

Iowa City Community Schools
Certified Annual Report(CAR)/Special Education Supplement(SES)
Fiscal Year Comparisons
September 15, 2013

Item Description	FY2010	FY2011	FY2012	FY2013	Change	% Change
General Fund Balance Sheet						
Assets	\$ 75,252,127	\$ 83,619,595	\$ 88,345,055	\$ 89,254,061	\$ 909,006	1.03%
Liabilities	\$ 67,316,969	\$ 69,536,542	\$ 67,855,041	\$ 70,673,331	\$ 2,818,290	4.15%
Total Fund Equity	\$ 7,935,158	\$ 14,083,053	\$ 20,490,014	\$ 18,580,730	\$ (1,909,284)	-9.32%
General Fund Revenues						
Local Sources	\$ 56,081,220	\$ 60,066,852	\$ 61,432,961	\$ 60,406,185	\$ (1,026,776)	-1.67%
Intermediate Sources	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Sources	\$ 46,467,115	\$ 53,911,896	\$ 58,098,600	\$ 61,303,781	\$ 3,205,181	5.52%
Federal Sources	\$ 6,556,269	\$ 7,940,039	\$ 6,365,927	\$ 7,463,516	\$ 1,097,589	17.24%
Federal Sources - ARRA	\$ 6,030,693	\$ 2,181,654	\$ 1,901,325	\$ -	\$ (1,901,325)	-100.00%
Other Sources	\$ 69,513	\$ 63,540	\$ 68,912	\$ 72,541	\$ 3,629	5.27%
Revenue Total	\$ 115,204,810	\$ 124,163,981	\$ 127,867,725	\$ 129,246,023	\$ 1,378,298	1.08%
General Fund Expenditures						
Salaries	\$ 72,966,464	\$ 74,744,252	\$ 76,255,574	\$ 82,513,712	\$ 6,258,138	8.21%
Benefits	\$ 19,178,403	\$ 19,841,327	\$ 20,970,425	\$ 23,129,720	\$ 2,159,295	10.30%
Purchased Services	\$ 10,560,920	\$ 11,267,337	\$ 12,109,624	\$ 12,438,283	\$ 328,659	2.71%
Supplies	\$ 6,072,147	\$ 6,334,937	\$ 6,629,577	\$ 7,501,226	\$ 871,649	13.15%
Equipment	\$ 400,277	\$ 677,178	\$ 633,610	\$ 477,353	\$ (156,257)	-24.66%
Other	\$ 205,000	\$ 210,359	\$ 274,175	\$ 233,170	\$ (41,005)	-14.96%
AEA Flowthrough	\$ 4,766,004	\$ 4,940,696	\$ 4,587,779	\$ 4,861,844	\$ 274,065	5.97%
Total General Fund Expenditures	\$ 114,149,215	\$ 118,016,086	\$ 121,460,764	\$ 131,155,308	\$ 9,694,544	7.98%
Revenues in excess of expenditures	\$ 1,055,595	\$ 6,147,895	\$ 6,406,961	\$ (1,909,285)	\$ (8,316,246)	-135.27%
Special Education						
Resident Student Enrollment	1,755	1,725	1,710	1,651	(59)	-3.45%
Resident Students Sent Out						
IC Students Served By Other Districts	183	180	142	124	(18)	-12.68%
Tuition Paid to Other Districts	\$ 1,560,874	\$ 1,599,891	\$ 1,412,006	\$ 1,402,315	(9,691)	-0.69%
Non-Resident Students Tuitioned In						
Other District Students Served By IC	50	54	47	46	(1)	-2.13%
Tuition Receipts from Other Districts	\$ 1,090,998	\$ 1,228,672	\$ 979,414	\$ 820,625	(158,789)	-16.21%
Deficit Balance						
Program Balance (FY13 is preliminary)	\$ (1,493,934)	\$ (926,192)	\$ (2,666,853)	\$ (3,491,818)	\$ (824,965)	30.93%
Nutrition Fund Balance Sheet						
Assets	\$ 2,945,190	\$ 3,131,604	\$ 3,246,938	\$ 3,234,498	\$ (12,440)	-0.38%
Liabilities	\$ 188,962	\$ 183,467	\$ 218,300	\$ 239,428	\$ 21,128	9.68%
Total Fund Equity	\$ 2,756,228	\$ 2,948,137	\$ 3,028,638	\$ 2,995,070	\$ (33,568)	-1.11%
PPEL Fund Balance Sheet						
Assets	\$ 11,520,622	\$ 9,914,009	\$ 13,628,809	\$ 15,332,330	\$ 1,703,521	12.50%
Liabilities	\$ 8,651,963	\$ 9,120,377	\$ 9,383,915	\$ 9,638,218	\$ 254,303	2.71%
Total Fund Equity	\$ 2,868,659	\$ 793,632	\$ 4,244,894	\$ 5,694,112	\$ 1,449,218	34.14%
Capital Projects (SILO) Fund Balance Sheet						
Assets	\$ 21,111,970	\$ 29,018,995	\$ 30,262,421	\$ 27,738,231	\$ (2,524,190)	-8.34%
Liabilities	\$ 1,822,784	\$ 1,194,046	\$ 1,813,456	\$ 646,045	\$ (1,167,411)	-64.37%
Total Fund Equity	\$ 19,289,186	\$ 27,824,949	\$ 28,448,965	\$ 27,092,186	\$ (1,356,779)	-4.77%

Note: Change and % change columns are comparison between FY 12 and FY 13. FY 10 & FY11 provided for reference only.