

**Iowa City Community Schools  
Certified Annual Financial Report  
Fiscal Year Comparisons  
Due September 15, 2016  
(Selected Data Elements)**

Item Description	FY2015	FY2016	Change	% Change
<b>General Fund</b>				
<b>Personnel Detail - General Fund</b>				
Total Employee Salaries	\$ 89,910,308	\$ 95,040,638	\$ 5,130,330	5.71%
<b>Educational Facility Replacement Cost</b>				
All Buildings	\$ 376,183,646	\$ 410,535,355	\$ 34,351,709	9.13%
<b>Outstanding Debt Obligations</b>				
General Obligation Bonds	9,345,000	6,320,000	(3,025,000)	-32.37%
PPEL Capital Loan Notes	8,630,000	7,930,000	(700,000)	0.00%
<b>General Fund Balance Sheet</b>				
Assets	93,880,333	103,385,780	9,505,447	10.13%
Liabilities & Deferred Inflows	77,936,051	83,050,346	5,114,295	6.56%
Total Fund Equity	15,944,282	20,335,434	4,391,152	27.54%
<b>General Fund Revenues</b>				
Revenue Local Sources	63,392,551	66,238,424	2,845,873	4.49%
Revenue Intermediate Sources	0	0	0	
Revenue State Sources	71,034,809	76,719,597	5,684,788	8.00%
Revenue Federal Sources	6,370,544	6,462,873	92,329	1.45%
Revenue Other Sources	72,743	70,316	(2,427)	-3.34%
Revenue Total	140,870,647	149,491,210	8,620,563	6.12%
<b>General Fund Expenitures</b>				
Total GF Expenditures	138,665,217	145,100,058	6,434,841	4.64%
<b>Special Education</b>				
<b>Resident Students</b>				
Resident Student Enrollment	1,518	1,219	(299)	-19.70%
<b>Resident Students Sent Out</b>				
Our Students Served By Other Districts	106	88	(18)	-16.98%
Payments Made to Other Districts	1,328,263	1,039,531	(288,732)	-21.74%
<b>Non-Resident Students Tuitioned In</b>				
Other District Students Served By Us	44	35	(9)	-20.45%
Tuition Receipts from Other Districts	693,437	466,934	(226,503)	-32.66%
<b>Balance Components:</b>				
Balance of Funds Level 1	(2,405,752)	(3,047,759)	(642,007)	26.69%
Balance of Funds Level 2	(3,409,176)	(1,780,115)	1,629,061	-47.78%
Balance of Funds Level 3	164,569	(810,853)	(975,422)	-592.71%
Program Balance	(5,650,359)	(5,638,727)	11,632	-0.21%