



Certified Annual Report
FY 2025 - 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 Sp. Ed. Ind. Fund	AEA JH Ind. Fund	Support Trust 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
CURRENT ASSETS																				
1 Cash & Investments	21,172,768.55		934,789.36	1,172,496.55				121,583.58			15,175,394.97	8,755,161.51		24,209.02		3,823,519.87		17,222.51	174,496.57	51,371,644.49
2 Taxes Receivable	22,353,888.20			1,983,970.43								4,383,807.34		7,408,221.03						36,129,887.00
3 Interfund Receivables	1,835.03																			1,835.03
4 Intergovernmental Receivables	1,219,175.76										766,383.57	538,913.25							300.42	2,524,773.00
5 Other Receivables	1,985,016.00		69.62									3,392,358.11				50.00			1,148,126.55	6,525,620.28
6 Inventories	18,598.16															53,664.69				72,262.85
7 Prepaid Expenses																				
8 Other Current Assets																				
9 TOTAL CURRENT ASSETS	46,751,281.70		934,858.98	3,156,466.98				121,583.58			15,941,778.54	17,070,240.21		7,432,430.05		3,877,234.56		17,222.51	1,322,925.54	96,626,022.65
10 Long-Term Assets																				
11 Total Assets	46,751,281.70		934,858.98	3,156,466.98				121,583.58			15,941,778.54	17,070,240.21		7,432,430.05		3,877,234.56		17,222.51	1,322,925.54	96,626,022.65
DEFERRED OUTFLOWS OF RESOURCES																				
12 Deferred Outflows of Resources																				
13 Deferred Outflows of Resources related to Pensions and OPEB																120,047.00				120,047.00
14 Total Deferred Outflows of Resources																120,047.00				120,047.00
15 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	46,751,281.70		934,858.98	3,156,466.98				121,583.58			15,941,778.54	17,070,240.21		7,432,430.05		4,098,869.30		17,222.51	1,322,925.54	96,848,657.39
CURRENT LIABILITIES																				
16 Interfund Payables																			1,835.03	1,835.03
17 Intergovernmental Payables	3,000.79																			3,000.79
18 Other Payables	972,944.92		21,859.95	69.51							77,839.18	566,934.59				117,195.49			1,178,600.91	2,935,444.55
19 Contracts Payable																				
20 Bonds Payable																				
21 Loans Payable																				



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Cedar Falls Comm School District (1044)

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22 Accrued Expenses	7,387,028.44		241.57													52,956.84				7,440,226.85
23 Payroll Deductions & Withholdings Payable	5,582.57																			5,582.57
24 Advances of Federal Grants/Unearned Revenues																				
25 Other Current Liabilities																				
26 TOTAL CURRENT LIABILITIES	8,368,556.72		22,101.52	69.51							77,839.18	566,934.59				170,152.33			1,180,435.94	10,386,089.79
27 Net Pension Liabilities																349,448.00				349,448.00
28 Long-Term Liabilities																270,663.00				270,663.00
29 Total Liabilities	8,368,556.72		22,101.52	69.51							77,839.18	566,934.59				790,263.33			1,180,435.94	11,006,200.79
30 DEFERRED INFLOWS OF RESOURCES																				
30 Deferred Inflows for Succeeding Year Property Taxes Receivable	22,237,057.90			1,973,614.52								4,358,009.28		7,363,417.85						35,932,098.55
31 Deferred Inflows for Income Surplus Receivable	617,140.00																			617,140.00
32 Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days												538,913.25								538,913.25
33 Deferred Inflows of Resources related to Pensions and OPEB																17,057.00				17,057.00
34 Deferred Inflows of Resources	22,854,197.90			1,973,614.52								4,896,822.53		7,363,417.85		17,057.00				37,105,209.80
35 EQUITY																				
35 Net Investment in Capital Assets																				
36 Nonspendable Fund Balance	18,598.16																			18,598.16
37 Restricted Fund Balance / Restricted Net Position	1,824,767.19		912,757.46	1,182,782.95				121,583.58			15,863,939.36	11,606,383.09		69,012.20				17,222.51	142,489.60	31,740,937.94
38 Committed Fund Balance																				
39 Assigned Fund																				



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Balance																					
40 Unassigned Fund Balance / Unrestricted Net Position	13,685,161.73																3,189,961.23				16,875,122.96
41 TOTAL FUND EQUITY	15,528,527.08		912,757.46	1,182,782.85				121,583.58				15,863,938.36	11,606,383.09		69,012.20		3,282,548.97		17,222.51	142,489.60	48,737,246.80
42 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	46,751,281.70		934,859.88	3,156,466.88				121,583.58				15,841,778.54	17,070,240.21		7,432,430.05		4,099,669.30		17,222.51	1,322,925.54	96,648,657.39

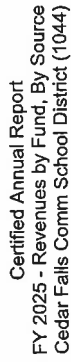


Certified Annual Report
FY 2025 - Revenues by Fund, By Source
Cedar Falls Comm School District (1044)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	Support Trust 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
1	REVENUES FROM LOCAL SERVICES																				
2	Property/Taxes	21,537,905.31			1,939,630.88								4,254,651.41		7,389,030.17						35,121,217.77
3	Income taxes/surtaxes	604,584.25																			604,584.25
4	Penalties and interest on taxes	63,489.48																			63,489.48
5	Excise taxes	16,233.35			5,791.64								11,325.30		19,686.60						100,275.02
6	Other taxes	3,715,079.15			1,480.83								2,695.78		5,028.91						25,638.87
7	Tuition	2,146.00																			2,146.00
8	Transportation fees	920,220.15																			920,220.15
9	Earnings on investments	212,586.00																			212,586.00
10	Food service																				
11	Student Activities																				
12	Community Service																				
13	Rentals																				
14	Contributions & donations from private sources																				
15	Gains on the sale of capital assets																				
16	Textbook sales and rentals																				
17	Miscellaneous revenues from other LEAs/AEAs																				
18	Miscellaneous revenues from sales of services to other local governmental units																				
19	Sale of Service to Other Funds																				
20	Refund of Prior Year's Expenditures																				
21	Other Local Revenue																				
22	TOTAL REVENUE FROM LOCAL SOURCES																				
23	TOTAL																				

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FY 2025 - 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	Support Trust 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
REVENUE FROM INTERMEDIATE SOURCES																					
REVENUES FROM STATE SOURCES																					
23	State foundation aid	33,000,309.00																			33,000,309.00
24	Instructional support state aid																				
25	Special Education Benefit Supplemental State Aid	12,536.00																			12,536.00
26	Teacher Leadership State Aid	2,141,484.00																			2,141,484.00
27	Four year old preschool state aid	716,079.00																			716,079.00
28	State Payments in Lieu of Tuition	78,009.54																			78,009.54
29	SBRC grants in aid																				
30	State categorical aid and State Aid Funding Supplement	7,422,709.93															19,499.69			300.42	7,442,510.04
31	Military credit																				
32	SAVE Statewide Sales & Service Tax											7,308,136.21									7,308,136.21
33	Other state revenues in lieu of taxes	343,873.90			31,368.92								61,340.57			106,529.86					543,113.25
34	TOTAL REVENUE FROM STATE SOURCES	43,715,001.37			31,368.92							7,308,136.21	61,340.57		106,529.86		19,499.69		300.42		51,242,177.04
REVENUES FROM FEDERAL SOURCES																					
35	This line intentionally left blank																				
36	Unrestricted direct grants-in-aid																				
37	Unrestricted indirect grants-in-aid																				
38	Restricted direct	187,312.00																			187,312.00



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User: jana.spuck@clerkbooks.org Report Run Date: Sep 16, 2025 Page Number: 3

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FY 2025 - 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 Satewide 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
53	INCOME ITEMS																					
	Capital Contributions																					
54	Amortization of Premiums on issuance of bonds (proprietary & fiduciary funds)																					
55	Special items																					
56	Extraordinary items																					
57	TOTAL OTHER INCOME ITEMS																					
58	TOTAL REVENUES AND OTHER FINANCING SOURCES AND UPWARD ADJ	73,288,675.61		1,269,177.09	1,981,782.27					13,092.64			8,226,199.78	17,442,027.80	255,288.91	11,173,925.00		3,796,716.73		5,065.72	5,130,898.45	122,582,850.00



Certified Annual Report
FY 2025 - 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	35,040,212.97	10,578,249.96	7,616,578.88	2,155,374.73	727,152.96	80,060.46		56,197,629.96
2 Attendance and Social Work Services								
3 Guidance Services	1,113,746.87	340,986.47	215.05	3,217.97	195.00			1,458,361.36
4 Health Services		14,401.00	679,501.73	12,141.65				706,044.38
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	43,543.25	14,898.93						58,442.18
11 Improvement of Instruction Services	198,266.00	61,792.61	31,874.58	9,323.16		890.00		302,146.35
12 Library Media Services	868,709.29	276,889.46		92,016.99	2,587.00			1,240,202.74
13 Instruction- Related Technology Services	632,300.10	202,272.32	15,092.88	6,772.74				856,438.04
14 Academic				90,599.69				90,599.69

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User: jana.speck@dfs.schools.org

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FY 2025 - 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			22,837.03					22,837.03
16 Board of Education Services			151,419.56	9,193.52		20,904.00		181,517.08
17 Executive Administration Services	863,969.27	316,070.27	15,870.43	65,506.67		3,019.00		1,264,435.64
18 Special Area Administration Services			10,386.65					10,386.65
19 School Administration Services	2,784,515.01	1,162,025.55	87,207.70	21,960.54				4,055,708.80
20 Business Administration Fiscal Services	436,889.73	141,681.55	42,845.01	356.54		32,570.77		654,343.60
21 Purchasing, Warehousing, and Distributing Services	130,841.45	56,177.89						187,019.34
22 Printing, Publishing, and Duplicating Services			168,742.34		9,382.83			178,125.17
23 Planning, Research, Development, and Evaluation Services								
24 Public			7,456.97					7,456.97

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User: jana.speck@cdschools.org

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Certified Annual Report
FY 2025 - 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	225,407.74	68,925.05	94,714.20			360.00		389,406.99
26 Administration Technology Services			224,011.99	96,059.08	232,317.33			552,388.40
27 Other Business Administration Services				1,943.62				1,943.62
28 Operation and Maintenance of Plant Services	2,433,262.93	956,599.29	1,912,714.55	1,809,867.41	31,935.16			7,144,379.34
29 Student Transportation	1,265,522.09	318,733.81	372,784.40	282,808.32	493,395.07			2,733,243.69
30 Other Support Services								
31 Food Service Operations	1,256,569.54	292,894.85	929.05	1,887,445.66	12,822.52	5,251.83		3,455,913.45
32 Other Enterprise Operations				75,821.71				75,821.71
33 Community Service Operations								
34 Facilities Acquisition and Construction			20,550,935.89	102,580.63	358,676.25			21,012,192.77
35 Debt Service			3,400.00			11,399,215.02		11,402,615.02
36 Interagency Flowthrough							2,408,716.00	2,408,716.00
37 Interfund Transfers Out							3,791,004.37	3,791,004.37



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FY 2025 - 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								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	47,293,756.24	14,802,599.01	32,009,518.89	6,722,990.63	1,868,464.12	11,542,271.08	6,199,720.37	120,439,320.34



Certified Annual Report
FY 2025 - 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			4,726,630.79	206,434.53	55,343.53			4,988,408.85
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								

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User: jana.speck@cischools.org

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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								

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User: jana.speck@ctschools.org

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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								



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FY 2025 - 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			4,726,630.79	206,434.53	55,343.53			4,988,408.85



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FY 2025 - 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							

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User: jana.speck@ctschools.org

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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								

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User: jana.speck@dfschoools.org

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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			11,399,215.02		11,402,615.02
36 Interagency Flowthrough								
37 Interfund Transfers Out								

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User: jana.speck@dfs.schools.org

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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			11,399,215.02		11,402,615.02



Certified Annual Report
FY 2025 - 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			144.21				144.21
11	Improvement of Instruction Services							
12	Library Media Services							
13	Instruction- Related Technology Services							
14	Academic							

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User: jana.speck@cfcschools.org

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FY 2025 - 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			71,494.48					71,494.48
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								

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FY 2025 - 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			15,170.45	8,824.39				23,994.84
29 Student Transportation								
30 Other Support Services								
31 Food Service Operations	1,256,569.54	264,602.08	929.05	1,887,445.66	12,822.52	5,251.83		3,427,620.68
32 Other Enterprise Operations				75,821.71				75,821.71
33 Community Service Operations								
34 Facilities Acquisition and Construction								
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out							175,240.77	175,240.77



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FY 2025 - 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								
42 TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	1,256,569.54	264,602.08	87,593.98	1,972,235.97	12,822.52	5,251.83	175,240.77	3,774,316.69



Certified Annual Report
FY 2025 - 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	35,013,383.47	10,436,267.41	2,621,925.72	1,189,257.80	400,988.38	6,225.00		49,668,047.78
2 Attendance and Social Work Services								
3 Guidance Services	1,113,746.87	340,986.47	215.05	3,217.97	195.00			1,458,361.36
4 Health Services		14,401.00	679,501.73	12,141.65				706,044.38
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	43,543.25	14,898.93						58,442.18
11 Improvement of Instruction Services	198,266.00	61,792.61	31,874.58	9,178.95		890.00		302,002.14
12 Library Media Services	868,709.29	276,889.46		92,016.99	2,587.00			1,240,202.74
13 Instruction- Related Technology Services	632,300.10	202,272.32	15,092.88	210.81				849,876.11
14 Academic				90,599.69				90,599.69

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User: jana.speak@dschools.org

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Certified Annual Report
FY 2025 - 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			22,837.03					22,837.03
16 Board of Education Services			134,320.56	9,193.52		20,904.00		164,418.08
17 Executive Administration Services	863,969.27	316,070.27	15,870.43	65,506.67		3,019.00		1,264,435.64
18 Special Area Administration Services			10,386.65					10,386.65
19 School Administration Services	2,784,515.01	1,161,319.27	15,713.22	21,960.54				3,983,508.04
20 Business Administration Fiscal Services	436,889.73	141,681.55	34,021.26	356.54		500.00		613,449.08
21 Purchasing, Warehousing, and Distributing Services	130,841.45	56,177.89						187,019.34
22 Printing, Publishing, and Duplicating Services			163,745.09					163,745.09
23 Planning, Research, Development, and Evaluation Services								
24 Public			7,456.97					7,456.97

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FY 2025 - 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	225,407.74	68,925.05	94,714.20			360.00		389,406.99	
26 Administration Technology Services			38,885.44	27,747.00	11,454.00			78,086.44	
27 Other Business Administration Services				1,943.62				1,943.62	
28 Operation and Maintenance of Plant Services	2,433,262.93	891,866.89	740,393.62	1,801,043.02	1,421.77			5,867,988.23	
29 Student Transportation	1,265,522.09	285,269.81	263,895.36	282,808.32	7,402.31			2,104,897.89	
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							2,408,716.00	2,408,716.00	
37 Interfund Transfers Out									



Certified Annual Report
FY 2025 - 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	46,010,357.20	14,268,818.93	4,890,849.79	3,607,183.09	424,048.46	31,898.00	2,408,716.00	71,641,871.47	



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FY 2025 - 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	138,022.46						138,022.46
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							



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FY 2025 - 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			10,299.00					10,299.00
17 Executive Administration Services								
18 Special Area Administration Services								
19 School Administration Services		706.28						706.28
20 Business Administration Fiscal Services			8,823.75			32,070.77		40,894.52
21 Purchasing, Warehousing, and Distributing Services								
22 Printing, Publishing, and Duplicating Services								
23 Planning, Research, Development, and Evaluation Services								
24 Public								

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User: jana.speck@cfcschools.org

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FY 2025 - 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		64,732.40	977,232.16					1,041,964.56	
29 Student Transportation		33,464.00	108,889.04					142,353.04	
30 Other Support Services									
31 Food Service Operations		28,292.77						28,292.77	
32 Other Enterprise Operations									
33 Community Service Operations									
34 Facilities Acquisition and Construction									
35 Debt Service									
36 Interagency Flowthrough									
37 Interfund Transfers Out							2,000.00	2,000.00	



Certified Annual Report
FY 2025 - 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
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		265,217.91	1,105,243.95			32,070.77	2,000.00	1,404,532.63



Certified Annual Report
FY 2025 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Other Capital Project 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							
12	Library Media Services							
13	Instruction- Related Technology Services							
14	Academic							

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FY 2025 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Other Capital Project 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			5,300.00					5,300.00
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								

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Cedar Falls Comm School District (1044)

Fund: Other Capital Project 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			9,368,493.81	102,407.89	321,727.33			9,792,629.03
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out								

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FY 2025 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: Other Capital Project 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			9,373,793.81	102,407.89	321,727.33			9,797,929.03



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FY 2025 - Expenditures by Fund, Facility, Function & Object
Cedar Falls Comm School District (1044)

Fund: PP&L 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							

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FY 2025 - 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			4,997.25					4,997.25
23 Planning, Research, Development, and Evaluation Services								
24 Public								

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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				5,949.18	220,863.33			226,812.51
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services			6,959.00		959.99			7,917.99
29 Student Transportation								
30 Other Support Services								
31 Food Service Operations								
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction			10,757,210.61		30,648.76			10,787,859.37
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out								

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FY 2025 - 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			10,769,166.86	5,949.18	252,471.08			11,027,587.12



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FY 2025 - 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			12,088.18	179,713.00			191,801.18
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			6,561.93				6,561.93
14	Academic							

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FY 2025 - 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			1,500.00					1,500.00
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					9,382.83			9,382.83
23 Planning, Research, Development, and Evaluation Services								
24 Public								

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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
Information Services								
25 Personnel Services								
26 Administration Technology Services			185,126.55	62,362.90				247,489.45
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services			172,959.32		29,554.40			202,513.72
29 Student Transportation					485,992.76			485,992.76
30 Other Support Services								
31 Food Service Operations								
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction			425,231.47	172.74	6,300.16			431,704.37
35 Debt Service								
36 Interagency Flowthrough								
37 Interfund Transfers Out							3,613,763.60	3,613,763.60

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FY 2025 - 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		784,817.34	81,185.75	710,943.15		3,613,763.60	5,190,709.84



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FY 2025 - 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	26,829.50	3,960.09	263,022.37	746,321.66	91,108.05	73,835.46		1,205,077.13
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								

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FY 2025 - 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							

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Report Run Date: Sep 16, 2025

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Certified Annual Report
FY 2025 - 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	Debt Service							
36	Interagency Flowthrough							
37	Interfund Transfers Out							

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Certified Annual Report
FY 2025 - 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	26,829.50	3,960.09	263,022.37	746,321.66	91,108.05	73,835.46		1,205,077.13



Certified Annual Report
FY 2025 - 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			1,272.56				1,272.56
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							

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Certified Annual Report
FY 2025 - 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								

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Certified Annual Report
FY 2025 - 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								



Certified Annual Report
FY 2025 - 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				1,272.56				1,272.56



Certified Annual Report
FY 2025 - 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							

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Certified Annual Report
FY 2025 - 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								
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Certified Annual Report
FY 2025 - 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								



Certified Annual Report
FY 2025 - 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			5,000.00					5,000.00



Certified Annual Report
FY 2025 - Miscellaneous Income and Actual Expenditures (GAAP Basis)
Cedar Falls Comm School District (1044)

Line #	Description	Total
1	Total Revenues and Other Financing Sources	73,288,675.61
2	Property Taxes	21,537,905.31
3	Income Surtaxes	604,584.25
4	Excise taxes(Utility Replacement)	63,489.48
5	State Foundation Aid and State Replacement	33,344,182.90
6	Instructional Support	
7	Special Education Deficit State Aid	12,536.00
8	Teacher Leadership Supplement, 4 Yr old Preschool State Aid, Teacher Salary Supplement, Early Intervention and Professional Dev.	7,708,415.00
9	AEA Flowthrough	2,408,716.00
10	Subtotal (lines 2-9)	65,679,828.94
11	Miscellaneous Income (Row 1 minus Row 10)	7,608,846.67
12	Total Expenditures and Other Financing Uses	71,641,871.47
	Maximum Cash Reserve Levy FY 2027	
13	20% of Total Expenditures (Row 12)	14,328,374.29
14	Minus Unexpended Fund Balance(Fund10, Account id 7 and Accounts 740-759)	13,685,161.73
15	= Maximum Cash Reserve Levy Allowed (Row 13-Row14)	643,212.56

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

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Report Run Date: Sep 16, 2025

Page Number: 1



Certified Annual Report
FY 2025 - 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	3,135,351.35	
2	Site Improvements	2,362,009.40	
3	Building & Building Improvements	248,815,844.40	
4	Machinery & Equipment	7,725,281.35	
5	Works of Art & Historical Treasures		
6	Infrastructure		
7	Construction in Progress	22,860,959.13	
8	Intangible Assets		
9	Amount available for retirement of governmental Long-term Debt		69,012.20
10	Amount to be provided for retirement of governmental Long-term Debt		147,591,038.74
11	TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	284,899,445.63	147,660,050.94
	LONG-TERM LIABILITIES & OTHER CREDITS		
12	Bonds Payable		123,185,000.00
13	Loans Payable		
14	Capital Lease, Operating Lease & Construction Contract Obligations		
15	Compensated Absences & Special Termination Benefits		4,988,353.00
16	Arbitrage Rebate Liability		
17	Other Long-Term Liability (OPEB, IPERS, etc.)		19,486,697.94
18	Investment in Governmental Fixed Assets (before depreciation)	284,899,445.63	
19	TOTAL LONG-TERM LIABILITIES & OTHER CREDITS (sum rows 12 to 18)	284,899,445.63	147,660,050.94

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Certified Annual Report
FY 2025 - 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	187,176.08
2	Other Equipment, including fuel tank spill-monitoring devices/systems	6,502.31
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	1,265,522.09
7	Benefits	318,733.81
8	Transportation supplies and parts	75,307.02
9	Repairs, maintenance and inspection fees	123,861.31
10	Vehicle insurance costs	108,889.04
11	Drug/Alcohol Testing	2,024.00
12	Transportation provided by non-district personnel	49,727.12
13	Other expenditures	21,822.80
14	Total Operating Costs from Chart of Account	2,159,565.58
	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 2025 - 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	1,203.60

Certified Annual Report
Fiscal Year: 2025 - 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	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds
1 Beginning Balance	13,881,722.94		848,657.50	605,533.31					109,763.50			12,828,449.42	5,191,942.41	9,542,640.12	297,702.22	3,270,146.93			17,156.79	
2 Adjustments to Beginning Balance															0.00					
3 Revenues and other financing Sources	73,288,675.61		1,269,177.09	1,981,782.27					13,092.64			8,226,199.78	17,442,027.80	255,288.91	11,173,925.00		3,796,716.73		5,065.72	5,130,898.45
4 Total Sources Available	87,170,398.55		2,117,834.59	2,587,315.58					122,856.14			21,054,649.20	22,633,970.21	9,797,928.03	11,471,627.22		7,066,865.66		22,222.51	5,130,898.45
5 Expenditures and Other Financing Uses	71,641,871.47		1,205,077.13	1,404,532.63					1,272.56			5,190,709.84	11,027,587.12	9,797,928.03	11,402,615.02		3,774,316.69		5,000.00	4,988,408.85
6 Ending Balance	15,528,527.08		912,757.46	1,182,782.95					121,583.58			15,863,939.36	11,606,383.09		69,012.20		3,292,546.97		17,222.51	142,489.60

2024-2025 Screen 1 - Resident Students Tuitioned Out

[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
4551545997		(1044) Sioux Center Comm School District	2.21	\$6,099.16	\$1,140.62	\$0.00	\$0.00	\$7,239.78
4823557824		(1044) Choice Charter Schools	2.21	\$5,487.12	\$0.00	\$0.00	\$0.00	\$5,487.12
9364335418		(1044) Waterloo Comm School District	2.21	\$14,174.52	\$2,392.52	\$0.00	\$0.00	\$16,567.04
1367878055		(1044) Cedar Rapids Comm School District	3.74	\$16,066.80	\$2,113.20	\$0.00	\$0.00	\$18,180.00
5070605788		(1044) Dike-New Hartford Comm School District	1.72	\$8,242.20	\$7,200.00	\$0.00	\$0.00	\$15,442.20
7044169663		(1044) Waterloo Comm School District	1.72	\$11,656.44	\$5,982.16	\$0.00	\$0.00	\$17,638.60
5491434831		(1044) Janesville Consolidated School District	1.72	\$7,810.20	\$6,764.40	\$0.00	\$0.00	\$14,574.60
5612324610		(1044) Dubuque Comm School District	3.74	\$39,137.40	\$2,113.20	\$0.00	\$0.00	\$41,250.60
3099720482		(1044) Choice Charter Schools	2.21	\$2,895.98	\$0.00	\$0.00	\$0.00	\$2,895.98
4022433570		(1044) Union Comm School District	1.72	\$8,773.20	\$6,928.20	\$0.00	\$0.00	\$15,701.40
8138958013		(1044) Janesville Consolidated School District	1.72	\$7,810.20	\$6,764.40	\$0.00	\$0.00	\$14,574.60
4167806642		(1044) Choice Charter Schools	1.72	\$1,466.92	\$0.00	\$0.00	\$0.00	\$1,466.92
8846492595		(1044) Rock Valley Comm School District	3.74	\$35,224.97	\$1,997.50	\$0.00	\$0.00	\$37,222.47
5471359059		(1044) Waverly-Shell Rock Comm School District	1.72	\$16,940.26	\$6,424.02	\$0.00	\$0.00	\$23,364.28
8519944404		(1044) Janesville Consolidated School District	1.72	\$2,863.74	\$2,480.28	\$0.00	\$0.00	\$5,344.02
4428121709		(1044) Waterloo Comm School District	1.72	\$11,656.44	\$0.00	\$0.00	\$0.00	\$11,656.44
2974181114		(1044) Janesville Consolidated School District	2.21	\$9,154.80	\$2,516.40	\$0.00	\$0.00	\$11,671.20
3769495733		(1044) Waterloo Comm School District	2.21	\$8,653.05	\$1,460.55	\$0.00	\$0.00	\$10,113.60
9228892785		(1044) Waterloo Comm School District	1.72	\$7,319.16	\$3,756.24	\$0.00	\$0.00	\$11,075.40
9228892785		(1044) Waterloo Comm School District	2.21	\$5,274.24	\$890.24	\$0.00	\$0.00	\$6,164.48
3997517933		(1044) Choice Charter Schools	2.21	\$5,944.38	\$0.00	\$0.00	\$0.00	\$5,944.38
2680834214		(1044) Janesville Consolidated School District	1.72	\$7,810.20	\$6,764.40	\$0.00	\$0.00	\$14,574.60
5130559918		(1044) Waterloo Comm School District	1.72	\$11,656.44	\$5,982.16	\$0.00	\$0.00	\$17,638.60
		Total		\$252,117.82	\$73,670.49	\$0.00	\$0.00	\$325,788.31

TUITION OUT TOTALS

Weight	Students Served	SPED Costs	GPP	SBRC Admin	GPP SPED Exp	Total
1.72	12	\$104,005.40	\$59,046.26	\$0.00	\$0.00	\$163,051.66
2.21	8	\$57,683.25	\$8,400.33	\$0.00	\$0.00	\$66,083.58
3.74	3	\$90,429.17	\$6,223.90	\$0.00	\$0.00	\$96,653.07
Total	23	\$252,117.82	\$73,670.49	\$0.00	\$0.00	\$325,788.31

2024-2025 Screen 2 - Resident Students

You have certified. Browse Only.

Blue cells are pre-populated data
Yellow cells are calculations based on numbers entered in the textboxes
Only numbers are allowed in textboxes
You must click [Submit](#) button to save changes

[Submit](#) [Help](#)

A. 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	362	0	362
Weight 2.21	206	0	206
Weight 3.74	116	0	116
Totals	684	0	684

B. 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	405	199	78	682

TUITION IN BILLING RECORDS

Student Id	District	Weight	SPED Costs	GPP	SBRC Admin	GPP Sped Exp Adjustment	Total
2327417310	(6840) Waverly-Shell Rock Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
1848931958	(6840) Waverly-Shell Rock Comm School District	1.72	\$9,205.86	\$5,432.92	\$0.00	\$0.00	\$14,638.78
7421618650	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
7582528164	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
2415747695	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
9359059640	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
7734620065	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
2864673578	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
8981368216	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
3779145455	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
2638459658	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
6076508923	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
1839971367	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02

2969194976	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
7881392862	(6795) Waterloo Comm School District	3.74	\$17,618.97	\$2,101.46	\$0.00	\$0.00	\$19,720.43
5593493716	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
8679891806	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
3960907150	(6795) Waterloo Comm School District	3.74	\$17,520.54	\$2,089.72	\$0.00	\$0.00	\$19,610.26
7475413281	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
4496576630	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
3525443871	(6795) Waterloo Comm School District	3.74	\$17,028.39	\$2,031.02	\$0.00	\$0.00	\$19,059.41
8433536282	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
4185846163	(6795) Waterloo Comm School District	1.72	\$5,640.21	\$3,328.62	\$0.00	\$0.00	\$8,968.83
5248740875	(6795) Waterloo Comm School District	3.74	\$17,520.54	\$2,089.72	\$0.00	\$0.00	\$19,610.26
9458645450	(6795) Waterloo Comm School District	1.72	\$7,779.60	\$4,591.20	\$0.00	\$0.00	\$12,370.80
2307218788	(6795) Waterloo Comm School District	1.72	\$972.45	\$0.00	\$0.00	\$0.00	\$972.45
3757635084	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$0.00	\$0.00	\$0.00	\$13,766.89

7860140680	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$0.00	\$0.00	\$0.00	\$11,604.57
7119503624	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$0.00	\$0.00	\$0.00	\$11,604.57
4937647842	(6795) Waterloo Comm School District	1.72	\$5,251.23	\$3,099.06	\$0.00	\$0.00	\$8,350.29
7894793311	(6795) Waterloo Comm School District	1.72	\$3,241.50	\$0.00	\$0.00	\$0.00	\$3,241.50
7182443953	(6795) Waterloo Comm School District	1.72	\$8,168.58	\$0.00	\$0.00	\$0.00	\$8,168.58
9433462786	(6795) Waterloo Comm School District	1.72	\$5,899.53	\$0.00	\$0.00	\$0.00	\$5,899.53
8155333974	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
2831230245	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
8762678284	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
6157892323	(6795) Waterloo Comm School District	2.21	\$5,460.61	\$987.61	\$0.00	\$0.00	\$6,448.22
1157171171	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
6311163449	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
4481885110	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
3139493765	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11

9639871676	(6795) Waterloo Comm School District	3.74	\$17,618.97	\$2,101.46	\$0.00	\$0.00	\$19,720.43
3127463275	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
3022332207	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
6236481820	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
7211034851	(6795) Waterloo Comm School District	3.74	\$17,520.54	\$2,089.72	\$0.00	\$0.00	\$19,610.26
9367489321	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
9876791962	(6795) Waterloo Comm School District	2.21	\$6,998.81	\$1,265.81	\$0.00	\$0.00	\$8,264.62
5153611192	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
8598276599	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
8734334697	(6795) Waterloo Comm School District	2.21	\$3,922.41	\$709.41	\$0.00	\$0.00	\$4,631.82
8886032948	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
2428498759	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
3862795820	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
2127380845	(6795) Waterloo Comm School District	3.74	\$17,520.54	\$2,089.72	\$0.00	\$0.00	\$19,610.26

1188103462	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
4097520737	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
8835794431	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
6238917387	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
3463842640	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
1521248261	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
4385841418	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
9874648499	(6795) Waterloo Comm School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
1987700822	(6795) Waterloo Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
1536413687	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
9581292916	(6795) Waterloo Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
6615448789	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
9214863508	(6795) Waterloo Comm School District	2.21	\$10,382.85	\$1,877.85	\$0.00	\$0.00	\$12,260.70
9788513494	(6795) Waterloo Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11

6311163449	(6795) Waterloo Comm School District	2.21	\$1,230.56	\$222.56	\$0.00	\$0.00	\$1,453.12
9639871676	(6795) Waterloo Comm School District	3.74	\$1,574.88	\$187.84	\$0.00	\$0.00	\$1,762.72
9359059640	(6795) Waterloo Comm School District	1.72	\$1,037.28	\$612.16	\$0.00	\$0.00	\$1,649.44
3525443871	(6795) Waterloo Comm School District	3.74	\$1,574.88	\$187.84	\$0.00	\$0.00	\$1,762.72
3757635084	(6795) Waterloo Comm School District	2.21	\$1,230.56	\$0.00	\$0.00	\$0.00	\$1,230.56
2581331957	(4785) North Tama County Comm School District	2.21	\$10,229.03	\$1,850.03	\$0.00	\$0.00	\$12,079.06
2581331957	(4785) North Tama County Comm School District	3.74	\$4,527.78	\$540.04	\$0.00	\$0.00	\$5,067.82
3593957944	(4774) North Fayette Valley Comm School District	1.72	\$3,111.84	\$1,836.48	\$0.00	\$0.00	\$4,948.32
3458444743	(3186) Janesville Consolidated School District	2.21	\$13,689.98	\$2,475.98	\$0.00	\$0.00	\$16,165.96
7655659463	(3105) Independence Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78
8180275832	(3042) Hudson Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
4759697771	(3042) Hudson Comm School District	2.21	\$6,768.08	\$1,224.08	\$0.00	\$0.00	\$7,992.16
7453096161	(3042) Hudson Comm School District	2.21	\$13,766.89	\$2,489.89	\$0.00	\$0.00	\$16,256.78

4932752462	(3042) Hudson Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
2728902550	(3042) Hudson Comm School District	1.72	\$11,604.57	\$6,848.54	\$0.00	\$0.00	\$18,453.11
9542795157	(3042) Hudson Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
4155477575	(3042) Hudson Comm School District	3.74	\$17,618.97	\$2,101.46	\$0.00	\$0.00	\$19,720.43
6916852085	(3042) Hudson Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
6386780356	(3042) Hudson Comm School District	3.74	\$17,520.54	\$2,089.72	\$0.00	\$0.00	\$19,610.26
6722866096	(1791) Dike-New Hartford Comm School District	1.72	\$11,539.74	\$6,810.28	\$0.00	\$0.00	\$18,350.02
8735777813	(1737) Des Moines Independent Comm School District	3.74	\$3,641.91	\$434.38	\$0.00	\$0.00	\$4,076.29
9949613146	(1719) Denver Comm School District	1.72	\$11,669.40	\$0.00	\$0.00	\$0.00	\$11,669.40
2154161594	(1116) Charles City Comm School District	1.72	\$4,667.76	\$2,754.72	\$0.00	\$0.00	\$7,422.48
Total			\$1,020,475.69	\$323,623.00	\$0.00	\$0.00	\$1,344,098.69

TUITION IN TOTALS

Weight	Students Served	SPED Costs	GPP	SBRC Admin	GPP SPED Exp	Total
1.72	45	\$448,429.11	\$233,271.22	\$0.00	\$0.00	\$681,700.33
2.21	34	\$403,239.13	\$70,217.68	\$0.00	\$0.00	\$473,456.81
3.74	13	\$168,807.45	\$20,134.10	\$0.00	\$0.00	\$188,941.55
Total	92	\$1,020,475.69	\$323,623.00	\$0.00	\$0.00	\$1,344,098.69

2024-2025 Screen 4 - Receipts

Click [Submit](#) if the below data is correct

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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	362	0	260.64	\$2,833,012.00	\$2,039,769.00	\$4,872,781.00
Weight 2.21	202	4	246.86	\$1,612,156.00	\$1,931,926.00	\$3,544,082.00
Weight 3.74	110	6	309.62	\$907,816.00	\$2,423,086.00	\$3,330,902.00
Totals Generated			817.12	\$5,352,984.00	\$6,394,781.00	\$11,747,765.00
Previous Year Carryover						\$0.00
Total Revenue						\$11,747,765.00

2024-2025 Screen 5 - Part B Funds

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

Section 611 Allocation for current year \$251,221.00

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)	\$108,985.64	\$74,551.74	\$31,016.38	\$214,553.76
Employee Benefits (Instructional Only)	\$19,912.45	\$11,832.16	\$4,922.63	\$36,667.24
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	\$128,898.09	\$86,383.90	\$35,939.01	\$251,221.00
Freed Up State/Local Funds From MOE Reduction Process				\$0.00
Early Intervening Services		\$38,347.00	Amount Expended	\$0.00
Total Section 611 Part B Funds Expended in Current Year				\$251,221.00

C. UNACCOUNTED FOR SECTION 611 PART B FUNDS

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

2024-2025 Screen 6 - Medicaid Reimbursement

You must click Submit button to save changes

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A. MEDICAID REIMBURSEMENT IN CURRENT YEAR

Total Reimbursement **\$301,097.49**

B. REPORT HOW MEDICAID WAS REIMBURSED

Description	Weight 1.72	Weight 2.21	Weight 3.74	Total
Salaries (Instructional Only)	<u>\$0.00</u>	<u>\$26,812.60</u>	<u>\$73,182.19</u>	\$99,994.79
Employee Benefits (Instructional Only)	<u>\$0.00</u>	<u>\$4,582.28</u>	<u>\$12,506.84</u>	\$17,089.12
Employee Travel (Instructional Only)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Supplies & Materials (Consumables)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Contracted Services (Non-Tuition)	<u>\$0.00</u>	<u>\$9,305.86</u>	<u>\$170,328.39</u>	\$179,634.25
Pupil Transportation	<u>\$0.00</u>	<u>\$154.25</u>	<u>\$4,225.08</u>	\$4,379.33
Equipment	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Total	\$0.00	\$40,854.99	\$260,242.50	\$301,097.49

C. UNACCOUNTED FOR MEDICAID REIMBURSEMENT

\$0.00

D. COST INFORMATION

Staff Description	Contracted Hours	Total Salaries	Total Benefits	Cost/Contract Hour
Psychologist	0.00	\$0.00	\$0.00	\$0.00
Social Worker	0.00	\$0.00	\$0.00	\$0.00
Physical Therapist	0.00	\$0.00	\$0.00	\$0.00
P.T. Assistant	0.00	\$0.00	\$0.00	\$0.00
Occupational Therapist	0.00	\$0.00	\$0.00	\$0.00
COTA	0.00	\$0.00	\$0.00	\$0.00
Speech Language Pathologist	0.00	\$0.00	\$0.00	\$0.00
Vision Orientation Mobility Specialist	0.00	\$0.00	\$0.00	\$0.00
Teacher Visual Impairment	0.00	\$0.00	\$0.00	\$0.00
Audiologist	0.00	\$0.00	\$0.00	\$0.00
Early Childhood Educator	0.00	\$0.00	\$0.00	\$0.00
Special Education Teachers	106216.00	\$4,184,672.06	\$1,372,473.00	\$52.32
Counselor	0.00	\$0.00	\$0.00	\$0.00
Nurse -RN	0.00	\$0.00	\$0.00	\$0.00
Nurse- LPN	0.00	\$0.00	\$0.00	\$0.00
Dietician	0.00	\$0.00	\$0.00	\$0.00
Special Education Paraprofessional	142208.00	\$2,093,110.28	\$921,912.45	\$21.20

2024-2025 Screen 7 - Transportation Costs

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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

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Mileage Expenditures

Description	Mileage	Cost/Mile	Total Mileage Expenditures
Yellow Bus	31411	\$5.68	\$178,414.48
Van & Car	35615	\$0.700	\$24,930.50

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	\$131.74	\$80,720.64
Driver's and Aide's Benefits (Non-Yellow Bus Only)	\$0.00	\$22.51	\$12,915.45
Contracted Services Transportation	\$0.00	\$0.00	\$0.00
Total Transportation Expenditures	\$0.00	\$154.25	\$93,636.09

Vehicles Reported

No records found

Annual Allowed Expenditures

VIN	Vehicle Type	Purchase Expenditure FY Year
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2024-2025 Screen 8 - Special Education Balance

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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

Special Education Expenditures and Revenues

Revenues	Weight 1.72	Weight 2.21	Weight 3.74	Total
Special Education Receipts	\$4,872,781.00	\$3,544,082.00	\$3,330,902.00	\$11,747,765.00
Tuition In Receipts	\$448,429.11	\$403,239.13	\$168,807.45	\$1,020,475.69
Medicaid Reimbursement for Instructional Program	\$0.00	\$40,854.99	\$260,242.50	\$301,097.49
Part B Receipts for Instructional Program	\$128,898.09	\$86,383.90	\$35,939.01	\$251,221.00
Teacher Quality	\$341,324.92	\$212,802.54	\$90,515.98	\$644,643.44
Foster Care Claims	\$0.00	\$0.00	\$0.00	\$0.00
Termination of Rights Claims	\$6,029.19	\$13,689.98	\$0.00	\$19,719.17
High Cost Fund Claims	\$0.00	\$0.00	\$0.00	\$0.00
Non-Public Claim	\$48,677.40	\$4,297.43	\$0.00	\$52,974.83
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	\$5,846,139.71	\$4,305,349.97	\$3,886,406.94	\$14,037,896.62
Expenditures				
Total Salaries (Instructional Only)	\$3,870,579.94	\$2,433,780.94	\$1,034,297.05	\$7,338,657.93
Total Employee Benefits (Instructional Only)	\$1,317,752.30	\$751,374.35	\$319,347.82	\$2,388,474.47
Employee Travel (Instructional Only)	\$189.28	\$360.49	\$0.00	\$549.77
Total Supplies & Materials (Consumables)	\$7,899.56	\$5,550.24	\$10,938.83	\$24,388.63
Total Contract Services (Non-Tuition)	\$5,424.89	\$15,813.24	\$752,196.20	\$773,434.33
Total Pupil Transportation	\$0.00	\$154.25	\$296,981.07	\$297,135.32
Total Equipment	\$399.99	\$2,751.42	\$3,567.18	\$6,718.59
Total	\$5,202,245.96	\$3,209,784.93	\$2,417,328.15	\$10,829,359.04
SBRC Approval for Administrative Costs	\$0.00	\$0.00	\$26,430.46	\$26,430.46
SBRC Receipts for Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00
State/Local SBRC Approved Administrative Costs	\$0.00	\$0.00	\$26,430.46	\$26,430.46
Subtotal Special Education	\$5,202,245.96	\$3,209,784.93	\$2,443,758.61	\$10,855,789.50
General Program Percentage	\$2,493,051.00	\$515,890.00	\$245,110.00	\$3,254,051.00
Tuition Out Total	\$163,051.66	\$66,083.58	\$96,653.07	\$325,788.31
Maintenance of Effort Reduction Amount	\$0.00	\$0.00	\$0.00	\$0.00
DE Expenditure Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Expenditures	\$7,858,348.62	\$3,791,758.51	\$2,785,521.68	\$14,435,628.81
Total Net				
Net Revenues Over (Under) Expenditures	(\$2,012,208.9)	\$513,591.46	\$1,100,885.26	(\$397,732.19)

2024-2025 Screen 9 - Maintenance of Effort

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Gray cells are numbers populated from Car

Blue cells are numbers populated from other cells

Yellow cells are calculations based on the numbers

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

PREVIOUS YEAR SPECIAL EDUCATION EXPENDITURES		CURRENT YEAR SPECIAL EDUCATION EXPENDITURES	
Local Aid Percentage	31	Local Aid Percentage	30
Total Funds Expended from State and Local Sources	\$11,225,275.95	Total Funds Expended from State and Local Sources	\$11,760,115.40
Total Funds Expended from Local Sources	\$3,479,835.54	Total Funds Expended from Local Sources	\$3,528,034.62
Total Funds Expended from Local Sources	\$3,479,835.54	Total Funds Expended from Local Sources	\$3,528,034.62
Total Special Education Resident Students	643	Total Special Education Resident Students	684
Local Funds Expended per Resident Student	\$5,411.87	Local Funds Expended per Resident Student	\$5,157.95
Total Funds Expended from State and Local Sources	\$11,225,275.95	Total Funds Expended from State and Local Sources	\$11,760,115.40
Total Special Education Resident Students	643	Total Special Education Resident Students	684
State and Local Funds Expended per Resident Student	\$17,457.66	State and Local Funds Expended per Resident Student	\$17,193.15
Maintenance Of Effort Reductions	Cost Reductions	Adjustments For MOE Reductions	Amounts
Part B Allocation Previous Year	\$256,867.00	Total Funds Expended from Local Sources	\$3,479,835.54
Part B Allocation Current Year	\$251,221.00	Total Funds Expended from State and Local Sources	\$11,225,275.95
Maximum Maintenance of Effort Reduction	\$0.00	Total Special Education Resident Students	643
Funds Expended for Early Intervening Services in Current Year	\$0.00	Local Funds Expended per Resident Student	\$5,411.87
Allowable Maintenance of Effort Reduction	\$0.00	Total Special Education Resident Students	643
		State and Local Funds Expended per Resident Student	\$17,457.66
Maintenance Of Effort Exceptions	Cost Exceptions	Adjustments For MOE Exceptions	Amounts
Special Education Personnel Reduction	\$0.00	Total Funds Expended from Local Sources	\$3,479,835.54
Reduction in Student Enrollment	\$0.00	Total Funds Expended from State and Local Sources	\$11,225,275.95
Loss of High Cost Student	\$0.00	Total Special Education Resident Students	643
Termination of Long-Term Cost	\$0.00	Local Funds Expended per Resident Student	\$5,411.87
Reimbursement of the High Cost Fund	\$0.00		

Total Cost Exceptions	\$0.00	Total Special Education Resident Students	643
		State and Local Funds Expended per Resident Student	\$17,457.66

2024-2025 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		SECONDARY SCHOOL CALCULATION	
% of Expenditures	55	% of Expenditures	45
State & Local Funds Spent Previous Year	\$64,783,957.03	State & Local Funds Spent Previous Year	\$53,005,055.76
Federal Funds Spent Previous Year	\$1,981,107.32	Federal Funds Spent Previous Year	\$1,620,905.98
Total Expenditures on Elementary Schools	\$66,765,064.35	Total Expenditures on Secondary Schools	\$54,625,961.74
Total Expenditures on Elementary Schools	\$66,765,064.35	Total Expenditures on Secondary Schools	\$54,625,961.74
Capital Outlay & Debt on Elementary Schools	\$24,249,704.84	Capital Outlay & Debt on Secondary Schools	\$19,840,667.59
Total Expenditures less Capital Outlay & Debt	\$42,515,359.51	Total Expenditures less Capital Outlay & Debt	\$34,785,294.15
Part B Allocation Spent Previous Year	\$141,276.85	Part B Allocation Spent Previous Year	\$115,590.15
Title I, Part A Allocation Spent Previous Year	\$301,219.47	Title I, Part A Allocation Spent Previous Year	\$246,452.30
Title III, Part A & B Allocation Spent Previous Year	\$0.00	Title III, Part A & B Allocation Spent Previous Year	\$0.00
State & Local Funds Spent on Special Education the Previous Year	\$7,866,132.65	State & Local Funds Spent on Special Education the Previous Year	\$6,435,926.71
State & Local Funds Spent for Title I, Part A & Title III, Part A & B the Previous Year	\$1,797,998.31	State & Local Funds Spent for Title I, Part A & Title III, Part A & B the Previous Year	\$1,471,089.52
Total Other Deductions	\$10,106,627.28	Total Other Deductions	\$8,269,058.68
Total Expenditures less Capital Outlay & Debt	\$42,515,359.51	Total Expenditures less Capital Outlay & Debt	\$34,785,294.15
Other Deductions	\$10,106,627.28	Other Deductions	\$8,269,058.68
Allowable Expenditure Amount	\$32,408,732.23	Allowable Expenditure Amount	\$26,516,235.47
Allowable Expenditure Amount	\$32,408,732.23	Allowable Expenditure Amount	\$26,516,235.47
Average Number of Total Students Enrolled	3193	Average Number of Total Students Enrolled	2647

Average Annual per Student Expenditure	\$10,149.93	Average Annual per Student Expenditure	\$10,017.47
Number of Special Education Students in the Elementary Schools	361	Number of Special Education Students in the Secondary Schools	321
Average Annual per Student Expenditure	\$10,149.93	Average Annual per Student Expenditure	\$10,017.47
Minimum Amount of Funds That Must Be Spent for Students Enrolled in Special Education Before Using Part B	\$3,664,124.73	Minimum Amount of Funds That Must Be Spent for Students Enrolled in Special Education Before Using Part B	\$3,215,607.87
Amount of Funds Spent for Students in Special Education Before Using Part B in Current Year	\$7,939,595.85	Amount of Funds Spent for Students in Special Education Before Using Part B in Current Year	\$6,496,032.96

2024-2025 Screen 11 - Certification

[Help](#)

Special Education Supplement LEA CERTIFIED 9/12/2025 12:25:26 PM

CAR CERTIFIED on 9/11/2025 2:55:55 PM

Transportation CERTIFIED 9/12/2025 8:56:15 AM

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 **10/13/2025**

Upload your minutes (PDF or Word): [Browse...](#) No file selected.

[Upload Minutes](#)

Previous Year Carryover (Screen 4)	Weighted Receipts (Screen 4)
\$0.00	\$6,394,781.00
Total Special Education Revenue	Carryover Allowed in Current Year (10% of Weighted Receipts)
\$14,037,896.62	\$639,478.10
Total Special Education Expenditures	Amount to be Redistributed to Districts with a Negative Balance
\$14,435,628.81	\$0.00
Special Education Balance in Current Year	Amount of Allowable Growth Request
(\$397,732.19)	\$397,732.19

DISTRICT LEVEL FORMS	STATUS	DATE
Screen 1 - Resident Students Tuitioned Out	COMPLETE	9/25/2025 11:37:56 AM
Screen 2 - Resident Students	COMPLETE	9/12/2025 12:23:15 PM
Screen 3 - Non-Resident Students Tuitioned In	COMPLETE	9/25/2025 11:39:21 AM
Screen 4 - Receipts	COMPLETE	9/12/2025 12:23:21 PM
Screen 5 - Part B Funds	COMPLETE	9/12/2025 12:23:35 PM
Screen 6 - Medicaid Reimbursement	COMPLETE	9/12/2025 12:23:40 PM
Screen 7 - Transportation Costs	COMPLETE	9/12/2025 12:23:44 PM
Screen 8 - Special Education Balance	COMPLETE	9/12/2025 12:23:55 PM
Screen 9 - Maintenance of Effort	COMPLETE	9/12/2025 12:24:05 PM
Screen 10 - Excess Costs	COMPLETE	9/12/2025 12:24:10 PM
Screen 11 - Certification	COMPLETE	9/12/2025 12:25:26 PM