

Iowa State Board of Education

Executive Summary

March 13, 2026

Agenda Item: FY27 Prairie Lakes Area Education Agency Budget Review

State Board Goal: All

State Board Role/Authority: Iowa Code section 273.3(12) requires the State Board to review the proposed budget of each area education agency (AEA) by March 15 and either grant approval or return an unapproved budget with comments. An unapproved budget shall be resubmitted to the State Board for final approval before May 1.

Presenters:

Angelisa Fynaardt, Administrator
Division of Special Education – Regional Team

Tina Wahlert, Administrator
Division of PK-12 Learning

Kassandra Cline, Chief
Bureau of School Business Operations

Dan Mart, Chief Administrator
Prairie Lakes AEA

Michelle Dowd, School Business Official
Prairie Lakes AEA

Attachment(s): One

Recommendation: It is recommended that the State Board approve the Prairie Lakes AEA budget.

Background: Iowa Code section 273.3(12) requires the State Board to review the proposed budget of each AEA by March 15 and either grant approval or return an unapproved budget with comments. An unapproved budget shall be resubmitted to the State Board for final approval before May 1.



Prairie Lakes

Area Education Agency

FY27

**Prairie Lakes AEA
Budget Request & Report**

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FY27 Prairie Lakes AEA Budget Request & Report

Submitted by:

Dr. Dan Mart, Prairie Lakes AEA Chief Administrator

Michelle Dowd, Chief Financial Officer/Board Secretary

Mr. Todd Lundgren, Board President, Director District #5

Mrs. Susan Brown, Board Vice President, Director District #1

Mrs. Marti Bomgaars, Board Member, Director District #2

Mrs. Lori Baade, Board Member, Director District #3

Mrs. Debra Shelton, Board Member, Director District #4

Mr. Robert Boley, Board Member, Director District At-Large

Mrs. Cheryl Harris, Board Member, Director District At-Large

Mr. Marshall Lewis, Board Member, Director District At-Large

Mr. Creighton Jenness, Board Member, Director District At-Large

Due: February 27, 2026

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Executive Summary

[Insert a high-level overview of the information contained in the report.]

This report provides an overview of Prairie Lakes AEA's financial position, staffing, services and operational priorities, including fiscal year FY27 budget requests and projections. Iowa's AEAs are educational partners embedded in Iowa schools. We exist to create a thriving educational landscape where all learners and educators have access to high-quality, evidence-based and strategic supports and services, collaboratively provided within districts, to help all learners achieve their full potential.

Iowa's AEAs support accredited schools, educators and learners from birth through age 21 through special education support services, educational services, media services and centralized statewide initiatives. These services help strengthen educator effectiveness, expand access to high-quality instruction and improve academic outcomes for Iowa learners.

The FY27 budget request and financial projections align with Iowa's Area Education Agencies Strategic Plan 2025–2030, which focuses on excellence, accountability, collaboration and sustainability. AEAs continue to prioritize evidence-based practices, coordinated statewide service delivery and data-driven decision-making. The Iowa AEA Strategic Plan's mission, vision and the goals are aligned to the State Board of Education Goals. A copy of the plan is included in *Appendix A*.

This report also outlines organizational structure, staffing, capital assets, administrative expenditures and program changes. The report includes administrative cost management, operational efficiency and strategic allocation of resources to directly support schools, educators and learners. Fiscal comparisons across multiple years show funding trends, expenditure management and responsible planning for FY27 and beyond.

Prairie Lakes AEA remains committed to delivering high-quality services that strengthen Iowa's educational system. The FY27 budget request reflects a continued focus on sustainability, accountability and measurable outcomes, ensuring AEAs continue to effectively serve Iowa's students, educators and districts/schools.

AEA Overview

Information relating to those served by the AEA, programs offered, location details, and a general description of capital assets are provided below.

Served

[Enter a summary description of the different groups (e.g., districts, students, teachers, and others) served by the AEA.]

Prairie Lakes AEA partners with public and accredited non-public schools across fourteen counties to provide comprehensive educational programs and direct services for over 28,000 students from birth to age 21. These services include evaluations, assessments, and therapies for both general and special education, as well as Early ACCESS for early intervention in infants and toddlers. Teachers benefit from specialized professional development, consultation, and coaching, while district administrators, superintendents, curriculum directors, and other education professionals receive tailored support through structured learning, implementation, and sustainability phases. This integrated approach ensures that all stakeholders are equipped with the tools and guidance necessary to enhance educational outcomes.

Districts

[Enter information about the districts served by the AEA. Identify any districts served that are located outside the AEA. Also identify any districts that are not served by the AEA but that are located within the AEA.]

Public School Districts (31)

Albert City-Truesdale	Graettinger-Terril	Schaller-Crestland
Algona	Harris-Lake Park	Sioux Central
Alta-Aurelia	Humboldt	Southeast Valley
Clarion-Goldfield-Dows	Laurens-Marathon	Spencer
Clay Central-Everly	Manson NW Webster	Storm Lake
Eagle Grove	Newell-Fonda	Stratford
East Sac County	North Kossuth	Twin Rivers
Emmetsburg	North Union	Webster City
Estherville Lincoln Central	Okoboji	West Bend Mallard
Fort Dodge	Pocahontas Area	
Gilmore City-Bradgate	Ruthven-Ayrshire	

Accredited Non-public Schools (13)

Bishop Garrigan	Pocahontas Catholic	St. Mary's - Humboldt
Community Christian	Sacred Heart School	St. Paul Lutheran
Emmetsburg Catholic	Seton Grade School	St. Thomas Aquinas
Iowa Great Lakes Lutheran	St. Edmond Catholic	

St. Mary's Elementary –
Storm Lake

St. Mary's High School –
Storm Lake

Charter School (1)

Early College High School

Districts Not Served Inside of the AEA (Starting 7/1/26) (5)

Greene County, Paton-Churdan, South Central Calhoun, South Hamilton and Spirit Lake.

Students

[Enter information about the students who are served by the AEA.]

Prairie Lakes AEA works in partnership with public and accredited non-public schools to provide educational services, programs and resources for improving the learning outcomes and well-being of all children and youth in central Iowa. Prairie Lakes AEA staff members serve 28,577 children from birth to age 21, families, educators and communities.

Prairie Lakes AEA serves children and students from birth to 21, in general education and special education. Some services are evaluation and assessment, and some are direct services (e.g., occupational therapy, physical therapy, speech-language services).

Early ACCESS is Iowa's early intervention system (IDEA Part C) for infants and toddlers under 3 years old who are not developing as expected or who have a medical condition that can delay typical development. Families and Early ACCESS staff work together to identify, coordinate and provide needed services and resources that help families assist their infants and toddlers in their growth and development.

Early ACCESS serves children from birth to age 3 and their families who are referred to the AEA for services. Prairie Lakes AEA audiologists and audiometrists provide hearing screenings for infants, young children and K-2nd grade and 5th grade students in schools.

Teachers

[Enter information about the teachers who are served by the AEA.]

Prairie Lakes AEA serves approximately 2,475 Teachers & Administrators. Special education teachers receive varying levels of support from building-based AEA core team staff (e.g., school social workers, school psychologists and special education consultants). AEA special education staff support the design, delivery and implementation of specially designed instruction. AEA special education staff may provide DE Approved Special Education Professional Learning in some instances.

Prairie Lakes AEA content experts design and deliver Iowa Department of Education–approved professional development aligned to district and statewide priorities. In addition to professional development opportunities, AEAs provide ongoing consultation, coaching, and implementation support to assist schools in sustaining initiatives and practices they have identified as priorities. Districts may access these services through AEA professional development offerings or by purchasing customized AEA time and support to meet local needs.

Learning Support

During the learning phase, Prairie Lakes AEA services focus on building educator knowledge and skills through the Iowa Department of Education–approved professional development, training, and collaborative learning opportunities designed to strengthen instructional practices and improve student outcomes.

Implementation Support

During implementation, Prairie Lakes AEA consultants provide coaching, consultation, and technical assistance to support educators and leadership teams as they apply new practices, initiatives, or educational plans within classrooms and systems.

Sustainability Support

During the sustainability phase, Prairie Lakes AEA partners with districts to monitor progress, refine practices, and build local capacity to ensure initiatives are maintained and continue to positively impact teaching and learning over time.

Others Served

[Enter information about others who are served by the AEA.]

Administrators	Special Education Directors
Curriculum Directors	Substitute Teachers
Paraeducators	Superintendents

Programs

[Highlight the general programs offered by the AEA as well as the programs offered that differentiate this AEA from others.]

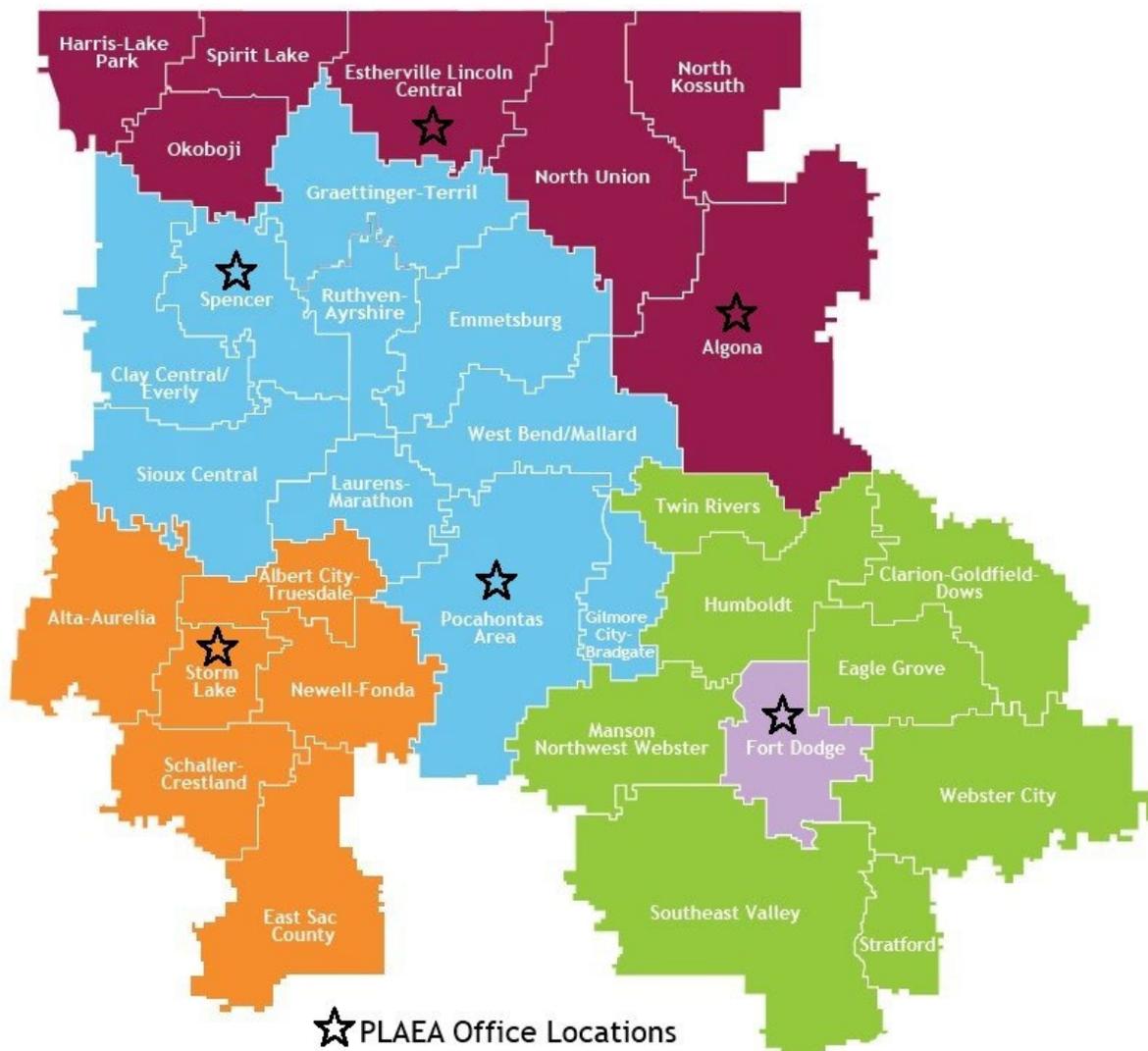
Prairie Lakes AEA aligns its services to the Iowa Department of Education-approved professional development offerings and provides ongoing coaching, consultation and implementation support to assist districts in advancing locally identified educational initiatives. Through these services, Prairie Lakes AEA partners with school districts to build educator capacity, strengthen instructional practices, and support continuous improvement efforts responsive to district and student needs.

Some programs that are enhanced or differentiated at Prairie Lakes AEA include:

- Early ACCESS Support Team
- Creative Services Hub for Prairie Lakes AEA and Northwest AEA
- Lakes Partnership School
- Youth Shelter Care School
- Differentiation between English Language needs and disabilities

Locations

[Insert a map of the AEA, map of the AEA building locations, and provide a narrative surrounding each.]



Prairie Lakes AEA Offices

Algona – 116 S. Thorington, Algona, IA 50511

- Staff offices and workspaces
- Space for staff to work one-on-one with children 3 to 5 years of age
- Conference rooms used for hosting professional development events for agency staff
- Hearing booth

Estherville – 14 S. 6th St., Estherville, IA 51334

- Staff offices and workspaces
- Space for staff to work one-on-one with children 3 to 5 years of age
- Conference rooms used for hosting professional development events for agency staff

Fort Dodge – 1235 5th Ave S., Fort Dodge, IA 50501

- Staff offices and workspaces
- Space for staff to work one-on-one with children 3 to 5 years of age
- Conference rooms used for hosting professional development events for agency staff
- Administrative offices including Human Resources, Business and Technology
- Hearing booth

Pocahontas – 500 NE 6th St., Pocahontas, IA 50574

- Staff offices and workspaces
- Space for staff to work one-on-one with children 3 to 5 years of age
- Conference rooms used for hosting professional development events for agency staff and the educators we serve
- Administrative offices including Chief Administrator and Regional Administrator
- Creative Services - Includes areas for printing and copying (small and large format), graphic design, laminating, large format printing
- Media library – Our joint library with NWAEA houses our physical collection of children's and professional books as well as other instructional materials that can be checked out by districts.
- Van delivery - Media resources, physical therapy equipment and other materials are delivered to each school building and AEA office from this location on a scheduled basis during the school year

Spencer – 23 East 7th St., Spencer, IA 51301

- Staff offices and workspaces
- Space for staff to work one-on-one with children 3 to 5 years of age
- Conference rooms used for hosting professional development events for agency staff
- Hearing booth

Storm Lake – 2004 Expansion Blvd., Storm Lake, IA 50588

- Staff offices and workspaces
- Space for staff to work one-on-one with children 3 to 5 years of age
- Conference rooms used for hosting professional development events for agency staff
- Hearing booth

Lakes Partnership School – 1900 Grand Ave #B1, Spencer, IA 51301

- Lakes Partnership School (LPS) is a day treatment school for students who are currently experiencing emotional and behavioral challenges that prevent them from making progress in the public-school setting. The school is a partnership between Prairie Lakes AEA, Spencer Community Schools and other northwest Iowa school districts. This is the first school of its kind in Prairie Lakes AEA and opened in September 2014. Spencer school serves as the host district as well as acts as the fiscal agent. Districts who send a student to the school are billed for the services that are provided for each individual student.

Youth Shelter Care – 301 Ave M W, Fort Dodge, IA 50501

- Shelter Care Educational Program - Prairie Lakes AEA’s Shelter Care Educational Program serves students by providing an effective learning environment that meets their individual needs while they are staying at a shelter/detention facility. Programming provided at Youth Shelter Care of North Central Iowa.

Prairie Lakes AEA Owned or Leased Buildings

- 3 owned buildings – Fort Dodge, Pocahontas, Storm Lake
- 3 rented office suites, including 1 located within a school district

Capital Assets

[Provide a summary description of the AEA’s capital assets. For this purpose, capital assets should include buildings, land, vehicles, and other large assets; it does not include inventory.]

Summary of Capital Assets

[Provide a summary description of the AEA’s capital assets.]

Owned Buildings

1235 5th Ave S., Fort Dodge
500 NE 6th St., Pocahontas
2004 Expansion Blvd., Storm Lake

Vans

One 2017 Chevrolet Cargo Van
One 2019 Ford Transit T-250 Van
One 2022 Ford Transit Connect XLT Van
One 2022 Ram Pro-master Van

Changes or Planned Changes in Capital Assets

[Identify any changes in capital assets from FY25 to FY26 and planned changes for FY27.

The agency has no plans to make changes to its capital assets in fiscal year 2027.

Staff

Information about the AEA's organizational structure, including specific positions, staff changes from FY25 to FY27, and administrative expenditures is provided below.

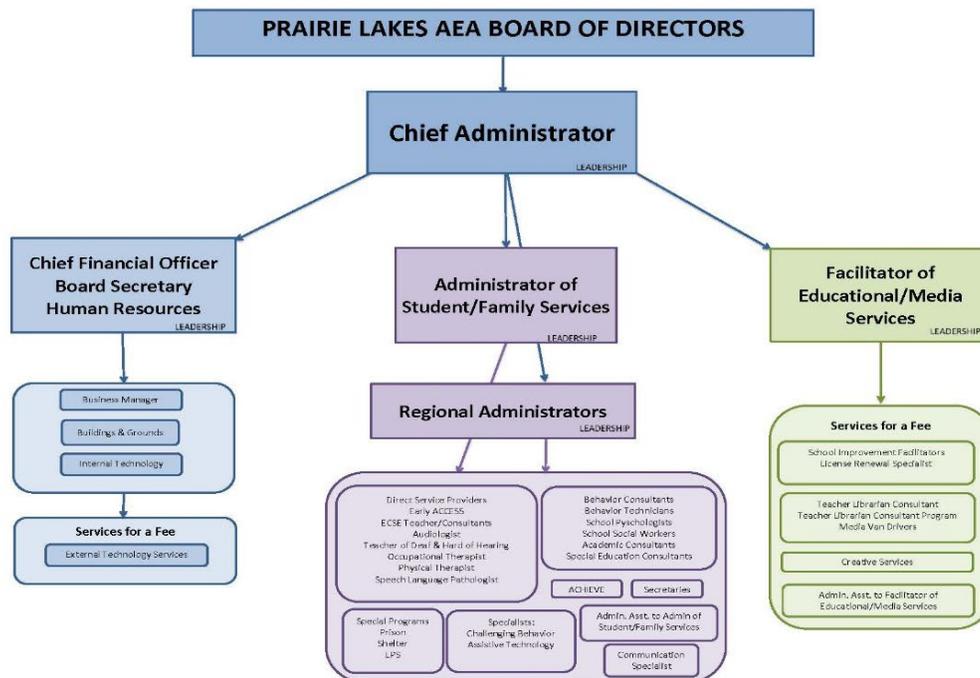
Iowa AEAs are committed to employing highly qualified staff who offer and provide services and supports to students, educators, districts and families. AEAs are working as a statewide system to ensure all those we serve have access to our services, regardless of the location of their district or the AEA in which they reside.

Information about the AEA's organizational structure, including specific positions, staff changes from FY25 to FY27 and administrative expenditures are provided below.

Organizational Chart

[Insert an organizational chart and enter a related narrative.]

To better serve districts/schools, Prairie Lakes is organized into five Special Education Service Areas in FY27. Prairie Lakes's Educational Services employees will work with LEAs across Prairie Lakes's service area. Prairie Lakes will continue to provide staff for the Lakes Partnership School program in Spencer and educational services at Youth Shelter Care and the Fort Dodge and North Central Correctional Facilities.



BEDS Position Codes: FTE Count

[Complete the table below and enter a narrative related to variances for staff.]

Prairie Lakes' staffing adjustments reflect the decline in enrollment and revenue. For FY27, the General Fund budget shows a decrease in revenue of \$2.4 million, or 11%, compared to FY25. The overall staffing change from FY25 to FY27 is a reduction of 19.65 FTE. Most staff departures are due to retirements and personal or family circumstances.

Table Name: AEA BEDS Position Codes - All Staff

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
AEA Chief Administrator	510	1	1	1	0
AEA Regional/Zone Coordinator	533	6	5	5	-1
AEA Supervisors/Managers	138	0	1	1	1
Behavior Analyst	620	1	0	0	-1
Content/Curriculum Consultant	618	4.6	1.53	1.53	-3.07
Director/Coordinator/Department Head	633	0	1	1	1
District Wide Administrative Support	152	0	5	5	5
Early Childhood Special Education	736	16	13	13	-3
Itinerant Teacher	731	3	3	3	0
Juvenile Home Teacher	746	1	1.5	1.5	.5
Mental Health Professional	621	1	0	0	-1
Operations and Maintenance	181	1.5	1.5	1.5	0
Other Professional	137	1	0	0	-1
Other Support	107	8.5	0	0	-8.5
Other Technical Staff	142	4.86	3.4	3.4	-1.46
Paraprofessional/Aides	101	27	39.31	39.31	12.31
School Administrative Support	153	3	4.9	4.9	1.9
School Business Official	133	1	1	1	0
Social Worker	624	7	6	8	1
Special Education Consultant	616	14.71	12.91	20.91	6.2
Special Education Support	660	59.62	53.54	56.54	-3.08
Special Education Teacher	745	4	3.5	3.5	-.5
Specialist	626	7.32	0	0	-7.32
Student Support	106	16.5	0	0	-16.5
Teacher Librarian/Media Specialist	722	1.39	2	2	.61
Technology	121	5	2	2	-3
Technology Support	141	2	4	4	2
Transportation (non-pupil)	175	2	1.26	1.26	-.74
Total FTE		200	167.35	180.35	-19.65

FY25 to FY27 Program and Staff Changes

Staff changes from FY25 to FY27 are detailed below for each position in the following programs: special education support services, educational services and media services.

Special Education Support Services Program

[Complete the table below and enter a narrative related to variances for staff in the special education support services program, including identification of fee-based programs and services.]

The FY25 to FY27 Special Education FTE reductions result from staff retirements and resignations. The total variance in staffing from FY25 to FY27 is 16.39 FTE.

The FY26 to FY27 Special Education FTE increase reflects current open positions that we plan to fill for FY27. The total staffing variance from FY26 to FY27 is 13 FTE. The variance between the FY26 reported numbers compared to the BEDS staff submission is due to “point-in-time” staff differences.

No fee-based full-time FTE services are contracted to districts in the area of special education.

Table Name: AEA BEDS Position Codes - Special Education Support Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
AEA Regional/Zone Coordinator	533	6	5	5	-1
AEA Supervisors/Managers	138	0	1	1	1
Behavior Analyst	620	1	0	0	-1
District Wide Administrative Support	152	0	5	5	5
Early Childhood Special Education	736	16	13	13	-3
Itinerant Teacher	731	3	3	3	0
Juvenile Home Teacher	746	1	1.5	1.5	.5
Mental Health Professional	621	1	0	0	-1
Other Professional	137	1	0	0	-1
Other Support	107	8.0	0	0	-8.0
Paraprofessional/Aides	101	27	39.31	39.31	12.31
Social Worker	624	7	6	8	1
Special Education Consultant	616	14.71	12.91	20.91	6.2
Special Education Support	660	59.62	53.54	56.54	-3.08
Special Education Teacher	745	4	3.5	3.5	-.5
Specialist	626	7.32	0	0	-7.32
Student Support	106	16.5	0	0	-16.5
Total FTE		173.6	143.76	156.76	-16.39

Educational Services Program

[Complete the table below and enter a narrative related to variances for staff in the educational services program, including identification of fee-based programs and services.]

The FY25 to FY27 Educational Services FTE reductions were driven by the elimination of AEA Educational Services funding and an anticipated decline in purchased services from the districts served. The total staffing variance from FY25 to FY27 is 2.07 FTE.

The FY26 to FY27 Educational Services FTE remained unchanged based on district purchased service needs. The staffing variance from FY26 to FY27 is zero. The variance between the FY26 reported numbers compared to the BEDS staff submission is due to “point-in-time” staff differences.

Prairie Lakes AEA provides Curriculum Director (.22 FTE) and School Improvement Facilitator (1.53 FTE) services on a fee for service basis.

Table Name: AEA BEDS Position Codes - Educational Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
Content/Curriculum Consultant	618	4.6	1.53	1.53	-3.07
Director/Coordinator/Department Head	633	0	1	1	1
District Wide Administrative Support	152	0	.5	.5	.5
Other Support	107	.5	0	0	-.5
Total FTE		5.1	3.03	3.03	-2.07

Media Services Program

[Complete the table below and enter a narrative related to variances for staff in the media services program, including identification of fee-based programs and services.]

The FY25 to FY27 Media Services FTE reductions were driven by the elimination of AEA Media Services funding and an anticipated decline in purchased services from the districts served. The total staffing variance from FY25 to FY27 is 3.59 FTE.

The FY26 to FY27 Media Services FTE remained unchanged based on district purchased service needs. The staffing variance from FY26 to FY27 is zero. The variance between the FY26 reported numbers compared to the BEDS staff submission is due to “point-in-time” staff differences.

Prairie Lakes AEA provides the following on a fee for service basis: Creative Service staff (3.4); School Technology Technician (4.0 FTE); School Systems Engineer (.8 FTE); Teacher Librarian Consultant (.2 FTE) and Van Drivers (1.26 FTE).

Table Name: AEA BEDS Position Codes - Media Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
Other Support	107	1	0	0	-1
Other Technical Staff	142	4.86	3.4	3.4	-1.46
Teacher Librarian/Media Specialist	722	1.39	2	2	.61
Technology	121	5	2	2	-3
Technology Support	141	2	4	4	2
Transportation (non-pupil)	175	2	1.26	1.26	-.74
Total FTE		16.25	12.66	12.66	-3.59

Administrative Expenditures

Administrative expenditures include costs related to administration and administrators, as defined by HF2612 Sec. 17 (Iowa Acts 2024), which includes chief administrators, directors and department heads, regional administrators, regional and zone coordinators, district coordinators, and human resources and personnel managers. This section includes FY24 actual, FY25 actual, FY26 re-estimated, and FY27 proposed administrative staff levels and administrative expenditures.

Administrative Staff by FTE: FY24-FY26

[Complete the table below and enter a narrative related to FTE variances from FY24 to FY26.]

Prairie Lakes AEA has consistently prioritized directing resources to students while maintaining a minimal number of administrative positions. When administrative vacancies occur, the Chief Administrator and Board carefully evaluate whether the position should be filled. We believe the agency operates with a lean and efficient administrative team.

Table Name: AEA Administrative Staff by FTE FY24-FY26

Administrative Staff	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24-FY26 Variance Amount	FY24-FY26 Variance Percent
Chief Administrator	1	1	1	0	0
Directors & Department Heads	2	2	0	2	100%
Regional Administrators	6	4	5	1	17%
Human Resources	0	0	0	0	0
Other Administrative Positions	1	1	1	0	0
Total FTE	10	8	7	3	30%

Administrative Staff by FTE: FY26-FY27

[Complete the table below and enter a narrative related to FTE variances from FY26 to FY27.]

At this time, Prairie Lakes AEA will maintain its current level of administrative staffing. We believe the agency continues to operate with a lean and efficient administrative team.

Table Name: AEA Administrative Staff by FTE FY26-FY27

Administrative Staff	FY26 Re-Estimated	FY27 Proposed	FY26-FY27 Variance Amount	FY26-FY27 Variance Percent
Chief Administrator	1	1	0	0%
Regional Administrators	5	5	0	0%
Human Resources	0	0	0	0%
Other Administrative Positions	1	1	0	0%
Total FTE	7	7	0	0%

Total Administrative Expenditures: FY24 Actual, FY25 Actual, and FY26 Re-Estimated

Total administrative expenditures, detailed below by administration and administrative staff, are required to be reduced by at least thirty percent by July 1, 2026.

[Complete the table below and enter the narrative comparing FY24, FY25, and FY26 expenditures, including whether or not the thirty percent statutory reduction to administrative expenditures was met.]

Table Name: Administrative Expenditures – Administration and Administrative Staff: FY24 Actual, FY25 Actual, and FY26 Re-Estimated

Part A: Expenditures: Administration (Obj. 300 & Over)	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
General Administration (Func. 2300-2399)	\$234,641	\$144,916	\$141,436	\$(93,205)	-40%
School Administration (Func. 2400-2499)	\$166,903	\$79,351	\$78,637	\$(88,266)	-53%
Business and Central Administration (Func. 2500-2519, 2540-2599)	\$552,479	\$164,635	\$177,009	\$(375,470)	-68%
Purchasing, Distributing, Printing (Func. 2520-2539)	\$218,324	\$183,788	\$207,053	\$(11,270)	-5%
Part A: Total Expenditures: Administration	\$1,172,347	\$572,689	\$604,135	\$(568,212)	-48%
Part B: Expenditures: Administrative Staff (Obj. 100-299)	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Chief Administrator	\$265,758	\$260,272	\$263,810	\$(1,948)	-1%
Directors and Department Heads	\$345,030	\$160,009		\$(345,030)	-100%
Regional Administrators	\$958,533	\$850,447	\$858,357	\$(100,175)	-10%
Regional and Zone Coordinators					
District Coordinators					
Human Resources					
Other Administrative Positions	\$203,835	\$207,126	\$210,138	\$6,302	3%
Other Positions	\$1,562,965	\$1,189,449	\$828,710	\$(734,256)	-47%
Sub-Total Expenditures: Administrative Staff	\$3,336,122	\$2,667,303	\$2,161,015	\$(1,175,107)	-35%
Less Sharing Revenue (Sources: 1952, 1953, 1954, 1957)					

Other Revenue	\$436,587	\$136,094	\$440,000	3,413	1%
Part B: Total Expenditures: Administrative Staff	\$2,899,535	\$2,531,209	\$1,721,015	\$(1,178,520)	-41%
Total Administrative Expenditures	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Part A: Total Expenditures: Administration	\$1,172,347	\$572,689	\$604,135	\$(568,212)	-48%
Part B: Total Expenditures: Administrative Staff	\$2,899,535	\$2,531,209	\$1,721,015	\$(1,178,520)	-41%
Total Administrative Expenditures	\$4,071,882	\$3,103,898	\$2,325,150	\$(1,746,731)	-43%

Total Administrative Expenditures: FY26 Re-Estimated and FY27 Proposed

[Complete the table below and enter the narrative for FY26 re-estimated and FY27 proposed expenditures, including an explanation regarding the variance.]

Table Name: Administrative Expenditures – Administration and Administrative Staff: FY26 Re-Estimated and FY27 Proposed

Part A: Expenditures: Administration (Obj. 300 & Over)	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
General Administration (Func. 2300-2399)	\$141,436	\$141,436	\$0	0%
School Administration (Func. 2400-2499)	\$78,637	\$78,637	\$0	0%
Business and Central Administration (Func. 2500-2519, 2540-2599)	\$177,009	\$177,009	\$0	0%
Purchasing, Distributing, Printing (Func. 2520-2539)	\$207,053	\$207,053	\$0	0%
Part A: Total Expenditures: Administration	\$604,135	\$604,135	\$0	0%
Part B: Expenditures: Administrative Staff (Obj. 100-299)	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
Chief Administrator	\$263,810	\$271,725	\$7,914	3%

Directors and Department Heads				
Regional Administrators	\$858,357	\$884,108	\$25,751	3%
Regional and Zone Coordinators				
District Coordinators				
Human Resources				
Other Administrative Positions	\$210,138	\$216,442	\$6,304	3%
Other Positions	\$828,710	\$853,571	\$24,861	3%
Sub-Total Expenditures: Administrative Staff	\$2,161,015	\$2,225,846	\$64,830	3%
Less Sharing Revenue (Sources: 1952, 1953, 1954, 1957)				
Less Other Revenues	\$440,000	\$440,000	\$0	0%
Part B: Total Expenditures: Administrative Staff	\$1,721,015	\$1,785,846	\$64,830	4%
	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
Total Administrative Expenditures				
Part A: Total Expenditures: Administration	\$604,135	\$604,135	\$0	0%
Part B: Total Expenditures: Administrative Staff	\$1,721,015	\$1,785,846	\$64,830	4%
Total Administrative Expenditures	\$2,325,150	\$2,389,981	\$64,830	3%

Total Administrative Expenditures: Reduction

[Provide narrative for progress made toward administrative expenditure reduction.]

Total Administrative Expenditures: FY24 Actual, FY25 Actual, and FY26 Re-Estimated: Prairie Lakes AEA has met the requirement to reduce administrative expenditures by thirty percent by July 1, 2026. The agency achieved this reduction by decreasing administrative staff by 3.0 FTE (30%) since FY24. In addition, the agency chose not to replace 2.0 FTE secretaries, 1.0 FTE internal technology staff member, 1.0 FTE communications staff member, and 1.0 FTE business office staff member. The agency also reduced administrative expenditures by closely managing and limiting spending within these same areas.

Total Administrative Expenditures: FY26 Re-Estimated and FY27 Proposed: In developing the FY27 budget, current FY26 salary and benefit packages were increased by 3%. All other expenditures were maintained at FY26 levels. The agency will continue to closely monitor and manage spending within the administrative categories.

Services

[Insert a table and a narrative description of services provided, the recipients of those services, and associated cost to the entity purchasing the service (e.g., rates, fee schedule), if applicable, and the cost to the AEA to provide the service.]

See *Appendix B* to find the report delivered to the Iowa Department of Education in December 2025 that outlines a detailed description of the services available for purchase at Prairie Lakes AEA and the associated cost for the entity purchasing the service.

Iowa’s AEA system has partnered with Iowa’s Public Libraries to facilitate the delivery of inter-library loans

Centralized Services

[Include a narrative to describe the AEA’s centralized services, which are defined for this purpose as staff and services that are centralized and shared with other AEA’s.]

Prairie Lakes AEA continues to seek opportunities to share services with other AEA’s to increase efficiency while delivering high-quality services to schools.

Services Provided	Centralized From	Shared With
ELL/Title III	Heartland AEA	Prairie Lakes AEA
Creative Services	Prairie Lakes AEA	Northwest AEA
Lending Library	Northwest AEA	Prairie Lakes AEA
Mathematics Consultant	Northwest AEA/Green Hills AEA	Prairie Lakes AEA
Science Consultant	Heartland AEA	Prairie Lakes AEA
Audiology Services	Systemwide	Systemwide
Braille	Heartland AEA	Systemwide
Canvas User Network	Heartland AEA	Systemwide
Communications team	Systemwide	Systemwide
Counseling Network	Grant Wood AEA	Systemwide
Curriculum Network	Heartland AEA	Systemwide
Cybersecurity Support	Heartland AEA	Systemwide
Data	Keystone AEA	Systemwide

Data Analytics	Mississippi Bend AEA and Great Prairie AEA	Systemwide
Dietician	Systemwide	Systemwide
Ed Tech Network	Heartland AEA	Systemwide
English Learners Network	Grant Wood AEA	Systemwide
Hearing screenings in sound booth	Systemwide	Systemwide
PD Registrar	Heartland AEA and Central Rivers AEA	Systemwide
Powerschool Supports	Grant Wood AEA	Systemwide
Regionalized technology services	Heartland & Green Hills AEA's Keystone & Central Rivers AEA's Grant Wood, Mississippi Bend & Great Prairie AEA's Northwest & Prairie Lakes AEA's	Systemwide
Special Education Nurse	Northwest AEA	Systemwide
Statewide Print Collaborative/Creative Services	Systemwide	Systemwide
TAG Consultant	Heartland AEA	Systemwide
Talented & Gifted/Extended Learning Network	Heartland AEA	Systemwide
Teacher Librarian Network	GHAEA & GWAEA	Systemwide
Tech Network	Heartland, Northwest, Central Rivers, Grant Wood AEA's	Systemwide
Van delivery	Systemwide	Systemwide

Centers of Excellence

[Include a narrative to describe the AEA's centers of excellence, which are defined for this purpose as content expertise and capacity in a targeted special education service area with statewide impact.]

Prairie Lakes AEA will serve as the statewide Center of Excellence for Explicit Instruction, an evidence-based practice for all learners, but especially impactful for learners with disabilities. Additional information follows on the next two pages.

EXPLICIT INSTRUCTION CENTER OF EXCELLENCE



GUIDING PRINCIPLES:

- Centers of Excellence establish consistent, high-quality practices for AEA staff in a targeted special education area.
- PLAEA will serve as the statewide CoE for Explicit Instruction, an evidence-based practice for all learners, but especially impactful for learners with disabilities.
- PLAEA will facilitate a community of practice (CoP) for AEA experts across the state, providing consistent professional learning and technical assistance.
- Each AEA will identify an implementation point person to coordinate PD, implementation supports, and monitor progress.
- Efforts will focus on evidence-based strategies to close achievement gaps using Explicit Instruction
- Collaboration with the Department of Education will be essential to ensure professional learning aligns with identified priorities and needs

THEORY OF ACTION:

If Prairie Lakes AEA (PLAEA) serves as the statewide Center of Excellence to establish consistent, high-quality practices and intentionally builds the capacity of AEA staff through a sustained community of practice designed to maximize statewide impact,

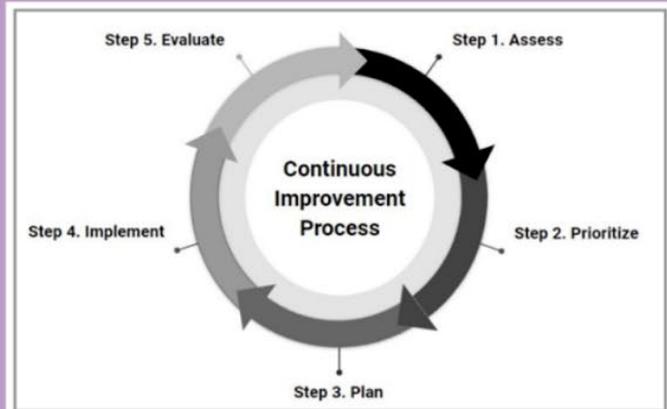
AND if every AEA identifies designated point people to lead high-impact professional development, coordinate implementation supports, and monitor progress using shared, research-based resources,

AND if AEA and LEA staff receive structured professional development, ongoing technical assistance, and coaching that focuses on evidence-based instructional strategies proven to produce meaningful impact on student learning and close achievement gaps,

THEN educators will implement Explicit Instruction with high fidelity across settings, resulting in measurable impact on academic and behavioral outcomes, accelerated skill acquisition, and increased learner independence -- particularly for students with disabilities.

<https://tinyurl.com/ExplicitInstructionCoE>

Aligning Actions to the Continuous Improvement Process



- Our Center of Excellence connects every action to the Continuous Improvement Process
- We **assess** current practices and student outcomes,
- **prioritize** high-impact strategies,
- **implement** evidence-based professional development, coaching, and supports,
- and **evaluate** results to refine next steps.
- This ensures systematic monitoring of progress and maximizes measurable impact for educators and students across Iowa.

Sample Action Highlights

Action	Timeline	Status	Evidence
Baseline data on AEA capacity & staff training	Spring 2025	Completed	Staff list & training records
AEA representatives attend Anita Archer Training	Summer 2025	Completed	Training materials, sign-in sheets
Launch Community of Practice	Summer 2026	Not Started	Meeting notes, attendance
Develop PD facilitation resources	Spring 2026	In Progress	Shared drive of resources



This coordinated effort will generate statewide impact by narrowing achievement gaps, elevating instructional quality, strengthening educator efficacy, and sustaining long-term student success.

<https://tinyurl.com/ExplicitInstructionCoE>

Fiscal Detail

[Enter narrative of information provided in the section.]

For FY27, Prairie Lakes AEA anticipates a General Fund revenue reduction of approximately \$2.4 million. To navigate these constraints, we have proactively reduced administrative staff by 30% (from 10 to 7 FTE). Despite significant inflationary pressures facing all Iowa governmental agencies, the AEA remains diligent in its commitment to fiscal responsibility and the reduction of administrative expenditures.

General Fund Balance: Historical Overview FY21-FY25

[Complete the table below. Enter narrative with a high-level explanation for the changes in revenue, expenditures, and balance.]

Prairie Lakes AEA's general fund balance consists of special education, media, and educational services funds. While the overall fund balance has increased by 40% since FY21, most of this growth has occurred in the Media and Educational Services funds. In FY21, special education accounted for 64% of the total fund balance, with media and educational services making up 36%. By FY25, the composition has shifted, with special education representing 42% and media and educational services comprising 58%. The FY25 special education fund totals \$3,142,717, reflecting a special education solvency ratio of 7.91%.

Table Name: General Fund - Historical Overview FY21-FY25

General Fund	FY21	FY22	FY23	FY24	FY25
Revenues	\$25,535,195	\$26,680,589	\$26,817,775	\$27,589,798	\$21,885,898
Expenditures	\$24,605,646	\$25,773,316	\$26,182,667	\$27,157,659	\$21,733,354
Fund Balance	\$5,296,891	\$6,204,163	\$6,839,271	\$7,271,409	\$7,423,953

General Fund Balance: FY25 Actual, FY26 Re-Estimated, and FY27 Proposed

[Include narrative to explain fund balance type (e.g., non-spendable, restricted, committed) reflected in the table below, including reasons for purposeful balances and plans for use.]

Prairie Lakes' fund balance is made up of three categories:

- **Non-spendable** – Items that cannot be spent, such as consumable inventory.
- **Committed** – Funds set aside by formal board action for specific purposes.
- **Unassigned** – Remaining funds that are not restricted or committed and may be used for general purposes.

Prairie Lakes' committed fund balance includes amounts set aside for facility improvements and a reserve equal to one month of payroll and warrants. This reserve helps ensure adequate cash flow while the agency waits to receive State Aid funding from the districts it serves.

Table Name: General Fund Balance Detail - FY25 Actual, FY26 Re-Estimated, and FY27 Proposed

General Fund Balance Detail	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Non-Spendable Fund Balance, Special Education Support Services	\$3,735	\$3,735	\$3,735
Non-Spendable Fund Balance, Other	\$34,759	\$34,759	\$34,759
Restricted Fund Balance, Special Education Support Services			
Restricted Fund Balance, Other			
Committed Fund Balance, Special Education Support Services	\$1,652,599	\$1,721,720	\$1,581,720
Committed Fund Balance, Other	\$228,102	\$502,765	\$442,765
Assigned Fund Balance, Special Education Support Services			
Assigned Fund Balance, Other			
Unassigned Fund Balance, Special Education Support Services	\$1,486,383	\$1,529,565	\$1,145,733
Unassigned Fund Balance, Other	\$4,018,375	\$3,767,544	\$3,813,259
Total General Fund Balance	\$7,423,953	\$7,560,088	\$7,021,971

Three-Year Comparison for Budgeted Funds: FY25 Actual, FY26 Re-Estimated, and FY27 Proposed

[Include narrative of the budget detail. Summarize the FY27 proposed budget assumptions mentioned earlier in the report (e.g., districts served, programs offered). Explain the assumptions used to estimate revenues and expenditures. Additionally, include any assumptions used to generate the budget that were not already covered in the report narrative above (e.g., types of contracts for services, programs, sharing agreements, capital purchases).]

Prairie Lakes 's FY27 budget is based on a 0% SSA increase and the continuation of the \$32.5 million cut to the AEAs. Prairie Lakes anticipates receiving 90% of the special education funding flowing to the districts it serves. Prairie Lakes anticipates a decrease to the IDEA federal grants due to the loss of five districts opting to receive special education services from a neighboring AEA. Approximately 78% of Prairie Lakes' budgeted FY27 expenditures are related to Student Support Services and Instructional Staff Support Services. Approximately 5% of Prairie Lakes 's expenditures support Instruction through the Lakes Partnership School, Youth Shelter Care and the Fort Dodge and North Central Correction Facilities. Prairie Lakes does not currently have any outstanding loans and is not budgeting for any debt in FY27.

Table Name: Resources, Expenditures & Financing Uses, & Funds Balance FY25 Actual, FY26 Re-Estimated, and FY27 Proposed

Resources: Revenues, Other Financing Sources, and Beginning Funds Balance	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Taxes (Controlled Funding)	\$4,637,136.00	\$2,663,179	\$2,723,037
Tuition/Transportation	\$42,725.37	\$42,257	\$43,690
Earnings on Investments			
Nutrition Program Sales			
Student Activities & Sales			
Other Revenues from Local Sources	\$1,626,199.43	\$2,320,511	\$2,345,054
Intermediate Revenues			
State Aid (Controlled Funding)	\$7,106,372.00	\$5,602,401	\$6,422,462
Juvenile Home Tuition Aid	\$228,078.09	\$230,000	\$235,000
Other State Revenues	\$1,562,912.77	\$1,559,800	\$1,560,175
IDEA Federal Grant	\$7,373,726.92	\$6,803,487	\$6,803,487
Other Federal Revenues	\$448,599.27	\$450,149	\$450,149
Long-Term Debt Proceeds			

Additional FY27 Budget Assumptions

[Please insert narrative on additional assumptions informed by potential opportunities and challenges not otherwise detailed in the report.]

Prairie Lakes continues to work to fill open special education positions while also exploring creative and flexible ways to provide services in the face of ongoing hiring challenges. Even with a reduced special education staff, the agency remains committed to meeting the needs of the districts it serves.

For FY27, Prairie Lakes is projecting a deficit of approximately \$500,000. However, factors such as a potential increase in Supplemental State Aid and finalized settlement agreements with employee groups may help reduce that deficit. In addition, continued conversations with local school districts about their service needs could result in additional revenue opportunities.

Despite these challenges, Prairie Lakes remains in a solid financial position and is well prepared to manage through FY27 successfully.

Appendix A is the Strategic Plan One Pager

https://drive.google.com/file/d/1CYFmTrlp3lytE4gxAYOMRKvH1Fx4_ZVc/view?usp=sharing

Appendix B is the AEA Annual Service and Cost Report

<https://educate.iowa.gov/media/12351/download?inline>