



Certified Annual Report
FY 2026 - Balance Sheet by Fund
Cedar Falls Comm School District (1044)

	General Fund	Non-Fiduciary Scholarship Funds	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	AEA Sch Ed Inst Fund	AEA Sch Ed Inst Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Services Tax Fund	PP&L Fund	Other Capital Project Funds	Dist Service Fund	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
CURRENT ASSETS																		
1 Cash & Investments	20,328,045.57		883,194.06	1,750,200.74				144,780.47		18,645,893.92	13,561,132.30		191,016.28	4,145,335.80		17,640.09	252,182.92	59,809,431.15
2 Taxes Receivable	21,917,793.77			2,152,921.29							4,568,029.22		7,487,891.75					36,125,936.03
3 Interfund Receivables	854.69																	654.69
4 Intergovernmental Receivables	1,299,117.09																	2,069,057.73
5 Other Receivables	1,850,988.72		5,020.00							789,940.64	148,210.09					580,311.24		2,582,528.05
6 Inventories														49,184.12				78,801.80
7 Prepaid Expenses	28,407.88																	
8 Other Current Assets																		
9 TOTAL CURRENT ASSETS	45,426,005.52		888,214.06	3,903,131.03				144,780.47		19,415,834.56	18,275,371.81		7,668,108.03	4,194,529.92		17,640.09	832,484.16	100,786,109.45
10 Long-Term Assets														69,765.26				69,765.26
11 Total Assets	45,426,005.52		888,214.06	3,903,131.03				144,780.47		19,415,834.56	18,275,371.81		7,668,108.03	4,284,295.18		17,640.09	832,484.16	100,855,874.71
DEFERRED OUTFLOWS OF RESOURCES																		
12 Deferred Outflow of Resources																		
13 Deferred Outflow of Resources related to Pensions and OPEB														123,936.00				123,936.00
14 Total Deferred Outflow of Resources														123,936.00				123,936.00
15 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	45,426,005.52		888,214.06	3,903,131.03				144,780.47		19,415,834.56	18,275,371.81		7,668,108.03	4,408,231.18		17,640.09	832,484.16	100,979,810.71
CURRENT LIABILITIES																		
16 Interfund Payables																	654.69	654.69
17 Intergovernmental Payables																		
18 Other Payables	1,071,590.74		12,808.17	7,057.28						118,293.75	267,454.65						698,019.97	2,287,082.52
19 Contracts Payable																		
20 Bonds Payable																		
21 Loans Payable																		

Certified Annual Report FY 2026 - Balance Sheet by Fund Cedar Falls Comm School District (1044)

	General Fund	Non-Fiduciary Scholarship Funds	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PP&L Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
22 Accrued Expenses	7,769,888.09		588.06													44,305.13				7,814,843.28
23 Payroll	24,800.98																			24,800.98
24 Deductions & Withholdings Payable																				
24 Advances of Federal Grants/Unearned Revenues																				
25 Other Current Liabilities																				
26 TOTAL CURRENT LIABILITIES	8,866,360.81		13,477.23	7,057.28							118,293.75	287,454.85				185,063.09			699,874.86	10,137,391.47
27 Net Pension Liabilities																228,107.00				228,107.00
28 Long-Term Liabilities																41,088.00				41,088.00
29 Total Liabilities	8,866,360.81		13,477.23	7,057.28							118,293.75	287,454.85				435,288.09			699,874.86	10,407,586.47
DEFERRED INFLOWS OF RESOURCES																				
30 Deferred inflows for Succeeding Year Property Taxes Receivable	21,856,341.72			2,147,565.29								4,554,347.63			7,463,975.79					38,072,230.43
31 Deferred inflows for Income Surplus Receivable	592,046.00																			592,046.00
32 Deferred inflows for Miscellaneous Receivables not Received Within 60 Days																42,074.00				42,074.00
33 Deferred inflows of Resources related to Pensions and OPEB																				
34 Deferred inflows of Resources	22,448,380.72			2,147,565.29								4,554,347.63			7,463,975.79	42,074.00				36,856,353.43
EQUITY																				
35 Net Investment in Capital Assets																	89,765.28			89,765.28
36 Nonspendable Fund Balance	28,407.88																			28,407.88
37 Restricted Fund Balance / Restricted Net Position	1,730,838.70		874,736.83	1,748,508.48				144,780.47			19,297,540.81	13,453,569.33		204,132.24				17,840.09	132,819.50	37,804,664.43
38 Committed Fund Balance																				
39 Assigned Fund																				

Certified Annual Report
 FY 2026 - Balance Sheet by Fund
 Cedar Falls Comm School District (1044)

	General Fund	Non-Fiduciary Scholarship Funds	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Safeville Sales and Services Tax Fund	PP&L Fund	Other Capital Project Funds	Dist. Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
Balance																					
40 Unassigned Fund Balance / Unrestricted Net Position	12,350,909.61																3,841,123.83				16,192,033.44
41 TOTAL FUND EQUITY	14,111,253.89		874,739.83	1,748,508.46					144,780.47			19,287,540.81	13,453,589.33		204,132.24		3,930,889.09		17,640.08	132,819.50	53,815,870.81
42 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	45,626,005.52		888,214.06	3,803,131.03					144,780.47			19,415,834.56	18,275,371.81		7,608,106.03		4,408,231.18		17,640.09	832,484.16	100,979,810.71

Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Cedar Falls Comm School District (1044)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	AEA SP Ed Int Fund	AEA JH Int Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	Statewide Sales and Services Tax Fund	PP&L Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
1	REVENUES FROM LOCAL SERVICES	21,713,164.89			1,989,836.87								4,349,899.81		7,349,325.40						35,381,798.77
2	Property Taxes	610,124.77																			610,124.77
3	Income taxes/surtaxes																				
4	Penalties and interest on taxes																				
5	Excise taxes	64,497.89			5,781.80								11,684.80		19,758.88						101,734.28
6	Other taxes	17,988.25			4,613.35								3,282.38		5,511.31						28,875.27
7	Tuition	9,796,889.05																		4,945,577.32	8,732,166.37
8	Transportation fees	16,968.75																			16,968.75
9	Earnings on investments	700,946.04											735,944.88		46,793.28		146,237.76				1,985,902.12
10	Food service	211,402.95		1,278,390.06													4,831,131.44				1,831,131.44
11	Community Service Activities																				1,458,793.01
12	Rentals	178,683.01																			178,683.01
13	Contributions & donations from private sources	12,285.92																			1,114,726.58
14	Gains on the sale of capital assets												1,192,431.56								
15	Textbook sales and rentals																				
16	Miscellaneous revenues from other LEAs/AEs/AOs																				
17	Miscellaneous revenues from sales of services to other local governmental units																				
18	Sale of Service to Other Funds																				
19	Refund of Prior Year's Expenditures																				
20	Other Local Revenue	241,878.37			41,284.87				27,165.89			1,386,875.00	4,137,369.53				105,531.56		5,417.58	266,284.89	4,983,406.79
21	TOTAL REVENUE FROM LOCAL SOURCES	27,614,368.08		1,278,390.06	2,018,269.59				27,165.89			875,818.89	9,381,407.31		7,421,369.87		2,084,800.76		5,417.58	5,211,862.21	58,416,842.14

Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Cedar Falls Comm School District (1044)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
22	TOTAL REVENUE FROM INTERMEDIATE SOURCES																				
23	REVENUES FROM STATE SOURCES																				
23	State foundation aid	33,639,178.00																			33,639,178.00
24	Individual support state aid																				
25	Special Education Deficit Supplemental State Aid	1,117.00																			1,117.00
26	Teacher Leadership State Aid	2,205,708.00																			2,205,708.00
27	Four-year-old preschool state aid	730,902.00																			730,902.00
28	State Payments in Lieu of Tuition	128,923.88																			128,923.88
29	SBRC grants in aid																				
30	State categorical aid and State Aid Funding Supplement	7,434,870.47															19,734.80			602.42	7,455,207.49
31	Military credit																				
32	SAVE Statewide Sales & Service Tax											7,689,221.05									7,689,221.05
33	Other state revenues in lieu of taxes	334,415.20			29,948.22								60,578.43			102,355.04					527,296.89
34	TOTAL REVENUE FROM STATE SOURCES	44,475,114.53			29,948.22							7,689,221.05	60,578.43			102,355.04		19,734.80		602.42	52,377,554.29
	REVENUES FROM FEDERAL SOURCES																				
35	This line intentionally left blank																				
36	Unrestricted direct grants-in-aid																				
37	Unrestricted indirect grants-in-aid																				

Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Cedar Falls Comm School District (1044)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PEEL Fund	AEA Sp Ed Inct Fund	AEA Jt Inct Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Substitute Sales and Services Tax Fund	PP&L Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
38	Restricted direct grants-in-aid	252,464.00																				252,464.00
39	Restricted indirect grants-in-aid through the state	1,898,810.38																1,390,473.67				3,612,723.91
40	Restricted indirect grants-in-aid through intermediate agencies																					
41	Federal revenues in lieu of taxes																					
42	Federal revenues for on behalf of the LEA/REA																	274,619.10				274,619.10
43	TOTAL REVENUE FROM FEDERAL SOURCES	1,841,074.38																1,655,092.67				4,130,807.01
44	OTHER FINANCING SOURCES																					
44	Issuance of bonds																					
45	Interfund Transfers In	150,193.23															3,937,225.05					4,112,418.28
46	Proceeds from the disposal of real or personal property (governmental funds)	33,577.32												16,100.00	182,687.21							212,364.53
47	Proceeds from loans greater than 12 months																					
48	Proceeds from capital leases and lease purchases																					
49	Other long-term debt proceeds																					
50	This line intentionally left blank																					
51	Upward adjustments to beginning fund balance																					
52	TOTAL OTHER FINANCING SOURCES AND UPWARD	183,770.55												18,100.00	187,687.21		3,937,225.05					4,324,782.81

Certified Annual Report
 FY 2026 - Revenues by Fund, By Source
 Cedar Falls Comm School District (1044)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Dist Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
	ADJUSTMENTS																					
	OTHER INCOME ITEMS																					
53	Capital Contributions																					
54	Amortization of Premiums on bonds Issuance of Proprietary & fiduciary funds																					
55	Special Items																					
56	Extraordinary Items																					
57	TOTAL OTHER INCOME ITEMS	74,214,327.54		1,275,390.06	2,049,237.91					27,196.89			8,580,940.74	10,672,312.91		11,469,870.06		9,799,729.09		6,419,259	5,212,464.83	117,280,986.25
58	TOTAL REVENUES AND OTHER FINANCING SOURCES AND UPWARD ADJ																					



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1 Instruction	36,528,528.77	11,303,507.31	8,575,139.99	3,108,326.53	1,445,520.52	97,424.42		61,028,448.54
2 Attendance and Social Work Services								
3 Guidance Services	1,172,880.18	347,199.47	506.80	2,227.89				1,522,913.94
4 Health Services		15,854.00	580,919.17	13,359.63				809,832.80
5 Psychological Services								
6 Speech Pathology & Audiology Services								
7 Occupational Therapy Related Services								
8 Physical Therapy Related Services								
9 Visually Impaired/Vision Services								
10 Other Student Support Services	44,393.30	17,638.31	70.40					62,102.01
11 Improvement of Instruction Services	205,878.19	64,253.51	30,084.78	2,400.70		248.00		302,645.18
12 Library Media Services	975,770.43	310,580.82		91,262.15	3,358.81			1,380,970.31
13 Instruction-Related Technology Services	668,275.43	211,582.65	17,868.75	16,344.59				904,071.42
14 Academic				86,997.43				86,997.43

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2025

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Student Assessment Services								
15 Other Instructional Staff Support Services			165,069.00					165,069.00
16 Board of Education Services			95,445.47	6,865.46		21,786.00		124,096.93
17 Executive Administration Services	897,661.56	329,623.25	20,649.41	37,036.53		1,909.45		1,287,080.20
18 Special Area Administration Services			12,276.98					12,276.98
19 School Administration Services	2,757,266.46	1,177,142.62	22,923.99	20,681.87				3,978,034.94
20 Business Administration Fiscal Services	451,354.74	149,347.48	144,623.40	1,409.40		5,728.49		752,463.51
21 Purchasing, Warehousing, and Distributing Services	134,288.34	58,860.52						193,148.86
22 Printing, Publishing, and Duplicating Services			100,346.80		26,307.00			126,653.80
23 Planning, Research, Development, and Evaluation Services								
24 Public			6,698.86					6,698.86

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2025

Page Number: 2



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services	189,981.76	66,040.41	70,404.25					326,426.42
26 Administration Technology Services			269,907.44	72,599.92	13,108.00			355,615.36
27 Other Business Administration Services				1,023.63				1,023.63
28 Operation and Maintenance of Plant Services	2,481,131.45	1,009,537.02	2,142,499.59	2,018,075.71	167,364.54			7,828,608.31
29 Student Transportation	1,311,776.32	327,704.21	357,359.76	316,700.99	324,703.50	365.00		2,638,609.78
30 Other Support Services								
31 Food Service Operations	609,956.89	244,929.44	830.68	1,863,428.00	12,822.48	3,702.71		2,735,670.20
32 Other Enterprise Operations				75,295.77				75,295.77
33 Community Service Operations								
34 Facilities Acquisition and Construction			7,968,386.67	279.26	25,266.91			7,993,932.84
35 Debt Service			3,400.00			11,322,450.02		11,325,850.02
36 Interagency Flowthrough							1,982,973.00	1,982,973.00
37 Interfund Transfers Out							4,112,418.28	4,112,418.28



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance							171,222.47	171,222.47
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	48,427,064.82	15,633,601.02	20,585,491.99	7,734,315.26	2,018,248.86	11,423,614.09	6,266,819.75	112,089,150.79



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Custodial Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction		4,957,108.52	237,703.42	27,322.78			5,222,134.73
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction- Related Technology Services							
14	Academic							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Custodial Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 2



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Custodial Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Information Services							
25	Personnel Services							
26	Administration Technology Services							
27	Other Business Administration Services							
28	Operation and Maintenance of Plant Services							
29	Student Transportation							
30	Other Support Services							
31	Food Service Operations							
32	Other Enterprise Operations							
33	Community Service Operations							
34	Facilities Acquisition and Construction							
35	Debt Service							
36	Interagency Flowthrough							
37	Interfund Transfers Out							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@cfschools.org

Report Run Date: Sep 25, 2026

Page Number: 3



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Custodial Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			4,957,108.52	237,703.42	27,322.79			5,222,134.73



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Debt Service Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction							
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction-Related Technology Services							
14	Academic							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@ctfschools.org

Report Run Date: Sep 25, 2026

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Debt Service Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: danielle.gonnerman@ctschools.org

Report Run Date: Sep 25, 2026

Page Number: 2



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Debt Service Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services								
26 Administration Technology Services								
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services								
29 Student Transportation								
30 Other Support Services								
31 Food Service Operations								
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction								
35 Debt Service			3,400.00			11,322,450.02		11,325,850.02
36 Interagency Flowthrough								
37 Interfund Transfers Out								



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Debt Service Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			3,400.00			11,322,450.02		11,325,850.02



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Enterprise Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction							
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services			672.36				672.36
12	Library Media Services							
13	Instruction-Related Technology Services							
14	Academic							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dschools.org

Report Run Date: Sep 25, 2025

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Enterprise Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Enterprise Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services								
26 Administration Technology Services								
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services			17,844.41	7,224.59				25,069.00
29 Student Transportation								
30 Other Support Services								
31 Food Service Operations	809,956.98	214,194.32	830.68	1,863,428.00	12,822.48	3,702.71		2,704,935.08
32 Other Enterprise Operations				75,295.77				75,295.77
33 Community Service Operations								
34 Facilities Acquisition and Construction								
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out							144,193.23	144,193.23

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 3



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Enterprise Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance							171,222.47	171,222.47
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	509,956.89	214,194.32	18,675.09	1,948,620.72	12,822.48	3,702.71	315,415.70	3,121,387.91



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: General Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1 Instruction	36,497,312.81	11,135,230.99	3,271,152.26	2,048,245.33	308,901.91	2,545.00		53,261,388.30
2 Attendance and Social Work Services								
3 Guidance Services	1,172,980.18	347,195.47	506.60	2,227.69				1,522,913.94
4 Health Services		15,654.00	580,819.17	13,359.63				609,832.80
5 Psychological Services								
6 Speech Pathology & Audiology Services								
7 Occupational Therapy Related Services								
8 Physical Therapy Related Services								
9 Visually Impaired/Vision Services								
10 Other Student Support Services	44,393.30	17,638.31	70.40					62,102.01
11 Improvement of Instruction Services	205,678.19	64,253.51	30,064.78	1,728.34		248.00		301,972.82
12 Library Media Services	975,770.43	310,580.82		91,262.15	3,356.91			1,360,970.31
13 Instruction-Related Technology Services	869,275.43	211,582.65	17,868.75	67.81				887,794.64
14 Academic				86,957.43				86,957.43

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shelia Tharp by email (shelia.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dschools.org

Report Run Date: Sep 25, 2028

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: General Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Student Assessment Services								
15 Other Instructional Staff Support Services			165,069.00					165,069.00
16 Board of Education Services			81,065.47	6,965.48		21,786.00		109,716.93
17 Executive Administration Services	897,661.56	329,623.25	20,849.41	37,036.53		1,909.46		1,287,080.20
18 Special Area Administration Services			12,276.98					12,276.98
19 School Administration Services	2,757,266.48	1,174,142.62	22,923.99	20,681.87				3,975,034.94
20 Business Administration Fiscal Services	451,354.74	149,347.48	115,652.15	1,409.40		540.00		718,303.77
21 Purchasing, Warehousing, and Distributing Services	134,288.34	58,960.52						193,148.86
22 Printing, Publishing, and Duplicating Services			100,346.80					100,346.80
23 Planning, Research, Development, and Evaluation Services								
24 Public			6,898.88					6,898.88



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: General Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services	189,981.76	66,040.41	70,404.25					326,426.42
26 Administration Technology Services			41,816.87	43,433.10	13,108.00			98,357.97
27 Other Business Administration Services				1,023.63				1,023.63
28 Operation and Maintenance of Plant Services	2,491,131.45	939,597.80	962,239.66	2,010,851.12	958.99			6,404,779.12
29 Student Transportation	1,311,776.32	280,434.88	232,049.76	307,875.99	678.50	385.00		2,143,180.45
30 Other Support Services								
31 Food Service Operations								
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction								
35 Debt Service								
36 Interagency Flowthrough							1,982,973.00	1,982,973.00
37 Interfund Transfers Out								



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: General Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	47,787,890.97	15,110,186.81	5,731,875.16	4,673,065.48	325,004.31	27,393.45	1,982,879.00	75,638,389.18



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Management Levy Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1 Instruction		163,936.46						163,936.46
2 Attendance and Social Work Services								
3 Guidance Services								
4 Health Services								
5 Psychological Services								
6 Speech Pathology & Audiology Services								
7 Occupational Therapy Related Services								
8 Physical Therapy Related Services								
9 Visually Impaired/Vision Services								
10 Other Student Support Services								
11 Improvement of Instruction Services								
12 Library Media Services								
13 Instruction-Related Technology Services								
14 Academic								

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Management Levy Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Student Assessment Services								
15 Other Instructional Staff Support Services								
16 Board of Education Services			14,360.00					14,360.00
17 Executive Administration Services								
18 Special Area Administration Services								
19 School Administration Services		3,000.00						3,000.00
20 Business Administration Fiscal Services			28,971.25			5,188.49		34,159.74
21 Purchasing, Warehousing, and Distributing Services								
22 Printing, Publishing, and Duplicating Services								
23 Planning, Research, Development, and Evaluation Services								
24 Public								



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Management Levy Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services								
26 Administration Technology Services								
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services		69,939.12	972,782.53					1,042,721.65
29 Student Transportation		37,299.33	125,310.00					162,679.33
30 Other Support Services								
31 Food Service Operations		30,735.12						30,735.12
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction								
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out							31,000.00	31,000.00



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance								
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj		304,880.03	1,141,443.78			5,188.49	31,000.00	1,482,512.30



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: PPEL Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction			30,630.90	1,007,187.46			1,037,828.36
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction-Related Technology Services			16,276.78				16,276.78
14	Academic							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: PPEL Fund: Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Student Assessment Services								
15 Other Instructional Staff Support Services								
16 Board of Education Services								
17 Executive Administration Services								
18 Special Area Administration Services								
19 School Administration Services								
20 Business Administration Fiscal Services								
21 Purchasing, Warehousing, and Distributing Services								
22 Printing, Publishing, and Duplicating Services					26,307.00			26,307.00
23 Planning, Research, Development, and Evaluation Services								
24 Public								

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@ctschools.org

Report Run Date: Sep 25, 2026

Page Number: 2



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: PPEL Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services								
26 Administration Technology Services			228,090.57	29,166.82				257,257.39
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services			189,632.89		166,405.55			356,038.54
29 Student Transportation				8,825.00				8,825.00
30 Other Support Services								
31 Food Service Operations								
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction			7,098,047.43	278.28	25,266.91			7,123,593.60
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out								

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@cschools.org

Report Run Date: Sep 25, 2026

Page Number: 3



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: PPEL Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			7,515,770.99	65,178.76	1,225,178.92			8,826,128.67



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: SAVE Statewide Sales and Services Tax Fund Facility: All

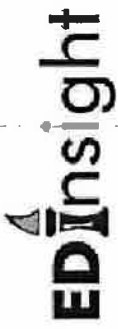
	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction				15,750.00			15,750.00
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction-Related Technology Services							
14	Academic							



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: SAVE Statewide Sales and Services Tax Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: **SAVE-Statwide Sales and Services Tax Fund** Facility: **All**

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services								
28 Administration Technology Services								
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services								
29 Student Transportation					324,025.00			324,025.00
30 Other Support Services								
31 Food Service Operations								
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction			870,339.24					870,339.24
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out							3,937,225.05	3,937,225.05



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: SAVE Statewide Sales and Services Tax Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			879,399.24		336,775.90		3,937,225.06	5,147,399.29



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Student Activity Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1 Instruction	28,218.88	4,338.88	341,879.21	787,746.88	88,348.36	84,879.42		1,316,410.88
2 Attendance and Social Work Services								
3 Guidance Services								
4 Health Services								
5 Psychological Services								
6 Speech Pathology & Audiology Services								
7 Occupational Therapy Related Services								
8 Physical Therapy Related Services								
9 Visually Impaired/Vision Services								
10 Other Student Support Services								
11 Improvement of Instruction Services								
12 Library Media Services								
13 Instruction- Related Technology Services								
14 Academic								

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dschools.org

Report Run Date: Sep 25, 2025

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Student Activity Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@ctschools.org

Report Run Date: Sep 25, 2026

Page Number: 2



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Student Activity Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Information Services							
25	Personnel Services							
26	Administration Technology Services							
27	Other Business Administration Services							
28	Operation and Maintenance of Plant Services							
29	Student Transportation							
30	Other Support Services							
31	Food Service Operations							
32	Other Enterprise Operations							
33	Community Service Operations							
34	Facilities Acquisition and Construction							
35	Debit Service							
36	Interagency Flowthrough							
37	Interfund Transfers Out							



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Student Activity Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	29,218.96	4,339.66	341,679.21	787,746.98	98,348.36	64,878.42		1,316,410.69



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Support Trust Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction			4,000.00				4,000.00
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction-Related Technology Services							
14	Academic							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Support Trust Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@jowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@jowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@cdschools.org

Report Run Date: Sep 25, 2023

Page Number: 2



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Support Trust Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Information Services							
25	Personnel Services							
26	Administration Technology Services							
27	Other Business Administration Services							
28	Operation and Maintenance of Plant Services							
29	Student Transportation							
30	Other Support Services							
31	Food Service Operations							
32	Other Enterprise Operations							
33	Community Service Operations							
34	Facilities Acquisition and Construction							
35	Debt Service							
36	Interagency Flowthrough							
37	Interfund Transfers Out							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschoools.org

Report Run Date: Sep 25, 2026

Page Number: 3



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Support Trust Fund Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj				4,000.00				4,000.00



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Trust Funds: Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction		5,000.00					5,000.00
2	Attendance and Social Work Services							
3	Guidance Services							
4	Health Services							
5	Psychological Services							
6	Speech Pathology & Audiology Services							
7	Occupational Therapy Related Services							
8	Physical Therapy Related Services							
9	Visually Impaired/Vision Services							
10	Other Student Support Services							
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction-Related Technology Services							
14	Academic							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@cfschools.org

Report Run Date: Sep 25, 2026

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Trust Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Student Assessment Services							
15	Other Instructional Staff Support Services							
16	Board of Education Services							
17	Executive Administration Services							
18	Special Area Administration Services							
19	School Administration Services							
20	Business Administration Fiscal Services							
21	Purchasing, Warehousing, and Distributing Services							
22	Printing, Publishing, and Duplicating Services							
23	Planning, Research, Development, and Evaluation Services							
24	Public							



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Trust Funds: Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
	Information Services							
25	Personnel Services							
26	Administration Technology Services							
27	Other Business Administration Services							
28	Operation and Maintenance of Plant Services							
29	Student Transportation							
30	Other Support Services							
31	Food Service Operations							
32	Other Enterprise Operations							
33	Community Service Operations							
34	Facilities Acquisition and Construction							
35	Debt Service							
36	Interagency Flowthrough							
37	Interfund Transfers Out							

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: denelle.gonnerman@dfschools.org

Report Run Date: Sep 25, 2026

Page Number: 3



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Trust Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38 Special Items								
39 Extraordinary Items								
40 Loss on Disposition of Capital Assets								
41 Downward Adjustments to Beginning Fund Balance								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj			\$,000.00					\$,000.00



Certified Annual Report
FY 2026 - Miscellaneous Income and Actual Expenditures (GAAP Basis)
Cedar Falls Comm School District (1044)

Line #	Description	Total
1	Total Revenues and Other Financing Sources	74,214,327.54
2	Property Taxes	21,713,164.89
3	Income Surtaxes	610,124.77
4	Excise taxes(Utility Replacement)	64,497.98
5	State Foundation Aid and State Replacement (minus ESPSS funding)	33,814,105.21
6	Instructional Support	
7	Special Education Deficit State Aid	1,117.00
8	Teacher Leadership Supplement, 4 Yr old Preschool State Aid, Teacher Salary Supplement, Early Intervention and Professional Dev.	8,039,296.00
9	AEA Flowthrough	1,982,973.00
10	Subtotal (lines 2-9) (does not include ESPSS funding)	66,225,278.85
11	Miscellaneous Income (Row 1 including ESPSS minus Row 10)	7,989,048.69
12	Total Expenditures and Other Financing Uses	75,638,389.18
	Maximum Cash Reserve Levy FY 2028	
13	20% of Total Expenditures (Row 12)	15,127,677.84
14	Minus Unexpended Fund Balance(Fund10, Account Id 7 and Accounts 740-759)	12,350,909.61
15	= Maximum Cash Reserve Levy Allowed (Row 13-Row14)	2,776,768.23

IMPORTANT: Place numbers from the Miscellaneous Income and Expenditures Report in the proper cells of the Unspent Balance Projection Calculator (Unspent Authorized Budget Projection Worksheet), found on the DE website at School Finance Tools. Combining these numbers, the Special Education negative balance or excess positive balance, if any, and the numbers from the Department of Management's 'Unspent Authorized Budget Report', will provide the district with its unspent authorized budget balance (barring any adjustments) well in advance of the state notification that the district must appear before the SBRC if the unspent balance is negative. Gaining this knowledge as early as possible in the fiscal year will provide districts with information that will be valuable when planning for negotiations and making budgetary decisions. A district that finds it has incurred a negative unspent balance shall immediately notify the SBRC and proceed in the development of a corrective action plan. Information on content of the corrective action plan is available on the DE website at School

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.



Certified Annual Report
FY 2026 - Miscellaneous Income and Actual Expenditures (GAAP Basis)
Cedar Falls Comm School District (1044)

Finance Tools.

Certified Annual Report
 FY 2026 - Long-Term Assets and Long-Term Liabilities for Governmental Activities
 Cedar Falls Comm School District (1044)

	Account	Long-Term Assets	Long-Term Liabilities
	LONG-TERM ASSETS & OTHER DEBITS		
1	Land & Land Improvements	3,135,351.00	
2	Site Improvements	2,357,427.00	
3	Building & Building Improvements	288,265,828.00	
4	Machinery & Equipment	7,730,076.00	
5	Works of Art & Historical Treasures		
6	Infrastructure		
7	Construction In Progress	7,277,941.00	
8	Intangible Assets		
9	Amount available for retirement of governmental Long-term Debt		385,148.52
10	Amount to be provided for retirement of governmental Long-term Debt		135,439,554.44
11	TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	288,766,621.00	135,824,702.96
	LONG-TERM LIABILITIES & OTHER CREDITS		
12	Bonds Payable		115,860,000.00
13	Loans Payable		
14	Capital Lease, Operating Lease & Construction Contract Obligations		
15	Compensated Absences & Special Termination Benefits		6,064,368.00
16	Arbitrage Rebate Liability		
17	Other Long-Term Liability (OPEB, IPERS, etc.)		13,900,334.96
18	Investment in Governmental Fixed Assets (before depreciation)	288,766,621.00	
19	TOTAL LONG-TERM LIABILITIES & OTHER CREDITS (sum rows 12 to 18)	288,766,621.00	135,824,702.96

Certified Annual Report
FY 2026 - Transportation Report
Cedar Falls Comm School District (1044)
 Review this information for accuracy as it flows into the Transportation Annual Report, also due on September 15th.
 Changes to the Transportation Annual Report will not be possible after certification of the Certified Annual Report.

	TRANSPORTATION COSTS FROM CHART OF ACCOUNTS	Total
	TRANSPORTATION COSTS FROM CHART OF ACCOUNTS	
1	Total cost of fuel	195,052.99
2	Other Equipment, including fuel tank spill-monitoring devices/systems	678.50
3	Two-way radio communications equipment	
4	Video monitoring system equipment	
5	Rental of equipment and vehicles	
6	School bus driver, mechanic, supervisor, aide, washer salaries	1,311,776.32
7	Benefits	327,704.21
8	Transportation supplies and parts	93,048.67
9	Repairs, maintenance and inspection fees	91,847.66
10	Vehicle insurance costs	125,310.00
11	Drug/Alcohol Testing	2,547.00
12	Transportation provided by non-district personnel	53,544.39
13	Other expenditures	29,374.75
14	Total Operating Costs from Chart of Account	2,230,884.49
	TRANSPORTATION REVENUES FROM CHART OF ACCOUNTS	
15	Transportation assistance received (SBRC)	
16	Clean School Bus Program CFDA 66.034	
17	Total Transportation Revenues from Chart of Account	
	Adjustments	



Certified Annual Report
FY 2026 - Transportation Report
Cedar Falls Comm School District (1044)
Review this information for accuracy as it flows into the Transportation Annual Report, also due on September 15th.
Changes to the Transportation Annual Report will not be possible after certification of the Certified Annual Report.

	TRANSPORTATION COSTS FROM CHART OF ACCOUNTS	Total
18	Fuel tax refund, prior year	

Certified Annual Report
Fiscal Year: 2026 - Treasurer Report by Fund
Cedar Falls Comm School District (1044)

	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PP&L Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds
1 Beginning Balance	15,528,527.08		812,757.46	1,162,782.85					124,583.58			15,893,939.36	11,603,383.09		68,012.20		3,282,548.97		17,222.51	142,486.60
2 Adjustments to Beginning Balance	-6,788.55														-0.00					
3 Revenues and other Financing Sources	74,214,327.64		1,278,380.00	2,046,237.81					27,186.89			8,380,940.74	10,573,312.91		11,460,970.06		3,759,728.03		-5,417.58	5,212,404.63
4 Total Sources Available	89,742,854.62		2,191,147.52	3,221,020.76					148,780.47			24,444,880.10	22,279,696.00		11,528,982.26		7,052,277.00		22,604.09	5,354,854.23
5 Expenditures and other Financing Uses	75,638,389.18		1,316,410.89	1,482,512.30					4,000.00			5,147,338.29	8,826,126.67		11,325,850.02		3,721,387.61		-5,000.00	5,222,134.79
6 Ending Balance	14,111,253.99		874,736.63	1,748,508.46					144,780.47			19,297,541.81	13,453,569.33		204,132.24		8,530,889.09		17,640.09	132,819.50

Hello Denelle Gonnerman

Year: 2026

Screens

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

2025-2026 Screen 1 - Resident Students Tuitioned Out

You have certified. Browse Only. Add Help Download

ADDITIONAL TUITION OUT BILLING RECORDS

No records found

TUITION OUT BILLING RECORDS

Student Id	Student Name	District	Weight	SPED Costs	GPP	SBRC Admin	GPP Sped Exp Adjustment	Total
6440229872		(1044) Linn-Mar Comm School District	2.21	\$20,434.00	\$2,414.00	\$0.00	\$0.00	\$22,848.00
4432614295		(1044) Clayton Ridge Comm School District	1.72	\$5,788.80	\$6,753.60	\$0.00	\$0.00	\$12,542.40
2705249109		(1044) Denver Comm School District	2.21	\$10,748.84	\$525.40	\$0.00	\$0.00	\$11,274.24
7028794333		(1044) Council Bluffs Comm School District	1.72	\$8,828.97	\$5,177.79	\$0.00	\$0.00	\$14,006.76
4823557824		(1044) Choice Charter Schools	2.21	\$3,203.76	\$0.00	\$0.00	\$0.00	\$3,203.76
7859359983		(1044) Waterloo Comm School District	3.74	\$50,932.64	\$2,060.56	\$0.00	\$0.00	\$52,993.20
1798110658		(1044) Waterloo Comm School District	2.21	\$2,199.72	\$326.60	\$0.00	\$0.00	\$2,526.32
1367878055		(1044) Cedar Rapids Comm School District	3.74	\$22,748.54	\$2,156.40	\$0.00	\$0.00	\$24,904.94

9337736749	(1044) Hudson Comm School District	2.21	\$19,632.60	\$2,599.20	\$0.00	\$0.00	\$22,231.80
2727672328	(1044) Clayton Ridge Comm School District	1.72	\$5,788.80	\$6,753.60	\$0.00	\$0.00	\$12,542.40
3769495733	(1044) Clayton Ridge Comm School District	1.72	\$3,023.04	\$3,526.88	\$0.00	\$0.00	\$6,549.92
3997517933	(1044) College Comm School District	2.21	\$9,561.37	\$695.80	\$1,010.61	\$0.00	\$11,267.78
2680834214	(1044) Janesville Consolidated School District	1.72	\$3,404.80	\$4,292.96	\$0.00	\$0.00	\$7,697.76
2680834214	(1044) Janesville Consolidated School District	2.21	\$6,936.04	\$0.00	\$0.00	\$0.00	\$6,936.04
6881456468	(1044) CAM Comm School District	1.72	\$448.56	\$719.82	\$0.00	\$0.00	\$1,168.38
5130559918	(1044) Waterloo Comm School District	1.72	\$4,267.32	\$3,053.00	\$0.00	\$0.00	\$7,320.32
	Total		\$362,603.35	\$94,270.71	\$1,608.73	\$0.00	\$458,482.79

TUITION OUT TOTALS

Weight	Students Served	SPED Costs	GPP	SBRC Admin	GPP SPED Exp	Total
1.72	14	\$112,198.24	\$72,151.05	\$0.00	\$0.00	\$184,349.29
2.21	13	\$136,012.88	\$15,446.80	\$1,608.73	\$0.00	\$153,068.41
3.74	4	\$114,392.23	\$6,672.86	\$0.00	\$0.00	\$121,065.09
Total	31	\$362,603.35	\$94,270.71	\$0.00	\$0.00	\$458,482.79

Hello Denelle Gonnerman

Year: 2026 ▾

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 2 - Resident Students

You have certified. Browse Only.

You must click Submit button to save changes.

Submit

Help

A. District Program

Report resident students served in the district's special education program for at least one day during the school year.

Level of Service	Weight 1.72	Weight 2.21	Weight 3.74	Total
Total Students	411	195	77	683

B. Whole Grade Sharing

Complete this section only if your district participates in whole grade sharing.

Level of Service	Students Counted Previous Year	Students served by partner district and listed on the previous year's count	Students served in district program current year
Weight 1.72	373	0	373
Weight 2.21	200	0	200
Weight 3.74	117	0	117
Totals	690	0	690

Please contact Special Education Finance by email or phone 515-393-8349 with questions regarding this form.

Hello Denelle Gonnerman

Year: 2026 ▾

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 3 - Non-Resident Students Tuitioned In

You have certified. Browse Only.

Help

TUITION IN BILLING RECORDS

Student Id	District	Weight	SPED Costs	GPP	SBRC Admin	GPP Sped Exp Adjustment	Total
1848931958	(6840) Waverly-Shell Rock Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
7881392862	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
6615448789	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
8981368216	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
3960907150	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
6076508923	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
8117642223	(6795) Waterloo Comm School District	1.72	\$9,845.15	\$4,490.75	\$0.00	\$0.00	\$14,335.90
3525443871	(6795) Waterloo Comm School District	3.74	\$17,196.58	\$2,132.44	\$0.00	\$0.00	\$19,329.02
8762678284	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
9367489321	(6795) Waterloo Comm School District	2.21	\$3,872.05	\$923.00	\$0.00	\$0.00	\$4,795.05
9367489321	(6795) Waterloo Comm School District	1.72	\$9,673.93	\$4,412.65	\$0.00	\$0.00	\$14,086.58

4937647842	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
8835794431	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
6238917387	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
7327199367	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
7357628817	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
7298374347	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
1413048517	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
3673476646	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
9911846637	(6795) Waterloo Comm School District	3.74	\$17,099.97	\$2,120.46	\$0.00	\$0.00	\$19,220.43
3069859853	(6795) Waterloo Comm School District	3.74	\$17,099.97	\$2,120.46	\$0.00	\$0.00	\$19,220.43
8679891806	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
5531946711	(6795) Waterloo Comm School District	3.74	\$17,099.97	\$2,120.46	\$0.00	\$0.00	\$19,220.43
9359059640	(6795) Waterloo Comm School District	1.72	\$6,848.80	\$3,124.00	\$0.00	\$0.00	\$9,972.80
9359059640	(6795) Waterloo Comm School District	2.21	\$5,778.29	\$1,377.40	\$0.00	\$0.00	\$7,155.69
6236481820	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
3779145455	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
3779145455	(6795) Waterloo Comm School District	2.21	\$953.12	\$227.20	\$0.00	\$0.00	\$1,180.32
4481885110	(6795) Waterloo Comm School District	2.21	\$2,442.37	\$582.20	\$0.00	\$0.00	\$3,024.57
4787848635	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
4496576630	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
1839971367	(6795) Waterloo Comm School District	1.72	\$7,619.29	\$3,475.45	\$0.00	\$0.00	\$11,094.74

2831230245	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
1536413687	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
7711274571	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
3525450543	(6795) Waterloo Comm School District	1.72	\$2,739.52	\$1,249.60	\$0.00	\$0.00	\$3,989.12
8433536282	(6795) Waterloo Comm School District	1.72	\$1,455.37	\$663.85	\$0.00	\$0.00	\$2,119.22
8433536282	(6795) Waterloo Comm School District	2.21	\$9,531.20	\$2,272.00	\$0.00	\$0.00	\$11,803.20
7582528164	(6795) Waterloo Comm School District	2.21	\$7,386.68	\$1,760.80	\$0.00	\$0.00	\$9,147.48
7582528164	(6795) Waterloo Comm School District	1.72	\$4,622.94	\$2,108.70	\$0.00	\$0.00	\$6,731.64
1833773855	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
1489278335	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
9458645450	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
4097520737	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
5248740875	(6795) Waterloo Comm School District	3.74	\$17,099.97	\$2,120.46	\$0.00	\$0.00	\$19,220.43
6311163449	(6795) Waterloo Comm School District	2.21	\$5,897.43	\$1,405.80	\$0.00	\$0.00	\$7,303.23
6311163449	(6795) Waterloo Comm School District	2.21	\$953.12	\$227.20	\$0.00	\$0.00	\$1,180.32
2969194976	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
9788513494	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
8155333974	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
2638459658	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
2638459658	(6795) Waterloo Comm School District	2.21	\$953.12	\$227.20	\$0.00	\$0.00	\$1,180.32
7475413281	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29

7622665442	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
3127463275	(6795) Waterloo Comm School District	1.72	\$10,187.59	\$4,646.95	\$0.00	\$0.00	\$14,834.54
3127463275	(6795) Waterloo Comm School District	2.21	\$3,514.63	\$837.80	\$0.00	\$0.00	\$4,352.43
1521248261	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
7964493844	(6795) Waterloo Comm School District	1.72	\$9,588.32	\$4,373.60	\$0.00	\$0.00	\$13,961.92
9639871676	(6795) Waterloo Comm School District	3.74	\$17,196.58	\$2,132.44	\$0.00	\$0.00	\$19,329.02
9639871676	(6795) Waterloo Comm School District	3.74	\$1,545.76	\$191.68	\$0.00	\$0.00	\$1,737.44
7291511411	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
4809203107	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
2314833239	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
3862795820	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
2428498759	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
3022332207	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
1987700822	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
2127380845	(6795) Waterloo Comm School District	3.74	\$17,099.97	\$2,120.46	\$0.00	\$0.00	\$19,220.43
9874648499	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
7211034851	(6795) Waterloo Comm School District	3.74	\$3,091.52	\$383.36	\$0.00	\$0.00	\$3,474.88
7211034851	(6795) Waterloo Comm School District	1.72	\$12,413.45	\$5,662.25	\$0.00	\$0.00	\$18,075.70
5593493716	(6795) Waterloo Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
9581292916	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
9433462786	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$0.00	\$0.00	\$0.00	\$15,238.58

2662543288	(6795) Waterloo Comm School District	2.21	\$2,918.93	\$0.00	\$0.00	\$0.00	\$2,918.93
2662543288	(6795) Waterloo Comm School District	1.72	\$11,043.69	\$0.00	\$0.00	\$0.00	\$11,043.69
7101355619	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$0.00	\$0.00	\$0.00	\$10,603.46
2422753555	(6795) Waterloo Comm School District	1.72	\$9,845.15	\$0.00	\$0.00	\$0.00	\$9,845.15
8445338230	(6795) Waterloo Comm School District	2.21	\$7,684.53	\$0.00	\$0.00	\$0.00	\$7,684.53
8445338230	(6795) Waterloo Comm School District	1.72	\$4,194.89	\$0.00	\$0.00	\$0.00	\$4,194.89
7182443953	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$0.00	\$0.00	\$0.00	\$15,238.58
9654344296	(6795) Waterloo Comm School District	1.72	\$8,475.39	\$0.00	\$0.00	\$0.00	\$8,475.39
3757635084	(6795) Waterloo Comm School District	2.21	\$10,603.46	\$0.00	\$0.00	\$0.00	\$10,603.46
3757635084	(6795) Waterloo Comm School District	2.21	\$953.12	\$0.00	\$0.00	\$0.00	\$953.12
7894793311	(6795) Waterloo Comm School District	1.72	\$15,238.58	\$0.00	\$0.00	\$0.00	\$15,238.58
4943973166	(6795) Waterloo Comm School District	1.72	\$4,622.94	\$2,108.70	\$0.00	\$0.00	\$6,731.64
5496324429	(6795) Waterloo Comm School District	1.72	\$5,821.48	\$2,655.40	\$0.00	\$0.00	\$8,476.88
3529741663	(6795) Waterloo Comm School District	2.21	\$3,872.05	\$923.00	\$0.00	\$0.00	\$4,795.05
3869834438	(6795) Waterloo Comm School District	1.72	\$8,475.39	\$3,865.95	\$0.00	\$0.00	\$12,341.34
4783862424	(6795) Waterloo Comm School District	1.72	\$8,646.61	\$3,944.05	\$0.00	\$0.00	\$12,590.66
5646035245	(6795) Waterloo Comm School District	1.72	\$9,673.93	\$4,412.65	\$0.00	\$0.00	\$14,086.58
5714877515	(6795) Waterloo Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
9777788485	(6795) Waterloo Comm School District	1.72	\$8,047.34	\$3,670.70	\$0.00	\$0.00	\$11,718.04
7688913383	(6795) Waterloo Comm School District	2.21	\$3,038.07	\$724.20	\$0.00	\$0.00	\$3,762.27
6414768680	(6795) Waterloo Comm School District	1.72	\$2,996.35	\$1,366.75	\$0.00	\$0.00	\$4,363.10

6813361176	(6795) Waterloo Comm School District	1.72	\$7,704.90	\$0.00	\$0.00	\$0.00	\$7,704.90
2438455517	(6536) Union Comm School District	3.74	\$17,196.58	\$2,132.44	\$0.00	\$0.00	\$19,329.02
2438455517	(6536) Union Comm School District	3.74	\$1,545.76	\$191.68	\$0.00	\$0.00	\$1,737.44
2581331957	(4785) North Tama County Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
3594662195	(3312) Keokuk Comm School District	2.21	\$7,803.67	\$1,860.20	\$0.00	\$0.00	\$9,663.87
2165573313	(3231) Johnston Comm School District	1.72	\$8,561.00	\$3,905.00	\$0.00	\$0.00	\$12,466.00
4824154569	(3186) Janesville Consolidated School District	1.72	\$15,238.58	\$6,950.90	\$0.00	\$0.00	\$22,189.48
7655659463	(3105) Independence Comm School District	2.21	\$10,603.46	\$2,527.60	\$0.00	\$0.00	\$13,131.06
4155477575	(3042) Hudson Comm School District	1.72	\$8,732.22	\$3,983.10	\$0.00	\$0.00	\$12,715.32
4155477575	(3042) Hudson Comm School District	3.74	\$869.49	\$107.82	\$0.00	\$0.00	\$977.31
6916852085	(3042) Hudson Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
9542795157	(3042) Hudson Comm School District	2.21	\$10,543.89	\$2,513.40	\$0.00	\$0.00	\$13,057.29
2728902550	(3042) Hudson Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
4932752462	(3042) Hudson Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
8180275832	(3042) Hudson Comm School District	1.72	\$15,152.97	\$6,911.85	\$0.00	\$0.00	\$22,064.82
6386780356	(3042) Hudson Comm School District	3.74	\$17,099.97	\$2,120.46	\$0.00	\$0.00	\$19,220.43
2154161594	(1116) Charles City Comm School District	2.21	\$4,825.17	\$1,150.20	\$0.00	\$0.00	\$5,975.37
Total			\$1,181,475.50	\$364,532.77	\$0.00	\$0.00	\$1,546,008.27

TUITION IN TOTALS

Weight	Students Served	SPED Costs	GPP	SBRC Admin	GPP SPED Exp	Total
1.72	57	\$683,424.63	\$272,061.35	\$0.00	\$0.00	\$955,485.98
2.21	42	\$336,808.78	\$72,476.80	\$0.00	\$0.00	\$409,285.58

3.74	13	\$161,242.09	\$19,994.62	\$0.00	\$0.00	\$181,236.71
Total	112	\$1,181,475.50	\$364,532.77	\$0.00	\$0.00	\$1,546,008.27

Hello Denelle Gonnerman

Year: 2026

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 4 - Receipts

Click [Submit](#) if the below data is correctYou have certified. [Browse Only](#).[Submit](#)[Help](#)

RECEIPTS

Description	Previous Year's FT Student Count	Previous Year's PT Student Count	Student Weighted Count	Receipts for 1.0 Dollars	Receipts for Additional Weighted Dollars	Total Receipts
Weight 1.72	373	0	268.56	\$2,979,524.00	\$2,145,257.00	\$5,124,781.00
Weight 2.21	193	7	237.80	\$1,597,600.00	\$1,899,546.00	\$3,497,146.00
Weight 3.74	102	15	300.03	\$934,596.00	\$2,396,640.00	\$3,331,236.00
Totals Generated			806.39	\$5,511,720.00	\$6,441,443.00	\$11,953,163.00
Previous Year Carryover						\$0.00
Total Revenue						\$11,953,163.00

Please contact [Special Education Finance](#) by email or phone
515-393-8349 with questions regarding this form.

Hello Denelle Gonnerman

Year: 2026

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 5 - Part B Funds

You have certified. Browse Only.

Submit

Help

A. USE OF SECTION 611 PART B FUNDS FOR THE CURRENT YEAR

Section 611 Allocation for current year	\$237,532.00
---	--------------

Part B funds can only be used to cover Coordinated Early Intervening Services and excess costs of special education.

B. REPORT HOW SECTION 611 PART B FUNDS WERE EXPENDED IN CURRENT YEAR

Description	Weight 1.72	Weight 2.21	Weight 3.74	Total
Salaries (Instructional Only)	\$101,451.16	\$73,373.94	\$28,037.66	\$202,862.76
Employee Benefits (Instructional Only)	\$18,571.16	\$11,647.38	\$4,450.70	\$34,669.24
Employee Travel (Instructional Only)	\$0.00	\$0.00	\$0.00	\$0.00
Supplies & Materials (Consumables)	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services (Non-Tuition)	\$0.00	\$0.00	\$0.00	\$0.00
Tuition	\$0.00	\$0.00	\$0.00	\$0.00
Pupil Transportation	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$120,022.32	\$85,021.32	\$32,488.36	\$237,532.00
Freed Up State/Local Funds From MOE Reduction Process				\$0.00
Early Intervening Services		\$36,335.00	Amount Expended	\$0.00
Total Section 611 Part B Funds Expended in Current Year				\$237,532.00

C. UNACCOUNTED FOR SECTION 611 PART B FUNDS

Total Section 611 Part B Unaccounted in current year	\$0.00
--	--------

Hello Denelle Gonnerman

Year: 2026 ▾

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 6 - Medicaid Reimbursement

You must click Submit button to save changes.

You have certified. Browse Only.

SubmitHelp

A. MEDICAID REIMBURSEMENT IN CURRENT YEAR

Total Reimbursement

\$572,218.36

B. REPORT HOW MEDICAID WAS REIMBURSED

Description	Weight 1.72	Weight 2.21	Weight 3.74	Total
Salaries (Instructional Only)	\$0.00	\$138,214.48	\$74,881.79	\$213,096.27
Employee Benefits (Instructional Only)	\$0.00	\$23,620.86	\$12,797.30	\$36,418.16
Employee Travel (Instructional Only)	\$0.00	\$0.00	\$0.00	\$0.00
Supplies & Materials (Consumables)	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services (Non-Tuition)	\$0.00	\$95,029.55	\$224,032.36	\$319,061.91
Pupil Transportation	\$0.00	\$1,314.83	\$2,327.19	\$3,642.02
Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$258,179.72	\$314,038.64	\$572,218.36

C. UNACCOUNTED FOR MEDICAID REIMBURSEMENT

\$0.00

D. COST INFORMATION

Staff Description	Contracted Hours	Total Salaries	Total Benefits	Cost/Contract Hour	Prior Year Cost/Contract Hour
Psychologist	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Worker	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Physical Therapist	0.00	\$0.00	\$0.00	\$0.00	\$0.00

P.T. Assistant	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Occupational Therapist	0.00	\$0.00	\$0.00	\$0.00	\$0.00
COTA	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Speech Language Pathologist	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vision Orientation/Mobility Specialist	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Teacher Visual Impairment	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Audiologist	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Early Childhood Educator	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Education Teachers	112200.00	\$4,395,799	\$1,402,823	\$51.68	\$52.32
Counselor	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nurse -RN	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nurse- LPN	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dietician	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Education Paraprofessional	158666.00	\$2,357,915	\$1,131,515	\$21.99	\$21.20

Please contact Special Education Finance by email or phone
515-393-8349 with questions regarding this form.

Hello Denelle Gonnerman

Year: 2026

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 7 - Transportation Costs

You have certified. Browse Only.

Gray cells are pre-populated data from the CAR application.

Yellow cells are calculations based on numbers entered in the textboxes.

You must click Submit button to save changes.

Submit

Help

Mileage Expenditures

Description	Mileage	Cost/Mile	Total Mileage Expenditures
Yellow Bus	28033	\$6.18	\$173,243.94
Van & Car	34502	\$0.725	\$25,013.95

Additional Transportation Expenditures

Description	Weight 1.72	Weight 2.21	Weight 3.74
Driver's and Aide's Salaries (Non-Yellow Bus Only)	\$0.00	\$1,122.92	\$84,010.06
Driver's and Aide's Benefits (Non-Yellow Bus Only)	\$0.00	\$191.91	\$11,924.28
Contracted Services Transportation	\$0.00	\$0.00	\$0.00
Total Transportation Expenditures	\$0.00	\$1,314.83	\$95,934.34

Please contact [Special Education Finance](#) by email or phone
515-393-8349 with questions regarding this form.

Hello Denelle Gonnerman

Year: 2026

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 8 - Special Education Balance

You have certified. Browse Only.

Gray cells are pre-populated data from the CAR application.

Blue cells are pre-populated data.

Yellow cells are calculations based on numbers entered in the textboxes.

You must click Submit button to save changes

Submit

Help

Special Education Expenditures and Revenues

Revenues	Weight 1.72	Weight 2.21	Weight 3.74	Total
Special Education Receipts	\$5,124,781.00	\$3,497,146.00	\$3,331,236.00	\$11,953,163.00
Tuition In Receipts	\$683,424.63	\$336,808.78	\$161,242.09	\$1,181,475.50
Medicaid Reimbursement for Instructional Program	\$0.00	\$258,179.72	\$314,038.64	\$572,218.36
Part B Receipts for Instructional Program	\$120,022.32	\$85,021.32	\$32,488.36	\$237,532.00
Teacher Quality	\$507,397.58	\$166,350.03	\$63,565.66	\$737,313.27
Foster Care Claims	\$0.00	\$0.00	\$0.00	\$0.00
Termination of Rights Claims	\$0.00	\$10,543.89	\$0.00	\$10,543.89
High Cost Fund Claims	\$0.00	\$0.00	\$0.00	\$0.00
Non-Public Claim	\$114,928.59	\$937.98	\$0.00	\$115,866.57
Vehicle Sales	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00
DE Revenue Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Revenue	\$6,550,554.12	\$4,354,987.72	\$3,902,570.75	\$14,808,112.59
Expenditures				
Total Salaries (Instructional Only)	\$5,343,391.05	\$1,775,051.87	\$701,282.75	\$7,819,725.67
Total Employee Benefits (Instructional Only)	\$1,401,687.28	\$874,583.81	\$338,126.73	\$2,614,397.82

Employee Travel (Instructional Only)	\$38.68	\$7.61	\$2.91	\$49.20
Total Supplies & Materials (Consumables)	\$225.75	\$235.25	\$9,871.87	\$10,332.87
Total Contract Services (Non-Tuition)	\$6,315.72	\$104,346.86	\$927,034.80	\$1,037,697.38
Total Pupil Transportation	\$0.00	\$1,314.83	\$294,192.23	\$295,507.06
Total Equipment	\$277.13	\$639.99	\$3,803.93	\$4,721.05
Total	\$6,751,935.61	\$2,756,180.22	\$2,274,315.22	\$11,782,431.05
SBRC Approval for Administrative Costs	\$0.00	\$0.00	\$24,525.39	\$24,525.39
SBRC Receipts for Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00
State/Local SBRC Approved Administrative Costs	\$0.00	\$0.00	\$24,525.39	\$24,525.39
Subtotal Special Education	\$6,751,935.61	\$2,756,180.22	\$2,298,840.61	\$11,806,956.44
General Program Percentage	\$2,621,981.00	\$511,232.00	\$252,341.00	\$3,385,554.00
Tuition Out Total	\$184,349.29	\$153,068.41	\$121,065.09	\$458,482.79
Maintenance of Effort Reduction Amount	\$0.00	\$0.00	\$0.00	\$0.00
Refund of Prior Year Revenues	\$0.00	\$0.00	\$0.00	\$0.00
DE Expenditure Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Expenditures	\$9,558,265.90	\$3,420,480.63	\$2,672,246.70	\$15,650,993.23
Total Net				
Net Revenues Over (Under) Expenditures	(\$3,007,711.78)	\$934,507.09	\$1,230,324.05	(\$842,880.64)

Please contact [Special Education Finance](#) by email or phone 515-393-8349 with questions regarding this form.

Hello Denelle Gonnerman

Year: 2026 ▾

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 9 - Maintenance of Effort

You have certified. Browse Only.

Gray cells are numbers populated from Car

Blue cells are numbers populated from other cells

Yellow cells are calculations based on the numbers

You must click Submit button to save changes

Submit

Help

☐ THE LEA DOES NOT MEET PART B REQUIREMENTS OR HAS BEEN FOUND TO BE SIGNIFICANTLY DISPROPORTIONATE

PREVIOUS YEAR SPECIAL EDUCATION EXPENDITURES

Local Aid Percentage	30
Total Funds Expended from State and Local Sources	\$11,760,115.40
Total Funds Expended from Local Sources	\$3,528,034.62
Total Funds Expended from Local Sources	\$3,528,034.62
Total Special Education Resident Students	684
Local Funds Expended per Resident Student	\$5,157.95
Total Funds Expended from State and Local Sources	\$11,760,115.40
Total Special Education Resident Students	684
State and Local Funds Expended per Resident Student	\$17,193.15

Maintenance Of Effort Reductions

Cost Reductions

Part B Allocation Previous Year	\$251,221.00
Part B Allocation Current Year	\$237,532.00

Maximum Maintenance of Effort Reduction	\$0.00
Funds Expended for Early Intervening Services in Current Year	\$0.00
Allowable Maintenance of Effort Reduction	\$0.00

Maintenance Of Effort Exceptions	Cost Exceptions
Special Education Personnel Reduction	\$0.00
Reduction in Student Enrollment	\$0.00
Loss of High Cost Student	\$0.00
Termination of Long-Term Cost	\$0.00
Reimbursement of the High Cost Fund	\$0.00
Total Cost Exceptions	\$0.00

CURRENT YEAR SPECIAL EDUCATION EXPENDITURES

Local Aid Percentage	31
Total Funds Expended from State and Local Sources	\$12,352,237.61
Total Funds Expended from Local Sources	\$3,829,193.66
Total Funds Expended from Local Sources	\$3,829,193.66
Total Special Education Resident Students	690
Local Funds Expended per Resident Student	\$5,549.56
Total Funds Expended from State and Local Sources	\$12,352,237.61
Total Special Education Resident Students	690
State and Local Funds Expended per Resident Student	\$17,901.79

Adjustments For MOE Reductions	Amounts
Total Funds Expended from Local Sources	\$3,528,034.62
Total Funds Expended from State and Local Sources	\$11,760,115.40

Total Special Education Resident Students	684
Local Funds Expended per Resident Student	\$5,157.95
Total Special Education Resident Students	684
State and Local Funds Expended per Resident Student	\$17,193.15

Adjustments For MOE Exceptions	Amounts
Total Funds Expended from Local Sources	\$3,528,034.62
Total Funds Expended from State and Local Sources	\$11,760,115.40
Total Special Education Resident Students	684
Local Funds Expended per Resident Student	\$5,157.95
Total Special Education Resident Students	684
State and Local Funds Expended per Resident Student	\$17,193.15

Please contact [Special Education Finance](#) by email or phone
515-393-8349 with questions regarding this form.

© 2026 Iowa Department of Education, 400 E 14th St, Des Moines, IA
50319-0146.

Screens

Hello Denelle Gonnerman

Year: 2026

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

2025-2026 Screen 10 - Excess Costs

You have certified. Browse Only.

Gray cells are numbers populated from Car

Blue cells are numbers populated from other cells

Yellow cells are calculations based on the numbers

You must click Submit button to save changes

Submit

Help

PREVIOUS YEAR

ELEMENTARY SCHOOL CALCULATION

% of Expenditures	54
State & Local Funds Spent Previous Year	\$58,947,384.9
Federal Funds Spent Previous Year	\$1,381,010.70
Total Expenditures on Elementary Schools	\$60,328,395.6
Total Expenditures on Elementary Schools	\$60,328,395.6
Capital Outlay & Debt on Elementary Schools	\$17,503,996.2
Total Expenditures less Capital Outlay & Debt	\$42,824,399.4
Part B Allocation Spent Previous Year	\$135,659.34
Title I, Part A Allocation Spent Previous Year	\$383,428.71
Title III, Part A & B Allocation Spent Previous Year	\$0.00
State & Local Funds Spent on Special Education the Previous Year	\$7,795,239.56

State & Local Funds Spent for Title I, Part A & Title III, Part A & B the Previous Year	\$1,908,414.86
Total Other Deductions	\$10,222,742.4
Total Expenditures less Capital Outlay & Debt	\$42,824,399.4
Other Deductions	\$10,222,742.4
Allowable Expenditure Amount	\$32,601,656.9
Allowable Expenditure Amount	\$32,601,656.9
Average Number of Total Students Enrolled	3094
Average Annual per Student Expenditure	\$10,537.06
Number of Special Education Students in the Elementary Schools	349
Average Annual per Student Expenditure	\$10,537.06
Minimum Amount of Funds That Must Be Spent for Students Enrolled in Special Education Before Using Part B	\$3,677,433.94
Amount of Funds Spent for Students in Special Education Before Using Part B in Current Year	\$8,451,536.34

SECONDARY SCHOOL CALCULATION

% of Expenditures	46
State & Local Funds Spent Previous Year	\$50,214,439.0
Federal Funds Spent Previous Year	\$1,176,416.52
Total Expenditures on Secondary Schools	\$51,390,855.5
Total Expenditures on Secondary Schools	\$51,390,855.5
Capital Outlay & Debt on Secondary Schools	\$14,910,811.5
Total Expenditures less Capital Outlay & Debt	\$36,480,043.9
Part B Allocation Spent Previous Year	\$115,561.66

Title I, Part A Allocation Spent Previous Year	\$326,624.46
Title III, Part A & B Allocation Spent Previous Year	\$0.00
State & Local Funds Spent on Special Education the Previous Year	\$6,640,389.25
State & Local Funds Spent for Title I, Part A & Title III, Part A & B the Previous Year	\$1,625,686.73
Total Other Deductions	\$8,708,262.10
Total Expenditures less Capital Outlay & Debt	\$36,480,043.9
Other Deductions	\$8,708,262.10
Allowable Expenditure Amount	\$27,771,781.8
Allowable Expenditure Amount	\$27,771,781.8
Average Number of Total Students Enrolled	2622
Average Annual per Student Expenditure	\$10,591.83
Number of Special Education Students in the Secondary Schools	334
Average Annual per Student Expenditure	\$10,591.83
Minimum Amount of Funds That Must Be Spent for Students Enrolled in Special Education Before Using Part B	\$3,537,671.22
Amount of Funds Spent for Students in Special Education Before Using Part B in Current Year	\$7,199,456.89

Please contact [Special Education Finance](#) by email or phone
515-393-8349 with questions regarding this form.

Hello Denelle Gonnerman

Year: 2026 ▾

District:

District: 1044 School: 0000 Name: Cedar Falls Comm School District

Screens

2025-2026 Screen 11 - Certification

Help

Special Education Supplement LEA CERTIFIED 9/15/2026 12:06:52 PM

CAR CERTIFIED on 9/15/2026 11:52:12 AM

Transportation CERTIFIED 9/24/2026 3:06:06 PM

All the records described below are now BROWSE ONLY

Please contact person listed at the bottom of the display
if you need to make further adjustments to this information.

Thank you.

A district may request allowable growth and supplement aid for a negative special education balance for the current school year. The supplemental aid payment will be calculated by the Department of Management after all special education balances have been finalized. If a district has a positive special education balance, they do not have the ability to request allowable growth and supplemental aid. The date listed below indicates when the district's board approved seeking allowable growth and supplemental aid for a negative special education balance.

Our Board approved this action on 10/12/2026 12

Upload your minutes (PDF or Word):

Browse... No file selected.

Upload Minutes

1	Previous Year Carryover (Screen 4)	\$0.00
2	Weighted Receipts (Screen 4)	\$6,441,443.00
3	Total Special Education Revenue (Screen 4)	\$14,808,112.59
4	Carryover Allowed in Current Year (10% of Weighted Receipts (line 2))	\$644,144.30
5	Total Special Education Expenditures (Screen 8)	\$15,650,993.23
6	Special Education Balance in Current Year (line 1 + line 3 - line 5)	(\$842,880.64)
7	Special Education Support Services Restricted Balance	\$0.00
8	Maximum Modified Supplemental Amount (line 6 + line 7)	(\$842,880.64)
9	Amount to be Redistributed to Districts with a Negative Balance	\$0.00

10 Amount of Modified Supplemental Amount Requested

\$842,880.64

DISTRICT LEVEL FORMS	STATUS	DATE
Screen 1 - Resident Students Tuitioned	COMPLETE	9/27/2026 10:01:51 AM
Screen 2 - Resident Students	COMPLETE	9/15/2026 11:56:24 AM
Screen 3 - Non-Resident Students Tuition	COMPLETE	9/27/2026 10:04:25 AM
Screen 4 - Receipts	COMPLETE	9/15/2026 11:56:39 AM
Screen 5 - Part B Funds	COMPLETE	9/15/2026 11:56:56 AM
Screen 6 - Medicaid Reimbursement	COMPLETE	9/15/2026 11:57:05 AM
Screen 7 - Transportation Costs	COMPLETE	9/15/2026 11:57:19 AM
Screen 8 - Special Education Balance	COMPLETE	9/15/2026 11:58:31 AM
Screen 9 - Maintenance of Effort	COMPLETE	9/15/2026 12:01:15 PM
Screen 10 - Excess Costs	COMPLETE	9/15/2026 12:02:31 PM
Screen 11 - Certification	COMPLETE	9/15/2026 12:06:52 PM

Please contact [Special Education Finance](#) by email or phone 515-393-8349 with questions regarding this form.

© 2026 Iowa Department of Education, 400 E 14th St, Des Moines, IA 50319-0146.

