

DRAFT
Legislative Services Agency: Preliminary FY 2009 Certified Annual Report Data -
General Fund Expenditures and Ending Fund Balances

DRAFT

NOTE: Data is dated 1/8/2010 and is preliminary, unreviewed, and unedited and subject to change.

District Name	FY 2009 Gen. Fund Expenditures	Undesignated/Unreserved Fund Balance	Undes. Unres. Fund Balance as a Percentage of G.F. Expenditures
Adair-Casey	\$ 3,394,276	\$ 722,011	21.3%
Adel DeSoto Minburn	12,614,190	520,172	4.1%
AGWSR	7,084,059	1,421,301	20.1%
A-H-S-T	5,638,642	694,562	12.3%
Akron Westfield	5,358,595	892,756	16.7%
Albert City-Truesdale	2,330,014	90,183	3.9%
Albia	11,615,480	667,917	5.8%
Alburnett	5,586,588	-993,127	-17.8%
Alden	3,071,477	663,979	21.6%
Algona	12,268,920	-253,718	-2.1%
Allamakee	11,792,357	954,213	8.1%
Allison-Bristow	3,186,303	304,314	9.6%
Alta	5,045,962	-299,553	-5.9%
Ames	45,544,299	3,415,433	7.5%
Anamosa	12,399,349	1,707,322	13.8%
Andrew	3,023,380	103,093	3.4%
Anita	3,073,114	118,209	3.8%
Ankeny	69,881,542	-1,792,435	-2.6%
Anthon-Oto	3,577,003	529,010	14.8%
Aplington-Parkersburg	7,066,557	873,511	12.4%
Armstrong-Ringsted	3,541,831	-72,890	-2.1%
Ar-We-Va	3,420,848	1,234,344	36.1%
Atlantic	14,712,976	46,853	0.3%
Audubon	5,722,925	-27,550	-0.5%
Aurelia	2,528,661	502,001	19.9%
Ballard	12,337,199	-290,032	-2.4%
Battle Creek-Ida Grove	6,313,918	449,168	7.1%
Baxter	3,630,094	678,101	18.7%
BCLUW	6,066,268	1,029,922	17.0%
Bedford	5,166,640	317,196	6.1%
Belle Plaine	5,639,332	887,738	15.7%
Bellevue	5,881,443	796,724	13.5%
Belmond-Klemme	7,171,752	-113,702	-1.6%
Bennett	1,909,419	441,382	23.1%
Benton	14,777,724	824,624	5.6%
Bettendorf	39,929,044	4,000,893	10.0%
Bondurant-Farrar	9,321,979	-209,124	-2.2%
Boone	20,528,740	2,067,078	10.1%
Boyden-Hull	5,595,302	315,769	5.6%
Boyer Valley	4,560,390	300,542	6.6%
Brooklyn-Guernsey-Malcom	4,878,102	2,422,513	49.7%
Burlington	41,172,199	4,243,518	10.3%
C and M	2,210,733	219,707	9.9%
CAL	2,810,972	813,322	28.9%
Calamus-Wheatland	4,603,436	925,078	20.1%
Camanche	9,316,728	1,087,150	11.7%
Cardinal	5,906,645	25,451	0.4%
Carlisle	14,575,455	1,558,849	10.7%
Carroll	15,272,791	2,504,804	16.4%

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Cedar Falls	38,423,625	4,259,840	11.1%
Cedar Rapids	175,816,367	13,979,790	8.0%
Center Point-Urbana	11,096,803	-362,293	-3.3%
Centerville	14,046,957	-613,307	-4.4%
Central	5,171,230	149,444	2.9%
Central City	4,459,157	773,322	17.3%
Central Clinton	13,686,991	733,966	5.4%
Central Decatur	6,702,554	808,107	12.1%
Central Lee	8,698,563	345,880	4.0%
Central Lyon	6,174,070	1,386,964	22.5%
Chariton	13,202,831	1,166,608	8.8%
Charles City	14,905,168	1,267,517	8.5%
Charter Oak-Ute	3,112,639	643,984	20.7%
Cherokee	9,087,713	445,115	4.9%
Clarinda	9,779,113	1,118,089	11.4%
Clarion-Goldfield	8,766,512	5,038	0.1%
Clarke	12,261,033	223,555	1.8%
Clarksville	3,575,501	171,108	4.8%
Clay Central-Everly	4,783,193	-935,442	-19.6%
Clayton Ridge	6,466,744	1,544,026	23.9%
Clear Creek Amana	13,357,781	1,635,383	12.2%
Clear Lake	12,319,899	596,764	4.8%
Clearfield	1,179,174	240,719	20.4%
Clinton	42,008,378	-1,226,458	-2.9%
Colfax-Mingo	7,484,327	618,815	8.3%
College	37,516,622	4,994,518	13.3%
Collins-Maxwell	4,459,925	1,663,442	37.3%
Colo-Nesco	4,849,759	674,106	13.9%
Columbus	9,799,008	797,257	8.1%
Coon Rapids-Bayard	4,376,921	270,945	6.2%
Corning	5,634,824	1,056,063	18.7%
Corwith-Wesley	2,223,943	-143,739	-6.5%
Council Bluffs	91,396,346	7,483,309	8.2%
Creston	13,539,320	1,251,104	9.2%
Dallas Center-Grimes	15,767,700	2,378,579	15.1%
Danville	5,044,279	-404,451	-8.0%
Davenport	155,762,201	11,135,416	7.1%
Davis County	10,782,518	840,059	7.8%
Decorah Community	15,481,746	430,537	2.8%
Deep River-Millersburg	1,674,691	-24,819	-1.5%
Delwood	2,459,000	563,958	22.9%
Denison	17,254,407	1,389,910	8.1%
Denver	6,298,712	448,103	7.1%
Des Moines Independent	339,475,435	11,664,262	3.4%
Diagonal	2,043,661	268,133	13.1%
Dike-New Hartford	6,960,701	750,756	10.8%
Dows	1,560,811	623,038	39.9%
Dubuque	104,115,662	4,393,552	4.2%
Dunkerton	4,529,608	382,110	8.4%

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Durant	5,838,238	1,551,132	26.6%
Eagle Grove	8,103,358	-504,373	-6.2%
Earlham	5,327,737	747,577	14.0%
East Buchanan	5,216,922	479,765	9.2%
East Central	4,073,779	15,193	0.4%
East Greene	3,694,164	-111,433	-3.0%
East Marshall	7,943,784	489,354	6.2%
East Union	5,186,840	756,536	14.6%
Eastern Allamakee	4,134,929	504,694	12.2%
Eddyville-Blakesburg	7,778,655	1,208,060	15.5%
Edgewood-Colesburg	4,973,206	625,021	12.6%
Eldora-New Providence	7,557,483	-224,772	-3.0%
Elk Horn-Kimballton	2,584,659	280,018	10.8%
Emmetsburg	6,921,586	-124,312	-1.8%
English Valleys	4,832,346	120,119	2.5%
Essex	2,573,600	459,760	17.9%
Estherville Lincoln	12,881,441	970,665	7.5%
Exira	3,095,514	-652,432	-21.1%
Fairfield	18,056,727	-62,479	-0.3%
Farragut	2,687,122	166,918	6.2%
Forest City	11,832,332	202,180	1.7%
Fort Dodge	38,926,483	4,387,726	11.3%
Fort Madison	21,285,483	1,086,468	5.1%
Fredericksburg	3,650,175	1,179,062	32.3%
Fremont	1,834,291	-37,983	-2.1%
Fremont-Mills	4,160,606	517,330	12.4%
Galva-Holstein	4,060,144	1,163,608	28.7%
Garner-Hayfield	7,065,361	496,568	7.0%
George-Little Rock	4,505,879	-11,921	-0.3%
Gilbert	10,487,682	817,459	7.8%
Gilmore City-Bradgate	2,034,935	493,533	24.3%
Gladbrook-Reinbeck	6,330,098	368,772	5.8%
Glenwood	18,032,687	3,058,602	17.0%
Glidden-Ralston	3,376,321	2,367,951	70.1%
GMG	4,288,573	885,504	20.6%
Graettinger	2,965,295	654,622	22.1%
Greene	3,451,259	946,226	27.4%
Grinnell-Newburg	14,825,043	1,781,706	12.0%
Griswold	5,839,976	296,310	5.1%
Grundy Center	5,826,583	892,840	15.3%
Guthrie Center	4,917,020	-207,881	-4.2%
Hamburg	2,955,610	-207,934	-7.0%
Hampton-Dumont	10,384,844	367,843	3.5%
Harlan	14,652,436	2,582,862	17.6%
Harmony	3,818,460	-284,933	-7.5%
Harris-Lake Park	2,764,955	758,529	27.4%
Hartley-Melvin-Sanborn	6,502,464	-221,890	-3.4%
Highland	6,647,054	-298,877	-4.5%
Hinton	5,924,290	702,656	11.9%

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H-L-V	3,583,765	1,176,979	32.8%
Howard-Winneshiek	13,841,133	721,993	5.2%
Hubbard-Radcliffe	5,105,644	374,280	7.3%
Hudson	6,615,088	570,345	8.6%
Humboldt	10,416,225	1,927,472	18.5%
IKM	5,438,542	584,862	10.8%
Independence	14,746,318	-740,783	-5.0%
Indianola	29,236,779	1,988,755	6.8%
Interstate 35	7,904,380	1,550,810	19.6%
Iowa City	112,172,169	5,611,240	5.0%
Iowa Falls	10,256,631	1,154,731	11.3%
Iowa Valley	5,373,945	30,684	0.6%
Janesville Consolidated	3,064,606	861,309	28.1%
Jefferson-Scranton	10,650,452	-56,916	-0.5%
Jesup	7,447,598	1,169,443	15.7%
Johnston	52,232,962	2,347,276	4.5%
Keokuk	21,096,084	3,999,996	19.0%
Keota	3,171,073	26,629	0.8%
Kingsley-Pierson	4,286,606	401,296	9.4%
Knoxville	17,313,674	182,934	1.1%
Lake Mills	6,267,300	416,805	6.7%
Lamoni	3,441,140	628,933	18.3%
Laurens-Marathon	3,443,090	134,128	3.9%
Lawton-Bronson	5,328,274	191,893	3.6%
Le Mars	17,425,866	1,032,896	5.9%
Lenox	3,930,647	636,266	16.2%
Lewis Central	24,949,510	3,284,812	13.2%
Lineville-Clio	1,429,357	69	0.0%
Linn-Mar	56,458,360	4,691,950	8.3%
Lisbon	5,780,207	336,938	5.8%
Logan-Magnolia	6,216,736	457,410	7.4%
Lone Tree	3,996,441	675,422	16.9%
Louisa-Muscatine	8,060,970	2,090,080	25.9%
LuVerne	1,069,604	159,795	14.9%
Lynnvile-Sully	4,604,583	466,346	10.1%
Madrid	5,108,753	380,043	7.4%
Malvern	4,091,402	14,462	0.4%
Manning	5,286,334	273,896	5.2%
Manson Northwest Webster	9,077,507	945,935	10.4%
Maple Valley	5,701,403	1,031,128	18.1%
Maquoketa	15,466,961	1,752,059	11.3%
Maquoketa Valley	7,688,883	1,231,296	16.0%
Marcus-Meriden-Cleghorn	4,435,873	152,834	3.4%
Marion Independent	20,234,053	1,176,969	5.8%
Marshalltown	47,121,963	5,117,164	10.9%
Martensdale-St Marys	5,222,625	268,983	5.2%
Mason City	37,422,336	601,173	1.6%
Mediapolis	7,759,351	1,796,580	23.2%
Melcher-Dallas	3,476,816	463,471	13.3%

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MFL MarMac	7,994,450	1,384,656	17.3%
Midland	5,469,647	369,322	6.8%
Mid-Prairie	11,708,473	772,174	6.6%
Missouri Valley	8,312,805	-543,460	-6.5%
MOC-Floyd Valley	12,182,245	889,364	7.3%
Montezuma	4,773,134	636,749	13.3%
Monticello	9,340,766	1,847,504	19.8%
Moravia	3,475,091	281,704	8.1%
Mormon Trail	3,016,541	102,318	3.4%
Morning Sun	2,788,341	183,717	6.6%
Moulton-Udell	2,390,397	364,642	15.3%
Mount Ayr	7,327,958	-5,247	-0.1%
Mount Pleasant	19,260,551	1,235,010	6.4%
Mount Vernon	10,368,751	510,860	4.9%
Murray	3,002,321	434,047	14.5%
Muscatine	48,381,528	3,348,106	6.9%
Nashua-Plainfield	6,247,232	497,700	8.0%
Nevada	13,659,913	519,197	3.8%
New Hampton	10,004,999	786,773	7.9%
New London	5,186,576	-5,960	-0.1%
New Market	0	0	N.A.
Newell-Fonda	3,869,958	754,751	19.5%
Newton	27,827,648	2,730,131	9.8%
Nishna Valley	3,447,544	169,935	4.9%
Nodaway Valley	7,156,640	-200,936	-2.8%
Nora Springs-Rock Falls	4,143,832	239,966	5.8%
North Cedar	8,453,274	1,618,913	19.2%
North Central	5,568,357	-458,094	-8.2%
North Fayette	8,695,652	685,023	7.9%
North Iowa	5,436,988	16,066	0.3%
North Kossuth	3,792,173	264,863	7.0%
North Linn	6,641,374	441,824	6.7%
North Mahaska	5,090,869	193,997	3.8%
North Polk	0	0	N.A.
North Scott	26,941,551	3,629,573	13.5%
North Tama County	4,931,020	675,565	13.7%
North Winneshiek	3,372,037	164,208	4.9%
Northeast	6,446,201	995,329	15.4%
Northeast Hamilton	2,868,911	181,224	6.3%
Northwood-Kensett	4,812,917	1,126,122	23.4%
Norwalk	19,936,176	6,087,178	30.5%
Odebolt-Arthur	3,599,430	27,362	0.8%
Oelwein	13,437,113	1,231,118	9.2%
Ogden	7,106,716	-152,316	-2.1%
Okoboji	8,960,254	1,456,803	16.3%
Olin Consolidated	2,881,705	145,858	5.1%
Orient-Macksburg	2,552,731	703,508	27.6%
Osage	9,215,256	-419,182	-4.5%
Oskaloosa	21,905,224	-564,269	-2.6%

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Ottumwa	38,967,767	2,430,712	6.2%
Panorama	7,307,797	-215,722	-3.0%
Paton-Churdan	1,984,226	643,318	32.4%
PCM	8,829,055	-252,916	-2.9%
Pekin	6,573,752	700,238	10.7%
Pella	17,634,752	1,683,869	9.5%
Perry	17,505,691	641,184	3.7%
Pleasant Valley	30,436,279	1,321,970	4.3%
Pleasantville	5,748,696	1,188,032	20.7%
Pocahontas Area	6,042,937	804,462	13.3%
Pomeroy-Palmer	2,600,944	-114,420	-4.4%
Postville	5,599,200	93,789	1.7%
Prairie Valley	7,066,601	-500,007	-7.1%
Prescott	1,109,861	137,071	12.4%
Preston	3,331,352	308,016	9.2%
Red Oak	12,614,438	-564,017	-4.5%
Remsen-Union	3,999,922	1,149,886	28.7%
Riceville	3,751,798	677,487	18.1%
River Valley	4,170,946	932,703	22.4%
Riverside	6,048,893	503,117	8.3%
Rock Valley	5,875,484	1,342,193	22.8%
Rockwell City-Lytton	4,872,246	-476,282	-9.8%
Rockwell-Swaledale	4,182,346	351,703	8.4%
Roland-Story	8,864,129	181,132	2.0%
Rudd-Rockford-Marble Rk	5,010,538	656,371	13.1%
Russell	0	0	N.A.
Ruthven-Ayrshire	2,734,134	103,399	3.8%
Sac	3,625,250	710,956	19.6%
Saydel	13,324,306	2,027,273	15.2%
Schaller-Crestland	4,085,590	180,708	4.4%
Schleswig	2,695,756	138,608	5.1%
Sentral	2,229,957	814,718	36.5%
Sergeant Bluff-Luton	13,282,389	1,064,338	8.0%
Seymour	2,704,175	97,382	3.6%
Sheffield Chapin	4,730,425	324,341	6.9%
Sheldon	8,899,161	659,720	7.4%
Shenandoah	9,650,424	887,746	9.2%
Sibley-Ocheyedan	7,485,051	1,203	0.0%
Sidney	3,813,933	826,558	21.7%
Sigourney	6,040,589	875,414	14.5%
Sioux Center	9,124,587	762,098	8.4%
Sioux Central	5,182,942	859,299	16.6%
Sioux City	130,757,303	6,298,117	4.8%
Solon	10,275,181	1,096,696	10.7%
South Clay	1,562,581	332,453	21.3%
South Hamilton	6,966,422	379,378	5.4%
South O'Brien	6,285,884	1,183,875	18.8%
South Page	2,629,407	60,978	2.3%
South Tama County	15,044,643	1,327,318	8.8%

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South Winneshiek	5,773,208	562,202	9.7%
Southeast Polk	58,480,173	-7,710,511	-13.2%
Southeast Warren	5,253,253	153,336	2.9%
Southeast Webster Grand	6,223,094	-117,021	-1.9%
Southern Cal	5,145,201	216,166	4.2%
Spencer	17,543,637	914,501	5.2%
Spirit Lake	11,092,839	976,622	8.8%
Springville	4,025,919	619,444	15.4%
St Ansgar	5,800,223	659,289	11.4%
Stanton	2,407,368	248,727	10.3%
Starmont	6,894,720	-518,010	-7.5%
Storm Lake	21,102,979	1,356,012	6.4%
Stratford	2,024,959	715,151	35.3%
Sumner	5,839,311	1,046,011	17.9%
Terril	1,993,260	438,955	22.0%
Tipton	7,215,946	1,038,284	14.4%
Titonka Consolidated	1,861,934	124,651	6.7%
Treynor	5,539,651	-55,507	-1.0%
Tri-Center	6,815,733	338,091	5.0%
Tri-County	3,229,376	38,146	1.2%
Tripoli	4,311,626	1,267,263	29.4%
Turkey Valley	4,852,756	250,446	5.2%
Twin Cedars	4,267,270	917,977	21.5%
Twin Rivers	2,520,589	282,375	11.2%
Underwood	6,908,088	767,164	11.1%
Union	11,059,106	643,797	5.8%
United	4,556,661	923,579	20.3%
Urbandale	32,346,660	137,990	0.4%
Valley	4,401,729	1,047,633	23.8%
Van Buren	8,530,082	624,958	7.3%
Van Meter	5,469,169	251,584	4.6%
Ventura	3,260,486	387,050	11.9%
Villisca	3,550,091	145,479	4.1%
Vinton-Shellsburg	15,516,627	-435,863	-2.8%
Waco	5,721,913	28,520	0.5%
Wall Lake View Auburn	5,703,242	537,934	9.4%
Walnut	2,384,461	543,431	22.8%
Wapello	6,916,324	687,457	9.9%
Wapsie Valley	6,190,366	17,770	0.3%
Washington	16,535,516	-1,395,799	-8.4%
Waterloo	101,270,917	7,707,533	7.6%
Waukee	46,135,811	8,823,175	19.1%
Waverly-Shell Rock	19,797,275	-736,278	-3.7%
Wayne	5,680,269	750,001	13.2%
Webster City	15,652,445	361,400	2.3%
West Bend-Mallard	3,383,588	1,008,577	29.8%
West Branch	7,133,120	899,452	12.6%
West Burlington Ind	6,217,495	-51,913	-0.8%
West Central	2,897,932	938,752	32.4%

DRAFT
Legislative Services Agency: Preliminary FY 2009 Certified Annual Report Data -
General Fund Expenditures and Ending Fund Balances

DRAFT

NOTE: Data is dated 1/8/2010 and is preliminary, unreviewed, and unedited and subject to change.

<u>District Name</u>	<u>FY 2009 Gen. Fund Expenditures</u>	<u>Undesignated/Unreserved Fund Balance</u>	<u>Undes. Unres. Fund Balance as a Percentage of G.F. Expenditures</u>
West Central Valley	8,472,853	871,729	10.3%
West Delaware County	14,603,777	105,417	0.7%
West Des Moines	84,730,249	3,700,810	4.4%
West Hancock	5,483,308	2,024,839	36.9%
West Harrison	4,998,069	298,981	6.0%
West Liberty	10,941,385	326,389	3.0%
West Lyon	5,943,917	766,500	12.9%
West Marshall	7,473,466	2,745,258	36.7%
West Monona	6,291,664	813,001	12.9%
West Sioux	7,107,109	-985,683	-13.9%
Western Dubuque	25,250,396	1,365,339	5.4%
Westwood	6,099,725	575,441	9.4%
Whiting	2,362,710	728,603	30.8%
Williamsburg	9,793,531	1,529,173	15.6%
Wilton	7,971,630	1,387,222	17.4%
Winfield-Mt Union	3,587,295	951,313	26.5%
Winterset	15,839,836	-1,776,535	-11.2%
Woden-Crystal Lake	1,628,775	-146,438	-9.0%
Woodbine	4,756,452	-325,329	-6.8%
Woodbury Central	5,355,064	-58,278	-1.1%
Woodward-Granger	10,199,293	438,837	4.3%
Total	\$ 4,567,456,134	\$ 318,609,018	7.0%

Number of Districts with Positive Fund Balance:	303
Number of Districts > 20.0%:	52
Number of Districts > 16.7%:	76
Number of Districts > 15.0%:	92
Number of Districts > 10.0%:	149

Note:

Data is unedited, unreviewed and is subject to change.

Sources:

Iowa Department of Education, Preliminary Certified Annual Report (CAR) file.

LSA calculations and analysis.