

## ADOPTED CEDAR FALLS SCHOOL BUDGET SUMMARY

District No. 1044

Department of Management - Form S-AB

|  |            | Budget 2017       | Re-est. 2016      | Actual 2015       |
|--|------------|-------------------|-------------------|-------------------|
| Taxes Levied on Property                       | 1          | 22,497,790        | 21,277,538        | 21,086,304        |
| Utility Replacement Excise Tax                 | 2          | 73,604            | 72,369            | 93,455            |
| Income Surtaxes                                | 3          | 0                 | 0                 | 0                 |
| Tuition\Transportation Received                | 4          | 2,824,986         | 2,786,495         | 4,535,262         |
| Earnings on Investments                        | 5          | 92,412            | 91,817            | 96,693            |
| Nutrition Program Sales                        | 6          | 1,547,458         | 1,520,395         | 1,436,650         |
| Student Activities and Sales                   | 7          | 1,239,500         | 1,215,799         | 1,257,198         |
| Other Revenues from Local Sources              | 8          | 482,497           | 419,975           | 503,365           |
| Revenue from Intermediary Sources              | 9          | 0                 | 0                 | 0                 |
| State Foundation Aid                           | 10         | 29,419,513        | 27,460,457        | 26,800,960        |
| Instructional Support State Aid                | 11         | 0                 | 0                 | 0                 |
| Other State Sources                            | 12         | 6,510,064         | 4,797,013         | 4,881,194         |
| Commercial & Industrial State Replacement      | 13         | 489,116           | 574,105           | 343,188           |
| Title I Grants                                 | 14         | 430,000           | 446,569           | 344,193           |
| IDEA and Other Federal Sources                 | 15         | 2,299,619         | 2,837,660         | 2,550,091         |
| <b>Total Revenues</b>                          | <b>16</b>  | <b>67,906,559</b> | <b>63,500,192</b> | <b>63,928,553</b> |
| General Long-Term Debt Proceeds                | 17         | 0                 | 0                 | 0                 |
| Transfers In                                   | 18         | 2,770,692         | 2,780,442         | 3,292,255         |
| Proceeds of Fixed Asset Dispositions           | 19         | 17,500            | 17,500            | 17,503            |
| <b>Total Revenues &amp; Other Sources</b>      | <b>20</b>  | <b>70,694,751</b> | <b>66,298,134</b> | <b>67,238,311</b> |
| Beginning Fund Balance                         | 21         | 21,001,735        | 20,551,312        | 21,643,060        |
| <b>Total Resources</b>                         | <b>22</b>  | <b>91,696,486</b> | <b>86,849,446</b> | <b>88,881,371</b> |
|  |            |                   |                   |                   |
| <b>*Instruction</b>                            | <b>23</b>  | <b>40,700,355</b> | <b>37,612,154</b> | <b>38,011,153</b> |
| Student Support Services                       | 24         | 1,574,496         | 1,506,695         | 1,523,678         |
| Instructional Staff Support Services           | 25         | 1,811,674         | 1,733,659         | 1,709,135         |
| General Administration                         | 26         | 1,079,137         | 1,032,706         | 1,001,666         |
| School/Building Administration                 | 27         | 3,546,835         | 3,395,266         | 3,340,478         |
| Business & Central Administration              | 28         | 1,828,165         | 1,712,700         | 1,473,324         |
| Plant Operation and Maintenance                | 29         | 4,710,020         | 4,369,538         | 4,418,196         |
| Student Transportation                         | 30         | 1,841,870         | 1,837,276         | 1,843,510         |
| This row is intentionally left blank           | 31         | 0                 | 0                 | 0                 |
| <b>*Total Support Services (lines 24-31)</b>   | <b>31A</b> | <b>16,392,197</b> | <b>15,587,840</b> | <b>15,309,987</b> |
| <b>*Noninstructional Programs</b>              | <b>32</b>  | <b>2,575,266</b>  | <b>2,312,429</b>  | <b>2,246,018</b>  |
| Facilities Acquisition and Construction        | 33         | 7,151,451         | 2,581,561         | 4,079,170         |
| Debt Service                                   | 34         | 2,770,692         | 2,780,442         | 3,279,159         |
| AEA Support - Direct to AEA                    | 35         | 2,439,055         | 2,192,843         | 2,132,291         |
| <b>*Total Other Expenditures (lines 33-35)</b> | <b>35A</b> | <b>12,361,198</b> | <b>7,554,846</b>  | <b>9,490,620</b>  |
| <b>Total Expenditures</b>                      | <b>36</b>  | <b>72,029,016</b> | <b>63,067,269</b> | <b>65,057,778</b> |
| Transfers Out                                  | 37         | 2,770,692         | 2,780,442         | 3,272,275         |
| <b>Total Expenditures &amp; Other Uses</b>     | <b>38</b>  | <b>74,799,708</b> | <b>65,847,711</b> | <b>68,330,053</b> |
| Ending Fund Balance                            | 39         | 16,896,778        | 21,001,735        | 20,551,318        |
| <b>Total Requirements</b>                      | <b>40</b>  | <b>91,696,486</b> | <b>86,849,446</b> | <b>88,881,371</b> |

|  |    | Special Revenue |               |                 |           |  |                                    | This Column is Blank |    |
|--|----|-----------------|---------------|-----------------|-----------|--|------------------------------------|----------------------|----|
|  |    | General (10)    | Activity (21) | Management (22) | PERL (24) | Entrp(23)Equal(25)<br>Lib(29)SpecRev(27) | Emg Levy (26) /<br>Disaster R (28) |                      |    |
| <b>Resources:</b>                                  |    |                 |               |                 |           |  |                                    |                      |    |
| Taxes Levied on Property                           | 1  | 18,712,679      |               | 498,318         | 0         | 0  | 0                                  |                      | 1  |
| Utility Replacement Excise Tax                     | 2  | 62,295          |               | 1,682           | 0         | 0  | 0                                  |                      | 2  |
| Income Surtaxes                                    | 3  |                 |               |                 |           |  |                                    |                      | 3  |
| Tuition\Transportation Received                    | 4  | 2,824,986       |               |                 |           |  |                                    |                      | 4  |
| Earnings on Investments                            | 5  | 40,000          | 1,000         | 2,000           |           | 3,000                                    |                                    |                      | 5  |
| Nutrition Program Sales                            | 6  |                 |               |                 |           |  |                                    |                      | 6  |
| Student Activities and Sales                       | 7  | 210,000         | 1,029,500     |                 |           |  |                                    |                      | 7  |
| Other Revenues from Local Sources                  | 8  | 325,746         |               | 40,000          |           |  |                                    |                      | 8  |
| Revenue from Intermediary Sources                  | 9  |                 |               |                 |           |  |                                    |                      | 9  |
| State Foundation Aid                               | 10 | 29,419,513      |               |                 |           |  |                                    |                      | 10 |
| Instructional Support State Aid                    | 11 | 0               |               |                 |           |  |                                    |                      | 11 |
| Other State Sources                                | 12 | 1,917,464       |               | 245             |           |  |                                    |                      | 12 |
| Commercial & Industrial State Replacement          | 13 | 380,374         |               | 9,356           | 0         | 0  | 0                                  |                      | 13 |
| Title I Grants                                     | 14 | 430,000         |               |                 |           |  |                                    |                      | 14 |
| IDEA and Other Federal Sources                     | 15 | 1,493,812       |               |                 |           |  |                                    |                      | 15 |
| Total Revenues                                     | 16 | 55,816,869      | 1,030,500     | 551,601         | 0         | 3,000                                    | 0                                  |                      | 16 |
| General Long-Term Debt Proceeds                    | 17 |                 |               |                 |           |  |                                    |                      | 17 |
| Transfers In/Special Items/Upward Adj              | 18 |                 |               |                 |           |  |                                    |                      | 18 |
| Proceeds of Fixed Asset Dispositions               | 19 | 17,500          |               |                 |           |  |                                    |                      | 19 |
| Total Revenues & Other Sources                     | 20 | 55,834,369      | 1,030,500     | 551,601         | 0         | 3,000                                    | 0                                  |                      | 20 |
| Beginning Fund Balance                             | 21 | 6,948,330       | 557,667       | 964,434         | 0         | 12,703                                   | 0                                  |                      | 21 |
| Total Resources                                    | 22 | 62,782,699      | 1,588,167     | 1,516,035       | 0         | 15,703                                   | 0                                  |                      | 22 |
| <b>Requirements:</b>                               |    |                 |               |                 |           |  |                                    |                      |    |
| Instruction  | 23 | 38,566,122      | 1,100,000     | 128,042         |           | 3,000                                    |                                    |                      | 23 |
| Student Support Services                           | 24 | 1,574,496       |               |                 |           |  |                                    |                      | 24 |
| Instructional Staff Support Services               | 25 | 1,811,674       |               |                 |           |  |                                    |                      | 25 |
| General Administration                             | 26 | 1,070,728       |               | 8,409           |           |  |                                    |                      | 26 |
| School/Building Administration                     | 27 | 3,511,680       |               |                 |           |  |                                    |                      | 27 |
| Business & Central Administration                  | 28 | 1,556,356       |               | 1,380           |           |  |                                    |                      | 28 |
| Plant Operation and Maintenance                    | 29 | 4,114,983       |               | 398,216         |           |  |                                    |                      | 29 |
| Student Transportation                             | 30 | 1,461,996       |               | 82,370          |           |  |                                    |                      | 30 |
| This row is intentionally left blank               | 31 |                 |               |                 |           |  |                                    |                      | 31 |
| Noninstructional Programs                          | 32 |                 |               | 34,968          |           |  |                                    |                      | 32 |
| Facilities Acquisition and Construction            | 33 |                 |               |                 |           |  |                                    |                      | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 |                 |               |                 |           |  |                                    |                      | 34 |
| AEA Support - Direct to AEA                        | 35 | 2,439,055       |               |                 |           |  |                                    |                      | 35 |
| Total Expenditures                                 | 36 | 56,107,090      | 1,100,000     | 653,385         | 0         | 3,000                                    | 0                                  |                      | 36 |
| Transfers Out/Special Items/Down Adj               | 37 |                 |               |                 |           |  |                                    |                      | 37 |
| Total Expenditures & Other Uses                    | 38 | 56,107,090      | 1,100,000     | 653,385         | 0         | 3,000                                    | 0                                  |                      | 38 |
| Ending Fund Balance                                | 39 | 6,675,609       | 488,167       | 862,650         | 0         | 12,703                                   | 0                                  |                      | 39 |
| Total Requirements                                 | 40 | 62,782,699      | 1,588,167     | 1,516,035       | 0         | 15,703                                   | 0                                  |                      | 40 |

CEDAR FALLS

**Resources:**

|   |           | Capital Projects (30-39) |                  |                | Debt Service<br>-40 | Proprietary      |                  | Re-estimated<br>FY 16 | Actual<br>FY15    |           |
|---|-----------|--------------------------|------------------|----------------|---------------------|------------------|------------------|-----------------------|-------------------|-----------|
|   |           | Sales Tax (33)           | PPEL (36)        | Other Cap Proj |                     | Nutrition (61)   | Oth Entp (62-69) |                       |                   |           |
| Taxes Levied on Property                  | 1         |                          | 3,286,793        |                | 0                   |                  |                  | 21,277,538            | 21,086,304        | 1         |
| Utility Replacement Excise Tax            | 2         |                          | 9,627            |                | 0                   |                  |                  | 72,369                | 93,455            | 2         |
| Income Surtaxes                           | 3         |                          |                  |                |                     |                  |                  | 0                     | 0                 | 3         |
| Tuition/Transportation Received           | 4         |                          |                  |                |                     |                  |                  | 2,786,495             | 4,535,262         | 4         |
| Earnings on Investments                   | 5         | 36,000                   | 8,412            |                |                     | 2,000            |                  | 91,817                | 96,693            | 5         |
| Nutrition Program Sales                   | 6         |                          |                  |                |                     | 1,547,458        |                  | 1,520,395             | 1,436,650         | 6         |
| Student Activities and Sales              | 7         |                          |                  |                |                     |                  |                  | 1,215,799             | 1,257,198         | 7         |
| Other Revenues from Local Sources         | 8         |                          | 86,833           |                |                     | 15,284           | 14,634           | 419,975               | 503,365           | 8         |
| Revenue from Intermediary Sources         | 9         |                          |                  |                |                     |                  |                  | 0                     | 0                 | 9         |
| State Foundation Aid                      | 10        |                          |                  |                |                     |                  |                  | 27,460,457            | 26,800,960        | 10        |
| Instructional Support State Aid           | 11        |                          |                  |                |                     |                  |                  | 0                     | 0                 | 11        |
| Other State Sources                       | 12        | 4,573,900                | 1,309            |                |                     | 17,146           |                  | 4,797,013             | 4,881,194         | 12        |
| Commercial & Industrial State Replacement | 13        |                          | 99,386           |                | 0                   |                  |                  | 574,105               | 343,188           | 13        |
| Title I Grants                            | 14        |                          |                  |                |                     |                  |                  | 446,569               | 344,193           | 14        |
| IDEA and Other Federal Sources            | 15        |                          |                  |                |                     | 805,807          |                  | 2,837,660             | 2,550,091         | 15        |
| <b>Total Revenues</b>                     | <b>16</b> | <b>4,609,900</b>         | <b>3,492,360</b> | <b>0</b>       | <b>0</b>            | <b>2,387,695</b> | <b>14,634</b>    | <b>63,500,192</b>     | <b>63,928,553</b> | <b>16</b> |
| General Long-Term Debt Proceeds           | 17        |                          |                  |                |                     |                  |                  | 0                     | 0                 | 17        |
| Transfers In/Special Items/Upward Adj     | 18        |                          |                  |                | 2,770,692           |                  |                  | 2,780,442             | 3,292,255         | 18        |
| Proceeds of Fixed Asset Dispositions      | 19        |                          |                  |                |                     |                  |                  | 17,500                | 17,503            | 19        |
| <b>Total Revenues &amp; Other Sources</b> | <b>20</b> | <b>4,609,900</b>         | <b>3,492,360</b> | <b>0</b>       | <b>2,770,692</b>    | <b>2,387,695</b> | <b>14,634</b>    | <b>66,298,134</b>     | <b>67,238,311</b> | <b>20</b> |
| Beginning Fund Balance                    | 21        | 9,517,516                | 2,440,537        | 0              | 0                   | 554,185          | 6,363            | 20,551,312            | 21,643,060        | 21        |
| <b>Total Resources</b>                    | <b>22</b> | <b>14,127,416</b>        | <b>5,932,897</b> | <b>0</b>       | <b>2,770,692</b>    | <b>2,941,880</b> | <b>20,997</b>    | <b>86,849,446</b>     | <b>88,881,371</b> | <b>22</b> |

**Requirements:**

|  |           |                   |                  |          |                  |                  |               |                   |                   |           |
|--|-----------|-------------------|------------------|----------|------------------|------------------|---------------|-------------------|-------------------|-----------|
| Instruction  | 23        |                   | 900,000          |          |                  | 3,191            |               | 37,612,154        | 38,011,153        | 23        |
| Student Support Services                           | 24        |                   |                  |          |                  |                  |               | 1,506,695         | 1,523,678         | 24        |
| Instructional Staff Support Services               | 25        |                   |                  |          |                  |                  |               | 1,733,659         | 1,709,135         | 25        |
| General Administration                             | 26        |                   |                  |          |                  |                  |               | 1,032,706         | 1,001,666         | 26        |
| School/Building Administration                     | 27        |                   |                  |          |                  | 35,155           |               | 3,395,266         | 3,340,478         | 27        |
| Business & Central Administration                  | 28        |                   | 195,070          |          |                  | 75,359           |               | 1,712,700         | 1,473,324         | 28        |
| Plant Operation and Maintenance                    | 29        |                   | 170,000          |          |                  | 26,821           |               | 4,369,538         | 4,418,196         | 29        |
| Student Transportation                             | 30        |                   | 297,504          |          |                  |                  |               | 1,837,276         | 1,843,510         | 30        |
| This row is intentionally left blank               | 31        |                   |                  |          |                  |                  |               | 0                 | 0                 | 31        |
| Noninstructional Programs                          | 32        |                   | 75,000           |          |                  | 2,450,664        | 14,634        | 2,312,429         | 2,246,018         | 32        |
| Facilities Acquisition and Construction            | 33        | 5,171,665         | 1,979,786        |          |                  |                  |               | 2,581,561         | 4,079,170         | 33        |
| Debt Service (Principal, interest, fiscal charges) | 34        |                   |                  |          | 2,770,692        |                  |               | 2,780,442         | 3,279,159         | 34        |
| AEA Support - Direct to AEA                        | 35        |                   |                  |          |                  |                  |               | 2,192,843         | 2,132,291         | 35        |
| <b>Total Expenditures</b>                          | <b>36</b> | <b>5,171,665</b>  | <b>3,617,360</b> | <b>0</b> | <b>2,770,692</b> | <b>2,591,190</b> | <b>14,634</b> | <b>63,067,269</b> | <b>65,057,778</b> | <b>36</b> |
| Transfers Out/Special Items/Down Adj               | 37        |                   |                  |          | 2,770,692        |                  |               | 2,780,442         | 3,272,275         | 37        |
| <b>Total Expenditures &amp; Other Uses</b>         | <b>38</b> | <b>7,942,357</b>  | <b>3,617,360</b> | <b>0</b> | <b>2,770,692</b> | <b>2,591,190</b> | <b>14,634</b> | <b>65,847,711</b> | <b>68,330,053</b> | <b>38</b> |
| Ending Fund Balance                                | 39        | 6,185,059         | 2,315,537        | 0        | 0                | 350,690          | 6,363         | 21,001,735        | 20,551,318        | 39        |
| <b>Total Requirements</b>                          | <b>40</b> | <b>14,127,416</b> | <b>5,932,897</b> | <b>0</b> | <b>2,770,692</b> | <b>2,941,880</b> | <b>20,997</b> | <b>86,849,446</b> | <b>88,881,371</b> | <b>40</b> |

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
CEDAR FALLS**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only GO Debt paid by Debt Service Tax.

| Project Name (A)                                | Amount of Issue (B) | Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C) | Date General Obligation Bond Certified to County Auditor (D) | Principal Due FY17 (E) | Interest Due FY17 +(F) | Bond Registration Due FY17 +(G) | Total Obligation Due FY17 =(H) | Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I) | VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(J) |
|---|---------------------|---|--|------------------------|------------------------|---------------------------------|--------------------------------|--|--|
| (1) All Voted PPEL Loan agreements on this line |                     | Non-GO  |  |                        |                        |                                 | 0                              |  | 0  |
| (2) All Other Long Term Debt Below this line    |                     |   |  |                        |                        |                                 |                                |  |  |
| (3) Series 2011 Statewide Sales & Service Tax   | 20,500,000          | Non-GO  | 4/25/11  | 950,000                | 802,842                | 500                             | 1,753,342                      | 1,753,342  | 0  |
| (4) Series 2013 Statewide Sales & Service Tax   | 9,950,000           | Non-GO  | 4/15/14  | 860,000                | 156,850                | 500                             | 1,017,350                      | 1,017,350  | 0  |
| (5)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (6)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (7)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (8)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (9)   |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (10)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (11)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (12)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (13)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (14)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (15)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (16)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (17)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (18)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (19)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (20)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (21)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (22)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (23)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (24)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| (25)  |                     |   |  |                        |                        |                                 | 0                              |  | 0  |
| -26 Totals (Lines 3-25)                         |                     |   |  | 1,810,000              | 959,692                | 1,000                           | 2,770,692                      | 2,770,692  | 0  |