

REVENUE & EXPENDITURE TOTALS
GENERAL, TORT, UNEMPLOYMENT & SCHOOLHOUSE FUNDS

February, 1985

<u>GENERAL FUND REVENUE</u>	<u>PREVIOUS</u>	<u>TO DATE</u>	<u>THIS MONTH</u>
LOCAL SOURCES	759,319.75	770,775.16	11,455.41
STATE SOURCES	864,635.35	1,088,907.35	224,272.00
FEDERAL SOURCES	<u>31,085.00</u>	<u>31,085.00</u>	<u>.00</u>
TOTALS	1,655,040.10	1,890,767.51	235,727.41

TORT FUND REVENUE	3,889.10	3,988.59	99.49
UNEMPL COMP REVENUE	3,488.68	3,693.01	204.33

SCHOOLHOUSE FUND REVENUE

CAPITOL LOAN NOTES (67½¢ Levy)	4,565.70	4,565.70	.00
CAPITOL PROJECT (42)	3,554,489.43	3,573,682.76	19,193.33
EBT SERVICE	2,595.05	2,624.64	29.59
SITE	<u>21,677.17</u>	<u>22,602.80</u>	<u>925.63</u>
TOTAL ALL FUNDS	5,245,745.23	5,501,925.01	256,179.78

GENERAL FUND EXPENSES

DISTRICT WIDE	327,365.53	353,315.25	25,949.72
JR-SR HIGH	634,784.48	730,549.66	95,765.18
ALL ELEMENTARY	33,566.79	38,980.48	5,413.69
ADEL ELEMENTARY	340,670.78	393,572.69	52,901.91
DeSOTO ELEMENTARY	275,192.99	315,822.81	40,629.83
SPEC ED OUT	168.00	168.00	.00
NON-PUBLIC	<u>1,001.91</u>	<u>1,001.91</u>	<u>.00</u>
TOTALS	1,612,750.48	1,833,410.81	220,660.33

TORT FUND EXPENSE	1,395.00	1,395.00	.00
UNEMPL COMP EXPENSE	298.00	298.00	.00

SCHOOLHOUSE FUND EXPENSE

CAPITOL PROJECT (42)	127,622.11	206,137.36	78,515.25
DEBT SERVICE	5,625.00	5,625.00	.00
SITE	<u>7,097.20</u>	<u>50,903.70</u>	<u>43,806.50</u>
TOTAL ALL FUNDS	1,754,787.79	2,097,769.87	342,982.08

REPORT OF STUDENT BODY ACTIVITIES - FEBRUARY 1985

	<u>RECEIVED THIS MONTH</u>	<u>EXPENDITURES THIS MONTH</u>	<u>PREVIOUS BALANCES</u>	<u>NEW BALANCES</u>
ETICS	4,311.40	4,475.25	5,921.63	5,757.78
BAND RESALE	133.56		(402.88)	(269.32)
BAND UNIFORM			2,050.18	2,050.18
INSTRUMENT RENT			372.25	372.25
POM PON GIRLS		135.44	213.79	78.35
CLASS OF '84			(18.78)	(18.78)
CLASS OF '85			961.26	961.26
CLASS OF '86	1,181.90	211.69	2,221.15	3,191.36
BUTTON CLUB			(30.49)	(30.49)
CHEERLEADERS			202.79	202.79
DRAMA		77.70	3,143.23	3,065.53
H.S. STUDENT COUNCIL		12.00	840.17	828.17
ACCOMODATIONS	1,047.48	1,440.78	(1,043.48)	(1,436.78)
ADEL ELEM. FUND			1,088.92	1,088.92
ADULT EDUCATION	779.19	1,255.44	2,218.05	1,741.80
ART	52.00	73.42	2,901.74	2,880.32
BOTTLE REFUND FUND		10.00	36.45	26.45
& GOWN FEE	11.00		701.52	712.52
AGE	650.00	600.00	(250.00)	(200.00)
COMM. AWARENESS PROGRAM		75.00	77.90	2.90
ELEM. IND. ARTS		23.44	293.26	269.82
FACULTY LOUNGE	210.00	161.62	505.10	553.48
ICE CREAM FUND	232.10	132.19	(4,035.26)	(3,935.35)
IND. ARTS RESALE	140.81		(327.61)	(186.80)
INSURANCE			(29.00)	(29.00)
INSURANCE REVOLVING	16,044.58		(5,128.32)	10,916.26
LIBRARY BOOK FINES	10.00	118.50	174.76	66.26
MISC. REC. & EXP.	303.94	35.91	11,151.59	11,419.62
PADLOCK FEE			219.30	219.30
PEP BUS			424.06	424.06
PHOTOGRAPHY FUND			17.24	17.24
POPCORN FUND			896.63	896.63
REVOLVING	707.50	707.50	0.00	0.00
SCHOLARSHIP			418.51	418.51
SOC. SEC. REFUND			8,012.38	8,012.38
TEXTBOOK	33.00	267.31	7,465.63	7,231.32
TOWEL FEE			508.95	508.95
VOCAL FUND	20.00		(102.09)	(82.09)
WILDROWS			0.00	0.00
WORKBOOKS			0.00	0.00
YEARBOOK	496.00	1,055.58	4,203.52	3,643.94
TOTALS	26,364.46	10,868.77	45,874.05	61,369.74
INVESTMENTS	250.60		41,196.75	41,447.35

RECAPITULATION OF ACTIVITY FUND

FEBRUARY 1985

Balance, January 31, 1985	\$ 45,874.05
Receipts, February	26,364.46
Expenses, February	<u>10,868.77</u>
Balance, February 28, 1985	\$ 61,369.74
Invested: Money Market Acct.	<u>41,447.35</u>
Cash: NOW Acct. @5¼ Int.	\$ <u><u>19,922.39</u></u>

Adel-DeSoto Community Schools

Hot Lunch Financial Report

February, 1985

Receipts for February

Student Lunches-----	\$ 8,893.15
Special Milk-----	1,044.05
Seconds-----	64.25
Adult Lunches-----	467.65
Interest-----	23.22
Other Income-----	269.16
Total Income for February-----	\$ 10,761.48

Expenses for February

Food-----	\$ 6,449.07
Salary & Fringe Benefits-----	6,390.47
Other Expenses-----	571.14
Total Expenses for February-----	\$ 13,410.68

Previous Receipts-----	78,516.99
February Receipts-----	10,761.48
Total Income for Year to Date-----	89,278.47
Opening Cash Balance-----	598.58
Total Cash Available-----	\$ 89,877.05

Previous Expenses-----	\$ 74,049.00
February Expenses-----	13,410.68
Total Expenses for Year to Date-----	\$ 87,459.68

Bank Statement Balance-----	\$ 2,568.37
Less Outstanding Checks-----	151.00
Total-----	2,417.37
Plus Undeposited Checks(From Schedule)-----	0.00
Reconciled Bank Statement Balance-----	\$ 2,417.37

NOTE: Received January Federal Reimbursement in amount of \$5,187.19 on March 1, 1985.

BUDGET ESTIMATE — SCHOOL DISTRICT

Fiscal Year July 1, 1985 — June 30, 1986

NOTICE: The Board of Directors of Adel-Desoto Community School District,
Dallas & Madison County, Iowa will meet
March 11, 1985, at 7:00 P.M. at Adel-DeSoto Junior-Senior High School

Taxpayers will be heard at that time for or against the following estimate. This is a summary of the supporting detail of budget receipts and expenditures on file with the secretary. Copies of the Supplemental Detail (Schedule 632-A) will be furnished any taxpayer upon request.

/s/ _____, Secretary

FUNDS (Round all figures to nearest dollar and balance with totals)	EXPENDITURES			D Estimated Cash Reserve (7-1-86)	E Estimated Aids, Balances and All Other Receipts	F Estimated Amount (C+D-E) Necessary To Be Raised By Taxation
	A FYE June 30, 1984 Actual	B FYE June 30, 1985 Estimate	C FYE June 30, 1986 Proposed			
GENERAL FUND						
11. Operating	2,873,934	3,176,614	4,356,083	(630,898)	2,344,612	1,380,573
21. Tort Liability	6,293	7,000	8,000	1,967	2,517	7,450
22. Unemployment Compensation	3,845	8,000	10,000	5,113	10,146	4,967
TOTAL GENERAL FUND	2,884,072	3,191,614	4,374,083	(623,818)	2,357,275	1,392,990
SCHOOLHOUSE FUND						
2. Capital Projects	0	980,000	3,570,000	12,000	3,582,000	*****
43. Debt Service	6,375	212,083	428,945	3,174	(203,284)	635,403
46. Lease-Purchase						
44. Playground						
41. Schoolhouse	0	29,160	73,740	(19,083)	(29,160)	83,817
45. School Site	128	115,000	65,000	517	31,990	33,527
Total — Schoolhouse Fund	6,503	1,336,243	4,137,685	(3,392)	3,381,546	752,747
GRAND TOTAL	2,890,575	4,527,857	8,511,768	(627,210)	5,738,821	2,145,737

Estimated Taxes per \$1,000 Assessed Valuation — \$ 17.24

INSTRUCTIONS

Only Form 632 is to be published. Schedule 632-A Supplemental Detail and the Bond Schedule on Form 703 are to be completed before transferring details to Form 632. Schedule 632-A must be prepared for any interested taxpayer and for attachment to the certified budget copies.

Round All Figures to the Nearest Dollar. Data will be keypunched for computer processing. Inclusion of cents could shift decimals two places, thereby distorting computations and analysis.

Expenditures in the Schoolhouse Fund must conform to resolutions on file with the County Auditor.

Columns A - F must be completed for a Tax Levy. Columns A - E are to be completed if an expenditure is proposed not requiring a tax levy. The amounts published in Column C control expenditures and represent maximum expenditures authorized by law.

File one copy of Proof of Publication with the County Auditor.

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ENTRY RECORD OF THE HEARING AND DETERMINATION OF THE ESTIMATE

Be it remembered that on this, the 25th day of February, 1985, the board of directors of Adel-DeSoto Community School, Dallas County, Iowa, met in session for the purpose of filing and considering the estimate for the local budget of said school district. There was present quorum as required by law. Thereafter and on said day there was filed the foregoing estimate.

Thereafter said estimate was duly considered by the board. The board being fully advised finds that a date of hearing on said estimate should be fixed and it does fix the 11th day of March, A. D., 1985, at the hour of 7:00 PM. on said day as the date of hearing, said hearing to be had at the High School Library in Adel, Dallas County, Iowa.

The secretary was directed to publish the estimate and the notice of hearing as required by law, in the Dallas County News, a newspaper published at Adel of said county. Publication to be for one insertion at least ten days prior to the date set for hearing.

President.

District Secretary.

Publication

Filing Estimates — Notice of Hearing (Section 24.9): "Each municipality shall file with the secretary or clerk thereof the estimates required to be made in Sections 24.3 to 24.8, inclusive, at least twenty days before the date fixed by law for filing the same to the levying board and shall forthwith fix a date for a hearing thereon, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held at least ten days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing thereon shall be posted in three public places in the district in lieu of publication. For a county, such publication shall be in the official newspaper thereof. For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein."

Levies Void Unless Notice is Published (Section 24.10). The verified proof of the publication of such notice shall be filed in the office of the county auditor and preserved by him. No levy shall be valid unless and until such notice is published and filed.

Publication in Newspaper Necessary: Levies are void unless notice is published in a newspaper. The newspaper publisher will go over each estimate submitted to him with care and it is hoped that he will advise the local board of any errors which he may discover so that they may be corrected prior to printing. The form will include only the matter beginning with the word "NOTICE" and ending just before the word "INSTRUCTIONS" immediately following the columnar form. The printer will drop all lines for which there is no estimate and will print funds and amounts shown by the secretary.

BUDGET ESTIMATE AND RECORD OF FILING

Adel-DeSoto Comm. School
Name of School District

Adel

Adel Township

Dallas

County, Iowa.

Year 19 85

Filed, this, the 26th day of

February, 19 85.

District Secretary.

Adopted Budget and Certificate of School Taxes

Fiscal Year July 1, 1985 — June 30, 1986

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Adel-DeSoto Community

SCHOOL DISTRICT

CERTIFICATION

To: County Auditor and
Board of Supervisors of Dallas & Madison County, Iowa:

March 12, 1985

I do hereby certify that at a meeting of the Board of Directors of this School District, held as provided by law on March 11, 1985, the following budget was adopted and levies voted on all taxable property of this School District in the County (Counties) of _____

Dallas & Madison and that said estimates and levies were made after public hearing as provided by law.

/s/ _____, Secretary

P. O. Address _____

Telephone: Area Code (_____) _____

ADOPTED BUDGET SUMMARY

FUNDS (Use Whole Dollars)	EXPENDITURES FOR YEAR			D Estimated Cash Reserve (7-1-86)	E Estimated Aids, Balances, and All Other Receipts	F Estimated Amount (C + D — E) Necessary To Be Raised By Taxation	G (To be entered by Except Taxes Finally Entered	H County Auditor) Line 1 Approved Tax Rate
	A FYE 6-30-1984 Actual	B FYE 6-30-1985 Estimate	C FYE 6-30-1986 Proposed					
GENERAL FUND								
Operating	1 2,873,934	2 3,176,614	3 4,356,083	4 (630,898)	5 2,344,612	6 1,380,573		
Liability	7 6,293	8 7,000	9 8,000	10 1,967	11 2,517	12 7,450		
Employment	13	14	15	16	17	18		
Pension	13 3,845	14 8,000	15 10,000	16 5,113	17 10,146	18 4,967		
Total — General Fund	19 2,884,072	20 3,191,614	21 4,374,083	22 (623,818)	23 2,357,275	24 1,392,990		
SCHOOLHOUSE FUND								
Capital Projects	25 0	26 980,000	27 3,570,000	28 12,000	29 3,582,000	30 2,602,000		
Debt Service	31 6,375	32 212,083	33 428,945	34 3,174	35 (203,284)	36 635,403		
Lease-Purchase	37	38	39	40	41	42		
Playground	43	44	45	46	47	48		
Schoolhouse	49 0	50 29,160	51 73,740	52 (19,083)	53 (29,160)	54 83,817		
School Site	55 128	56 115,000	57 65,000	58 517	59 31,990	60 33,527		
Total — Schoolhouse Fund	61 6,503	62 1,336,243	63 4,137,685	64 (3,392)	65 3,381,546	66 752,747		
GRAND TOTAL	67 2,890,575	68 4,527,857	69 8,511,768	70 (627,210)	71 5,738,821	72 2,145,737		

Filing

March 15 is the filing deadline. File with the control county auditor two (2) copies each of Adopted Budget and Supplemental Detail and one (1) copy of proof of publication and, in addition, one Budget and Supplemental Detail to each non-control county auditor.

Also mail one (1) copy each of Adopted Budget and Supplemental Detail to each of the following:

1. Local Budget Division, Comptroller's Office, State Capitol, Des Moines, Iowa 50319.
2. Budget Review Committee, Grimes Office Building, Des Moines, Iowa 50319.

Keep one copy for reference purposes. NOTE: Attach to this form one copy of Schedule 632-A — Supplemental Detail of Budget Estimate and one copy of Bond Schedule — Form 703.

School District Valuation: (To be entered by Auditor)

Incremental Valuation — City of _____ \$ _____

Taxable Valuation as of January 1, 1984 \$ _____

Proof of Publication Filed and compared.

/s/ _____ County Auditor

CERTIFICATION

APPROVED _____, 1985
AND FILED IN
STATE COMPTROLLER'S
OFFICE
Budget Division

ENTRY RECORD OF THE HEARING AND DETERMINATION OF THE ESTIMATE

Be it remembered that on this, the 11 day of March, 1985, the Board of Directors of Adel-DeSoto Community School District Adel Township of Dallas County, Iowa, met in session for the purpose of a hearing upon the budget estimate as filed with this board. There was present a quorum as required by law. Thereupon the board investigated and found the notice of the time and place of hearing has, according to law and as directed by the board, been published on the 28 day of February, 1985, in the Dallas County News, a newspaper published at Adel of said county; that the affidavit of publication thereof was on file with the county auditor. Thereafter and on said day the estimate was taken up and considered and taxpayers heard for and against said estimate as follows:

Thereafter and after hearing all taxpayers desiring to be heard, the board took up the estimate for final consideration and after being fully advised the board determined that said estimate be corrected and completed so that when completed it should be in words and figures as stated herein. The vote upon final adoption of the budget was as follows:

Ayes Douglas Henderson

Nays _____

Ron Deardorff

Janice Daly

Judy Burgess

Larry Crannell

President of Board

Secretary

The secretary was thereupon directed to forward the adopted budget and tax levy to the county auditor as provided by law.

I hereby certify the above to be a true and correct copy of the proceedings of the Board relating to the consideration and final adoption of the within budget of expenditures and levy of taxes on the 11 day of March, A. D., 1985.

Secretary.

Post Office Address

BUDGET AND TAX LEVY

Adel-DeSoto Community School
(Name of School District)

Adel

(Township)

Dallas & Madison County, Iowa

Year 19 85

District Secretary.

FUND	Dollars	Tax Rate
11 Operating Fund	1,380,573	11.08
21 Tort	7,450	.06
22 Unemployment	4,967	.04
41 Schoolhouse (Voted)	83,817	.675
42 Capital Projects		
43 Debt Service	635,403	5.12
44 Playground		
45 School Site	33,527	.27
46 Lease - Purchase Option		
Total - All Purposes	2,145,737	17.24

TO THE STATE COMPTROLLER:

I certify that the foregoing is a true copy of a certificate filed in my office this _____ day of _____, 19____.

County Auditor.

Supplemental Detail

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Adel-DeSoto Community

SCHOOL DISTRICT

RESOURCES RECEIPTS	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
GENERAL FUND — 11. Operating						
Beginning Balance						
Cash	073	518	074	418	075	1,000
Investments	076	415,892	077	469,859	078	469,000
(Encumbrance Reserve)	079	0	080	0	081	XXXXXXXXXX
Net Beginning Balance	082	416,410	083	470,277	084	470,000
MISCELLANEOUS RECEIPTS						
Revenue From Local Services						
510 Mobile Home Tax	085	10,078	086	10,000	087	10,000
511 Confiscatory Allotment	088	0	089	XXXXXXXXXX	090	XXXXXXXXXX
513 Semi-Annual Apportionment	091	25,222	092	25,000	093	XXXXXXXXXX
514 Military Credit	094	4,714	095	5,000	096	5,000
520-539 Tuition Received	097	17,239	098	60,000	099	30,000
540-549 Transportation Fees	100	0	101	0	102	0
550-559 Nutrition Programs	103	0	104	0	105	0
560-569 Student Activities & Sales	106	0	107	0	108	0
570-575 Other Local District Revenue	109	168	110	300	111	500
576 Investment Revenue	112	36,326	113	40,000	114	21,000
577-579 Other Local District Revenue	115	0	116	0	117	0
580-589 Fund Revenue (Inc. Transfers)	118	1,381	119	5,000	120	2,000
590-599 Revenue from Intermediate Source	121	0	122	0	123	0
Revenue From State Sources						
613 SBRC Allowances	124	0	125	0	126	0
641 Transp. Aid Nonpublic	127	460	128	1,000	129	1,000
642 Textbook Aid Nonpublic	130	0	131	0	132	500
660 State Vocational Aid	133	0	134	0	135	0
671 State Tuition Aid (BHT/CIT)	136	0	137	0	138	0
690-699 All Other State Revenue	139	3,299	140	3,500	141	0
Revenue From Federal Aid						
701-704 ESEA Title I	142	39,089	143	32,500	144	30,000
730-739 Vocational Aid	145	0	146	0	147	0
781 P. L. 81-874	148	0	149	0	150	0
700-899 All Other Federal Aid	151	6,419	152	6,700	153	7,000
TOTAL MISC. RECEIPTS	154	144,395	155	189,000	156	107,000
512 Enrichment Income Surtax	157	0	158	0	159	0
515 Supplemental Income Surtax	160	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
610 State Foundation Aid	161	1,365,708	162	1,472,997	163	1,596,437
612 AEA Support - Direct to AEA	164	148,694	165	160,391	166	171,175
Permanent School Fund Loan Replay	167	0	168	0	169	XXXXXXXXXX
501 Property Tax	170	1,269,004	171	1,344,949	172	1,380,573
TOTAL RESOURCES AVAILABLE	173	3,344,211	174	3,646,614	175	3,725,185

Supplemental Detail

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REQUIREMENTS EXPENDITURES AND RESERVE		Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
GENERAL FUND — 11. Operating							
EXPENDITURES:							
Program		176	XXXXXXXXXX	177	XXXXXXXXXX	178	XXXXXXXXXX
001-099 General Education		179	1,287,107	180	1,378,223	181	1,500,000
100-199 Career Education		182	142,222	183	170,000	184	200,000
200-299 Skill Development		185	57,821	186	80,000	187	100,000
300-399 Special Education		188	165,489	189	180,000	190	200,000
400-499 Co-Curr. Athletics		191	64,619	192	70,000	193	75,000
500-599 Cont. Ed-Comm. Serv.		194	0	195	1,000	196	1,000
600-699 Student Serv. Program		197	228,799	198	250,000	199	400,000
700-799 Instructional Support		200	81,151	201	100,000	202	200,000
800-899 General Education		203	318,601	204	350,000	205	400,000
900-999 Central Support		206	311,783	207	340,000	208	1,041,908
Object			XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
380-389 Tuition Paid to Other Dist.		209	60,342	210	70,000	211	50,000
350-354 Transp. Paid to Other Dist.		212	4,775	213	7,000	214	7,000
622 Interest Expense		215	0	216	0	217	0
711-769 Transfer from Oper. Fund		218	2,531	219	20,000	220	10,000
780 State Aid to AEA		221	148,694	222	160,391	223	171,175
SUB TOTAL EXPENDITURES		224	2,873,934	225	3,176,614	226	4,356,083
Encumbrances:		227	0		XXXXXXXXXX		XXXXXXXXXX
		228	0		XXXXXXXXXX		XXXXXXXXXX
		229	0		XXXXXXXXXX		XXXXXXXXXX
SUB TOTAL ENCUMBRANCES		230	0		XXXXXXXXXX		XXXXXXXXXX
Col. C* — Expenditures and Encumbrances		231	2,873,934	232	3,176,614	233	4,356,083
Closing Balance:			XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
Cash		234	418	235	1,000	236	(630,898)
Investments		237	469,859	238	469,000	239	0
(Encumbrance Reserve)		240	(0)		XXXXXXXXXX		XXXXXXXXXX
Col. D — Reserve — Net Closing Balance		241	470,277	242	470,000	243	(630,898)
REQUIREMENTS		244	3,344,211	245	3,646,614	246	3,725,185

*Col. A and B for prior years

Supplemental Detail

1985-1986 Operating Fund Worksheet

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1983-84 UNSPENT BALANCE (Actual) (Unspent Budget Authority)

Item No.	A. COMPUTATION OF UNSPENT BALANCE, or the amount from the 1983-84 Authorized Budget to be used in Item 276.	
247	2,451,070	Regular Program District Cost (4.1)
248	\$ 0	District Cost for Supplementary Weighting — Shared Pupils / Teachers (4.2)
249	\$ 136,331	+ Special Education Instruction District Cost (4.3)
250	\$ 108,301	+ A.E.A. Special Education Support Cost (4.4)
251	\$ 42,934	+ A.E.A. Media and Other Services District Cost (4.5)
252	\$ 26,954	+ Additional Growth Allowed by S.B.R.C.
253	\$ 79,765	+ Allowance for Increased September 1983 Enrollment
254	\$ 7,780	+ Allowance for Increased December 1983 Special Education Weighting
255	\$ 2,853,135	= 1983-84 Maximum District Cost
256	\$ 144,395	+ 1983-84 Actual Miscellaneous Income (Item 154)
257	\$ 988,559	+ Unspent Balance from 1982-83 Budget
258	\$ 0	- 1982-83 Special Education District Reduction
259	\$ 0	- 1983-84 AEA Special Education Support Reduction
260	\$ 0	+ S.B.R.C. Allowance of Secretary's Balance for Construction
261	\$ 0	+ Enrichment Tax Voted
262	\$ 3,986,089	= Maximum Expenditure for 1983-84
263	\$ 2,873,934	- 1983-84 Actual Expenditures (Item 231)
264	\$ 0	- Unspent Portion of Secretary's Balance for Construction
265	\$ 1,112,155	= Unspent Balance of 1983-84 Budget to be Carried Forward to 1984-85 Budget (Item 276)

Pick-up data from 1983-84 Printout

1984-85 UNSPENT BALANCE (Estimated) (Unspent Budget Authority)

Item No.	A. COMPUTATION OF UNSPENT BALANCE, or the amount from the 1984-85 Authorized Budget to be used in Item 343.	
266	2,596,920	Regular Program District Cost (4.1)
267	\$ 0	District Cost for Supplementary Weighting — Shared Pupils / Teachers (4.2)
268	\$ 147,972	+ Special Education Instruction District Cost (4.3)
269	\$ 115,129	+ A.E.A. Special Education Support Cost (4.4)
270	\$ 45,262	+ A.E.A. Media and Other Services District Cost (4.5)
271	\$ 50,254	+ Additional Growth Allowed by S.B.R.C.
272	\$ 22,800	+ Allowance for Increased September 1984 Enrollment
273	\$ 0	+ Allowance for Increased December 1984 Special Education Weighting
274	\$ 2,978,337	= 1984-85 Maximum District Cost
275	\$ 189,000	+ 1984-85 Estimated Miscellaneous Income (Item 155)
276	\$ 1,112,155	+ Unspent Balance from 1983-84 Budget (Item 265)
277	\$ 1,980	- 1983-84 Special Education Support Reduction
278	\$ 0	- 1984-85 AEA Special Education Support Reduction
279	\$ 0	+ S.B.R.C. Allowance of Secretary's Balance for Construction
280	\$ 0	+ Enrichment Tax Voted
281	\$ 4,277,512	= Maximum Expenditures for 1984-85
282	\$ 3,176,614	- 1984-85 Estimated Expenditures (Item 232)
283	\$ 0	- Unspent Portion of Secretary's Balance for Construction
284	\$ 1,100,898	= Unspent Balance of 1984-85 Budget to be Carried Forward to 1985-86 Budget (Item 343)

Pick-up data from 1984-85 Printout

Supplemental Detail 1985-1986 Operating Fund Worksheet

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COMPUTATIONS TO DETERMINE BUDGET DOLLARS AVAILABLE

Item No.	(Use whole numbers unless otherwise indicated)	Description
DISTRICT BUDGET ENROLLMENT WITHOUT GUARANTEE:		
285	1.1 <u>1,099</u>	September 1978 certified headcount without weighting
286	1.2 <u>1,139</u>	September 1983 certified headcount without weighting
287	1.3 <u>1,149</u>	September 1984 certified headcount without weighting
288	*1.4 <u>274.8</u>	25% of line 1.1
289	*1.5 <u>861.8</u>	75% of larger of line 1.2 or 1.3
290	*1.6 <u>1,136.6</u>	Budget enrollment without guarantee
291	*1.7 <u>1,149</u>	Larger of basic or budget enrollment without guarantee (enter larger of line 1.3 or 1.6)
DISTRICT COST PER PUPIL & TOTAL WEIGHTED ENROLLMENT:		
292	2.1 <u>2,280</u>	1984-85 regular program cost per pupil
293	2.2 <u>0</u>	Previous SBRC decisions since 7/1/77 granting permanent allowable growth included in line 2.1
294	2.3 <u>2,280</u>	= Adjusted 1984-85 cost per pupil for computing "catch up"
295	2.4 <u>122</u>	+ Regular growth per pupil
296	2.5 <u>2,402</u>	= Subtotal
297	2.6 <u>8</u>	+ "Catch up" (if line 2.5 is less than state regular program cost per pupil, enter the lessor of the difference between the state cost per pupil and line 2.5 or 10% of line 2.4)
298	2.7 <u>2,410</u>	= 1985-86 regular cost per pupil without SBRC decisions
299	2.8 <u>0</u>	+ Adjustments to district cost per pupil for SBRC decisions
300	2.9 <u>22</u>	+ Adjustments for monies previously received under Code Section 302.3
301	2.10 <u>2,432</u>	= 1985-86 regular program cost per pupil
302	*2.11 <u>1,149</u>	× Larger of basic or budget enrollment without guarantee (line 1.7)
303	2.12 <u>2,794,368</u>	= 1985-86 regular program district cost without guarantee
304	2.13 <u>2,596,920</u>	= 1984-85 regular program district cost
305	2.14 <u>1.02</u>	× Regular program district cost guarantee
306	2.15 <u>2,648,858</u>	= 1985-86 minimum regular program district cost
307	2.16 <u>0</u>	- If line 2.15 is greater than line 2.12, enter line 2.6. Otherwise, go to line 2.21 and enter line 1.7
308	2.17 <u>0</u>	= Additional needed to meet minimum guaranteed regular program district cost
309	2.18 <u>0</u>	+ 1985-86 regular program cost per pupil (line 2.10)
310	*2.19 <u>0</u>	= Addition to enrollment to meet guarantee
311	*2.20 <u>0</u>	+ Larger of basic or budget enrollment without guarantee (line 1.7)
312	*2.21 <u>1,149</u>	= Larger of basic or budget enrollment with guarantee
313	*2.22 <u>0</u>	+ Supplementary weighting - shared pupils/teachers
314	*2.23 <u>64.9</u>	+ Weighting for special education in addition to 1.0
315	*2.24 <u>1,213.9</u>	= Weighted enrollment

$$\begin{array}{l}
 \left\{ \begin{array}{ll}
 0.7 \times 77 = 53.9 & \text{Dec. 1, 1983} \\
 1.2 \times 7 = 8.4 & \text{headcount=64.9} \\
 2.6 \times 1 = 2.6 & \text{Dec. 1, 1984} \\
 & \text{headcount=64.3}
 \end{array} \right.
 \end{array}$$

*Rounded to nearest tenth.
 **Use dollars and cents.

Supplemental Detail 1985-1986 Operating Fund Worksheet

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COMPUTATIONS TO DETERMINE BUDGET DOLLARS AVAILABLE (Continued):

Item No.		
	DISTRICT COST CALCULATIONS:	
316	*3.1	<u>1,149</u> Larger of basic or budget enrollment with guarantee (line 2.21)
317	3.2	<u>2,432</u> × 1985-86 regular program cost per pupil (line 2.10)
318	3.3	<u>2,794,368</u> = Regular program district cost
319	*3.4	<u>0</u> Supplementary weighting (line 2.22)
320	3.5	<u>0</u> × 1985-86 regular program cost per pupil (line 2.10)
321	3.6	<u>0</u> = District cost for supplementary weighting
322	*3.7	<u>64.9</u> Weighting for special education in addition to 1.0 (line 2.23)
323	3.8	<u>2,432</u> × 1985-86 regular program cost per pupil (line 2.10)
324	3.9	<u>157,836</u> = Special education instruction district cost
325	**3.10	<u>101.09</u> - A.E.A. special education support cost per pupil
326	*3.11	<u>1,213.9</u> × Weighted enrollment (line 2.24)
327	3.12	<u>122,713</u> = A.E.A. special education support district cost
328	*3.13	<u>19.46</u> × 1985-86 media cost per pupil
329	*3.14	<u>22.21</u> + 1985-86 education services cost per pupil
330	*3.15	<u>41.67</u> = 1985-86 media & education services cost per pupil
331	3.16	<u>1,149</u> September 1984 certified headcount without weighting (line 1.3)
332	3.17	<u>14</u> + Resident approved non-public students
333	3.18	<u>1,163</u> = Total enrollment served
334	*3.19	<u>41.67</u> × 1985-86 media & education services cost per pupil (line 3.15)
335	3.20	<u>48,462</u> = Media & education services district cost
	MAXIMUM TOTAL BUDGET CALCULATIONS:	
336	4.1	<u>2,794,368</u> Regular program district cost (line 3.3)
337	4.2	<u>0</u> + District cost for supplementary weighting (line 3.6)
338	4.3	<u>157,836</u> + Special education instruction district cost (line 3.9)
339	4.4	<u>122,713</u> + A.E.A. special education support district cost (line 3.12)
340	4.5	<u>48,462</u> + Media and education services district cost (line 3.20)
341	4.6	<u>24,806</u> + Additional allowable growth granted by SBRC for 1985-86
342	4.7	<u>3,148,185</u> = Grand total district cost (controlled budget)
343	4.8	<u>1,100,898</u> + Estimated unspent balance from 1984-85
344	4.9	<u>107,000</u> + Estimated miscellaneous income for 1985-86
345	4.10	<u>0</u> + Allowance for construction project by SBRC
346	4.11	<u>0</u> + Approved enrichment taxes (line 13.5)
347	4.12	<u>0</u> + Additional property tax or enrichment tax for asbestos removal or encapsulation
348	4.13	<u>4,356,083</u> = Estimated total maximum budget for 1985-86
349	4.14	<u>4,356,083</u> - Budget certified (Item 003)
350	4.15	<u>0</u> = Portion of maximum budget not used

*Rounded to nearest tenth.

**Use dollars and cents.

Supplemental Detail

1985-1986 Operating Fund Worksheet

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PROOF OF PROPERTY TAX

1. Grand Total District Cost (Item 342) _____
2. Less: State Aid (Items 163 and 166) _____
3. Equals Property Tax to Fund Budget _____
4. Plus: Cash Reserve Levy — S.B.R.C. Decisions _____
5. Plus: Cash Reserve Levy — Other _____
6. Plus: Property Tax Voted for Enrichment _____
7. Plus: Additional Property Tax or Enrichment Property Tax for Removal or Encapsulation of Asbestos _____
8. Less: Secretary's Balance to Reduce Taxes _____
9. Equals Property Tax Asking for Items 6 and 172 _____

Item No.	
351	\$ 3,148,185
352	- 1,767,612
353	= 1,380,573
354	+ 0
355	+ 0
356	+ 0
357	+ 0
358	- 0
359	= 1,380,573

PROOF OF CASH RESERVE

1. Estimated Secretary's Balance July 1, 1985 from Item 84 _____
2. Plus: Cash Reserve Levy — S.B.R.C. Decisions (Item 354) _____
3. Plus: Cash Reserve Levy — Other (Item 355) _____
4. Plus: Surtax Voted for Enrichment if Last Payment is to be Received in 1985-86 _____
5. Portion of Maximum Budget Not Used (Item 350) _____
6. Less: Unspent Balance From 1984-85 (Item 284) _____
7. Less: Secretary's Balance to Reduce Taxes (Same as Item 358) _____
8. Less: S.B.R.C. Allowance of Secretary's Balance for Construction (Item 345) _____
9. Less: Surtax Voted For Enrichment if First Payment is to be Received in 1986-87 _____
10. Less: Surtax Voted for Enrichment for Removal or Encapsulation of Asbestos if First Payment is to be Received in 1986-87 _____
11. Secretary's Balance June 30, 1986 (Items 4 and 243) _____

Item No.	
360	\$ 470,000
361	+ 0
362	+ 0
363	+ 0
364	+ 0
365	- 1,100,898
366	- 0
367	- 0
368	- 0
369	- 0
370	= (630,898)

Amount of cash reserve used to fund 1984-85 State Aid shortfall, if any. \$ None

NOTE: This disclosure will be required annually, per S.F. 2088 of the 1982 General Assembly.

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RESOURCES RECEIPTS	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
GENERAL FUND — 21. TORT LIABILITY							
Beginning Balance:							
Cash	1	439	500	440	501	441	500
Investments	2	442	1,838	443	1,889	444	2,017
(Encumbrance Reserve)	3	445	(0)	446	(0)	XX	XXXXXXXXXX
Net Beginning Balance	4	447	2,338	448	2,390	449	2,517
Non-Tax Income:							
	5	450		451		452	
	6	453		454		455	
	7	456		457		458	
	8	459		460		461	
S/T Non-Tax Income	9	462	0	463	0	464	0
Col. E—Net Balance and Non-Tax	10	465	2,338	466	2,390	467	2,517
Col. F—Property Tax	11	468	6,345	469	7,127	470	7,450
RESOURCES	12	471	8,683	472	9,517	473	9,967

REQUIREMENTS EXPENDITURES AND RESERVE	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
Expenditures:							
Insurance	13	474	6,293	475	7,000	476	8,000
	14	477		478		479	
S/T Expenditures	15	480	6,293	481	7,000	482	8,000
Encumbrances:							
	16	483		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	17	484		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	18	485		XX	XXXXXXXXXX	XX	XXXXXXXXXX
S/T Encumbrances:	19	486	0	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. C* Expenditures and Entumbrances	20	487	6,293	488	7,000	489	8,000
Closing Balance:							
Cash	21	490	501	491	500	492	500
Investments	22	493	1,889	494	2,017	495	1,467
(Encumbrance Reserve)	23	496	(0)	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	497	2,390	498	2,517	499	1,967
REQUIREMENTS	25	500	8,683	501	9,517	502	9,967

* Col. A and B for prior years

Supplemental Detail

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GENERAL FUND — 22. UNEMPLOYMENT COMPENSATION

Beginning Balance:							
Cash	1	503	500	504	500	505	500
Investments	2	506	7,547	507	12,896	508	9,646
(Encumbrance Reserve)	3	509	(0)	510	(0)	XX	XXXXXXXXXX
Net Beginning Balance	4	511	8,047	512	13,396	513	10,146
Non-Tax Income:							
	5	514		515		516	
	6	517		518		519	
	7	520		521		522	
	8	523		524		525	
S/T Non-Tax Income	9	526	0	527	0	528	0
Col. E—Net Balance and Non-Tax							
	10	529	8,047	530	13,396	531	10,146
Col. F—Property Tax	11	532	9,194	533	4,750	534	4,967
RESOURCES	12	535	17,241	536	18,146	537	15,113

Expenditures:							
Unemployment Comp.	13	538	3,845	539	8,000	540	10,000
	14	541		542		543	
S/T Expenditures	15	544	3,845	545	8,000	546	10,000
Encumbrances:							
	16	547		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	17	548		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	18	549		XX	XXXXXXXXXX	XX	XXXXXXXXXX
S/T Encumbrances	19	550	0	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. C* Expenditures and Encumbrances	20	551	3,845	552	8,000	553	10,000
Closing Balance:							
Cash	21	554	500	555	500	556	500
Investments	22	557	12,896	558	9,646	559	4,613
(Encumbrance Reserve)	23	560	(0)	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	561	13,396	562	10,146	563	5,113
REQUIREMENTS	25	564	17,241	565	18,146	566	15,113

* Col. A and B for prior years

Supplemental Detail

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RESOURCES RECEIPTS	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
SCHOOLHOUSE FUND — 42. CAPITAL PROJECTS							
Beginning Balance:							
Cash (Incl. Schoolhouse Loan Proceeds)	1	567		568		569	100,000
Investments	2	570		571		572	3,273,325
(Encumbrance Reserve)	3	573	()	574	()	XX	XXXXXXXXXX
Net Beginning Balance	4	575	0	576	0	577	3,373,325
Non-Tax Income:							
Anticipatory Warrants	5	578		579	520,000	580	
Interest on Warrants	6	581		582	53,325	583	40,212
School Bonds	7	584		585	3,490,000	586	
Interest on Bonds	8	587		588	290,000	589	168,463
S/T Non-Tax Income	9	590	0	591	4,353,325	592	208,675
Col. E—Net Balance and Non-Tax	10	593	0	594	4,353,325	595	3,582,000
Col. F—Property Tax	11	XX	XXXXXX XXXXX	XX	XXXXXXXXXXXX	XX	XXXXXXXXXXXX
RESOURCES	12	596	0	597	4,353,325	598	3,582,000

REQUIREMENTS EXPENDITURES AND RESERVE	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
Expenditures:							
Auditorium Construction	13	599	0	600	0	601	600,000
High School Construc.	14	602	0	603	980,000	604	2,970,000
S/T Expenditures	15	605	0	606	980,000	607	3,570,000
Encumbrances:							
	16	608		XX	XXXXXXXXXXXX	XX	XXXXXXXXXXXX
	17	609		XX	XXXXXXXXXXXX	XX	XXXXXXXXXXXX
	18	610		XX	XXXXXXXXXXXX	XX	XXXXXXXXXXXX
S/T Encumbrances:	19	611	0	XX	XXXXXXXXXXXX	XX	XXXXXXXXXXXX
Col. C* Expenditures and Encumbrances	20	612	0	613	980,000	614	3,570,000
Closing Balance:							
Cash	21	615		616	100,000	617	12,000
Investments	22	618		619	3,273,325	620	0
(Encumbrance Reserve)	23	621	()	XX	XXXXXXXXXXXX	XX	XXXXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	622	0	623	3,373,325	624	12,000
REQUIREMENTS	25	625	0	626	4,353,325	627	3,582,000

* Col. A and B for prior years

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SCHOOLHOUSE FUND—43. DEBT SERVICE (From General Obligation Bond Schedule attached hereto.)

Beginning Balance:							
Cash	1	628	83	629	15	630	(203,284)
Investments	2	631	9,133	632	3,928	633	0
(Encumbrance Reserve)	3	634	(0)	635	(0)	XX	XXXXXXXXXX
Net Beginning Balance	4	636	9,216	637	3,943	638	(203,284)
Non-Tax Income:							
Interest	5	639	495	640		641	
Military Credit	6	642	2	643		644	
Mobile Home Tax	7	645	10	646		647	
Transfer from fund 428	8	648		649		650	
S/T Non-Tax Income	9	651	507	652	0	653	0
Col. E—Net Balance and Non-Tax	10	654	9,723	655	3,943	656	(203,284)
Col. F—Property Tax	11	657	595	658	4,856	659	635,403
RESOURCES	12	660	10,318	661	8,799	662	432,119

Expenditures:							
Principal	13	663	5,000	664	5,000	665	75,000
Interest	14	666	1,375	667	207,083	668	353,945
S/T Expenditures	15	669	6,375	670	212,083	671	428,945
Encumbrances:							
	16	672		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	17	673		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	18	674		XX	XXXXXXXXXX	XX	XXXXXXXXXX
S/T Encumbrances	19	675	0	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. C* Expenditures and Encumbrances	20	676	6,375	677	212,083	678	428,945
Closing Balance:							
Cash	21	679	15	680	(203,284)	681	0
Investments	22	682	3,928	683	0	684	3,174
(Encumbrance Reserve)	23	685	(0)	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	686	3,943	687	(203,284)	688	3,174
REQUIREMENTS	25	689	10,318	690	8,799	691	432,119

* Col. A and B for prior years

Supplemental Detail

RESOURCES RECEIPTS	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
SCHOOLHOUSE FUND — 46. LEASE-PURCHASE							
Beginning Balance:							
Cash	1	692		693		694	
Investments	2	695		696		697	
(Encumbrance Reserve)	3	698	()	699	()	XX	XXXXXXXXXX
Net Beginning Balance	4	700		701		702	
Non-Tax Income:							
	5	703		704		705	
	6	706		707		708	
	7	709		710		711	
	8	712		713		714	
S/T Non-Tax Income	9	715		716		717	
Col. E—Net Balance and Non-Tax	10	718		719		720	
Col. F—Property Tax	11	721		722		723	
RESOURCES	12	724		725		726	

REQUIREMENTS EXPENDITURES AND RESERVE	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
Expenditures:							
	13	727		728		729	
	14	730		731		732	
S/T Expenditures	15	733		734		735	
Encumbrances:							
	16	736		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	17	737		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	18	738		XX	XXXXXXXXXX	XX	XXXXXXXXXX
S/T Encumbrances:	19	739		XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. C* Expenditures and Encumbrances	20	740		741		742	
Closing Balance:							
Cash	21	743		744		745	
Investments	22	746		747		748	
(Encumbrance Reserve)	23	749	()	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	750		751		752	
REQUIREMENTS	25	753		754		755	

* Col. A and B for prior years

Supplemental Detail

SCHOOLHOUSE FUND — 44. PLAYGROUND

Beginning Balance:							
Cash	1	756		757		758	
Investments	2	759		760		761	
(Encumbrance Reserve)	3	762	()	763	()	XX	XXXXXXXXXX
Net Beginning Balance	4	764		765		766	
Non-Tax Income:							
	5	767		768		769	
	6	770		771		772	
	7	773		774		775	
	8	776		777		778	
S/T Non-Tax Income	9	779		780		781	
Col. E—Net Balance and Non-Tax							
	10	782		783		784	
Col. F—Property Tax							
	11	785		786		787	
RESOURCES	12	788		789		790	

Expenditures:							
	13	791		792		793	
	14	794		795		796	
S/T Expenditures	15	797		798		799	
Encumbrances:							
	16	800		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	17	801		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	18	802		XX	XXXXXXXXXX	XX	XXXXXXXXXX
S/T Encumbrances	19	803		XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. C* Expenditures and Encumbrances	20	804		805		806	
Closing Balance:							
Cash	21	807		808		809	
Investments	22	810		811		812	
(Encumbrance Reserve)	23	813	()	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	814		815		816	
REQUIREMENTS	25	817		818		819	

* Col. A and B for prior years

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RESOURCES RECEIPTS	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
SCHOOLHOUSE FUND — 41. SCHOOLHOUSE							
Beginning Balance:							
Cash	1	820		821		822	(29,160)
Investments	2	823		824		825	0
(Encumbrance Reserve)	3	826	()	827	()	XX	XXXXXXXXXX
Net Beginning Balance	4	828	0	829	0	830	(29,160)
Non-Tax Income:							
	5	831		832		833	
	6	834		835		836	
	7	837		838		839	
	8	840		841		842	
S/T Non-Tax Income	9	843	0	844	0	845	0
Col. E—Net Balance and Non-Tax	10	846	0	847	0	848	(29,160)
Col. F—Property Tax	11	849	0	850	0	851	83,817
RESOURCES	12	852	0	853	0	854	54,657

REQUIREMENTS EXPENDITURES AND RESERVE	Line	Item No.	(A) FYE 6-30-1984	Item No.	(B) FYE 6-30-1985	Item No.	(C) FYE 6-30-1986
Expenditures:							
Schoolhouse Loan Agreement Int	13	855	XXXXXXXXXX	856	29,160	857	43,740
Principal on Warrants	14	858		859		860	30,000
S/T Expenditures	15	861	0	862	29,160	863	73,740
Encumbrances:							
	16	864		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	17	865		XX	XXXXXXXXXX	XX	XXXXXXXXXX
	18	866		XX	XXXXXXXXXX	XX	XXXXXXXXXX
S/T Encumbrances:	19	867	0	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. C* Expenditures and Encumbrances	20	868	0	869	29,160	870	73,740
Closing Balance:							
Cash	21	871		872	(29,160)	873	(19,083)
Investments	22	874		875	0	876	0
(Encumbrance Reserve)	23	877	()	XX	XXXXXXXXXX	XX	XXXXXXXXXX
Col. D—Reserve—Net Closing Balance	24	878	0	879	(29,160)	880	(19,083)
REQUIREMENTS	25	881	0	882	0	883	54,657

* Col. A and B for prior years

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0027

SCHOOLHOUSE FUND — 45. SCHOOL SITE

Beginning Balance:						
Cash	1	884	1,100	885	1,000	886 1,000
Investments	2	887	67,878	888	103,916	889 28,640
(Encumbrance Reserve)	3	890	(0)	891	(0)	XX XXXXXXXXXXXX
Net Beginning Balance	4	892	68,978	893	104,916	894 29,640
Non-Tax Income:						
Interest	5	895	5,041	896	7,000	897 2,000
Rentals	6	898	301	899	300	900 0
Mobile Home Tax	7	901	240	902	250	903 250
Military Credit	8	904	113	905	100	906 100
S/T Non-Tax Income	9	907	5,695	908	7,650	909 2,350
Col. E—Net Balance and Non-Tax						
	10	910	74,673	911	112,566	912 31,990
Col. F—Property Tax	11	913	30,371	914	32,074	915 33,527
RESOURCES	12	916	105,044	917	144,640	918 65,517

Expenditures:						
Improvement	13	919	128	920	10,000	921 65,000
Land Purchase	14	922		923	105,000	924 0
S/T Expenditures	15	925	128	926	115,000	927 65,000
Encumbrances:						
	16	928		XX XXXXXXXXXXXX	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX
	17	929		XX XXXXXXXXXXXX	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX
	18	930		XX XXXXXXXXXXXX	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX
S/T Encumbrances	19	931	0	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX
Col. * C Expenditures and Encumbrances	20	932	128	933	115,000	934 65,000
Closing Balance:						
Cash	21	935	1,000	936	1,000	937 517
Investments	22	938	103,916	939	28,640	940 0
(Encumbrance Reserve)	23	941	(0)	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX	XX XXXXXXXXXXXX
Col.D—Reserve—Net Closing Balance	24	942	104,916	943	29,640	944 517
REQUIREMENTS	25	945	105,044	946	144,640	947 65,517

* Col. A and B for prior years

Supplemental Detail

25	0027
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RECORD OF TAX VOTED BY ELECTORATE

PURPOSE	CODE AUTHORITY	DATE VOTED	NUMBER OF YEARS	FIRST YEAR EFFECTIVE	LAST YEAR EFFECTIVE	MAXIMUM RATE VOTED	STATUTORY MAXIMUM RATE	CURRENT BUDGET REQUIREMENTS
General Fund Enrichment	442.14 (4)						\$1.08 Property Tax 20% Surtax	
Asbestos Enrichment	H.F. 2516 (1984)						\$1.08 Property Tax 20% Surtax	
Bonds and Interest to Exceed \$2.70 per \$1,000	298.18	6/26/84	18	1985-86	2002-03	\$3.41	\$4.05	\$635,403
Lease - Purchase	278.1						\$1.35	
Playground	300.2						\$.135	
Schoolhouse	278.1 (7)	6/16/84	10	1985-86	1994-95	\$.675	\$.675	\$ 83,817

25 0027

**GENERAL OBLIGATION BOND OR LOAN
AGREEMENT SCHEDULE**Local Government Name: Adel-DeSoto Community School District

DUE F (Fall) S (Spring) (A)	PRINCIPAL		Interest Due (D)	Bond Registration Costs (E)	Amount Paid by Other Funds (F)	REQUIREMENTS	
	Outstanding (B)	Due (C)				Paid by Taxation (G)	Ensuing Reserve (H)
Project Elementary Addition	Amount \$ 96,000		Voted 1/24/69	Sold 3/19/69	Certified 4/9/69		
F-84	25,000	5,000	625				
S-85			500			6.125	2.500
F-85	20,000	5,000	500				
S-86			375			5.875	2.500
F-86	15,000	5,000	375				XXXXXXXXXX
S-87			250			5.625	XXXXXXXXXX

Project High School	Amount \$ 3,490,000		Voted 6/26/84	Sold 8/28/84	Certified 9/12/84		
F-84							
S-85			205,957.50			205,957.50	
F-85			176,535				
S-86	3,490,000	70,000	176,535			423,070	
F-86			172,335				XXXXXXXXXX
S-87	3,420,000	80,000	172,335			424,670	XXXXXXXXXX

Project	Amount \$		Voted	Sold	Certified		
F-84							
S-85							
F-85							
S-86							
F-86							XXXXXXXXXX
S-87							XXXXXXXXXX

Project	Amount \$		Voted	Sold	Certified		
F-84							
S-85							
F-85							
S-86							
F-86							XXXXXXXXXX
S-87							XXXXXXXXXX

Project	Amount \$		Voted	Sold	Certified		
F-84							
S-85							
F-85							
S-86							
F-86							XXXXXXXXXX
S-87							XXXXXXXXXX

Summary of All Issues

F-84	25,000	5,000	625				
S-85			206,457.50			212,082.50	
F-85	20,000	5,000	177,035				
S-86	3,490,000	70,000	176,910			428,945	
F-86	15,000	5,000	172,710				XXXXXXXXXX
S-87	3,420,000	80,000	172,585			430,295	XXXXXXXXXX

Resolutions for FYE 6-30-86 tax levies must be filed with County Auditor before April 1, 1985.

(NOTE: Complete additional pages as necessary to list each project.)

25 0027

GENERAL OBLIGATION BOND SCHEDULE — 20-YEAR

Local Government Name: Adel-DeSoto Community SchoolProject: Elementary Addition Amount \$ 96,000 Voted 1-24-69 Sold 3-19-69 Certified 4-9-69

CALENDAR YEAR LEVY RESOLUTION (A)	DUE F (Fall) S (Spring) (B)	PRINCIPAL		Interest Due (E)	Other Expense (F)	REQUIREMENTS	
		Outstanding (C)	Due (D)			Current Expenditures (G)	Ensuing Reserve (H)
	S - 19					XXXXXXXXXX	XXXXXXXXXX
1	F - 19 69			2,794.12		1	
2	S - 19 70			2,395		5,189.12	
10,790	F - 19 70	96,000	6,000	2,395		2	
3	S - 19 71			2,245		10,640	3,000
9,490	F - 19 71	90,000	5,000	2,245		3	
4	S - 19 72			2,120		9,365	2,500
9,240	F - 19 72	85,000	5,000	2,120		4	
5	S - 19 73			1,995		9,115	2,500
8,990	F - 19 73	80,000	5,000	1,995		5	
6	S - 19 74			1,870		8,865	2,500
8,740	F - 19 74	75,000	5,000	1,870		6	
7	S - 19 75			1,745		8,615	2,500
8,490	F - 19 75	70,000	5,000	1,745		7	
8	S - 19 76			1,620		8,365	2,500
8,240	F - 19 76	65,000	5,000	1,620		8	
9	S - 19 77			1,495		8,115	2,500
7,990	F - 19 77	60,000	5,000	1,495		9	
10	S - 19 78			1,370		7,865	2,500
7,740	F - 19 78	55,000	5,000	1,370		10	
11	S - 19 79			1,245		7,615	2,500
7,490	F - 19 79	50,000	5,000	1,245		11	
12	S - 19 80			1,120		7,365	2,500
7,240	F - 19 80	45,000	5,000	1,120		12	
13	S - 19 81			997.50		7,117.50	2,500
6,995	F - 19 81	40,000	5,000	997.50		13	
14	S - 19 82			875		6,872.50	2,500
6,750	F - 19 82	35,000	5,000	875		14	
15	S - 19 83			750		6,625	2,500
6,500	F - 19 83	30,000	5,000	750		15	
16	S - 19 84			625		6,375	2,500
6,250	F - 19 84	25,000	5,000	625		16	
17	S - 19 85			500		6,125	2,500
6,000	F - 19 85	20,000	5,000	500		17	
18	S - 19 86			375		5,875	2,500
5,750	F - 19 86	15,000	5,000	375		18	
19	S - 19 87			250		5,625	2,500
5,500	F - 19 87	10,000	5,000	250		19	
20	S - 19 88			125		5,375	5,125
5,250	F - 19 88	5,000	5,000	125		20	
XXXXXXXXXX	S - 19					5,125	
146,229.12	TOTALS	96,000	50,229.12			146,229.12	

PREPARED BY _____

DATE _____

Resolutions for tax levies must be filed with County Auditor before April 1

25 0027

GENERAL OBLIGATION BOND SCHEDULE — 20-YEAR

Local Government Name: Adel-DeSoto Community School DistrictHigh SchoolAmount \$3,490,000Voted 6/26/84Sold 8/28/84Certified 9/12/84

CALENDAR YEAR LEVY RESOLUTION (A)	DUE F (Fall) S (Spring) (B)	PRINCIPAL		Interest Due (E)	Bond Registration Costs (F)	REQUIREMENTS	
		Outstanding (C)	Due (D)			Current Expenditures (G)	Ensuing Reserve (H)
1	S - 19					XXXXXXXXXX	XXXXXXXXXX
	F - 19					1	
2	S - 19 85			205,957.50		205,957.50	
	F - 19 85			176,535.00		2	
3	S - 19 86	3,490,000	70,000	176,535.00		423,070	
	F - 19 86			172,335.00		3	
4	S - 19 87	3,420,000	80,000	172,335.00		424,670	
	F - 19 87			167,535.00		4	
5	S - 19 88	3,340,000	90,000	167,535.00		425,070	
	F - 19 88			162,135.00		5	
5	S - 19 89	3,250,000	100,000	162,135.00		424,270	
	F - 19 89			156,135.00		6	
7	S - 19 90	3,150,000	110,000	156,135.00		422,270	
	F - 19 90			149,535.00		7	
3	S - 19 91	3,040,000	120,000	149,535.00		419,070	
	F - 19 91			142,335.00		8	
7	S - 19 92	2,920,000	130,000	142,335.00		414,670	
	F - 19 92			134,535.00		9	
10	S - 19 93	2,790,000	145,000	134,535.00		414,070	
	F - 19 93			126,052.50		10	
	S - 19 94	2,645,000	160,000	126,052.50		412,105	
	F - 19 94			118,629.50		11	
12	S - 19 95	2,485,000	180,000	118,629.50		417,385	
	F - 19 95			110,232.50		12	
13	S - 19 96	2,305,000	200,000	110,232.50		420,465	
	F - 19 96			100,732.50		13	
4	S - 19 97	2,105,000	215,000	100,732.50		416,465	
	F - 19 97			90,412.50		14	
5	S - 19 98	1,890,000	240,000	90,412.50		420,825	
	F - 19 98			78,772.50		15	
6	S - 19 99	1,650,000	265,000	78,772.50		422,545	
	F - 19 99			65,787.50		16	
7	S - 2000	1,385,000	300,000	65,787.50		431,575	
	F - 2000			51,537.50		17	
8	S - 2001	1,085,000	325,000	51,537.50		428,075	
	F - 2001			36,100.00		18	
9	S - 2002	760,000	360,000	36,100.00		432,200	
	F - 2002			19,000.00		19	
10	S - 2003	400,000	400,000	19,000.00		438,000	
	F - 19					20	
XXXXXXXXXX	S - 19						
	TOTALS	3,490,000	4,322,757.50			7,812,757.50	

PREPARED BY Tim HoffmanDATE March 11, 1985

Language Arts Teaching Load

ADEL-DESOTO	7-period day		A - 104	1 Plan
			B - 106	1 Plan
			C - 92	1 Plan
WINTERSET	8-period day	5 classes	A - 106	2 Plan
		5 classes	B - 88	1 Plan
		5 classes	C - 87	2 Plan
PERRY	7-period day	5 classes	A - 103	1 Plan-1 S.H.
		5 classes	B - 86	1 Plan-1 S.H.
		5 classes	C - 109	1 Plan-1 S.H.
		5 classes	D - 103	1 Plan-1 S.H.
	2 p.t.) 2 classes	E - 80	
) 3 classes		
CARLISLE	8-period day		A - 120	2 Plan
			B - 160	1½ Plan
			C - 80	1 Plan
DEXFIELD	7-period day	3 classes	A - 49 (18 ave)	1 Plan
		4 classes	B - 84 (21 ave)	1 Plan
		1 class	C - 18	1 Plan
DALLAS CENTER	7-period day		A - 147	1 Plan
			B - 105	1 Plan
			C - 100	1 Plan

March 4, 1985

Mr. Tim Hoffman, Supt.
Adel-DeSoto Community School District
215 North 11th Street
Adel, Iowa 50003

Re: New Adel-DeSoto High School
Adel, Iowa
DLRA Project No. 1011284

Dear Mr. Hoffman:

In our pursuit of a waiver and substitution for certain Fire Protection Requirements for the above referenced project, we have found that we have been misinformed with regard to the Building Codes adopted by the City of Adel, Iowa. We are told the City of Adel has not adopted a Building Code and only uses the Uniform Building Code 1982 as reference with no enforcement. Therefore, the "Request for Waiver" as mentioned in our February 14, 1985, letter, had no governing body to address to grant such a waiver.

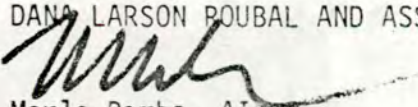
Under the above conditions, we as the Architects and Engineers, would pick a Model Building Code to design the building. We would also incorporate any State Regulations applicable for schools. Since the State Building Code has adopted the Uniform Building Code - 1982 with amendments, we then will use this code as our Model Building Code for the above referenced project. This then gets us back to the same design criteria as before, but without enforcement. We then, as the Architects and Engineers for the proposed project, must make decisions based on the requirements of the Model Code. The Fire Protection Requirements are therefore the same as outlined in the enclosure in our 2-14-85 letter. Since there is no enforcement to grant a waiver and as long as the present water supply cannot guarantee the pressure and flow needed, we recommend the proposed alternative substitutions as described in the enclosure "Request for Waiver" in our 2-14-85 letter be accepted by the School Board. One hundred percent smoke detection in lieu of sprinkler system has been accepted as an equal by many authorities with regard to life safety and we feel confident with this decision. Acceptance of bids on the present contract documents by the School Board would accomplish this.

If at a later date, the water service has been corrected to give adequate service to the building to support the requirements of the Uniform Building Code 1982, the School Board could grant approval to change from the proposed substitutions, though may wish to proceed with the more economical alternatives as specified.

If you have any questions, please do not hesitate to call our office. Thank you.

Sincerely,

DANA LARSON ROUBAL AND ASSOCIATES



Merle Rambo, AIA
Partner in the Firm

cc: J. Blackwell
D. Wismer
J. Chamberlain
B. Cadwell
N. Plath

11
Adel-DeSoto High School
Adel, Iowa
DLRA Project No. 1011284

Sprinkler system and standpipe system substitution:

Since the available water supply and pressure is not adequate to serve the requirements for the sprinkler system and the standpipe system required at the proposed Adel-DeSoto High School, we propose the requirements be waived and the following substitution be considered:

GYM

Provide Class I dry standpipe for firemen use only in lieu of Class II wet standpipe for occupant use.

This would allow the fire department to hook the fire truck up to the system, provide the necessary flow and pressure, and fight the fire with a better standpipe system.

AUDITORIUM/PLATFORM BUILDING

Provide ionization detection throughout the auditorium/platform building and a Class I dry standpipe for firemen use only in the auditorium/platform building in lieu of 100 percent automatic sprinkler system.

This substitution would provide early warning alert for life safety of the occupants in this building.

It would also provide the firemen with a standpipe system located to provide coverage of all areas in the auditorium and on the platform.

Smoke is the first concern and with the smoke detection, the occupants would be alerted and would exit the building. A sprinkler system protects the building and is activated by heat build-up which melts a fusible link that opens the sprinkler head. Therefore, the fire could be smoldering for some time before the sprinkler head would be activated.

Since life safety is our No. 1 priority, fire fighting is second, and the building last, we feel the above mentioned substitutions would give adequate fire protection under the prevailing conditions.

FINISH ROOMS (2)

Sprinkler system in the two finish rooms would remain. However, since they would require only one head in each room, we propose these heads be connected to the domestic water system in lieu of the sprinkler system for the building. This would require approval of the State Fire Marshal.

SCHOOL CALENDAR 1985-86
ADEL-DeSOTO COMMUNITY SCHOOL
Adopted 3-11-85

	M	T	W	T	F
Aug.	19	20	21	22	23
	26	27	28	29	30
Sep.	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30				
Oct.		1	2	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	28	29	30	31	
Nov.					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29
Dec.	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			
Jan.		1	2	3	
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29	30	31
Feb.	3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28
Mar.	3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28
	31				
Apr.		1	2	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	28	29	30		
May				1	2
	5	6	7	8	9
	12	13	14	15	16
	19	20	21	22	23
	26	27	28	29	30

Aug. 19	Orientation - New teachers only
Aug. 20-23	Inservice/Workdays
Aug. 22	Registration
Aug. 26-27	Classes begin-dismiss 2:00 worktime
Sep. 2	Labor Day Vacation
Oct. 25	End of 1st quarter (44 days)
Oct. 28	Inservice/Workday
Nov. 1	No school for Kindergarten-PT conf.
Nov. 4	No school for grades K-6 PT conf. 12:30-4 & 5-9
Nov. 5	No school for grades 7-12 PT conf. 12:30-4 & 5-9
Nov. 27	Dismiss 2:00
Nov. 28-29	Fall vacation
Dec. 20	Dismiss 2:00
Dec. 23-	
Jan. 1	Winter vacation
Jan. 16	End of 2nd quarter (48 days)
Jan. 17	End of 1st semester (92 days) Inservice/Workday
Mar. 26	End of 3rd quarter (48 days)
Mar. 27	Inservice/Workday
Mar. 28-	
Apr. 1	Spring vacation
Apr. 7	No school for grades 7-12 PT conf. 12:30-4 & 5-9
Apr. 8	No school for grades K-6 PT conf. 12:30-4 & 5-9
May 18	Commencement
May 26	Memorial Day vacation
May 29	End of 4th quarter (41 days)
May 30	End of 2nd semester (89 days) Inservice/Workday

Classroom days	181
Inservice/Workdays	8
Total contract days	189

New teacher orientation	1
Vacation days	15