Month Ending
DECEMBER 2025

	General	*Management*	*SAVE*	*PPEL*	*Debt Service*	*Student Activity*	*Agency Funds*	*Enterprise*	*Student Coffee*	*RH Consortium*
Prev Month Bal	$18,731,772.60	$833,023.88	$16,145,969.24	$10,211,371.57	$3,646,894.46	$847,647.02	$432,193.96	$3,812,365.28	$45,580.24	$0.00
Current Month										
Revenue	$5,580,767.92	$37,156.89	$738,601.08	$3,463,312.83	$138,458.75	$74,840.26	$3,393.21	$339,355.12	$9,867.00	$937,140.57
Cash w/Fiscal Agent	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transfer In/out	$0.00	$0.00	$0.00	$0.00	$357,929.55	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Loans	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Available	**$24,312,540.52**	**$870,180.77**	**$16,884,570.32**	**$13,674,684.40**	**$4,143,282.76**	**$922,487.28**	**$435,587.17**	**$4,151,720.40**	**$55,447.24**	**$937,140.57**
Expenditures	$6,330,003.44	$14,923.14	$144,768.67	$561,848.36	$600.00	$112,104.50	$22,280.93	$296,758.20	$6,763.58	$0.00
Transfer In/out	$0.00	$0.00	$357,929.55	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Ending Month Bal.	**$17,982,537.08**	**$855,257.63**	**$16,381,872.10**	**$13,112,836.04**	**$4,142,682.76**	**$810,382.78**	**$413,306.24**	**$3,854,962.20**	**$48,683.66**	**$937,140.57**
Cash	$146,695.53	$855,257.45	$6,747,452.26	$6,185,564.70	$222,669.95	$399,786.68	$157,503.06	$3,391,720.86	$48,683.66	$937,140.57
Investments	$17,802,368.82	$0.18	$9,634,419.84	$6,927,271.34	$3,920,012.81	$410,596.10	$255,803.18	$463,241.34	$0.00	$0.00
Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash w/Fiscal Agent	$33,472.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Loan	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$17,982,537.08**	**$855,257.63**	**$16,381,872.10**	**$13,112,836.04**	**$4,142,682.76**	**$810,382.78**	**$413,306.24**	**$3,854,962.20**	**$48,683.66**	**$937,140.57**
Bal. Prior Year	$17,961,338.77	$1,198,510.82	$12,928,290.57	$14,221,654.15	$4,273,911.92	$942,891.19	$378,721.15	$3,626,815.35	$33,252.80	$911,806.34

Year to Date Balance
DECEMBER 2025

	General	*Management*	*SAVE*	*PPEL*	*Debt Service*	*Student Activity*	*Agency Funds*	*Enterprise*	*Student Coffee*	*RH Consortium*
Beginning Yr. Bal	$21,012,260.92	$1,172,496.55	$15,175,394.97	$8,755,161.51	$24,209.02	$934,789.36	$446,222.54	$3,783,760.46	$39,759.41	$34,378.30
Year to Date										
Revenue	$33,568,330.74	$1,098,557.25	$4,233,059.32	$10,723,015.95	$3,970,221.45	$605,824.49	$101,408.71	$1,370,709.16	$44,286.75	$2,067,029.57
Cash w/Fiscal Agent	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transfer In/out	$0.00	$0.00	$0.00	$0.00	$2,147,577.30	$0.00	$0.00	$0.00	$0.00	$0.00
Total Available	**$54,580,591.66**	**$2,271,053.80**	**$19,408,454.29**	**$19,478,177.46**	**$6,142,007.77**	**$1,540,613.85**	**$547,631.25**	**$5,154,469.62**	**$84,046.16**	**$2,101,407.87**
Interfund Loan		$0.00								
Expenditures	$36,598,054.58	$1,415,796.17	$879,004.89	$6,365,341.42	$1,999,325.01	$730,231.07	$134,325.01	$1,299,507.42	$35,362.50	$1,164,267.30
Transfer in/out	$0.00	$0.00	$2,147,577.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Ending YTD Bal.	**$17,982,537.08**	**$855,257.63**	**$16,381,872.10**	**$13,112,836.04**	**$4,142,682.76**	**$810,382.78**	**$413,306.24**	**$3,854,962.20**	**$48,683.66**	**$937,140.57**
Budget Amt Rev	$74,707,216.00	$2,025,119.00	$7,980,840.00	$9,468,112.00	$11,461,105.00	$1,120,685.00	$350,000.00	$3,128,924.00	$35,000.00	$5,450,000.00
Budget Balance	$41,138,885.26	$926,561.75	$3,747,780.68	-$1,254,903.95	$5,343,306.25	$514,860.51	$248,591.29	$1,758,214.84	-$9,286.75	$3,382,970.43
Percent Remaining	**55.07%**	**45.75%**	**46.96%**	**-13.25%**	**46.62%**	**45.94%**	**71.03%**	**56.19%**	**-26.53%**	**62.07%**
Budget Amt Exp	$76,820,670.00	$1,634,184.00	$12,597,595.00	$8,025,300.00	$11,329,850.00	$1,318,183.00	$350,000.00	$3,825,649.00	$35,000.00	$5,450,000.00
Budget Balance	$40,222,615.42	$218,387.83	$9,571,012.81	$1,659,958.58	$9,330,524.99	$587,951.93	$215,674.99	$2,526,141.58	-$362.50	$4,285,732.70
Percent Remaining	**52.36%**	**13.36%**	**75.97%**	**20.68%**	**82.35%**	**44.60%**	**61.62%**	**66.03%**	**-1.04%**	**78.64%**

CEDAR FALLS COMMUNITY SCHOOL DISTRICT
Monthly Financial Report
DECEMBER 2025-2026

	Checking Account						Assets		Reconciliation
Fund	Beginning Cash Balance +	Asset Deposits +	Monthly Recipts/ Intra Fund Transfers -	Monthly Expenditures +	Investments Transfers In/(Out) +	Transfers In/(Out) =	Ending Cash Balance +	Investments +	Fiscal Agent Dep/ Interfund Loans =	Secretary's Book Balance
General Fund (10-16)	$199,836.76		$5,580,767.92	$6,330,003.44	($53,905.71)	$750,000.00	$146,695.53	17,802,368.82	$33,472.73	$17,982,537.08
Management Fund (22)	$833,023.70		$37,156.89	$14,923.14	$0.00	$0.00	$855,257.45	0.18	$0.00	$855,257.63
Trust/Agency Fund (27-93)	$177,161.47		$3,393.21	$22,280.93	($770.69)	$0.00	$157,503.06	255,803.18	$0.00	$413,306.24
Riverhills (94)	$0.00		$937,140.57	$0.00	$0.00	$0.00	$937,140.57	$0.00	$0.00	$937,140.57
Capital Projects (31)	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Statewide Sales Tax (33)	$6,535,886.54		$738,601.08	$502,698.22	($24,337.14)	$0.00	$6,747,452.26	9,634,419.84	$0.00	$16,381,872.10
Sch House (36)	$3,305,166.67		$3,463,312.83	$561,848.36	($21,066.44)	$0.00	$6,185,564.70	6,927,271.34	$0.00	$13,112,836.04
Debt Service Fund (40)	$90,474.65		$496,388.30	$600.00	($363,593.00)	$0.00	$222,669.95	3,920,012.81	$0.00	$4,142,682.76
Student Act. Fund (21 & 77)	$438,287.98		$74,840.26	$112,104.50	($1,237.06)	$0.00	$399,786.68	410,596.10	$0.00	$810,382.78
Food Service Fund (61)	$3,350,519.61		$339,355.12	$296,758.20	($1,395.67)	$0.00	$3,391,720.86	463,241.34	$0.00	$3,854,962.20
Entrepreneurial Fund (68)	$45,580.24		$9,867.00	$6,763.58	$0.00	$0.00	$48,683.66	$0.00	$0.00	$48,683.66
TOTALS	$14,975,937.62	$0.00	$11,680,823.18	$7,847,980.37	($466,305.71)	$750,000.00	$19,092,474.72	$39,413,713.61	$33,472.73	$58,539,661.06

2025-26
DEC

Date	Description	Gen. Fund Recps	#14 Phase Recps	#16 IS Levy Recps	#22 Mgmt. Recps	#94 Riverhills Recps	#27, 50, 78 #81,92,93 Misc Receipts	Cash w/ Fiscal Agent	InterFund Loan	#10 Gen. Fund Expend.	#12 Spec Ed Expend.	#13 Consortium Expend	#14 Phase Expend	#16 ISL Recps	#22 Mgmt Expend.	#94 Riverhills Expend.	#27,50,78 #81,92,93 Misc. Expend.	ISJIT Savings	FSB MMDA	Total Assets
		24,573,699.30	2,054,643.00	1,359,220.52	1,061,400.36	1,129,889.00	98,015.50	33,472.73	0.00	20,240,185.16	4,379,214.73	152,580.39	3,165,515.17	2,330,555.69	1,400,873.03	1,164,267.30	112,044.08	6,288,945.44	12,464,550.34	
																				1,210,021.93
12/9/25	AP PAYMENT									(35.00)										1,210,056.93
12/5/25	AP PAYMENT						155.00													1,210,211.93
12/1/25	Retirees Ins									(13,511.05)										1,223,722.98
12/4/25	Medicaid	16,180.22																		1,239,903.20
12/4/25	State of Iowa			450,338.34																1,690,241.54
12/10/25	Jesup					20,284.44														1,710,525.98
12/8/25	Iowa Falls					38,830.20														1,749,356.18
12/4/25	Receipts	126,942.72					403.34			(9,885.01)										1,866,587.25
12/11/25	Medicaid	6,430.29																		1,893,017.54
12/15/25	IDEA part B	118,766.00																		2,011,783.54
12/12/25	Gladbrook- Reinbeck					97,944.81														2,109,728.35
12/1/25	Delta Dental (11/18-11/25)									9,115.21										2,100,613.14
12/8/25	Delta Dental (11/26-12/1)									2,205.89										2,098,407.25
12/10/25	BHC Taxes	369,351.63		47,226.76	37,156.89															2,552,142.53
12/18/25	State of Iowa	3,615,220.00	684,881.00																	6,852,243.53
12/1/25	RevTrak	4,846.40					318.00			(214.04)										6,857,621.97
12/12/25	Receipts	375.00				143,729.65				(2,003.05)										7,003,729.67
12/12/25	HS Receipts	89.00					1,439.28													7,005,257.95
12/19/25	Receipts					403,370.33											(106.26)			7,408,734.54
12/22/25	403b									75,641.57										7,333,092.97
12/22/25	PR Payee Tfr									-220,220.88	154,853.96		16,813.72	37,249.73						7,344,396.44
12/22/25	Vendor Checks									1,235,586.27	167,016.57	169,597.15	1,130.00	105,501.66	14,923.14		22,387.19			5,628,254.46
12/23/25	Payroll									3,212,634.58	739,890.73		501,073.98	152,222.74						1,022,432.43
12/12/25	Delta Dental (12/2-12/8)									4,535.81										1,017,896.62
12/19/25	Delta Dental (12/9-12/15)									6,529.15										1,011,367.47
12/5/25	GJ #20251222-4																		(750,000.00)	1,761,367.47
12/22/25	Medicaid	(28,974.08)								(28,974.08)										1,761,367.47
12/23/25	PR Deduct: Jury	30.00																		1,761,397.47
12/15/25	State of Iowa	15.75																		1,761,413.22
12/23/25	State of Iowa	492.00					306.90													1,762,212.12
12/24/25	Medicaid	101,452.48																		1,863,664.60
12/23/25	Charles City					55,637.28														1,919,301.88
12/26/25	HL Receipts	50.00																		1,919,351.88
12/26/25	PT Receipts	763.49																		1,920,115.37
12/26/25	HN Receipts	200.00																		1,920,315.37
12/26/25	LN Receipts	550.00																		1,920,865.37
12/23/25	Receipts					177,343.86														2,098,209.23
12/30/25	Benevity	120.00																		2,098,329.23
12/31/25	Medicaid	609.64																		2,098,938.87
12/29/25	Delta Dental (12/16-12/22)									5,546.17										2,093,392.70
12/31/25	MWB									7,701.66										2,085,691.04
12/31/25	FSB Interest	46,581.69																	35,676.12	2,096,596.61
12/31/25	ISJIT Interest	18,229.59					770.69											19,000.28		2,096,596.61
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	TAP payment																			2,096,596.61
	TAP reimbursement																			2,096,596.61
	Interfund TFR																			2,096,596.61
	Monthly Totals	4,398,321.82	684,881.00	497,565.10	37,156.89	937,140.57	3,393.21	0.00	0.00	4,284,653.20	1,061,761.26	169,597.15	519,017.70	294,974.13	14,923.14	0.00	22,280.93	19,000.28	(714,323.88)	
	Year to Date Totals	28,972,021.12	2,739,524.00	1,856,785.62	1,098,557.25	2,067,029.57	101,408.71	(33,472.73)	0.00	24,524,838.36	5,440,975.99	322,177.54	3,684,532.87	2,625,529.82	1,415,796.17	1,164,267.30	134,325.01	6,307,945.72	11,750,226.46	
																				20,188,241.52

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2025-2026 SCHOOLHOUSE FUND WORKSHEET

DECEMBER

33 -- Statewide Sales Tax

Description	Receipts	Disb.	ISJIT 11 Series Bond	Collins /Lincoln Investment LOT	FSB MM	Interfund Loan	Balance
YTD Totals	3,494,458.24	2,523,883.97	40,170.24	3,120,086.17	6,449,826.29	0.00	
							6,535,886.54
LOT Receipts	680,133.29						7,216,019.83
Receipts		(1,208.15)					7,217,227.98
Checking Interest	34,130.65						7,251,358.63
Savings Interest	24,337.14		121.39	4,637.39	19,578.36		7,251,358.63
Vendor Checks		145,976.82					7,105,381.81
Sinking Fund Transfer		357,929.55					6,747,452.26
Interest CD							6,747,452.26
Transfer							6,747,452.26
Transfer							6,747,452.26
Monthly Totals	738,601.08	502,698.22	121.39	4,637.39	19,578.36	0.00	6,747,452.26
YTD Totals	4,233,059.32	3,026,582.19	40,291.63	3,124,723.56	6,469,404.65	0.00	

#36 - PPEL Fund

Description	Receipts	Disb.	Collins CCU FSB	ISJIT	Interfund Loan	Balance
YTD Totals	7,259,703.12	5,803,493.06	5,645,934.08	1,260,270.82	0.00	
						3,305,166.67
Taxes/Reg PPEL	15,530.63					3,320,697.30
Taxes/Voted PPEL	63,063.74					3,383,761.04
Receipts	3,363,652.02	(20,481.62)				6,767,894.68
Checking Interest						6,767,894.68
Savings Interest	21,066.44		17,257.95	3,808.49		6,767,894.68
Vendor Checks		582,329.98				6,185,564.70
Transfer						6,185,564.70
Taxes/Reg C&I						6,185,564.70
Taxes/Voted C&I						6,185,564.70
						6,185,564.70
Monthly Totals	3,463,312.83	561,848.36	17,257.95	3,808.49	0.00	6,185,564.70
YTD Totals	10,723,015.95	6,365,341.42	5,663,192.03	1,264,079.31	0.00	

#40 - Debt Service Fund

Description	Receipts	Disb.	Lincoln Investments	Balance
YTD Totals	5,621,410.45	1,998,725.01	3,556,419.81	90,474.65
ADJUSTEMENT BB FY18				90,474.65
Bond Payment				223,269.95
Debt Service Receipts	132,795.30			223,269.95
Sinking Fund	357,929.55		357,929.55	223,269.95
Savings Interest	5,663.45		5,663.45	223,269.95
Withdrawl				222,669.95
Vendor checks		600.00		222,669.95
Debt Service C&I				222,669.95
Transfer				
Monthly Totals	496,388.30	600.00	363,593.00	222,669.95
YTD Totals	6,117,798.75	1,999,325.01	3,920,012.81	

GRAND TOTAL - MONTHLY	4,698,302.21	1,065,146.58	380,972.34	8,445.88	19,578.36	0.00	
GRAND TOTAL - YEAR TO DATE	21,073,874.02	11,391,248.62	9,623,496.47	4,388,802.87	6,469,404.65	0.00	13,155,686.91

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STUDENT ACTIVITY FUND

DECEMBER FY26

		Receipts	Expend.	Balance	Invest.	Balance
Senior High	Monthly Totals	59,287.31	97,443.57	273,932.10	318,811.50	592,743.60
	Year to Date Totals	499,652.76	625,920.17			
Holmes Jr. High	Monthly Totals	2,676.13	6,921.31	50,229.74	11,591.25	61,820.99
	Year to Date Totals	44,539.57	47,712.89			
Peet Jr. High	Monthly Totals	6,251.25	3,471.63	37,413.39	48,902.74	86,316.13
	Year to Date Totals	47,532.23	35,297.58			
Cedar Heights	Monthly Totals	2,060.05	1,878.24	236.02	9,375.47	9,611.49
	Year to Date Totals	3,205.10	3,320.60			
Hansen	Monthly Totals	60.76	-	5,276.09	4,235.24	9,511.33
	Year to Date Totals	2,689.14	4,474.73			
Lincoln	Monthly Totals	197.52	-	3,832.96	5,813.60	9,646.56
	Year to Date Totals	689.70	479.67			
North Cedar	Monthly Totals	103.57	-	1,209.54	1,183.40	2,392.94
	Year to Date Totals	205.71	978.67			
Orchard Hill	Monthly Totals	18.90	136.95	1,507.26	6,272.30	7,779.56
	Year to Date Totals	728.11	1,687.26			
Southdale	Monthly Totals	14.54	-	13,115.06	4,410.60	17,525.66
	Year to Date Totals	535.44	1,961.50			
Aldrich	Monthly Total	4,170.23	2,252.80	13,034.52	-	13,034.52
	Year to Date Totals	6,046.73	8,398.00			
	Monthly Totals	74,840.26	112,104.50	399,786.68	410,596.10	810,382.78
	Year to Date Totals	605,824.49	730,231.07			

DECEMBER 2025-2026 FOOD SERVICE CASHFLOW

Date	Explanation	Recps.	Expend.	Investments	Balance
	Year To Date Totals	$1,031,354.04	$1,002,749.22	$461,845.67	
					3,350,519.61
12/5/2025	AP PAYMENTS	146.00			3,350,665.61
12/9/2025	AP PAYMENTS	630.00			3,351,295.61
12/3/2025	State of Iowa	2,766.60			3,354,062.21
12/4/2025	Receipts	87.68			3,354,149.89
12/1/2025	RevTrak	165,496.82			3,519,646.71
12/12/2025	Receipts	7,719.62			3,527,366.33
12/22/2025	PR Payee Tfr		11,303.47		3,516,062.86
12/22/2025	Vendor Checks		152,213.26		3,363,849.60
12/23/2025	Payroll		133,241.47		3,230,608.13
12/23/2025	SDS	10,228.55			3,240,836.68
12/20/2025	Receipts	104.00			3,240,940.68
12/23/2025	AP PAYMENTS	144.00			3,241,084.68
12/23/2025	State of Iowa	139,297.50			3,380,382.18
12/31/2025	FSB INTEREST	10,779.68			3,391,161.86
12/31/2025	ISJIT	1,395.67		1,395.67	3,391,161.86
12/19/2025	Receipts	559.00			3,391,720.86
					3,391,720.86
					3,391,720.86
					3,391,720.86
					3,391,720.86
					3,391,720.86
					3,391,720.86
					3,391,720.86
	Monthly Totals:	$339,355.12	$296,758.20	$1,395.67	
	Year To Date Totals	$1,370,709.16	$1,299,507.42	$463,241.34	
				Cash Balance	$3,391,720.86
				Savings	$463,241.34
				Secretary Balance	$3,854,962.20

CFCSD COFFEE SHOP CASH FLOW
DECEMBER 2025-2026

Explanation	Tiger Den	Peet Snack Cart	NC Coffee	Prior Revenue	Prior Expenditures	Balance
Balance	$5,820.83	$0.00	$0.00	$34,419.75	-$28,598.92	
				Total Revenue	Total Expenditures	$45,580.24
Revenue	$9,867.00			$9,867.00		$55,447.24
Expenditures	-$6,763.58				-$6,763.58	$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
						$48,683.66
Monthly To						
Balance	$8,924.25	$0.00	$0.00	$44,286.75	-$35,362.50	
					Cash Balance	$48,683.66
					Secretary Balance	$48,683.66