing, increased at a rate that has not been seen since the 1950s and early 1960s. As noted in the above paragraph, 14 districts reorganized effective July 1, 1992, which reduced the number of districts from 425 to 418. As of the date of this report, 22 districts have already successfully voted to reorganize effective July 1, 1993, 15 districts have reorganization hearings or elections pending, and another dozen to two dozen districts have reorganization petitions in various stages of development. Districts have until November 30, 1992, to hold elections for 1993 effective dates. It is very possible that there will be 400, or slightly less, school districts beginning the 1993-94 school year.

Superintendent sharing, which appears to mesh with whole-grade sharing and reorganization, is still increasing at a dramatic rate. In 1990-91 there were 119 districts sharing superintendents.

Superintendent sharing, which often leads to more sharing, is more volatile than whole-grade sharing. Districts go in and out of superintendent sharing and change partners. However, up to this point, no district has ceased whole-grade sharing for any reason other than reorganization or dissolution.

Following is an activity summary presented to a legislative committee on June 8, 1992:

A. Current Activities.

1984-85 438 districts; 437 districts with high schools.  
1992-93 418 districts; 362 districts with high schools.

1984-85 2 districts whole-grade sharing.  
1992-93 121 districts whole-grade sharing--6 minor participants.  
32 no longer whole-grade sharing--reorganized.  
56 of 418 districts not operating high schools.

1993-94 20 districts passed reorganization elections.  
8 districts have hearings & elections pending.  
Over a dozen more districts working on petitions.  
November 30, 1992--last date for elections.  
Possibly less than 400 districts on July 1, 1993.

1995-96 Possibly 325 districts with high schools.  
Reorganization follows whole-grade sharing.

B. Periods of Greatest Reorganization Activities.

1910-20 Consolidated School Movement.  
1952-62 Community School Movement.  
1985-95? School Reorganization Movement.

C. Social and Economic Background.

1900--more than 250,000 farms; 1990--less than 100,000 farms.  
1933--937 high school districts--almost one per municipality.  
Seventy percent of counties lost population between 1900 and 1990.  
Dramatic changes in rural and larger community retail patterns.  
There are many more considerations.

#### PRINCIPLES AND PRACTICES OF REORGANIZATION

The report to the interim legislative committee included five of the most significant principles and practices of reorganization

that are being developed by local school districts as they engage in reorganization activities. The information presented above, in the first section of this report, is largely factual and data based. The following material is less susceptible to being quantified. These concepts come from scores of reorganization studies and numerous meetings and conversations with boards of directors, school staff, and citizens over the past dozen years. In 1991-92 this consultant conducted studies for approximately 75 districts. A few were financial studies that did not require personal visits or board meetings, but most involved on-site interviews and meetings with the boards.

- A. "The movement is locally driven, with incentives from the legislature, and assistance from the Department of Education; and the actions result in long-term arrangements."

The perception that the movement is locally driven rather than being forced by the state has been stated many times in reorganization studies and other publications from the Bureau of School Administration and Accreditation. The concept is not universally accepted. There are some people who believe whole-grade sharing and reorganization would not have taken place without intervention from the Legislature and the Department of Education. The 1991 annual report elaborated upon this topic.

However, there are several patterns that have developed at the local level. These concepts do not apply to all situations, but they are reasonably accepted.

Districts that participated in moderate sharing prior to whole-grade sharing seem to express satisfaction with that practice. The moderate sharing includes students and teachers moving back and forth for a few subjects and services. Athletic sharing is also cited very often as a worthwhile prelude to whole-grade sharing.

Superintendent sharing is strongly meshed with whole-grade sharing. More often than not, superintendent sharing precedes whole-grade sharing, or the two commence at the same time. On numerous occasions, this consultant has informed boards and citizens that superintendent sharing tends to lead to whole-grade sharing, and whole-grade sharing is likely to lead to reorganization. Statistics support this conclusion. However, in several instances where boards and citizens were told of this probable sequence, and where they expressed no interest in whole-grade sharing or reorganization, they still decided to share superintendents.

All of the 14 districts that voted to reorganize effective July 1, 1992, were whole-grade sharing, and 12 were sharing superintendents with each other. One of the reorganization pairings involved a district that shared a superintendent with a third school, and the other partner was not sharing a superintendent that year. There were no failed elections or hearings conducted for July 1, 1992, reorganizations.

- B. "School officials and citizens of rural Iowa have shown very little interest in joining with the larger districts. Boone, with 2,345 students, is the largest district to become a part of the current whole-grade sharing and reorganization process."

Several districts enrolling more than 1,000 students have been involved in whole-grade sharing and reorganization; however, Boone is the only one larger than 2,000 students. This is not an indictment of the larger districts, merely, a statement of what is taking place.

- C. "There appears to be an enrollment size range that allows school districts to economically offer the programs and services expected by parents, and the comfort level of long-term stability seems to be very adequate. This enrollment size varies according to geography, school program expectations, and many other elements. The interest level seems to top out near the 2,000 student range. Comfort emerges at about 1,000 students, or somewhat lower."

The above expressed range is not hard and fast; however, it does express the sentiments of school officials and citizens. The key determining factor seems to be the comfort level. Some people are very cautious about entering into school district partnerships that may not stand the test of time.

- D. "The current status of change seems to indicate that there is a minimum enrollment size developing. This is not a size that is being forced or planned, but merely what is happening. The size appears to be what can be characterized as a 'double-section' school. This is a K-12 district that has two teachers per grade level and the secondary program that accompanies that size district. The enrollment number is approximately 500. This concept is similar to the situation in 1962, when the high school mergers of that era came to an end. Then, there remained only 23 districts below the single section range--300 students in grades K-12. If this movement continues to progress in a steady manner, all except possibly two dozen schools will be larger than 500 students. The degree of comfort does not exist in this size school as it does among those noted in the quadruple section range."

Of the whole-grade sharing districts that were paired in 1991-92, only five combinations resulted in enrollments of less than 500. Some of those five are currently experiencing problems that are associated with lack of stability.

- E. "A large number of school districts are seeing themselves as being below the minimum enrollment size. The reasons for the perceptions vary considerably. The boards and citizens of many districts want more programming and services which are expected to come with increased enrollment. Other districts feel that finances will force them out of existence. Some think that state mandates will eventually spell their demise. The important point is that, as proven by the list of whole-grade sharing and reorganization activities, scores of districts have taken actions on their own."

The number of small districts has been shrinking at a very rapid rate. This is sometimes a difficult statistic to explain. On one hand, enrollments have declined dramatically, which increases the number of small districts, and at the same time the number of small districts is being decreased due to mergers. The following table presents a general perspective.

Year	Notes	less than 300 students	less than 500 students	less than 600 students
1966-67	455 districts*	23	119	170
1969-70	453 districts*	22	114	169
1988-89	433 districts	82	188	239
1991-92	425 districts	73	176	224
1991-92	371 districts with high schools	21	101	149

\* A few one room school districts, beyond the stated amounts, were still organized.

The trend is continuing into the 1992-93 school year. Of the 21 districts enrolling less than 300 students, four will no longer be operating high schools. Of the 101 districts below 500 enrollment, nine will no longer be operating high schools, and two will be larger than 500 since other high schools joined with them.

Since 1984-85, and through 1992-93, the number of high school districts has decreased from 437 to 362. That is a drop of 75 in eight years, or almost 10 per year.

It appears that the movement is still strong. According to information gathered from studies conducted by this consultant, and from other consultation activities, many districts are considering consolidation as options. Also, a large number of districts are discussing whole-grade sharing with their neighbors. These factors, coupled with an analysis of the current trend, indicate that whole-grade sharing and reorganization activities may continue for another three years or more.

Although finance is often given as a reason for whole-grade sharing and reorganization, the state finance formula has not been the driving force behind the movement. However, that may change in the next few years. The following section of this report analyzes the intertwining of school size, finances, and reorganization.

#### **FINANCES--SCHOOL SIZE--REORGANIZATION**

The purpose of this part of the report is to assist districts measure financial health related to low enrollment. The means for correcting financial problems of small districts are much different than corrective actions available to the medium-sized or larger districts. Although this information is specifically prepared for smaller districts, some parts may be helpful to other districts.

Up to this point the state financial laws have not worked against small districts. In fact, the Code of Iowa tends to help the smaller district. However, this is a situation that is changing as the new finance formula begins to narrow the per pupil expenditure range.

There is the common perception that per pupil expenditures range from \$3,203 to \$3,523, which is a ten percent spread from bottom to top. The two above stated amounts are the 1991-92 minimum and maximum per pupil formula amounts, known as the "regular program district cost per pupil." However, the regular program district cost per pupil multiplied by the actual number of pupils accounts for only a part of the funding available to school districts.

In 1990-91, the most recent year for which actual information is available, the statewide per pupil expenditures ranged from \$3,668 to \$7,478. In relation to enrollment size, not all small schools are expensive, but all expensive schools are small. The following table summarizes the per pupil expenditures for the 430 districts that existed in 1990-91.

Enrollment Size Category	Number Distr.	Total Expenditures	Total Enrollment	Average Per Pupil Expenditure
109-299	78	89,777,866	17,511	5,127
300-499	105	186,402,930	41,358	4,507
500-749	104	278,136,935	63,662	4,369
750-999	37	133,041,342	31,996	4,158
1,000-1,999	65	388,523,784	92,919	4,181
2,000-2,999	17	171,068,179	41,212	4,151
3,000-9,999	19	437,478,386	103,630	4,222
10,000-30,295	5	415,373,420	91,112	4,559
Totals	430	2,099,802,842	483,400	4,344

The information in the table includes total General Fund expenditures as reported on the Certified Annual Report. The revenues that support these expenditures came from all sources. The actual September enrollment was used. The per pupil range of \$3,668 to \$7,478 was 104 percent from bottom to top. As can be seen from the table and from the list of per pupil expenditures in rank order, included in the appendix, the compacting of the range will have a greater effect on the smaller districts, since many of them are the most expensive.

It is important for districts to carefully evaluate when financial stress gets to the point that whole-grade sharing or reorganization may be the best solution. The consolidation of school districts is a very drastic step and should only be taken after there has been a thorough examination of all factors.

If boards and citizens choose to join with other districts in order to provide more comprehensive educational programs or to more easily meet the minimum standards, that is a single issue. Or if the reason for a merger is to achieve long-term stability, that is another consideration. Financial elements are a third aspect that may cause change to take place. The following narrative examines local school district finances from the perspective of locating a danger level that signifies the need for some type of merger.

The need to consolidate does not apply to the medium-sized and larger districts. They should be able to take actions short of



mergers in order to overcome financial stress. The following factors are those examined by this consultant when conducting requested financial reorganization studies.

School finance is an enormously complex issue. There are a multitude of factors to consider, some concepts are fairly abstract, and judgement issues are involved. This analysis relates school finances with school enrollment size in a reasonably general manner and is stated as simply as possible.

It is well publicized in the news media that Iowa government is currently experiencing financial difficulties. This is not a new phenomenon. Several times during the 1980s, school finances were cut or frozen by the state in order to overcome revenue shortages. These funding problems are serious to the state and to the local governments; however, local officials need to understand that these problems have been cyclical in nature.

The reduction of school funding may be enough to push a few of the more financially strapped small districts into whole-grade sharing or reorganization. However, it is this consultant's opinion that periodic state-wide financial predicaments should not be the catalyst that becomes the major cause for schools to take the extreme measure of reorganization.

Another financial aspect that needs to be separated from other school finance issues is the level of service expected in a district. For example, if a small district wants two foreign languages, advanced chemistry, advanced physics etc., it must understand that the district is not large enough to offer these courses on its own. If the district attempts to provide a wide array of courses and services, it may cause its own financial stress.

However, there is a series of financial conditions that districts need to study in order to determine if whole-grade sharing or reorganization are financially necessary. This consultant examines seven broad areas in order to assess the long-term financial viability of school districts.

#### **A. Balances.**

There are three types of balances that seem to be the most appropriate for assessing financial health. They are the cash balance, accrued fund balance, and unspent balance. Along with the amounts of the most recent balances, it is necessary to be able to assess the balance fluctuation trends over a period of time. Ten years is usually adequate.

1. The cash balance is the net amount of cash and investments at the end of the fiscal year. A complete

examination considers both the General Fund and the Schoolhouse Fund.

The June 30, 1991, per pupil General Fund cash balances ranged from \$3,347 to (\$1,224). The smaller districts' balances ranged from high to low. However, most of the districts with large per pupil balances were small. This helps those districts sustain programs or buy time.

2. The accrued fund balance is the current assets less the current liabilities. This is a better indicator of financial condition since it takes into account more assets than just cash and investments. For example, late state aid payments are listed as assets, and unpaid July and August wages are liabilities. The Certified Annual Report summarizes the fund balance of only the Operating Fund portion of the General Fund. However, audit reports will include all funds.

The June 30, 1991, per pupil Operating Fund accrued fund balances ranged from \$4,136 to (\$1,282). Again the smaller districts' balances ranged from high to low. However, most of the districts with large balances were small. This also helps those districts sustain programs or buy time.

3. The unspent balance is the legal spending authority carried forward in the Operating Fund from prior years. This amount is usually not ranked in financial studies. The important aspect of this balance is that it is not legal for it to be negative.

#### **B. Funding Authority.**

This category of financial considerations includes the elements that determine the property tax levies, income surtaxes, and state aid. In general, this is controlled funding plus the various levies and taxes that are optional to the boards of directors or voters.

This is the set of financial activities that are being changed by the new financial formula. Most higher spending districts need to be aware of how the changes will come about.

1. The 1991-92 regular program district cost per pupil, as noted earlier, ranges from \$3,203 to \$3,523, and the average is \$3,248. This variation of 10 percent from bottom to top will be reduced to five percent over a period of time.

The important consideration for financial health affects those districts that are above 105 percent of what is termed the state cost, or \$3,203, which is also the state minimum. In 1991-92 there were 41 such districts, and only two enrolled more than 600 students.

2. Phantom students represent the number of students added to a district's enrollment in order to cushion enrollment decline. Phantom students were in the process of being phased out and are gone for the 1992-93 fiscal year.

In 1990-91 phantoms ranged from zero percent of a district's enrollment to a high of 45 percent. The high in 1991-92 was 15 percent.

Phantom students have allowed the actual per pupil funding and expenditure ranges to vary from the district cost noted in Item 1, above. Small districts range from no phantoms to the highest percent. However, the districts with the largest percents of phantoms are small. Therefore, it is imperative that school officials of small districts understand what this change in the funding formula means.

3. Guarantee money is most simply explained as a dollar amount built into a district's funding as a result of enrollment loss that was not covered by the existing phantom calculation. In short, it is funding for students that are no longer in the district. The current finance formula carries this feature through 1993-94.

The guarantee formula is significantly changed for the 1992-93 fiscal year. However, using 1991-92 data, the small schools range from no guarantee to the highest. Also, most of the districts receiving the larger amounts per actual pupil are small.

4. Supplemental weighting is the number of students added to a district's enrollment to provide extra funding for sharing. Supplemental weighting is provided for whole-grade sharing and superintendent or administrator sharing. Extra funding for these two forms of sharing has a five year limitation. The five years may be extended to a maximum of ten if reorganization takes place under certain circumstances. There are no time limits on extra funding for other types of sharing.

The important factor is that extra funding for whole-grade sharing and administrator sharing is temporary.

Most of the supplemental weighting for this type of sharing goes to small districts.

5. There are over a dozen optional property tax levies, five optional income surtaxes, and one optional state aid available in the General Fund and the Schoolhouse Fund. Districts of all sizes avail themselves of these options.

The important consideration for a district that is assessing its financial health is how the levies and taxes are built into its spending pattern. For example, if the instructional support levy is relied upon to fund basic portions of the educational program, it may be very traumatic to not be able to renew the levy.

There are more features to the basic funding formula; however, the above five should allow district's to measure this portion of their financial health. In summary, districts that rely heavily upon phantom students, guarantees, or supplemental weighting for their funding will experience financial stress as the new formula and time brings their funding patterns more toward the norm. Optional levies pose problems to the extent districts have begun to rely upon them and if the levies cannot be viewed as relatively permanent.

#### **C. Assessed Valuation and Taxing Patterns.**

Assessed valuation is related to a district financial health to the extent tax rates are able to raise a reasonable amount of money. On a per pupil basis, the 1991-92 assessed valuation ranged from \$73,037 to \$477,762, and the average was \$149,478.

Again small districts ranged across the entire spectrum. However, most of the wealthy districts are small. This characteristic allows some districts to put themselves in superior financial conditions through optional levies.

The tax rates are not directly related to financial stability. However, it is possible that districts with high rates have more trouble obtaining voluntary support at the polling place for additional taxes. The 1991-92 total rates per thousand assessed valuation ranged from \$7.20 to \$21.94, and the average was \$12.48. Most of the low rates are for the small districts.

#### **D. Spending Patterns.**

This is a broad area of consideration. Most of the examination of spending patterns can focus on employees, since approximately 50 percent of expenditures are on teachers' salaries, almost 70 percent on all salaries, and 80 percent on salaries plus employee benefits. The remaining 20 percent of statewide Operating Fund expenditures goes for all other spending, such as books, buses, etc.

Schools can assess this type of information by comparing their spending patterns with other districts their size, or against total state information. Many problem areas can be noticed. A few this consultant has seen are the high number of employees in a district compared to other districts in a similar size category, or wage scales that are significantly higher than comparable districts.

Some of these may be good features from an educational program perspective, but districts with low numbers of students per teacher will find it increasingly difficult to support that type of program as their per pupil funding levels are reduced to be closer to the state average. At one end, according to the 1990-91 Certified Annual Report, one district employed one instructor for every 6.1 students. At the other end, another district employed one instructor for every 18.2 students. The state average is 14.6 students per instructor. Instructors include all teachers, counselors, librarians, etc.

Again, the low and expensive ratios are in the small districts. This is not an indictment of small classes, but merely the statement of a fact of expense that may be very hard to address as the per pupil funding range is decreased.

#### **E. Facilities and Equipment.**

Recent news media coverage indicates that there are many poor school buildings in the state. This is correct.

The long-term financial problems will occur as the old three story structures meet the century mark. Some are susceptible to being remodeled and modernized, but others are not. The dilemma will take place as schools ask citizens to vote to mortgage their districts for 20 years in order to pay for new buildings. If voters do not perceive stability for the districts, will they be willing to support multi-million dollar bond issues?

The amount of equipment in schools, particularly computers and other electronic equipment, has rapidly increased over the past few years. Many districts have excellent collections of these items and use them to the benefit of

their students. Others have very limited amounts of computers. The expensive question for the future is at what time will parents expect their districts to have this modern technology?

In summary, districts that have the newer single story buildings will be able to have reasonable confidence that the structures are good assets. However, many of the older three story buildings are not adaptable to modern educational programs, are getting to the age where they need to be replaced, have handicapped accessibility problems, and are in districts that may not have the voter confidence to build new buildings.

#### **F. Other Funding Sources.**

The previous statements about school funding considered the collection of laws that apply to the vast majority of revenue sources. However, there are miscellaneous sources of money. They include interest income, Phase money, federal aid, etc.

Districts that receive more funding from these sources probably have pluses on their sides. The financial caution is directed toward the longevity of the funding sources. If the money is coming from the type of program that comes and goes, problems may result if the money has been used for necessities.

#### **G. Use of Balances.**

This item brings the study back to the beginning. If districts have been spending more cash than they are taking in, or if the accrued fund balances continue to decline, such practices can continue for only so long before the districts are too far into the hole to be financially solvent. The problem then is compounded if the districts are too small to cut programs without going below the standards or below the expectations of the citizens.

The school finance changes that are being phased in are reducing the per pupil expenditure range. All of the small schools are not expensive, but all of the expensive schools are small. The narrowing of the range is very likely to affect the highly funded and expensive small districts more than the average and low spending schools.

Many of the small districts have very little program cushion to rely upon for cutting expenditures. These are conditions that will force more districts to view whole-grade sharing or reorganization as viable options.

One added concern is about the possibility that the need to reduce funding on a statewide basis may continue. In other words the cycle may not turn around in the next year or two. If that is the case, more of the districts at the low end of the enrollment range may find that whole-grade sharing and reorganization are their main alternatives for providing the minimum or expected programs within limited financial constraints. It is imperative that each local district continuously and openly assess its program and financial strengths.

The structure and finances of Iowa school districts have changed many times since the first schools were established in the mid 1800s. Recently, in the late 1960s and early 1970s school finance laws were significantly modified to produce the foundation plan that has been in effect for over 20 years. A major impetus for the foundation plan was the intended equalization of per pupil spending. At various times since then, amendments to the Code allowed the per pupil funding range to increase, and at times modifications decreased the range. The current changes are designed to significantly decrease the range.

Many of the finance features have allowed some smaller districts to be able to receive more funding, hence spend more per pupil. These changes were not specifically designed to help the small districts. They more or less happened to help these districts by default.

The challenge for the smaller districts is to deal with the general decline in state funding and with the narrowing of the per pupil funding range. If districts have significantly changed their standards of operation because of funding beyond the averages, they may have difficulty going back to lower expectations. This circumstance is not unlike a family that receives a temporary financial windfall and "pumps up" its standard of living. The family may have obligated itself to a new higher home mortgage and car payments based upon the temporary influx of cash. Then when they go back to the normal family income it becomes burdensome to continue to make the newly obligated payments.

**APPENDIX**



IOWA DEPARTMENT OF EDUCATION  
 Actual General Fund Expenditures Divided by the Actual Enrollments  
 From Secretaries' Annual Reports  
 1990-91

#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student	:	#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student
1	LYTTON COMMUNITY SCHOO	149.0	1,114,209	7,478	:	48	OLIN CONSOLIDATED SCHO	300.0	1,537,977	5,127
2	FONDA COMMUNITY SCHOOL	145.0	1,052,791	7,261	:	49	GILMORE CITY-BRADGATE	254.0	1,301,157	5,123
3	LOST NATION COMMUNITY	186.0	1,283,475	6,900	:	50	RADCLIFFE COMMUNITY SC	299.0	1,529,213	5,114
4	GREEN MOUNTAIN IND SCH	212.0	1,398,494	6,597	:	51	WEST BEND COMMUNITY SC	294.1	1,494,085	5,080
5	AMANA COMMUNITY SCHOOL	192.0	1,258,874	6,557	:	52	OGDEN COMMUNITY SCHOOL	650.0	3,292,170	5,065
6	GARWIN COMMUNITY SCHOO	220.0	1,435,038	6,523	:	53	ROCK VALLEY COMMUNITY	514.5	2,602,949	5,059
7	CORWITH-WESLEY COMMUNI	186.0	1,197,598	6,439	:	54	URBANA COMMUNITY SCHOO	223.0	1,126,763	5,053
8	PALMER CONSOLIDATED SC	132.0	834,452	6,322	:	55	REINBECK COMMUNITY SCH	405.0	2,040,633	5,039
9	THOMPSON COMMUNITY SCH	161.0	981,706	6,098	:	56	DUNLAP COMMUNITY SCHOO	379.0	1,907,734	5,034
10	NORTHWEST WEBSTER COMM	289.0	1,754,826	6,072	:	57	WELLSBURG COMMUNITY SC	242.3	1,218,045	5,027
11	GRAND VALLEY COMMUNITY	178.0	1,076,177	6,046	:	58	MAR-MAC COMMUNITY SCHO	289.0	1,450,175	5,018
12	LU VERNE COMMUNITY SCH	133.0	789,390	5,935	:	59	GUTTENBERG COMMUNITY S	589.4	2,948,526	5,003
13	LINEVILLE-CLIO COMMUNI	109.0	618,840	5,677	:	60	CENTRAL DALLAS COMMUNI	219.0	1,094,858	4,999
14	UNION-WHITTEN COMMUNIT	197.0	1,117,211	5,671	:	61	IRWIN COMMUNITY SCHOOL	271.0	1,354,173	4,997
15	LOHRVILLE COMMUNITY SC	177.0	999,444	5,647	:	62	NISHNA VALLEY COMMUNIT	354.0	1,757,805	4,966
16	CEDAR VALLEY COMMUNITY	235.0	1,325,522	5,641	:	63	SOUTH TAMA COUNTY COMM	1,679.0	8,329,871	4,961
17	WODEN-CRYSTAL LAKE COM	203.0	1,141,954	5,625	:	64	SANBORN COMMUNITY SCHO	261.0	1,294,149	4,958
18	STEAMBOAT ROCK COMMUNI	123.0	689,095	5,602	:	65	CALAMUS/WHEATLAND COMM	511.0	2,533,515	4,958
19	SCRANTON CONSOLIDATED	192.0	1,072,259	5,585	:	66	SUTHERLAND COMMUNITY S	316.0	1,562,604	4,945
20	OXFORD JUNCTION CONS S	209.0	1,161,247	5,556	:	67	PRESTON COMMUNITY SCHO	453.0	2,235,510	4,935
21	ELK HORN-KIMBALLTON CO	245.0	1,354,978	5,531	:	68	VENTURA COMMUNITY SCHO	302.0	1,489,771	4,933
22	HEDRICK COMMUNITY SCHO	231.0	1,277,201	5,529	:	69	WILLOW COMMUNITY SCHOO	267.0	1,315,208	4,926
23	GRAND COMMUNITY SCHOOL	169.0	929,483	5,500	:	70	C AND M COMMUNITY SCHO	324.0	1,594,606	4,922
24	PRAIRIE CITY COMMUNITY	466.4	2,560,809	5,491	:	71	LAMONI COMMUNITY SCHOO	413.0	2,031,991	4,920
25	MONROE COMMUNITY SCHOO	595.0	3,250,044	5,462	:	72	TWIN RIVERS COMMUNITY	261.0	1,284,037	4,920
26	PRESCOTT COMMUNITY SCH	128.0	697,448	5,449	:	73	BURT COMMUNITY SCHOOL	210.0	1,031,821	4,913
27	SHELBY COMMUNITY SCHO	226.0	1,222,619	5,410	:	74	KLEMME COMMUNITY SCHO	224.0	1,096,821	4,897
28	MERIDEN-CLEGHORN COMM	235.0	1,270,344	5,406	:	75	CLARION COMMUNITY SCHO	697.0	3,411,451	4,894
29	LINCOLN CENTRAL COMM S	275.0	1,474,932	5,363	:	76	ORIENT-MACKSBURG COMM	336.0	1,644,149	4,893
30	PRIMGHAR COMMUNITY SCH	268.0	1,431,297	5,341	:	77	WEST HARRISON COMMUNIT	448.0	2,184,419	4,876
31	ROLFE COMMUNITY SCHOOL	217.0	1,158,714	5,340	:	78	GARNAVILLO COMMUNITY S	378.0	1,839,860	4,867
32	CLEARFIELD COMMUNITY S	143.0	763,107	5,336	:	79	LA PORTE CITY COMMUNIT	684.0	3,327,395	4,865
33	BUFFALO CENTER-RAKE CO	411.0	2,174,576	5,291	:	80	SCHALLER COMMUNITY SCH	285.0	1,385,565	4,862
34	DIAGONAL COMMUNITY SCH	143.0	756,163	5,288	:	81	DEXFIELD COMMUNITY SCH	451.0	2,190,536	4,857
35	LAKOTA CONSOLIDATED SC	114.0	599,958	5,263	:	82	SENTRAL COMMUNITY SCHO	270.0	1,311,286	4,857
36	HAMBURG COMMUNITY SCHO	321.0	1,688,892	5,261	:	83	DOW CITY-ARION COMMUNI	296.0	1,435,317	4,849
37	SOUTH CLAY COMMUNITY S	267.0	1,402,410	5,252	:	84	AR-WE-VA COMMUNITY SCH	359.3	1,737,516	4,836
38	COON RAPIDS-BAYARD COM	605.0	3,164,635	5,231	:	85	CAL COMMUNITY SCHOOL D	292.2	1,412,511	4,834
39	MORNING SUN COMMUNITY	213.0	1,110,787	5,215	:	86	ROCKWELL CITY COMMUNIT	530.0	2,553,734	4,818
40	KANAWHA COMMUNITY SCHO	217.0	1,128,879	5,202	:	87	ANDREW COMMUNITY SCHOO	315.0	1,515,312	4,811
41	DYSART-GENESE0 COMMUNI	465.2	2,414,257	5,190	:	88	HUBBARD COMMUNITY SCHO	266.0	1,276,886	4,800
42	NEW MARKET COMMUNITY S	213.0	1,105,230	5,189	:	89	PATON-CHURDAN COMMUNIT	269.0	1,291,184	4,800
43	POCAHONTAS AREA COMM S	589.8	3,053,785	5,178	:	90	BENNETT COMMUNITY SCHO	313.0	1,501,968	4,799
44	MORMON TRAIL COMMUNITY	343.0	1,770,774	5,163	:	91	CHARLES CITY COMMUNITY	2,012.3	9,644,618	4,793
45	WESTERN DUBUQUE COMM S	2,558.0	13,204,728	5,162	:	92	CORNING COMMUNITY SCHO	580.0	2,776,927	4,788
46	EAST GREENE COMMUNITY	371.0	1,913,710	5,158	:	93	VAN METER COMMUNITY SC	390.0	1,861,954	4,774
47	WINFIELD-MT UNION COMM	407.0	2,089,038	5,133	:	94	DEEP RIVER-MILLERSBURG	199.0	948,520	4,766

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#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student	:	#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student
95	RUDD-ROCKFORD-MARBLE R	654.0	3,109,444	4,755	:	142	ROCKWELL-SWALEDALE COM	398.0	1,813,582	4,557
96	SEMCO COMMUNITY SCHOOL	346.0	1,639,347	4,738	:	143	WATERLOO COMMUNITY SCH	12,072.7	55,000,497	4,556
97	GOLDFIELD COMMUNITY SC	178.0	842,843	4,735	:	144	CARSON-MACEDONIA COMM	398.0	1,812,029	4,553
98	TRIPOLI COMMUNITY SCHO	461.0	2,182,151	4,734	:	145	FARRAGUT COMMUNITY SCH	379.0	1,725,375	4,552
99	GREENE COMMUNITY SCHOO	400.0	1,891,480	4,729	:	146	ANTHON-OTO COMMUNITY S	348.0	1,584,224	4,552
100	DES MOINES INDEPENDENT	30,295.0	143,232,312	4,728	:	147	ST ANSGAR COMMUNITY SC	679.0	3,091,030	4,552
101	DOWS COMMUNITY SCHOOL	244.0	1,151,753	4,720	:	148	MAPLE VALLEY COMMUNITY	667.5	3,037,351	4,550
102	EASTWOOD COMMUNITY SCH	386.0	1,816,489	4,706	:	149	NORTH TAMA COUNTY COMM	593.0	2,698,093	4,550
103	KINGSLEY-PIERSON COMM	500.0	2,350,744	4,701	:	150	NORTH LINN COMMUNITY S	736.0	3,346,477	4,547
104	AKRON WESTFIELD COMM S	590.0	2,773,324	4,701	:	151	SOUTH HAMILTON COMMUNI	760.0	3,452,277	4,542
105	CHARTER OAK-UTE COMM S	351.0	1,648,234	4,696	:	152	MAQUOKETA COMMUNITY SC	1,614.0	7,323,579	4,538
106	TURKEY-VALLEY-COMMUNIT	647.0	3,037,825	4,695	:	153	COLO COMMUNITY SCHOOL	339.0	1,538,127	4,537
107	BLAKESBURG COMMUNITY S	255.0	1,197,282	4,695	:	154	VAN BUREN COMMUNITY SC	680.0	3,083,785	4,535
108	AMES COMMUNITY SCHOOL	4,726.0	22,165,684	4,690	:	155	SIOUX RAPIDS-REMBRANDT	356.0	1,612,462	4,529
109	SOUTH WINNESHIEK COMM	703.9	3,297,943	4,685	:	156	EDDYVILLE COMMUNITY SC	665.0	3,011,956	4,529
110	HUDSON COMMUNITY SCHOO	649.0	3,038,901	4,682	:	157	HIGHLAND COMMUNITY SCH	540.0	2,444,827	4,527
111	SAYDEL CONSOLIDATED SC	1,269.0	5,940,957	4,682	:	158	WEST CENTRAL COMMUNITY	469.0	2,121,997	4,525
112	UNITED COMMUNITY SCHOO	354.0	1,655,155	4,676	:	159	CLAY CENTRAL COMMUNITY	276.0	1,247,202	4,519
113	CENTRAL DECATUR COMM S	707.0	3,302,054	4,671	:	160	LAKE VIEW-AUBURN COMM	460.0	2,077,419	4,516
114	MARION INDEPENDENT SCH	1,562.0	7,290,179	4,667	:	161	RUTHVEN-AYRSHIRE COMM	326.0	1,472,073	4,516
115	EMMETSBURG COMMUNITY S	880.0	4,104,116	4,664	:	162	FOX VALLEY COMMUNITY S	204.0	920,822	4,514
116	CENTRAL WEBSTER COMM S	310.0	1,445,098	4,662	:	163	ARMSTRONG-RINGSTED COM	549.0	2,477,567	4,513
117	CARDINAL COMMUNITY SCH	712.0	3,313,139	4,653	:	164	NORTH KOSSUTH COMMUNIT	448.0	2,021,485	4,512
118	NORTHWOOD-KENSETT COMM	568.0	2,641,962	4,651	:	165	DAVENPORT COMMUNITY SC	17,898.1	80,727,124	4,510
119	GRUNDY CENTER COMMUNIT	647.0	3,008,496	4,650	:	166	COLLEGE COMMUNITY SCHO	2,333.0	10,518,594	4,509
120	ALGONA COMMUNITY SCHOO	1,429.9	6,643,095	4,646	:	167	DELWOOD COMMUNITY SCHO	274.0	1,234,620	4,506
121	EAST MONONA COMMUNITY	258.0	1,198,171	4,644	:	168	TERRIL COMMUNITY SCHO	272.0	1,225,345	4,505
122	CEDAR RAPIDS COMMUNITY	16,848.2	78,218,340	4,643	:	169	AURELIA COMMUNITY SCHO	401.0	1,806,253	4,504
123	NORWAY COMMUNITY SCHOO	337.0	1,564,259	4,642	:	170	CENTRAL CLINTON COMM S	1,537.0	6,920,740	4,503
124	EAGLE GROVE COMMUNITY	939.0	4,354,960	4,638	:	171	NORTHEAST HAMILTON COM	362.0	1,629,923	4,503
125	EASTERN ALLAMAKEE COMM	539.0	2,494,752	4,628	:	172	STORM LAKE COMMUNITY S	1,624.3	7,311,270	4,501
126	MANSON COMMUNITY SCHOO	514.0	2,377,287	4,625	:	173	CAMANCHE COMMUNITY SCH	1,125.0	5,056,799	4,495
127	MALLARD COMMUNITY SCHO	216.0	998,050	4,621	:	174	BRIDGEWATER-FONTANELLE	312.0	1,401,754	4,493
128	ACKLEY-GENEVA COMMUNIT	548.0	2,531,379	4,619	:	175	ELDORA-NEW PROVIDENCE	809.0	3,632,360	4,490
129	BATTLE CREEK COMMUNITY	290.0	1,338,403	4,615	:	176	WALL LAKE COMMUNITY SC	315.3	1,415,672	4,490
130	SEYMOUR COMMUNITY SCHO	411.0	1,896,086	4,613	:	177	CENTER POINT CONS SCHO	609.0	2,731,196	4,485
131	MOUNT AYR COMMUNITY SC	713.0	3,288,516	4,612	:	178	PARKERSBURG COMMUNITY	543.0	2,433,984	4,482
132	GLADBROOK COMMUNITY SC	302.0	1,392,701	4,612	:	179	PAULLINA COMMUNITY SCH	333.1	1,492,211	4,480
133	STRATFORD COMMUNITY SC	205.0	943,295	4,601	:	180	EXIRA COMMUNITY SCHOOL	358.0	1,603,096	4,478
134	DUMONT COMMUNITY SCHOO	244.0	1,122,187	4,599	:	181	MARCUS COMMUNITY SCHOO	451.0	2,018,931	4,477
135	EVERLY COMMUNITY SCHOO	321.0	1,474,093	4,592	:	182	TWIN CEDARS COMMUNITY	498.0	2,224,351	4,467
136	RUSSELL COMMUNITY SCHO	228.0	1,044,831	4,583	:	183	LYNNVILLE-SULLY COMM S	507.0	2,262,548	4,463
137	NASHUA COMMUNITY SCHOO	560.0	2,564,407	4,579	:	184	WACO COMMUNITY SCHOOL	586.0	2,614,487	4,462
138	NEWELL-PROVIDENCE COMM	329.0	1,506,283	4,578	:	185	COLFAX-MINGO COMMUNITY	842.0	3,747,930	4,451
139	BELLEVUE COMMUNITY SCH	679.0	3,105,145	4,573	:	186	TITONKA CONSOLIDATED S	240.0	1,065,142	4,438
140	CRESTLAND COMMUNITY SC	302.0	1,379,790	4,569	:	187	NORTH WINNESHIEK COMM	418.0	1,855,039	4,438
141	MANILLA COMMUNITY SCHO	344.0	1,570,079	4,564	:	188	MARSHALLTOWN COMMUNITY	4,821.9	21,393,903	4,437

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189	JEFFERSON COMMUNITY SC	1,044.0	4,631,145	4,436	:	236	NORTH SCOTT COMMUNITY	2,895.0	12,509,991	4,321
190	FORT DODGE COMMUNITY S	4,702.3	20,859,017	4,436	:	237	IOWA FALLS COMMUNITY S	1,287.0	5,560,053	4,320
191	BEDFORD COMMUNITY SCHO	616.0	2,730,277	4,432	:	238	L D F COMMUNITY SCHOOL	562.0	2,426,473	4,318
192	ALDEN COMMUNITY SCHOOL	416.0	1,843,486	4,431	:	239	WEBSTER CITY COMMUNITY	1,777.1	7,670,124	4,316
193	COLUMBUS COMMUNITY SCH	880.0	3,898,063	4,430	:	240	FREMONT COMMUNITY SCHO	238.0	1,025,883	4,310
194	SIGOURNEY COMM SCHOOL	692.0	3,063,865	4,428	:	241	SHEFFIELD-CHAPIN COMM	421.0	1,813,591	4,308
195	MOULTON-UDELL COMMUNIT	306.0	1,353,958	4,425	:	242	REMSEN-UNION COMMUNITY	436.7	1,880,928	4,307
196	GRAETTINGER COMMUNITY	328.0	1,451,205	4,424	:	243	CENTRAL LEE COMMUNITY	1,049.0	4,516,080	4,305
197	DUBUQUE COMMUNITY SCHO	9,618.9	42,515,004	4,420	:	244	CENTRAL CITY COMMUNITY	546.0	2,349,815	4,304
198	CLARENCE-LOWDEN COMM S	463.0	2,045,491	4,418	:	245	MASON CITY COMMUNITY S	4,706.0	20,240,821	4,301
199	LAKE CITY COMMUNITY SC	571.0	2,522,500	4,418	:	246	OAKLAND COMMUNITY SCHO	457.0	1,963,752	4,297
200	ESTHERVILLE COMMUNITY	1,432.0	6,322,287	4,415	:	247	WEST BURLINGTON IND SC	484.0	2,078,457	4,294
201	JANESVILLE CONSOLIDATE	418.0	1,842,175	4,407	:	248	AUDUBON COMMUNITY SCHO	843.0	3,620,096	4,294
202	SCHLESWIG COMMUNITY SC	354.0	1,559,690	4,406	:	249	CLINTON COMMUNITY SCHO	5,067.3	21,754,301	4,293
203	ALLISON-BRISTOW COMM S	382.0	1,682,570	4,405	:	250	BOYDEN-HULL COMMUNITY	539.0	2,312,963	4,291
204	GRINNELL-NEWBURG COMM	1,783.0	7,852,439	4,404	:	251	SIOUX CENTER COMMUNITY	851.2	3,651,404	4,290
205	MISSOURI VALLEY COMM S	1,005.0	4,423,359	4,401	:	252	EARLHAM COMMUNITY SCHO	449.0	1,925,399	4,288
206	BEAMAN-CONRAD-LISCOMB	467.0	2,055,006	4,400	:	253	SPRINGVILLE COMMUNITY	505.1	2,165,858	4,288
207	NORTH CENTRAL COMMUNIT	608.0	2,673,680	4,398	:	254	MESERVEY-THORNTON COMM	231.0	988,304	4,278
208	KEOTA COMMUNITY SCHOOL	470.0	2,065,472	4,395	:	255	TRI-CENTER COMMUNITY S	729.1	3,117,039	4,275
209	NORTH FAYETTE COMMUNIT	1,176.0	5,163,275	4,391	:	256	WHITING COMMUNITY SCHO	214.0	914,360	4,273
210	PRAIRIE COMMUNITY SCHO	625.0	2,743,242	4,389	:	257	ANITA COMMUNITY SCHOOL	396.0	1,691,967	4,273
211	EAST CENTRAL COMMUNITY	526.0	2,307,925	4,388	:	258	DANVILLE COMMUNITY SCH	508.0	2,168,484	4,269
212	FLOYD VALLEY COMMUNITY	447.0	1,961,256	4,388	:	259	MALVERN COMMUNITY SCHO	436.0	1,860,561	4,267
213	WOODBURY CENTRAL COMM	594.0	2,604,267	4,384	:	260	SIBLEY-OCHEYEDAN COMM	960.0	4,095,604	4,266
214	SIDNEY COMMUNITY SCHO	420.0	1,840,980	4,383	:	261	NEW HAMPTON COMMUNITY	1,416.0	6,033,203	4,261
215	CLARKE COMMUNITY SCHO	1,434.0	6,285,455	4,383	:	262	GEORGE COMMUNITY SCHO	357.0	1,520,757	4,260
216	POMEROY COMMUNITY SCHO	293.0	1,281,474	4,374	:	263	ALBERT CITY-TRUESDALE	404.0	1,720,935	4,260
217	WALNUT COMMUNITY SCHO	310.0	1,355,338	4,372	:	264	IDA GROVE COMMUNITY SC	663.0	2,823,765	4,259
218	BURLINGTON COMMUNITY S	5,800.4	25,354,139	4,371	:	265	WAPELLO COMMUNITY SCHO	850.0	3,615,063	4,253
219	WEST SIOUX COMMUNITY S	769.0	3,360,588	4,370	:	266	SUMNER COMMUNITY SCHO	744.0	3,162,993	4,251
220	H-L-V COMMUNITY SCHOOL	465.1	2,032,103	4,369	:	267	BRITT COMMUNITY SCHOOL	605.0	2,571,188	4,250
221	MURRAY COMMUNITY SCHO	295.0	1,288,872	4,369	:	268	WOODWARD-GRANGER COMM	623.0	2,646,851	4,249
222	FAIRFIELD COMMUNITY SC	1,981.0	8,654,520	4,369	:	269	NEWTON COMMUNITY SCHO	3,593.0	15,254,401	4,246
223	LEWIS CENTRAL COMMUNIT	2,434.8	10,630,605	4,366	:	270	WILLIAMSBURG COMMUNITY	803.1	3,409,537	4,245
224	ALTA COMMUNITY SCHOOL	582.0	2,537,321	4,360	:	271	BETTENDORF COMMUNITY S	4,382.0	18,589,639	4,242
225	PEKIN COMMUNITY SCHOOL	582.0	2,536,017	4,357	:	272	WOODBINE COMMUNITY SCH	582.0	2,468,261	4,241
226	GLIDDEN-RALSTON COMM S	436.0	1,898,473	4,354	:	273	OELWEIN COMMUNITY SCHO	1,622.3	6,878,456	4,240
227	AVOHA COMMUNITY SCHOOL	478.0	2,080,823	4,353	:	274	ADAIR-CASEY COMMUNITY	464.0	1,965,967	4,237
228	MIDLAND COMMUNITY SCHO	458.0	1,988,960	4,343	:	275	EAST UNION COMMUNITY S	645.0	2,732,422	4,236
229	DAYTON COMMUNITY SCHO	232.0	1,007,166	4,341	:	276	UNDERWOOD COMMUNITY SC	606.0	2,566,337	4,235
230	ALLAMAKEE COMMUNITY SC	1,579.0	6,846,288	4,336	:	277	MONTICELLO COMMUNITY S	1,092.0	4,624,167	4,235
231	LENOX COMMUNITY SCHOOL	483.0	2,093,955	4,335	:	278	VALLEY COMMUNITY SCHO	542.0	2,295,086	4,234
232	SHELLSBURG COMMUNITY S	385.0	1,668,603	4,334	:	279	OEBOLT-ARTHUR COMMUNI	492.0	2,083,032	4,234
233	CRESTON COMMUNITY SCHO	1,726.3	7,479,264	4,333	:	280	NESCO COMMUNITY SCHOOL	340.0	1,439,489	4,234
234	HINTON COMMUNITY SCHO	570.0	2,468,655	4,331	:	281	NORTHEAST COMMUNITY SC	791.0	3,347,961	4,233
235	DECORAH COMMUNITY SCHO	1,578.0	6,821,364	4,323	:	282	HOWARD-WINNESHIEK COMM	1,509.3	6,387,868	4,232

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283	CLEAR CREEK COMMUNITY	740.0	3,129,030	4,228	:	330	INDEPENDENCE COMMUNITY	1,730.0	7,128,659	4,121
284	ALBIA COMMUNITY SCHOOL	1,365.0	5,765,246	4,224	:	331	NORA SPRINGS-ROCK FALL	541.0	2,226,534	4,116
285	PLAINFIELD COMMUNITY S	295.0	1,245,350	4,222	:	332	CLARINDA COMMUNITY SCH	1,087.0	4,467,706	4,110
286	LOUISA-MUSCATINE COMM	1,010.0	4,260,069	4,218	:	333	TREYNOR COMMUNITY SCHO	460.0	1,888,196	4,105
287	DIKE COMMUNITY SCHOOL	524.0	2,209,730	4,217	:	334	PANORAMA COMMUNITY SCH	770.0	3,160,184	4,104
288	LISBON COMMUNITY SCHOO	470.2	1,982,490	4,216	:	335	KEOKUK COMMUNITY SCHOO	2,534.2	10,399,628	4,104
289	CENTRAL LYON COMMUNITY	829.3	3,495,941	4,216	:	336	NEW LONDON COMMUNITY S	615.0	2,522,775	4,102
290	RICEVILLE COMMUNITY SC	597.0	2,514,818	4,212	:	337	CARLISLE COMMUNITY SCH	1,263.0	5,176,150	4,098
291	TIPTON COMMUNITY SCHOO	928.0	3,905,478	4,208	:	338	KNOXVILLE COMMUNITY SC	2,026.1	8,303,442	4,098
292	NEW HARTFORD COMMUNITY	374.0	1,573,944	4,208	:	339	WEST MONONA COMMUNITY	731.0	2,995,213	4,097
293	ALBURNETT COMMUNITY SC	667.0	2,804,059	4,204	:	340	HARMONY COMMUNITY SCHO	558.0	2,286,285	4,097
294	CHEROKEE COMMUNITY SCH	1,447.0	6,079,493	4,201	:	341	BAXTER COMMUNITY SCHOO	316.0	1,294,273	4,096
295	VINTON COMMUNITY SCHOO	1,475.7	6,199,215	4,201	:	342	WEST LIBERTY COMMUNITY	1,204.0	4,930,731	4,095
296	MORAVIA COMMUNITY SCHO	452.0	1,898,587	4,200	:	343	IOWA VALLEY COMMUNITY	637.0	2,606,656	4,092
297	LONE TREE COMMUNITY SC	407.0	1,708,902	4,199	:	344	DURANT COMMUNITY SCHOO	645.0	2,636,084	4,087
298	COUNCIL BLUFFS COMMUNI	9,980.3	41,892,407	4,198	:	345	HAMPTON COMMUNITY SCHO	1,147.0	4,686,881	4,086
299	GUTHRIE CENTER COMMUNI	582.0	2,442,286	4,196	:	346	ENGLISH VALLEYS COMM S	458.0	1,870,016	4,083
300	IOWA CITY COMMUNITY SC	9,308.0	39,015,309	4,192	:	347	WEST MARSHALL COMMUNIT	810.0	3,307,110	4,083
301	LITTLE ROCK COMMUNITY	205.0	858,585	4,188	:	348	CARROLL COMMUNITY SCHO	1,554.5	6,344,652	4,081
302	WESTWOOD COMMUNITY SCH	737.0	3,081,715	4,181	:	349	WAPSIE VALLEY COMMUNIT	818.0	3,337,106	4,080
303	VILLISCA COMMUNITY SCH	484.0	2,023,664	4,181	:	350	LINCOLN COMMUNITY SCHO	519.1	2,114,945	4,074
304	SHELDON COMMUNITY SCHO	1,160.0	4,848,782	4,180	:	351	DUNKERTON COMMUNITY SC	544.0	2,215,141	4,072
305	MUSCATINE COMMUNITY SC	5,605.0	23,419,281	4,178	:	352	GILBERT COMMUNITY SCHO	636.0	2,589,317	4,071
306	HUMBOLDT COMMUNITY SCH	1,403.0	5,858,573	4,176	:	353	EAST BUCHANAN COMMUNIT	725.0	2,948,172	4,066
307	LAURENS-MARATHON COMM	547.0	2,282,163	4,172	:	354	SPIRIT LAKE COMMUNITY	1,224.0	4,977,162	4,066
308	CHARITON COMMUNITY SCH	1,351.0	5,635,158	4,171	:	355	SIOUX VALLEY COMMUNITY	310.0	1,259,933	4,064
309	LAKE MILLS COMMUNITY S	802.0	3,344,128	4,170	:	356	SHENANDOAH COMMUNITY S	1,291.0	5,246,771	4,064
310	WEST BRANCH COMMUNITY	755.0	3,146,232	4,167	:	357	WILTON COMMUNITY SCHOO	875.3	3,556,967	4,064
311	LAWTON-BRONSON COMMUNI	593.0	2,466,907	4,160	:	358	GALVA-HOLSTEIN COMMUNI	633.0	2,571,787	4,063
312	WASHINGTON COMMUNITY S	1,719.0	7,147,041	4,158	:	359	URBANDALE COMMUNITY SC	3,218.0	13,070,476	4,062
313	SIOUX CITY COMMUNITY S	13,998.1	58,195,147	4,157	:	360	POSTVILLE COMMUNITY SC	658.0	2,671,327	4,060
314	WEST DES MOINES COMM S	7,169.0	29,795,758	4,156	:	361	HARRIS-LAKE PARK COMM	354.0	1,437,002	4,059
315	BELMOND COMMUNITY SCHO	727.0	3,021,090	4,156	:	362	CENTERVILLE COMMUNITY	1,715.0	6,961,292	4,059
316	FREDERICKSBURG COMMUNI	419.0	1,741,085	4,155	:	363	JESUP COMMUNITY SCHOOL	986.4	4,003,614	4,059
317	DAVIS COUNTY COMMUNITY	1,416.0	5,875,582	4,149	:	364	ANAMOSA COMMUNITY SCHO	1,303.0	5,276,138	4,049
318	OTTUMWA COMMUNITY SCHO	4,894.3	20,293,078	4,146	:	365	SOUTH PAGE COMMUNITY S	401.5	1,625,668	4,049
319	DENISON COMMUNITY SCHO	1,591.0	6,592,105	4,143	:	366	GREENFIELD COMMUNITY S	548.0	2,217,506	4,047
320	OSAGE COMMUNITY SCHOOL	1,116.0	4,623,702	4,143	:	367	SOLO COMMUNITY SCHOOL	852.0	3,447,110	4,046
321	HARLAN COMMUNITY SCHOO	1,615.3	6,689,439	4,141	:	368	MOUNT VERNON COMMUNITY	915.0	3,699,837	4,044
322	GRISWOLD COMMUNITY SCH	711.0	2,944,250	4,141	:	369	FORT MADISON COMMUNITY	2,877.7	11,631,446	4,042
323	SAC COMMUNITY SCHOOL D	576.0	2,384,242	4,139	:	370	DENVER COMMUNITY SCHOO	734.0	2,965,508	4,040
324	EDGEWOOD-COLESBURG COM	686.0	2,837,084	4,136	:	371	WAYNE COMMUNITY SCHOOL	725.0	2,927,879	4,038
325	MADRID COMMUNITY SCHOO	596.0	2,461,079	4,129	:	372	ESSEX COMMUNITY SCHOOL	362.3	1,460,722	4,032
326	ROLAND-STORY COMMUNITY	1,008.0	4,159,880	4,127	:	373	MONTEZUMA COMMUNITY SC	568.0	2,289,492	4,031
327	PLEASANTVILLE COMMUNIT	697.0	2,875,229	4,125	:	374	NORTH POLK COMMUNITY S	935.0	3,768,193	4,030
328	MID-PRAIRIE COMMUNITY	1,216.0	5,014,245	4,124	:	375	MARTENSDALE-ST MARYS C	507.5	2,044,479	4,029
329	BENTON COMMUNITY SCHOO	1,197.0	4,933,779	4,122	:	376	NEVADA COMMUNITY SCHOO	1,503.0	6,052,053	4,027

IOWA DEPARTMENT OF EDUCATION  
 Actual General Fund Expenditures Divided by the Actual Enrollments  
 From Secretaries' Annual Reports  
 1990-91

#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student	:	#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student
377	WAUKEE COMMUNITY SCHOO	964.0	3,881,396	4,026	:	424	SERGEANT BLUFF-LUTON C	1,070.0	4,059,571	3,794
378	PLEASANT VALLEY COMM S	2,864.3	11,516,445	4,021	:	425	MELCHER-DALLAS COMMUNI	486.0	1,840,449	3,787
379	APLINGTON COMMUNITY SC	408.0	1,640,412	4,021	:	426	JOHNSTON COMMUNITY SCH	2,126.0	8,034,310	3,779
380	FREMONT-MILLS COMMUNIT	564.0	2,267,030	4,020	:	427	HARTLEY-MELVIN COMM SC	597.0	2,253,254	3,774
381	CLARKSVILLE COMMUNITY	448.0	1,800,043	4,018	:	428	NORWALK COMMUNITY SCHO	1,799.0	6,751,103	3,753
382	CENTRAL COMMUNITY SCHO	821.0	3,296,600	4,015	:	429	CLEAR LAKE COMMUNITY S	1,660.0	6,217,920	3,746
383	BELLE PLAINE COMMUNITY	714.0	2,863,500	4,011	:	430	SOUTHEAST POLK COMMUNI	3,451.0	12,659,951	3,668
384	SOUTHEAST WARREN COMM	645.0	2,586,273	4,010	:	-----				
385	CEDAR FALLS COMMUNITY	4,988.0	19,969,775	4,004	:	Totals		483,399.5	2,099,802,842	
386	WEST LYON COMMUNITY SC	900.0	3,597,802	3,998	:	Averages		1,124.2		4,344
387	MANNING COMMUNITY SCHO	513.0	2,049,129	3,994	:	=====				
388	MEDIAPOLIS COMMUNITY S	980.0	3,911,035	3,991	:					
389	STARMONT COMMUNITY SCH	948.0	3,779,302	3,987	:					
390	LE MARS COMMUNITY SCHO	2,052.0	8,177,833	3,985	:					
391	STUART-MENLO COMMUNITY	647.0	2,577,632	3,984	:					
392	M-F-L COMMUNITY SCHOOL	759.0	3,020,902	3,980	:					
393	BONDURANT-FARRAR COMM	763.0	3,029,150	3,970	:					
394	WEST DELAWARE COUNTY C	1,934.5	7,678,892	3,969	:					
395	BOONE COMMUNITY SCHOOL	2,292.8	9,083,034	3,962	:					
396	ADEL-DE SOTO COMMUNITY	1,339.0	5,304,157	3,961	:					
397	INTERSTATE 35 COMMUNIT	872.0	3,445,619	3,951	:					
398	MOUNT PLEASANT COMMUNI	2,175.0	8,583,781	3,947	:					
399	MAQUOKETA VALLEY COMM	967.0	3,813,086	3,943	:					
400	PELLA COMMUNITY SCHOOL	1,777.0	6,992,057	3,935	:					
401	OKOBOJI COMMUNITY SCHO	965.0	3,796,161	3,934	:					
402	TRI-COUNTY COMMUNITY S	470.0	1,846,065	3,928	:					
403	NORTH MAHASKA COMMUNIT	525.0	2,058,721	3,921	:					
404	COLLINS-MAXWELL COMM S	516.0	2,018,596	3,912	:					
405	FOREST CITY COMMUNITY	1,478.0	5,777,353	3,909	:					
406	STANTON COMMUNITY SCHO	311.0	1,213,451	3,902	:					
407	LINN-MAR COMMUNITY SCH	3,312.0	12,922,428	3,902	:					
408	MAURICE-ORANGE CITY CO	839.2	3,271,463	3,898	:					
409	SPENCER COMMUNITY SCHO	2,287.0	8,913,536	3,897	:					
410	WAVERLY-SHELL ROCK COM	2,155.3	8,391,132	3,893	:					
411	BROOKLYN-GUERNSEY-MALC	667.0	2,585,756	3,877	:					
412	BALLARD COMMUNITY SCHO	1,188.0	4,605,359	3,877	:					
413	GARNER-HAYFIELD COMM S	964.0	3,736,967	3,877	:					
414	LOGAN-MAGNOLIA COMMUNI	573.0	2,215,228	3,866	:					
415	INDIANOLA COMMUNITY SC	2,940.0	11,362,113	3,865	:					
416	WINTERSET COMMUNITY SC	1,537.0	5,929,402	3,858	:					
417	OSKALOOSA COMMUNITY SC	2,648.0	10,162,943	3,838	:					
418	GLENWOOD COMMUNITY SCH	1,809.3	6,913,025	3,821	:					
419	PERRY COMMUNITY SCHOOL	1,545.6	5,901,603	3,818	:					
420	RED OAK COMMUNITY SCHO	1,404.0	5,347,099	3,808	:					
421	ANKENY COMMUNITY SCHO	4,287.0	16,313,014	3,805	:					
422	ATLANTIC COMMUNITY SCH	1,831.0	6,959,288	3,801	:					
423	DALLAS CENTER-GRIMES C	1,104.3	4,190,614	3,795	:					

STATE LIBRARY OF IOWA



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