

Fund Crosswalk

Fund	Statutory Fund Type	GAAP Fund Type
Operating	General	General
Management	General	Special Revenue
Library	General	Special Revenue
Student Activity	General	Special Revenue
PPEL	Schoolhouse	Capital Projects
PERL	Schoolhouse	Special Revenue
Capital Projects	Schoolhouse	Capital Projects
Public Purpose Trust	General	Special Revenue
Debt Service	Schoolhouse	Debt Service
Nutrition	General	Enterprise
Other Enterprise	General	Enterprise
Internal Service	General	Internal Service
Agency	General	Agency
Private Purpose Trust	General	Trust
General Fixed Asset	Account Group	Account Group
General LT Debt	Account Group	Account Group

FUND DIRECTORY TREE

Governmental

General

Special Revenue

Management

PERL

Public Purpose Trust

Student Activity

Capital Projects

State Sales Tax

PPEL - 33 Bd approved

PPEL - 67 / 1.34 voter

Debt Service

Proprietary

Enterprise

School Nutrition

Internal Service

Fiduciary

Private Purpose Trust

Expendable

Non-expendable

Agency

Account Group

General Fixed Asset

General Long Term Debt

**IOWA CITY COMMUNITY SCHOOL DISTRICT
FUND SUMMARY**

TYPE	GOVERNMENTAL FUND						PROPRIETARY FUND	FIDUCIARY FUNDS			
	GENERAL FUND	MANAGEMENT FUND	PUBLIC EDUCATION & RECREATION LEVY (PERL)	STUDENT ACTIVITY FUND	CAPITAL PROJECTS FUND SALES TAX	PHYSICAL PLANT & EQUIPMENT LEVY (PPEL)	DEBT SERVICE FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND (Health & Dental)	TRUST & AGENCY FUNDS Childrens aid School health clinics	
REVENUES	PROP. TAXES STATE AID MISC INCOME	PROP. TAXES	PROP. TAXES (Max \$.135)	ADMISSIONS ACTIV. FEES STDNT DUES FUND RAISING CO-CURRIC. AND EXTRA- CURRICULAR ACTIVITIES	SALES TAX	PROP. TAXES	PROPERTY TAXES TRANSFERS (PPEL & Sales Tax)	FEDERAL STATE MEAL SALES TUITION	GENERAL FUND	DESIGNATED GIFTS	
EXPENDITURTES	SALARIES EMPLOYEE BENEFITS SERVICES MATERIALS SUPPLIES CPTL OUTLAY	GEN LIABILITY INSURANCE UNEMPLOYMENT EARLY RETIRE BENEFITS	RECREATION PLACES & PLAYGROUNDS	SUPPORT CO-CURRIC. ACTIVITIES	CAPITAL PROJECTS	PURCHASE AND IMPROVEMENT OF GROUNDS BUILDING CONSTRUCTION REPAIR REMODELING EQUIP > \$500	PAYMENT OF PRINCIPAL AND INTEREST	NUTRITION SERVICES BREAKFAST & LUNCH	SELF INSURED HEALTH INSURANCE GOODS OR SERVICES PROVIDED FROM ONE DEPT TO ANOTHER	SPECIFIC PURPOSES AND PROJECTS	
FYE June 30, 2014: Total Expenditures	\$ 137,738,100	\$ 2,437,841	\$ -	\$ 3,037,200	\$ 13,774,156	\$ 11,532,002	\$ 3,303,400	\$ 5,507,940	\$ 12,758,104	\$ 129,376	Total \$190,218,119
% of Total Expenditures	72.41%	1.28%	0.00%	1.60%	7.24%	6.06%	1.74%	2.90%	6.71%	0.07%	100.00%