

**Iowa City Community Schools
Certified Annual Financial Report
Fiscal Year Comparisons
Due September 15, 2014
(Selected Data Elements)**

Item Description	FY2013	FY2014	Change	% Change
General Fund				
Personnel Detail - all funds				
Total Employee Salaries	\$ 84,551,630	\$ 88,646,753	\$ 4,095,123	4.84%
Educational Facility Replacement Cost				
All Buildings	\$ 306,816,062	\$ 317,658,245	\$ 10,842,183	3.53%
Outstanding Debt Obligations				
General Obligation Bonds	15,165,000	12,280,000	(2,885,000)	-19.02%
Leases	0	0	0	0.00%
Other	0	0	0	0.00%
General Fund Balance Sheet				
Assets	89,254,061	86,872,578	(2,381,483)	-2.67%
Liabilities & Deferred Inflows	70,673,331	73,133,726	2,460,395	3.48%
Total Fund Equity	18,580,730	13,738,852	(4,841,878)	-26.06%
General Fund Revenues				
Revenue Local Sources	60,406,185	60,896,405	490,220	0.81%
Revenue Intermediate Sources	0	0	0	
Revenue State Sources	61,303,781	66,069,084	4,765,303	7.77%
Revenue Federal Sources	7,463,516	5,853,497	(1,610,019)	-21.57%
Revenue Other Sources	72,541	77,236	4,695	6.47%
Revenue Total	129,246,023	132,896,222	3,650,199	2.82%
General Fund Expenditures				
Total GF Expenditures	131,155,308	137,738,100	6,582,792	5.02%
Special Education				
Resident Students				
Resident Student Enrollment	1,651	1,603	(48)	-2.91%
Resident Students Sent Out				
Our Students Served By Other Districts	124	119	(5)	-4.03%
Payments Made to Other Districts	1,402,315	1,305,815	(96,500)	-6.88%
Non-Resident Students Tuitioned In				
Other District Students Served By Us	46	44	(2)	-4.35%
Tuition Receipts from Other Districts	761,220	933,205	171,985	22.59%
Balance Components:				
Balance of Funds Level 1	(3,106,666)	(3,304,470)	(197,804)	6.37%
Balance of Funds Level 2	(158,629)	(3,107,111)	(2,948,482)	1858.73%
Balance of Funds Level 3	(274,412)	1,279,608	1,554,020	-566.31%
Program Balance	(3,539,707)	(5,131,973)	(1,592,266)	44.98%