



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

Rob Sand
Auditor of State

NEWS RELEASE

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Contact: Rob Sand – (515) 281-5835

Auditor of State Rob Sand today released a report on Iowa's Education Savings Accounts (ESA) program, student enrollment, and the number of accredited non-public schools operating. The 2025-2026 school year is the third year the state has implemented the program, and the first year all Iowa students are eligible to receive an ESA regardless of their family's income.

The removal of income limits is a primary factor in pushing the estimated cost of the ESA program to \$329.6 million in FY26. Before the passage and implementation of the program, without accounting for it, the Iowa Department of Education estimated that 33,054 students would be enrolled in nonpublic schools in Iowa in FY26. That suggests that the Reynolds Administration's data show that of 41,892 students actually enrolled in non-public schools, 8,838 students are attending them *because* of the ESA program. That means the cost to provide non-public school access to each of those students who did not already have access is \$37,294. The analysis found that 78.5% of ESA users were already projected to attend a non-public school even without the program. In other words, taxpayers paid roughly \$258.7 million in FY26 to fund private school tuition that otherwise would have been paid privately.

The ESA program has also coincided with a significant increase in the number of non-public schools in the state. Before the launch of the ESA program in the 2023-2024 school year, the number of non-public schools remained stable, even trending slightly downward. On average, 1.6 non-public schools opened annually, compared to 21.7 after the ESA program took effect. In total, 232 non-public schools were operating in Iowa this past school year – 58 more than projected in 2022. However, school closures have also increased, from an average of 2.6 per year to 5.7, and many of the non-public schools that closed over that time had opened within the last five years. At least two opened and closed in the same school year.

Non-public schools that have opened since the introduction of the ESA program are also far less likely to seek accreditation from the state, instead opting for accreditation from the growing number of independent accrediting agencies approved by the State Board of Education.

A copy of the report can be found at <https://www.auditor.iowa.gov/pie/pie-reports>.

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The State of Iowa’s Education Savings Accounts (ESAs) program was launched for the 2023-24 school year. The 2025-26 school year marks the third year Iowa families utilized this program to help cover the cost of attending non-public schools in the state. It is also the first year that all Iowa households were eligible to receive an ESA following the phase-out of income restrictions during the program’s first two years. These factors create an opportunity to gauge the impact of the program on Iowa’s students and schools.

This report relies on past and present publicly available data provided by the Department of Education to answer four separate questions:

- 1) How many more Iowa students are attending non-public schools than would be if this program were never implemented?
- 2) How many more or fewer certified non-public schools are operating in Iowa than would be if this program were never implemented?
- 3) How has the average enrollment in individual certified non-public schools changed since the implementation of the program?
- 4) How has the use of accreditors changed since the implementation of the program?

Impact of ESAs on the Number of Students Attending Non-public Schools

To estimate the impact of the program on student enrollment in non-public schools, this report compares past enrollment projections from before the passage of the program to the actual totals from this past school year. Because the past projections were calculated based on the assumption that school vouchers would not exist, we can attribute changes in the public and non-public school enrollment totals to either misestimations of the size of future classes or to the impact of ESAs.

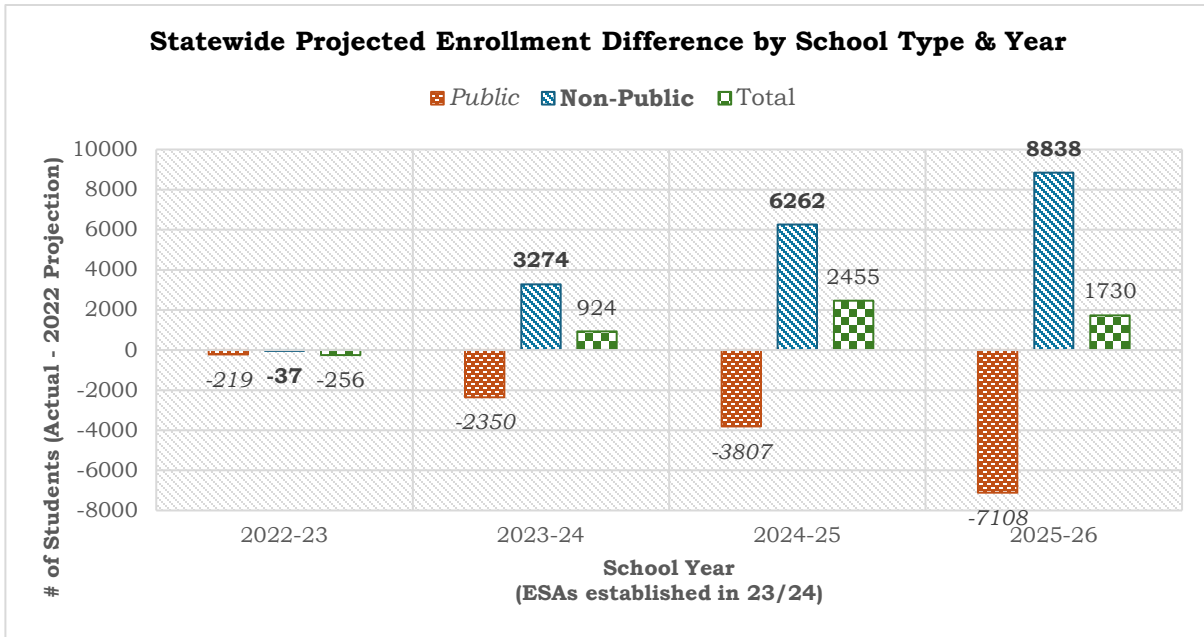
In 2022, the Iowa Department of Education released official projections for the number of enrolled K-12 students across both public and non-public schools for the school years 2022-23 through 2026-27.¹ For the current 2025-26 school year, the Department of Education projected a total of 477,860 K-12 students enrolled in public schools and 33,054 students enrolled in nonpublic schools. Combined, the projected statewide enrollment across both types of certified schools was 510,914 students.

A total of 512,644 K-12 students were enrolled in certified schools in Iowa this past school year, 1,730 more than projected, meaning the overall total projection was quite accurate, off by only 0.3 percent. Of those, 470,615 students were enrolled in public schools, while the remaining 41,892 students were enrolled in certified non-public schools. That is 8,838 more than projected when the ESA program was not part of the estimation. It is reasonable to conclude that the ESA program has resulted in 8,838 more students attending non-public schools than otherwise expected this past school year.

In FY26, the ESA program is estimated to cost the state \$329.6 million.² If the purpose of the program was to provide access to non-public schools to children who otherwise would not have had it, it did so at a cost of \$37,294 per new student. 78.5% of ESA users (32,206 out of 41,044 total) were expected to attend nonpublic schools even if the program never existed. 78.5% of the FY26 appropriation is \$258.74 million. Thus, \$258.7 million of general fund spending was used this school year to pay for activities that could have, and likely would have, been paid for with private funds.

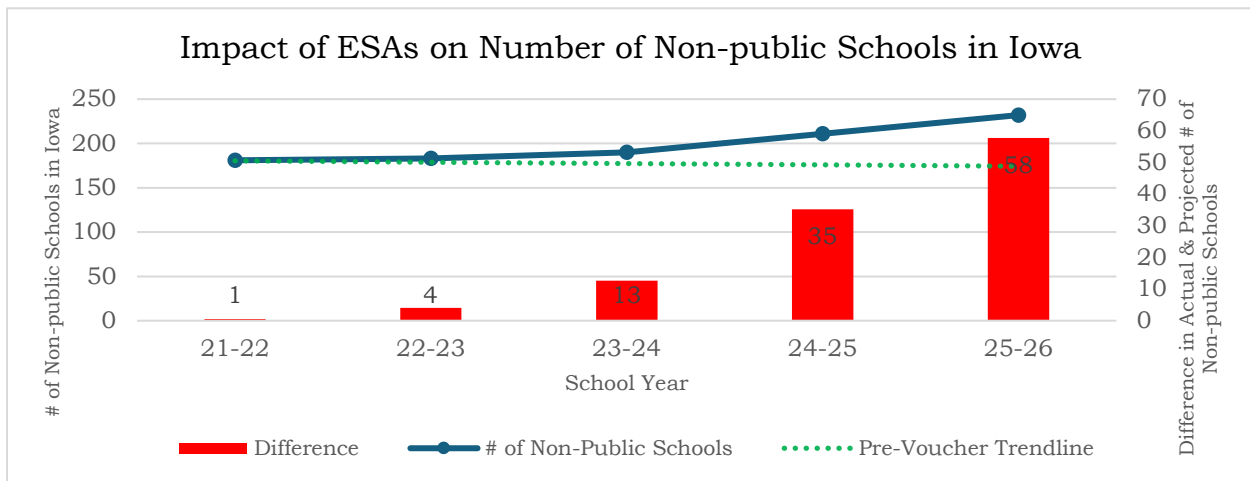
¹ <https://educate.iowa.gov/pk-12/data/education-statistics>. The links to download the projections for [public](#) & [nonpublic](#) schools. Accessed Dec 1, 2025.

² [State Budget Preview FY 2027](#). LSA – Fiscal Services Division. December 18, 2025. Pg 10



Impact of ESAs on the Number of Non-public Schools in Iowa

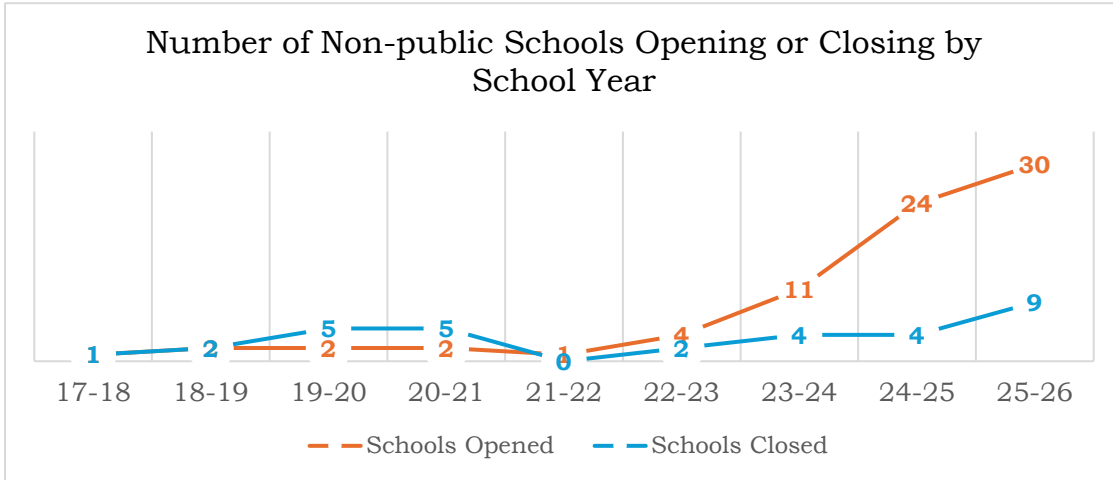
Prior to the implementation of Iowa’s school voucher program, the number of certified non-public schools in Iowa saw little year-to-year variation with a slight declining trend. During the 2017-18 school year, there were 187 certified non-public schools in Iowa. That figure was identical the next year and only dropped to 181 by the 2021-22 school year. Extrapolating the trend from before the passage of ESAs and then comparing those estimates to the actual totals is a way to gauge the impact of the program on the number of non-public schools in the state.



The pre-voucher trendline³ would predict there to be an estimated total of 174.3 non-public schools in Iowa at the start of the 2025-26 school year. There was a total of 232 certified non-public schools at the start of this year. This implies that the ESA program has resulted in approximately 58 more non-public schools operating in Iowa this year than would be otherwise. This figure represents one-quarter of the non-public schools currently serving Iowa students.

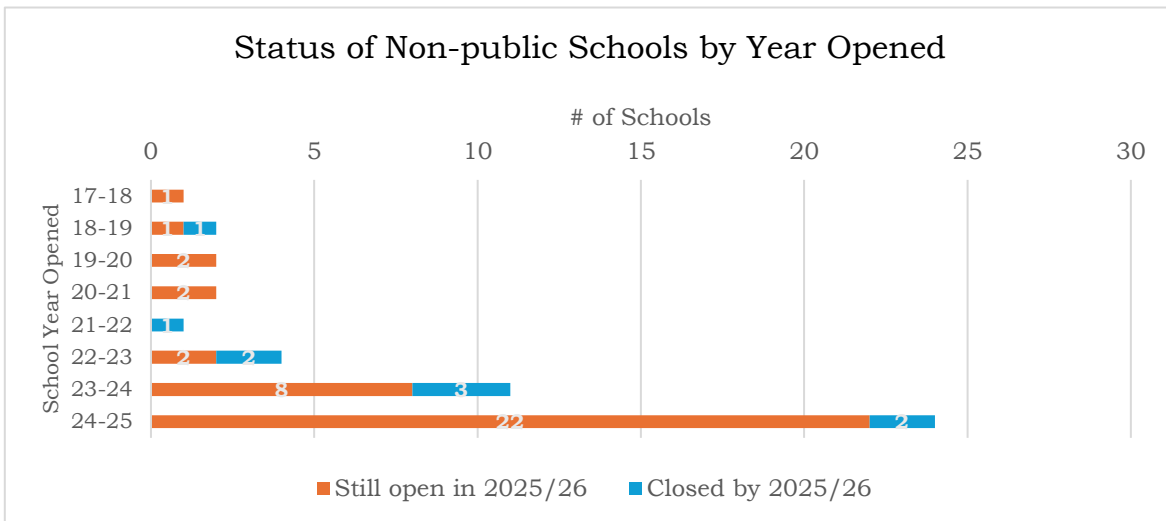
³ Trendline taken from 2016-17 through 2021-22 data. Yearly decline estimated at 1.543 schools, with a 2016-17 constant of 189.73 schools.

Prior to the implementation of ESAs, there were very few non-public schools opening or closing each year.⁴ Between the 2017-18 and 2021-22 school years, there were, on average, 1.6 schools opening and 2.6 closing each year. As expected, the number of non-public schools opening each year has increased. However, the number of schools closing has also risen. Since the 2023-24 school year, there have been, on average, 21.7 non-public schools opening and 5.7 non-public schools closing each year.



Since the introduction of ESAs, the overall turnover in non-public schools has increased. There has been a marked increase in the number of non-public schools overall in the state, but extant schools have also seen a higher rate of closures in that time.

Many of these closed schools recently opened. Of the 19 schools that have reported closing since the 2022-23 school year, 42.1% had opened in the past 5 years. This means that 8 of the 70 schools that have opened since 2021 have already ceased operations. The rate of closures among schools that opened over the past two school years may increase in the near future.

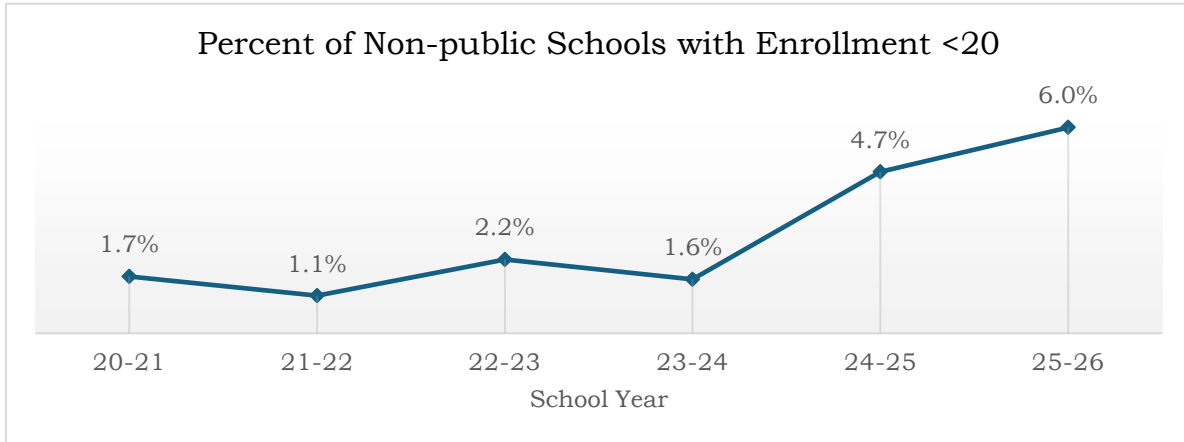


There are also schools that are reporting to close and reopen in the same school year. For example, the Jordahl Academy was opened during the 2022-23 school year with an enrollment of 2 students before closing during the 2023-24 school year. However, according to the Iowa Department of Education, it opened again in 2023-24 in a different public school district using the same school number. It then reported closing again the following school year. Another school, the Xceed Oakmoor Academy, reported closing and reopening this school year with 3 students enrolled.

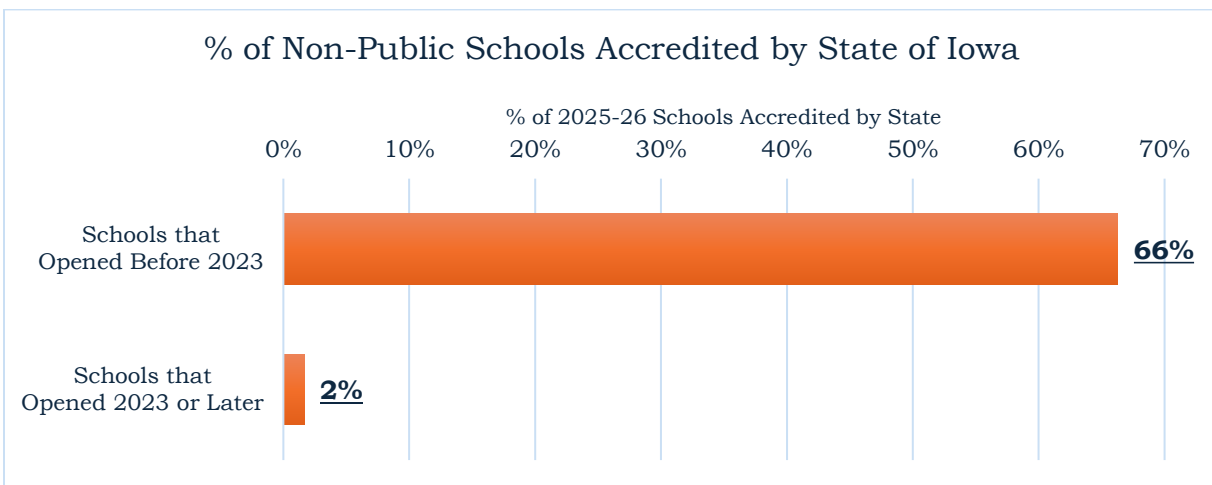
⁴ The number of school closures and openings as well as certified enrollment by school can be found at <https://educate.iowa.gov/pk-12/data/data-collections/certified-enrollment/nonpublic-schools>

Change in the Size and Accreditation of Non-public Schools Following ESAs

Across the state, the number and rate of nonpublic schools with a very small total enrollment is increasing. During the 2021-22 school year, 2 of the 181 non-public schools in operation reported enrollments of under 20 students. This past year, 14 of the 232 schools had enrollments below that number. The median number of students enrolled in non-public schools has dropped from 137 in 2021 to 126.5. Since the start of the ESA program, there has been an increase in the number of non-public schools in Iowa, but those schools are smaller and are more likely to shut down on a year-to-year basis.



Non-public schools that have opened since the introduction of ESAs have been dramatically less likely to receive accreditation from the state, with most receiving accreditation from an independent agency.⁵ Of the 60 schools that have opened since the 2023-24 school year and are still operating, just 1 has accreditation from the state of Iowa, a rate of 1.7%. Among the schools that opened before 2023, 66.3% received state accreditation. This means that before the implementation of the school voucher program two-thirds of non-public schools received accreditation from the state, compared to less than 2 percent of non-public schools since implementation of the program.



⁵ School accreditation data can be found at <https://educate.iowa.gov/iowa-nonpublic-school-building-directories>, more information on the accreditation process can be found [here](#).

Table I: Non-public Schools Opened During or After 2022-23 (Iowa Dept of Ed.)

Name of School	Year Opened	School District Location	School #	1st Year Enrollment	Year Closed	Accreditation (as of 25-26)
Jordahl Academy	2022-23	BCLUW	8225	2	2023	
Clear Lake Classical - Church Campus	2022-23	Clear Lake	8103	47	2024	
Montessori School of Marion	2022-23	Linn-Mar	8101	9		AMS
Royal Legacy Christian Academy	2022-23	Waterloo	8401	21		State of Iowa
Saint Albert Elementary School	2023-24	Council Bluffs	8103	288	2024	
Tri-State Christian School (Elementary)	2023-24	Dubuque	8165	93		ACSI
Singing Cedars School	2023-24	Fairfield	8165	27		ISACS
Strong Roots Christian School	2023-24	Indianola	8102	109		CSI
Victory Christian Academy	2023-24	Indianola	8165	23		CSI
Tamarack Discovery School	2023-24	Iowa City	8165	42		ISACS
Hillside Christian School	2023-24	Iowa City	8167	24		CSI
Xceed Oakmoor Academy	2023-24	Johnston	8165	28	2025	
Keokuk Christian Academy	2023-24	Keokuk	8165	45		CSI
Muscatine Christian Academy	2023-24	Muscatine	8165	36		ACSI
Jordahl Academy	2023-24	Norwalk	8225	11	2024	
Lighthouse Christian Academy	2024-25	Charles City	8106	52		CSI
The Lighthouse Schools	2024-25	Clinton	8130	2		Cognia
OneSchool Global - Council Bluffs	2024-25	Council Bluffs	8109	15		Cognia
Northeast Iowa Montessori School	2024-25	Decorah	8106	25		AMS
Joshua Christian Academy (Main)	2024-25	Des Moines	8014	154		CSI
Joshua Christian Academy (South)	2024-25	Des Moines	8015	41		CSI
Joshua Christian Academy (West)	2024-25	Des Moines	8016	39		CSI
OneSchool Global - Des Moines	2024-25	Des Moines	8120	27		Cognia
Empigo Academy	2024-25	Des Moines	8130	15	2025	
JW Reed Christian Academy	2024-25	Des Moines	8133	63		Cognia
Dubuque Dream Center Academy	2024-25	Dubuque	8170	90		CSI
Clear Lake Classical - Ventura Campus	2024-25	Garner-Hayfield-Ventura	8103	58		CSI
Liberty Christian School	2024-25	Independence	8121	15		ACSI
Montessori School of Iowa City	2024-25	Iowa City	8121	36		ISACS
Gospel Assembly Christian Academy	2024-25	Johnston	8121	19		Cognia
Calvary Christian Academy	2024-25	Linn-Mar	8121	80		CSI
Pathway Christian School	2024-25	Mid-Prairie	8106	83		CSI
Norwalk Christian Academy	2024-25	Norwalk	8106	22	2025	

Name of School	Year Opened	School District Location	School #	1st Year Enrollment	Year Closed	Accreditation (as of 25-26)
Main Street School	2024-25	Norwalk	8121	14		ISACS
Southeastern Christian School	2024-25	Pekin	8106	27		CSI
AlRazi Academy	2024-25	West Des Moines	8106	137		ISACS
Coram Deo Academy	2024-25	Bettendorf	8121	112		Independently
New City Classical Academy	2024-25	Bettendorf	8125	59		Independently
Great River Christian School	2024-25	Burlington	8106	33		Independently
The Conservatory of Worship Arts	2025-26	Ankeny	8105	64		CSI
Cedar Ridge Christian School	2025-26	Cedar Falls	8125	369		ASCI
Andrews Christian Academy	2025-26	Cedar Rapids	8212	42		MSA
ICCR Academy	2025-26	Cedar Rapids	8213	39		Cognia
HomeGrown Christian Learning Center	2025-26	Clarke	8105	26		CSI
Mayflower Heritage Christian School	2025-26	Creston	8105	50		ACSI
Bridges Outdoor School - Dallas Center	2025-26	DCG	8101	5		Cognia
Apiary Leadership Academy	2025-26	Des Moines	8121	12		MSA
Xceed Oakmoor Academy	2025-26	Des Moines	8122	3		Cognia
Two Rivers Classical Academy (DSM)	2025-26	Des Moines	8125	125		ACCS
Des Moines Adventist School	2025-26	Des Moines	8134	40		MSA
Iowa Conservatory	2025-26	Iowa City	8123	18		Cognia
Ehsan Islamic School	2025-26	Iowa City	8155	29		Cognia
Hidaya Academy	2025-26	Iowa City	8157	7		Cognia
Cornerstone Christian School	2025-26	Knoxville	8103	36		CSI
Siouxland Christian Secondary School	2025-26	Lawton-Bronson	8101	165		CSI
Bridges Outdoor School - Norwalk	2025-26	Martensdale-St Marys	8101	9		Cognia
The Classical Academy of Sioux Center	2025-26	MOC-Floyd Valley	8312	17		CSI
Mount Pleasant Christian School	2025-26	Mount Pleasant	8101	28		CSI
Muscatine Adventist Christian School	2025-26	Muscatine	8121	5		MSA
Nevada Seventh-day Adventist School	2025-26	Nevada	8101	21		MSA
Providence Christian School	2025-26	Norwalk	8115	22		CSI
Saint Joan of Arc	2025-26	Pleasant Valley	8101	336		State of Iowa
Bais Chaya Mushka/Oholei Menachem	2025-26	Postville	8101	81		ACS, WASC
Siouxland Community Christian School	2025-26	Sioux City	8103	307		CSI
Tama Toledo Christian School	2025-26	South Tama	8107	32		CSI
Diamond Star Academy - Waterloo	2025-26	Waterloo	8210	30		Cognia
Waverly Christian School	2025-26	Waverly-Shell Rock	8155	59		CSI
Two Rivers Classical Academy (WDM)	2025-26	West Des Moines	8110	161		ACCS
Winterset Christian Academy	2025-26	Winterset	8106	9		CSI