

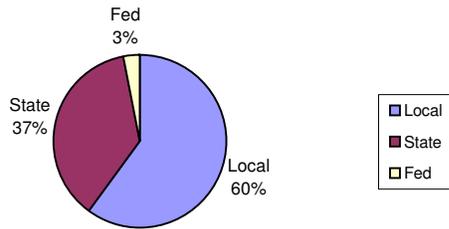
Johnston Community School District 2011-12 Budget Summary



**Johnston Community School District
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Fiscal Year 2012**

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Source of Funds-Total Budgeted Revenue \$77,137,224 (no transfers or AEA flowthru)



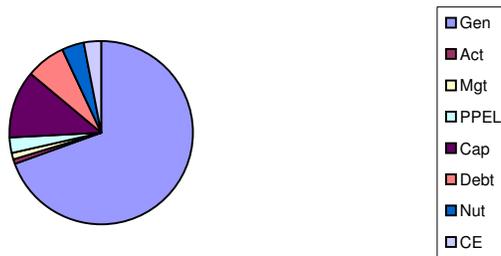
Iowa schools are funded with a mixture of local, state, and federal funds.

Most local revenue is in the form of property taxes and sales tax.

Most state revenue is for the general fund and is allocated on the basis of school size and property wealth of the District.

Federal funds are usually allocated on the basis of students that qualify for free or reduced meal prices and come in the form of grants to improve student achievement.

Where the Funds are Spent-Total Budgeted Expenditures \$84,298,663 (no transfers or AEA flowthru)



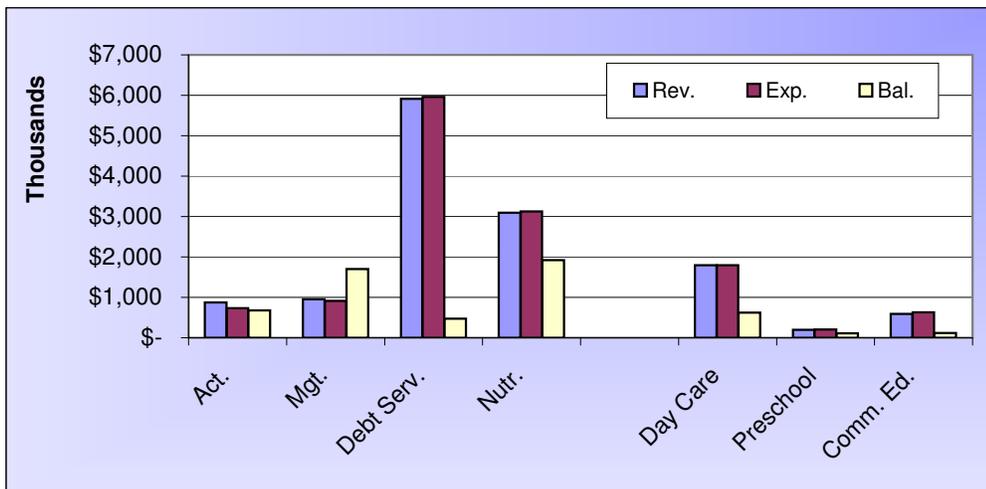
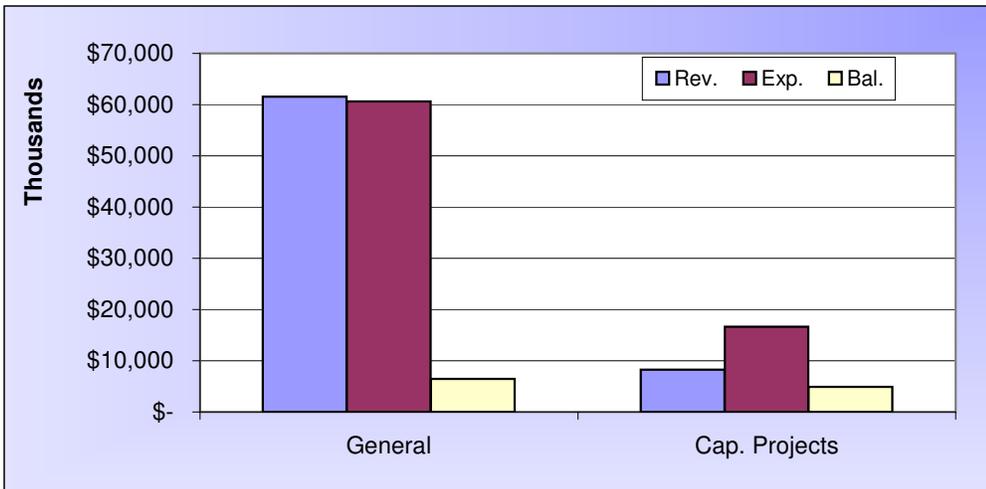
Much of the money received by the District is restricted in what it can be used for and must be accounted for separately. These different accounts are called "funds".

The general fund is the largest followed by debt service and capital projects.

The general fund accounts for the instructional program and all supporting activities.

Johnston Community School District
FY 12 Budget Summary -- all Funds

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$ 5,529,396	\$ 61,541,833	\$ 60,606,504	\$ 6,464,725
Activity	\$ 538,244	\$ 875,000	\$ 735,850	\$ 677,394
Management	\$ 1,662,637	\$ 956,640	\$ 915,225	\$ 1,704,052
PPEL	\$ 2,246,781	\$ 3,077,250	\$ 3,606,275	\$ 1,717,756
Capital Proj.	\$ 11,038,018	\$ 5,174,959	\$ 13,020,300	\$ 3,192,677
Debt Service	\$ 517,651	\$ 5,917,151	\$ 5,962,909	\$ 471,893
Nutrition	\$ 1,955,567	\$ 3,093,000	\$ 3,124,980	\$ 1,923,587
Day Care	\$ 628,019	\$ 1,795,098	\$ 1,797,368	\$ 625,749
Preschool	\$ 111,513	\$ 198,050	\$ 202,030	\$ 107,533
Comm. Ed.	\$ 156,914	\$ 592,017	\$ 632,008	\$ 116,923
Totals	\$ 24,384,740	\$ 83,220,998	\$ 90,603,449	\$ 17,002,289



JOHNSTON COMMUNITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
FY 12 Budget -- All Funds

<u>Revenues</u>	General	Activity	Management	PPEL	Cap Projects
Taxes	\$ 24,950,857	\$ -	\$ 947,640	\$ 3,066,250	\$ 5,149,959
State appropriations	\$ 30,622,752	-	-	-	-
Federal appropriations	\$ 1,676,140	-	-	-	-
Interest	\$ 35,000	-	-	11,000	\$ 25,000
Tuition/Misc	\$ 4,257,084	875,000	9,000	-	-
Interfund Transfers	-	-	-	-	-
Total Revenues	\$ 61,541,833	\$ 875,000	\$ 956,640	\$ 3,077,250	\$ 5,174,959
<u>Expenditures</u>					
Regular Instruction	27,502,186	-	285,000	300,000	-
Special Instruction	8,389,344	-	-	-	-
Vocational Instruction	1,409,038	-	-	-	-
Other Instruction	2,853,025	-	-	-	-
Cocurricular Instruction	767,537	735,850	-	-	-
Community Education	25,038	-	-	-	-
Attendance & Soc. Work	59,959	-	-	-	-
Guidance Services	832,595	-	8,000	-	-
Health Services	789,116	-	6,500	-	-
Improvement of Instruction	641,473	-	-	-	-
Educational Media	1,023,331	-	-	-	-
Instruction Related Technology	817,262	-	-	-	843,750
Academic Assessment	66,852	-	-	-	-
Board of Education	63,800	-	16,250	-	-
Executive Administration	558,153	-	35,000	-	-
Special Area Admin	228,524	-	-	-	-
School Administration	2,921,749	-	10,000	-	-
Business Administration	1,556,034	-	2,450	-	-
Operation & Maintenance	4,601,574	-	203,900	220,000	-
Student Transportation	2,522,305	-	322,125	625,000	-
Community Education	122,884	-	26,000	-	-
Other Support	-	-	-	-	-
Food Service	-	-	-	-	-
Community Service	-	-	-	-	-
Preschool	618,481	-	-	-	-
Debt Service	-	-	-	-	-
Facilities Construction--PPEL	-	-	-	1,065,500	-
Facilities Construction-LOSS/Cap	-	-	-	-	9,267,674
Transfers	-	-	-	745,775	2,908,876
AEA Flow Through	2,236,244	-	-	-	-
Total Expenditures	\$ 60,606,504	\$ 735,850	\$ 915,225	\$ 2,956,275	\$ 13,020,300
Revenues and other financing sources over (under) expenditures	935,329	139,150	41,415	120,975	(7,845,341)
Beginning Fund Balance	5,529,396	538,244	1,662,637	2,246,781	11,038,018
Ending Fund Balance	\$ 6,464,725	\$ 677,394	\$ 1,704,052	\$ 2,367,756	\$ 3,192,677

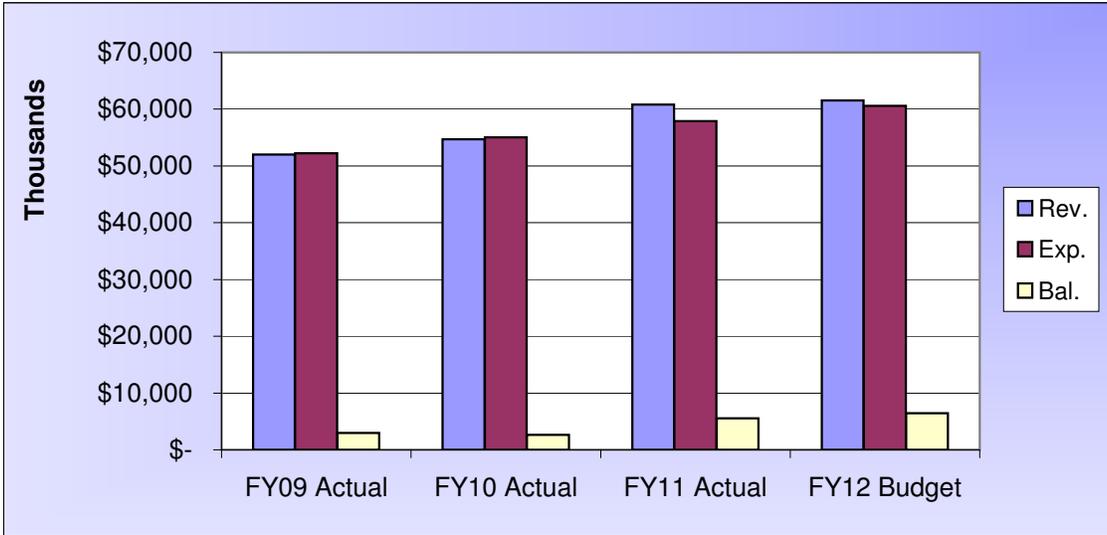
	Debt Service	Nutrition	Comm. Daycare	Preschool	Comm. Ed.	Totals
Revenues						
Taxes	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ 36,314,706
State appropriations	-	23,500	-	60,000	-	30,706,252
Federal appropriations	-	787,000	-	-	-	2,463,140
Interest	62,500	3,000	-	-	-	136,500
Tuition/Misc	-	2,279,500	1,795,098	138,050	592,017	9,945,749
Interfund Transfers	3,654,651	-	-	-	-	3,654,651
Total Revenues	\$ 5,917,151	\$ 3,093,000	\$ 1,795,098	\$ 198,050	\$ 592,017	\$ 83,220,998
Expenditures						
Regular Instruction	-	-	103,558	201,110	61,895	28,453,749
Special Instruction	-	-	-	-	-	8,389,344
Vocational Instruction	-	-	-	-	-	1,409,038
Other Instruction	-	-	-	-	-	2,853,025
Cocurricular Instruction	-	-	-	-	-	1,503,387
Community Education	-	-	-	-	-	25,038
Attendance & Soc. Work	-	-	-	-	-	59,959
Guidance Services	-	-	-	-	-	840,595
Health Services	-	-	-	-	-	795,616
Improvement of Instruction	-	-	-	-	-	641,473
Educational Media	-	-	-	-	-	1,023,331
Instruction Related Technology	-	-	-	-	-	1,661,012
Academic Assessment	-	-	-	-	-	66,852
Board of Education	-	-	-	-	-	80,050
Executive Administration	-	-	-	-	-	593,153
Special Area Admin	-	-	-	-	-	228,524
School Administration	-	-	-	-	300	2,932,049
Business Administration	2,750	176,675	99,396	420	7,405	1,845,130
Operation & Maintenance	-	30,350	500	-	600	5,056,924
Student Transportation	-	-	40,200	500	3,500	3,513,630
Community Education	-	-	-	-	-	148,884
Other Support	-	-	-	-	-	-
Food Service	-	2,917,955	-	-	-	2,917,955
Community Service	-	-	1,553,714	-	558,308	2,112,022
Preschool	-	-	-	-	-	618,481
Debt Service	5,960,159	-	-	-	-	5,960,159
Facilities Construction--PPEL	-	-	-	-	-	1,065,500
Facilities Construction-LOSS/Cap	-	-	-	-	-	9,267,674
Transfers	-	-	-	-	-	3,654,651
AEA Flow Through	-	-	-	-	-	2,236,244
Total Expenditures	\$ 5,962,909	\$ 3,124,980	\$ 1,797,368	\$ 202,030	\$ 632,008	\$ 89,953,449
Revenues and other financing sources over (under) expenditures	(45,758)	(31,980)	(2,270)	(3,980)	(39,991)	(6,732,451)
Beginning Fund Balance	517,651	1,955,567	628,019	111,513	156,914	24,384,740
Ending Fund Balance	\$ 471,893	\$ 1,923,587	\$ 625,749	\$ 107,533	\$ 116,923	\$ 17,652,289

JOHNSTON COMMUNITY SCHOOL DISTRICT

General Fund

The General Fund is used to account for all financial resources of the district except those required to be accounted for in another fund.

These include all expenditures for direct instruction of the students and support of this instruction including: guidance, health, instructional support, media services, administration, operations and maintenance and transportation.



JOHNSTON COMMUNITY SCHOOL DISTRICT
Revenue & Expense Statement
General Fund

Revenues	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Taxes	\$ 20,144,066	\$ 22,919,359	\$ 24,412,191	\$ 24,950,857	\$ 538,666	
State appropriations	25,727,989	23,395,101	27,909,198	30,622,752	\$ 2,713,554	
Federal appropriations	1,310,565	4,060,405	3,729,794	1,676,140	\$ (2,053,654)	
Interest	83,845	17,616	34,442	35,000	\$ 558	
Tuition	3,388,829	3,137,706	3,475,163	3,521,083	\$ 45,920	
Miscellaneous	1,348,778	1,172,494	1,225,538	736,001	\$ (489,537)	
Fund Transfers	-	-	-	-	\$ -	
Total Revenues	\$ 52,004,072	\$ 54,702,681	\$ 60,786,326	\$ 61,541,833	\$ 755,507	1.2%

Expenditures						
Regular Instruction	24,527,167	25,772,686	26,145,682	27,502,186	\$ 1,356,504	
Special Instruction	7,202,098	7,633,325	8,293,464	8,389,344	\$ 95,880	
Other Special Program Instruction	427,062	-	-	-	\$ -	
Vocational Instruction	695,304	1,262,693	1,389,212	1,409,038	\$ 19,826	
Other Instruction	1,514,756	2,037,003	2,540,595	2,853,025	\$ 312,430	
Cocurricular Instruction	754,317	720,590	741,560	767,537	\$ 25,977	
Community Education	22,890	21,581	21,360	25,038	\$ 3,678	
Attendance & Soc. Work	49,990	52,827	54,653	59,959	\$ 5,306	
Guidance Services	805,183	836,879	823,323	832,595	\$ 9,272	
Health Services	617,295	688,301	763,730	789,116	\$ 25,386	
Improvement of Instruction	643,049	669,276	505,699	641,473	\$ 135,774	
Educational Media	879,015	923,672	971,266	1,023,331	\$ 52,065	
Instruction Related Technology	730,827	692,264	902,066	817,262	\$ (84,804)	
Student Assessment	71,163	76,125	78,947	66,852	\$ (12,095)	
Board of Education	58,170	58,605	54,335	63,800	\$ 9,465	
Executive Administration	543,069	517,058	522,142	558,153	\$ 36,011	
Special Administrative	83,063	92,100	217,830	228,524	\$ 10,694	
School Administration	2,743,604	2,797,527	2,873,435	2,921,749	\$ 48,314	
Business Administration	1,443,979	1,412,070	1,453,818	1,556,034	\$ 102,216	
Operation & Maintenance	4,328,358	4,255,062	4,357,063	4,601,574	\$ 244,511	
Student Transportation	2,029,579	2,217,926	2,345,038	2,522,305	\$ 177,267	
Community Service	112,345	116,426	117,099	122,884	\$ 5,785	
Preschool	-	-	407,054	618,481	\$ 211,427	
AEA Flow Through	1,950,678	2,187,815	2,320,857	2,236,244	\$ (84,613)	
Total Expenditures	\$ 52,232,961	\$ 55,041,811	\$ 57,900,228	\$ 60,606,504	\$ 2,706,276	4.7%

Revenues and other financing sources over (under) expenditures (228,889) (339,130) 2,886,098 935,329 (1,950,769)

Beginning Fund Balance 3,211,317 2,982,428 2,643,298 5,529,396

Ending Fund Balance \$ 2,982,428 \$ 2,643,298 \$ 5,529,396 \$ 6,464,725

JOHNSTON COMMUNITY SCHOOL DISTRICT

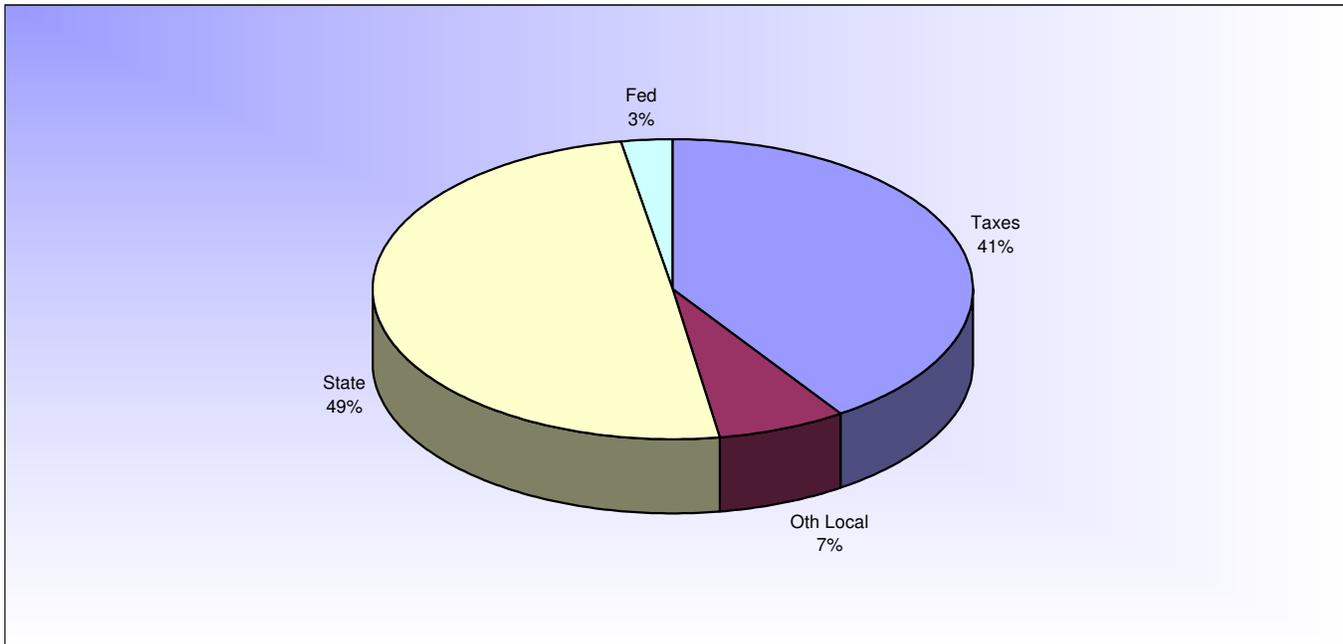
Revenue Detail

<u>Desc.</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Property Taxes	\$ 13,993,003	\$ 14,795,087	\$ 15,661,248	\$ 17,137,250	\$ 1,476,002	
Cash Reserve	\$ 3,777,884	\$ 5,426,361	\$ 5,882,176	\$ 5,092,740	\$ (789,436)	
Instruction Support Property Taxes	\$ 2,373,179	\$ 2,697,911	\$ 2,868,767	\$ 2,720,867	\$ (147,900)	
st Property Taxes	\$ 20,144,066	\$ 22,919,359	\$ 24,412,191	\$ 24,950,857	\$ 538,666	2.2%
Mobile Home Tax	\$ 19,306	\$ 20,587	\$ 21,719	\$ 21,500	\$ (219)	
Parent Tuition	\$ 5,546	\$ 5,765	\$ 11,592	\$ 5,883	\$ (5,709)	
Sp.Ed. Tuition	\$ 2,004,970	\$ 1,704,513	\$ 1,874,171	\$ 1,874,200	\$ 29	
Open Enrollment Tuition	\$ 1,378,313	\$ 1,423,878	\$ 1,585,900	\$ 1,641,000	\$ 55,100	
Summer School	\$ -	\$ 3,550	\$ 3,500	\$ -	\$ (3,500)	
Transportation	\$ 68,112	\$ 53,545	\$ 34,517	\$ 40,000	\$ 5,483	
Sp.Ed. Transportation	\$ 129,660	\$ 173,792	\$ 206,893	\$ 205,000	\$ (1,893)	
Transp. Outside Groups	\$ 42,656	\$ 47,977	\$ 51,898	\$ 51,000	\$ (898)	
Interest on Investments	\$ 83,845	\$ 17,616	\$ 34,442	\$ 35,000	\$ 558	
Preschool Tuition	\$ -	\$ -	\$ -	\$ 2,940	\$ 2,940	
Rental Revenue	\$ 28,069	\$ 28,069	\$ 25,757	\$ 27,000	\$ 1,243	
Donations	\$ 149,332	\$ 170,431	\$ 195,464	\$ 11,192	\$ (184,272)	
Textbook Fees	\$ 258,992	\$ 237,180	\$ 251,112	\$ 250,000	\$ (1,112)	
Penalties & Fines	\$ 3,204	\$ 3,590	\$ 2,615	\$ -	\$ (2,615)	
Sale of service-city	\$ 62,122	\$ 65,370	\$ 68,320	\$ 70,369	\$ 2,049	
Refund of prior yr	\$ 6,829	\$ 335	\$ -	\$ -	\$ -	
Sale of Materials	\$ 1,087	\$ 1,004	\$ 1,632	\$ 1,000	\$ (632)	
Vending Sales	\$ 29,053	\$ 22,430	\$ 10,520	\$ -	\$ (10,520)	
Parking Revenue	\$ 20,671	\$ 19,968	\$ 20,939	\$ -	\$ (20,939)	
Misc. Local Revenue	\$ 299,048	\$ 237,538	\$ 242,295	\$ 56,000	\$ (186,295)	
Comp. For loss of Fixed Asset:	\$ 19,997	\$ -	\$ -	\$ -	\$ -	
st other local revenue	\$ 4,610,812	\$ 4,237,138	\$ 4,643,286	\$ 4,292,084	\$ (351,202)	-7.6%
Polk County Gaming	\$ 92,866	\$ 90,678	\$ 91,857	\$ -	\$ (91,857)	
State Foundation Aid	\$ 19,988,582	\$ 16,880,987	\$ 20,916,147	\$ 23,924,410	\$ 3,008,263	
ISL State Aid	\$ 161,885	\$ -	\$ 92,413	\$ -	\$ (92,413)	
Spec. Ed. Deficit Supp	\$ 103,563	\$ 95,429	\$ 167,263	\$ 150,000	\$ (17,263)	
Preschool	\$ -	\$ -	\$ 695,371	\$ 608,302	\$ (87,069)	
Foster Care	\$ 69,723	\$ 80,790	\$ 63,991	\$ 65,000	\$ 1,009	
District Court Placed	\$ 32,609	\$ 33,530	\$ 19,288	\$ 15,000	\$ (4,288)	
Teacher Mentoring Program	\$ 44,200	\$ 24,700	\$ 28,600	\$ -	\$ (28,600)	
Salary Improvement Program	\$ 2,182,565	\$ 2,642,831	\$ 2,791,778	\$ 2,848,902	\$ 57,124	
Admin. Mentor	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	
Phase 1	\$ 17,665	\$ -	\$ -	\$ -	\$ -	
Phase 2	\$ 453,336	\$ -	\$ -	\$ -	\$ -	
AEA Flowthrough	\$ 1,946,449	\$ 2,187,815	\$ 2,320,857	\$ 2,236,244	\$ (84,613)	
Class Size Reduction Aid	\$ 280,509	\$ 280,497	\$ 297,351	\$ 303,435	\$ 6,084	
Teacher of the Year	\$ -	\$ 37,712	\$ 61,163	\$ -	\$ (61,163)	
Non-public Transportation Assi	\$ 118,971	\$ 98,664	\$ 101,129	\$ 120,000	\$ 18,871	
Juvenile Court	\$ 24,692	\$ 26,551	\$ 25,923	\$ 26,384	\$ 461	
State Voc. Aid	\$ 4,307	\$ 7,208	\$ 6,460	\$ -	\$ (6,460)	
Preschool	\$ -	\$ 692,000	\$ -	\$ -	\$ -	
Model Core	\$ -	\$ 5,000	\$ -	\$ -	\$ -	
Tchr Qual Core	\$ 87,112	\$ 87,120	\$ 92,086	\$ 93,970	\$ 1,884	
Teacher Academy	\$ -	\$ 2,000	\$ 6,667	\$ 4,000	\$ (2,667)	
Tchr Qual Prof Dev	\$ 204,968	\$ 204,987	\$ 216,672	\$ 221,105	\$ 4,433	
Military Credit	\$ 5,353	\$ 5,780	\$ 6,039	\$ 6,000	\$ (39)	
st state appropriations	\$ 25,727,989	\$ 23,395,101	\$ 27,909,198	\$ 30,622,752	\$ 2,713,554	9.7%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Revenue Detail

<u>Desc.</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Stimulus Stabilization	\$ 443,287	\$ 2,309,386	\$ 299,321	\$ -	\$ (299,321)	
Stimulus Prof Dev	\$ -	\$ 21,932	\$ -	\$ -	\$ -	
ARRA ISL	\$ -	\$ 151,858	\$ -	\$ -	\$ -	
AARA Recovery	\$ -	\$ -	\$ 266,979	\$ -	\$ (266,979)	
Ed Job Recovery	\$ -	\$ -	\$ 1,137,339	\$ 16,834	\$ (1,120,505)	
PE Funding	\$ 19,906	\$ -	\$ -	\$ -	\$ -	
Title 1 Grant	\$ 99,350	\$ 99,235	\$ 98,732	\$ 118,755	\$ 20,023	
Title 1 Delinquent Grant	\$ 57,738	\$ 85,136	\$ 68,274	\$ 64,350	\$ (3,924)	
District IDEA Funds	\$ 900	\$ -	\$ -	\$ -	\$ -	
IQPPS02	\$ -	\$ -	\$ 6,045	\$ -	\$ (6,045)	
Spec Ed High Costs	\$ -	\$ -	\$ 57,928	\$ 34,000	\$ (23,928)	
Carl Perkins Technology Grant	\$ 20,772	\$ 24,997	\$ 26,941	\$ 27,028	\$ 87	
Promotion of the Arts	\$ 200	\$ -	\$ -	\$ -	\$ -	
Drug Free Schools Grant	\$ 9,665	\$ 9,498	\$ -	\$ -	\$ -	
Medicaid	\$ 68,832	\$ 646,486	\$ 1,033,683	\$ 1,030,000	\$ (3,683)	
Title II Aid	\$ 109,309	\$ 64,017	\$ 68,179	\$ 53,599	\$ (14,580)	
Title III Aid	\$ 3,296	\$ -	\$ -	\$ -	\$ -	
Title VIA assessments Aid	\$ 36,550	\$ 37,642	\$ 38,929	\$ 39,702	\$ 773	
Part B/and Stimulus B	\$ 440,760	\$ 610,218	\$ 627,444	\$ 291,872	\$ (335,572)	
st Federal Appropriations	\$ 1,310,565	\$ 4,060,405	\$ 3,729,794	\$ 1,676,140	\$ (2,053,654)	-55.1%
Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer-Nutrition	\$ -	\$ -	\$ -	\$ -	\$ -	
Upward Adj. Fund Balance	\$ 117,774	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 52,004,072	\$ 54,702,681	\$ 60,786,326	\$ 61,541,833	\$ 755,507	1.2%



**Johnston Community School District
General Fund
Expenditure Function Definitions**

Regular instruction includes the activities dealing directly with the interaction between teachers and students.

Special instruction includes special education and talented and gifted programs.

Vocational instruction includes programs teaching job skills to students.

Other instruction includes ESL, Title I, and At Risk programs.

Co-curricular instruction includes salaries and fringe benefits paid to coaches, sponsors, administrators and support staff. These figures do not include expenditures paid from activity funds for equipment, officials, entry fees, etc.

Community education includes the administrative costs associated with providing the recreation activities for the community as a whole.

Attendance Services include juvenile court liaison and Team Mates programs.

Guidance Services include expenses for guidance counselors.

Health Services include expenses for nurses.

Improvement of Instruction Services includes activities associated with assisting instructional staff with the content and process of providing learning experiences for students. Services include curriculum administration, development and staff development.

Education Media includes expenses for library services and audio visual services.

Instruction Related Technology includes expenses for instructional related technology.

Academic Student Assessment includes assessment expenses.

Board includes expenses of the Board for legal, election, supplies, etc.

Executive Administration Services includes expenses for Supt. and community relations.

Special Area Administration Services includes administrative and clerical expenses for Special Education.

School administration includes activities concerned with overall administrative responsibility for individual schools.

Business services includes payroll, accounts payable and receivable, budget and finance, and the printing/publications center.

Operations and maintenance activities include the custodial care, maintenance, repair of grounds, buildings and equipment, and utilities.

Transportation Services includes transportation to and from school, activity and co-curricular trips.

Community Ed services are concerned with administrative salary expenses of providing services to the community.

Fund transfers include monies transferred to other funds and AEA memorandum funds which flow directly to the area education agencies. AEA funds are included in local budgets because the monies generated are based on local district enrollments.

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Function and Object

<u>Desc.</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Program Instruction						
Salaries/Benefits	21,240,715	22,300,316	22,811,516	24,024,104	1,212,588	
Purchased Services	1,916,759	2,079,191	2,066,782	2,243,175	176,393	
Supplies/Equipment	1,326,896	1,364,355	1,241,541	1,186,125	-55,416	
Misc.	42,797	28,824	25,843	48,782	22,939	
st Regular Instruction	\$ 24,527,167	\$ 25,772,686	\$ 26,145,682	\$ 27,502,186	1,356,504	5.2%
Special Education Instruction						
Salaries/Benefits	6,585,466	6,984,038	7,398,750	7,497,794	99,044	
Purchased Services	503,301	496,730	776,005	776,150	145	
Supplies/Equipment	113,331	73,321	40,589	37,300	-3,289	
Misc.	-	79,236	78,120	78,100	-20	
st Special Education	\$ 7,202,098	\$ 7,633,325	\$ 8,293,464	\$ 8,389,344	95,880	1.2%
Other Special Program Instruction						
Salaries/Benefits	419,885	-	-	-	0	
Purchased Services	4,765	-	-	-	0	
Supplies/Equipment	2,412	-	-	-	0	
Misc.	-	-	-	-	0	
st Special Programs	\$ 427,062	\$ -	\$ -	\$ -	0	0.0%
Vocational Education Instruction						
Salaries/Benefits	621,473	1,199,882	1,315,549	1,347,640	32,091	
Purchased Services	1,760	1,030	601	1,025	424	
Supplies/Equipment	72,071	61,781	73,062	60,373	-12,689	
Misc.	-	-	-	-	0	
st Vocational Ed.	\$ 695,304	\$ 1,262,693	\$ 1,389,212	\$ 1,409,038	19,826	1.4%
Other Instruction						
Salaries/Benefits	1,322,636	1,739,249	2,321,866	2,443,456	121,590	
Purchased Services	182,815	256,998	193,788	390,924	197,136	
Supplies/Equipment	8,805	39,052	18,491	18,645	154	
Misc.	500	1,704	6,450	-	-6,450	
Other Instruction	\$ 1,514,756	\$ 2,037,003	\$ 2,540,595	\$ 2,853,025	312,430	12.3%
Co-Curricular Program Instruction						
Salaries/Benefits	731,308	701,254	727,381	759,537	32,156	
Purchased Services	3,795	2,824	2,841	3,000	159	
Supplies/Equipment	19,214	16,512	11,338	5,000	-6,338	
Misc.	-	-	-	-	0	
st Co-Curricular	\$ 754,317	\$ 720,590	\$ 741,560	\$ 767,537	25,977	3.5%
Community Education						
Salaries/Benefits	-	-	-	-	0	
Purchased Services	300	51	1,010	1,000	-10	
Supplies/Equipment	21,996	20,706	19,696	23,433	3,737	
Misc.	594	824	654	605	-49	
st Community Ed.	\$ 22,890	\$ 21,581	\$ 21,360	\$ 25,038	3,678	17.2%

Expenditures by Function and Object

<u>Desc.</u>	<u>FY09 Budget</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Preschool						
Salaries/Benefits			336,043	540,781	204,738	
Purchased Services			51,208	52,200	992	
Supplies/Equipment			17,828	23,500	5,672	
Misc.			1,975	2,000	25	
st Preschool	\$ -	\$ -	\$ 407,054	\$ 618,481	211,427	51.9%
Total Instruction	\$ 35,143,594	\$ 37,447,878	\$ 39,538,927	\$ 41,564,649	\$ 2,025,722	5.1%

Attendance Services						
Salaries/Benefits	48,628	50,592	51,446	52,768	1,322	
Purchased Services	540	820	1,220	820	400	

Supplies/Equipment	822	1,415	2,787	6,371	3,584	
Misc.	-	-	-	-	0	
st Attendance Services	\$ 49,990	\$ 52,827	\$ 54,653	\$ 59,959	5,306	9.7%

Guidance Services

Salaries/Benefits	798,896	817,856	802,037	822,926	20,889	
Purchased Services	-	-	-	-	0	
Supplies/Equipment	6,287	19,023	21,286	9,669	-11,617	
Misc.	-	-	-	-	0	
st Guidance Services	\$ 805,183	\$ 836,879	\$ 823,323	\$ 832,595	9,272	1.1%

Health Services

Salaries/Benefits	529,231	554,600	585,955	611,298	25,343	
Purchased Services	78,884	126,454	169,806	170,500	694	
Supplies/Equipment	9,180	7,247	7,969	7,318	-651	
Misc.	-	-	-	-	0	
st Health Services	\$ 617,295	\$ 688,301	\$ 763,730	\$ 789,116	25,386	3.3%

Improvement of Instruction Services

Salaries/Benefits	544,761	572,744	377,988	532,013	154,025	
Purchased Services	90,980	85,491	114,081	101,960	-12,121	
Supplies/Equipment	7,308	11,041	13,630	7,500	-6,130	
Misc.	-	-	-	-	0	
st Improvement of Instruction	\$ 643,049	\$ 669,276	\$ 505,699	\$ 641,473	135,774	26.8%

Education Media Services

Salaries/Benefits	816,641	873,199	905,067	966,166	61,099	
Purchased Services	-	-	-	-	0	
Supplies/Equipment	62,374	50,358	65,832	57,165	-8,667	
Misc.	-	115	367	-	-367	
st Ed. Media Services	\$ 879,015	\$ 923,672	\$ 971,266	\$ 1,023,331	52,065	5.4%

Instruction Related Technology

Salaries/Benefits	356,604	368,839	377,141	388,489	11,348	
Purchased Services	118,315	112,350	128,313	152,800	24,487	
Supplies/Equipment	255,908	211,075	396,612	275,973	-120,639	
Misc.	-	-	-	-	0	
st Ed. Media Services	\$ 730,827	\$ 692,264	\$ 902,066	\$ 817,262	-84,804	-9.4%

Academic Student Assessment

Salaries/Benefits	-	-	-	-	0	
Purchased Services	51,486	53,087	55,745	56,702	957	
Supplies/Equipment	19,677	23,038	23,202	10,150	-13,052	
Misc.	-	-	-	-	0	
st Ed. Media Services	\$ 71,163	\$ 76,125	\$ 78,947	\$ 66,852	-12,095	-15.3%

Board of Education Services

Salaries/Benefits	-	-	-	-	0	
Purchased Services	39,221	29,068	29,770	35,600	5,830	
Supplies/Equipment	8,583	16,671	11,373	15,000	3,627	
Misc.	10,366	12,866	13,192	13,200	8	
st Bd. Of Ed. Services	\$ 58,170	\$ 58,605	\$ 54,335	\$ 63,800	9,465	17.4%

Executive Administration Services

Salaries/Benefits	492,842	498,704	507,124	535,703	28,579	
Purchased Services	3,735	6,182	1,760	6,000	4,240	
Supplies/Equipment	43,297	8,952	10,259	12,950	2,691	
Misc.	3,195	3,220	2,999	3,500	501	
st Exec. Admin. Services	\$ 543,069	\$ 517,058	\$ 522,142	\$ 558,153	36,011	6.9%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Function and Object

<u>Desc.</u>	<u>FY09 Budget</u>		<u>FY11 Actual</u>		<u>Change</u>	<u>% Chg.</u>
Special Area Admin Services						
Salaries/Benefits	158,142	165,942	292,016	300,424	8,408	
Purchased Services	361	2,289	1,540	2,350	810	
Supplies/Equipment	441	1,124	209	1,850	1,641	
Misc.	(75,881)	(77,255)	(75,935)	(76,100)	-165	
st Exec. Admin. Services	\$ 83,063	\$ 92,100	\$ 217,830	\$ 228,524	10,694	4.9%
School Administration Services						
Salaries/Benefits	2,657,196	2,708,745	2,798,540	2,840,224	41,684	
Purchased Services	53,683	55,187	44,135	53,325	9,190	
Supplies/Equipment	19,179	19,850	17,789	13,200	-4,589	
Misc.	13,546	13,745	12,971	15,000	2,029	
st School Admin. Services	\$ 2,743,604	\$ 2,797,527	\$ 2,873,435	\$ 2,921,749	48,314	1.7%
Business Administration Services						
Salaries/Benefits	1,043,521	1,041,836	1,045,656	1,088,930	43,274	
Purchased Services	323,972	318,431	343,670	393,565	49,895	
Supplies/Equipment	74,714	48,716	61,356	69,539	8,183	
Misc.	1,772	3,087	3,136	4,000	864	
st Bus. Admin. Services	\$ 1,443,979	\$ 1,412,070	\$ 1,453,818	\$ 1,556,034	102,216	7.0%
Operations & Maintenance						
Salaries/Benefits	2,370,760	2,432,650	2,550,014	2,660,083	110,069	
Purchased Services	737,144	750,038	785,463	848,191	62,728	
Supplies/Equipment	1,220,234	1,072,304	1,021,246	1,092,800	71,554	
Misc.	220	70	340	500	160	
st Operations & Maint.	\$ 4,328,358	\$ 4,255,062	\$ 4,357,063	\$ 4,601,574	244,511	5.6%
Transportation Services						
Salaries/Benefits	1,526,999	1,705,303	1,775,340	1,907,355	132,015	
Purchased Services	175,744	153,676	152,111	174,300	22,189	
Supplies/Equipment	326,236	358,677	417,587	440,650	23,063	
Misc.	600	270	-	-	0	
st Transportation Services	\$ 2,029,579	\$ 2,217,926	\$ 2,345,038	\$ 2,522,305	177,267	7.6%
Total Support Services	\$ 15,026,344	\$ 15,289,692	\$ 15,923,345	\$ 16,682,727	759,382	4.8%
Community Ed						
Salaries/Benefits	112,345	116,426	117,099	122,584	5,485	
Purchased Services	-	-	-	-	0	
Supplies/Equipment	-	-	-	300	300	
Misc.	-	-	-	-	0	
st Community Ed	\$ 112,345	\$ 116,426	\$ 117,099	\$ 122,884	5,785	4.9%
AEA Flow Through	\$ 1,950,678	\$ 2,187,815	\$ 2,320,857	\$ 2,236,244	-84,613	-3.6%
Grand Total Expenditures	\$ 52,232,961	\$ 55,041,811	\$ 57,900,228	\$ 60,606,504	2,706,276	4.7%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Object

<u>Desc.</u>	<u>Fy09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Salaries	33,335,003	35,114,493	36,399,408	38,043,979	1,644,571	4.5%
Benefits	9,043,043	9,717,685	10,697,119	11,398,296	701,177	6.6%
Purchased Services	4,292,116	4,529,897	4,919,049	5,463,587	544,538	11.1%
Supplies	3,400,335	3,340,165	3,400,912	3,214,220	(186,692)	-5.5%
Capital Outlay	140,791	85,051	92,771	160,591	67,820	73.1%
Other	70,996	66,705	70,112	89,587	19,475	27.8%
AEA Transfer	1,950,678	2,187,815	2,320,857	2,236,244	(84,613)	-3.6%
Totals	\$ 52,232,962	\$ 55,041,811	\$ 57,900,228	\$ 60,606,504	\$ 2,706,276	4.7%
w/o AEA	\$ 50,282,284	\$ 52,853,996	\$ 55,579,371	\$ 58,370,260	\$ 2,790,889	

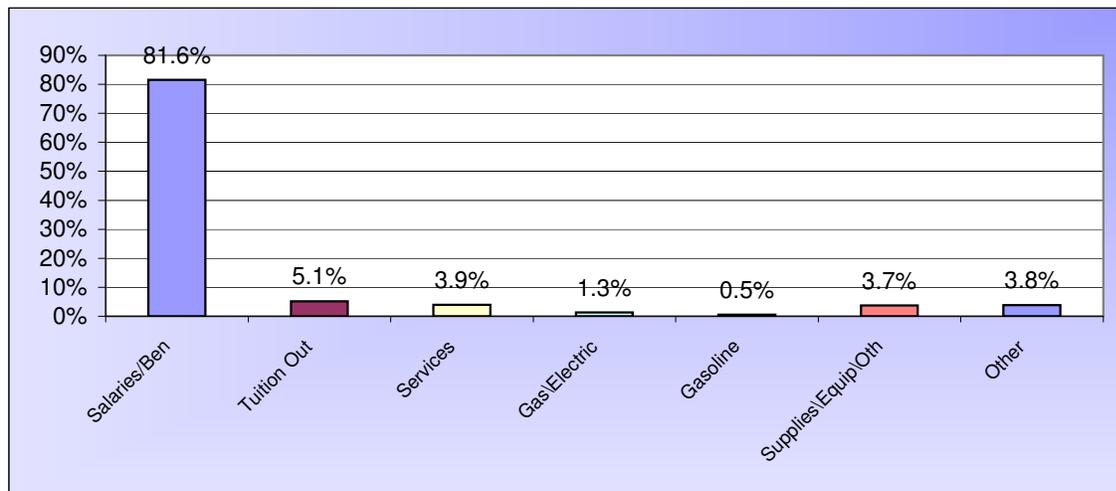
Salaries/Ben	42,378,046	44,832,178	47,096,527	49,442,275	2,345,748	5.0%
Tuition Out	2,284,739	2,544,851	2,843,190	3,096,074	252,884	8.9%
Services	2,007,377	1,985,046	2,075,859	2,367,513	291,654	14.0%
Gas/Electric	944,421	786,058	724,449	785,000	60,551	8.4%
Gasoline	216,919	236,135	297,147	317,150	20,003	6.7%
Supplies/Equip/Oth	2,450,782	2,469,728	2,542,199	2,362,248	(179,951)	-7.1%
Totals	50,282,284	52,853,996	55,579,371	58,370,260	2,790,889	5.0%

% of Budget

Salaries/Ben	81.1%	81.5%	81.3%	81.6%
Tuition Out	4.4%	4.6%	4.9%	5.1%
Services	3.8%	3.6%	3.6%	3.9%
Gas\Electric	1.8%	1.4%	1.3%	1.3%
Gasoline	0.4%	0.4%	0.5%	0.5%
Supplies\Equip\Oth	4.6%	4.4%	4.3%	3.7%
Other	3.9%	4.1%	4.1%	3.8%
Totals	100.0%	100.0%	100.0%	100.0%

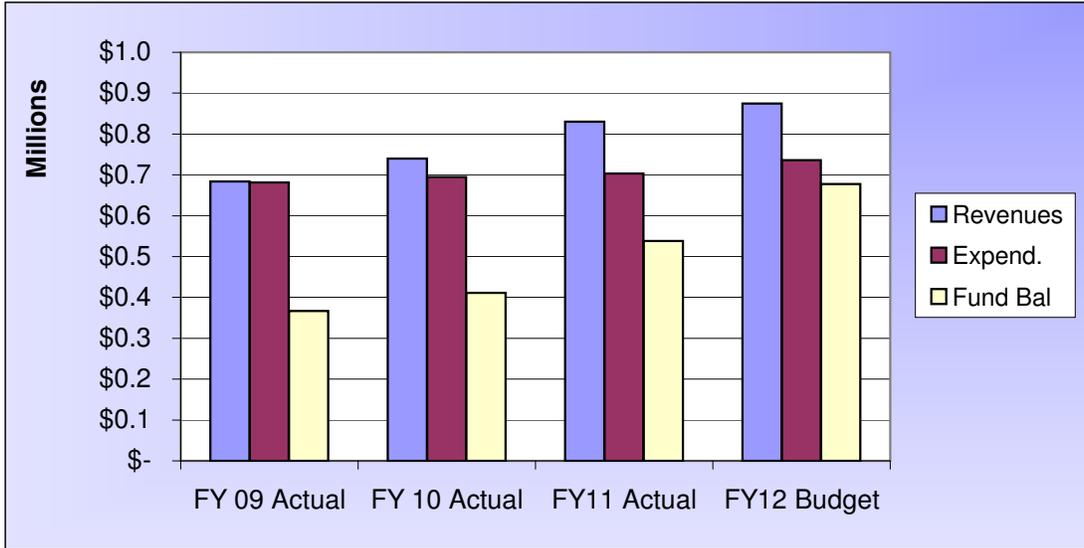
Other Selected Items

Tuition Out	2,284,739	2,544,851	2,843,190	3,096,074	252,884	8.9%
Utilities	944,421	786,058	724,449	785,000	60,551	8.4%
Supplies/Equip/Oth	2,450,782	2,469,728	2,542,199	2,362,248	-179,951	-7.1%



JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget
Special Revenue Funds

Student Activity Fund Used to account for money received from student-related cocurricular or extracurricular activities. Moneys in this fund must be used to support only the program defined in the administrative rules of the Department of Education.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Activity Fund

Revenues

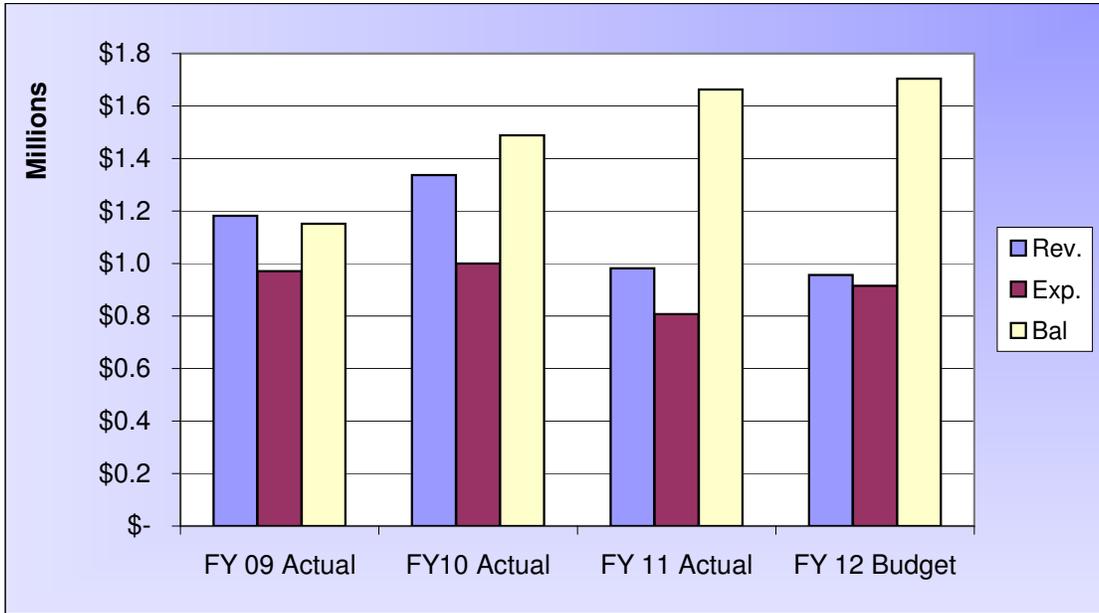
<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Other Local Rev.	684,164	739,537	830,231	875,000	
State Revenues	-	-	-	-	
Total Revenues	\$ 684,164	\$ 739,537	\$ 830,231	\$ 875,000	5.4%

Expenditures

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Wages/Salaries	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits	-	-	-	-	
Services	154,964	89,803	151,735	150,350	
Supplies	459,910	563,469	490,161	525,500	
Property Improvements	14,194	15,035	38,715	35,500	
Other	27,709	26,636	22,736	24,500	
Fund Transfers	25,000	-	-	-	
Total Expenditures	\$ 681,777	\$ 694,943	\$ 703,347	\$ 735,850	4.6%
Change in Balance	\$ 2,387	\$ 44,594	\$ 126,884	\$ 139,150	
Beginning Balance	\$ 364,379	\$ 366,766	\$ 411,360	\$ 538,244	
Ending Balance	\$ 366,766	\$ 411,360	\$ 538,244	\$ 677,394	25.9%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget
Special Revenue Funds

Management Levy Fund. A special revenue fund used to account for all financial transactions from the levy authorized by Iowa Code section 298.4. The purpose of this fund is to pay the costs of unemployment or early retirement benefits, and the costs of liability insurance and judgments or settlements relating to liability. This fund cannot be used for employee health, life, or disability insurance, even if the district is self-insured.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Management Fund

Revenues

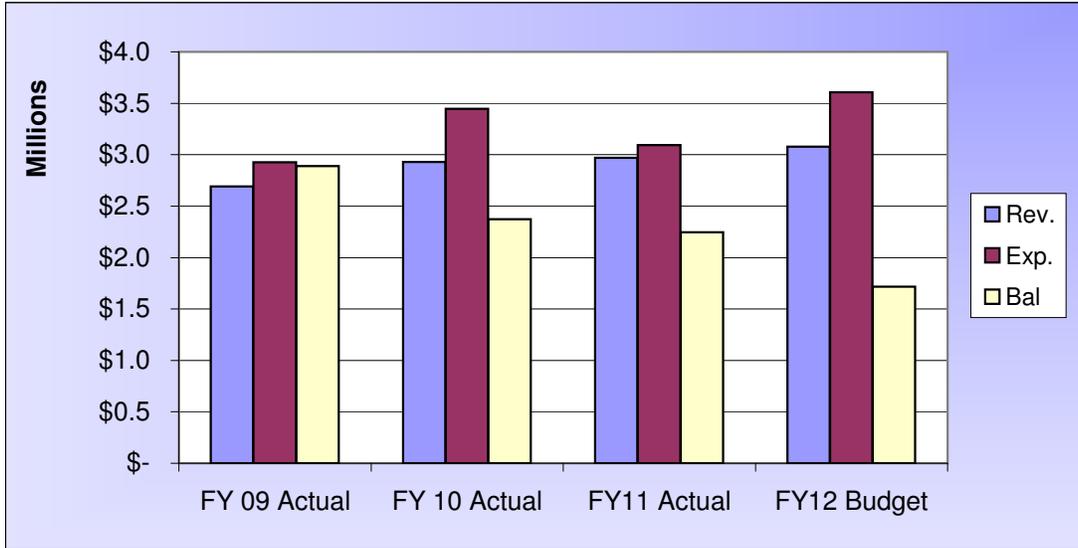
<u>Description</u>	<u>FY 09 Actual</u>	<u>FY10 Actual</u>	<u>FY 11 Actual</u>	<u>FY 12 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 1,135,033	\$ 1,218,391	\$ 947,681	\$ 947,640	
Other Local Rev.	\$ 34,222	\$ 119,121	\$ 29,780	\$ 5,000	
Interest	\$ 12,160	\$ -	\$ 3,958	\$ 4,000	
State Revenues	\$ -				
Total Revenues	\$ 1,181,415	\$ 1,337,512	\$ 981,419	\$ 956,640	-2.5%

Expenditures

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY10 Actual</u>	<u>FY 11 Actual</u>	<u>FY 12 Budget</u>	
Unemployment	\$ 2,451	\$ 14,885	\$ 9,825	\$ 10,000	
Early Retirement	\$ 444,883	\$ 382,109	\$ 216,010	\$ 172,800	
Property, Casualty Ins.	\$ 257,804	\$ 263,686	\$ 304,811	\$ 283,875	
Work Comp. Ins.	\$ 265,192	\$ 237,806	\$ 273,598	\$ 448,300	
Miscellaneous	\$ 128	\$ 101,514	\$ 2,972	\$ 250	
Total Expenditures	\$ 970,458	\$ 1,000,000	\$ 807,216	\$ 915,225	13.4%
 Change in Balance	 \$ 210,957	 \$ 337,512	 \$ 174,203	 \$ 41,415	
 Beginning Balance*	 \$ 939,965	 \$ 1,150,922	 \$ 1,488,434	 \$ 1,662,637	
 Ending Balance	 \$ 1,150,922	 \$ 1,488,434	 \$ 1,662,637	 \$ 1,704,052	 2.5%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 11 Budget
Capital Projects Fund (PPEL)

Physical Plant & Equipment Levy (PPEL) Fund. A special revenue fund used to account for all financial transactions from the levy authorized, whether regular or voter-approved, by Iowa Code section 298.2. This fund is created to deposit and expend money from a levy certified by the Board of Directors not to exceed 33 cents and/or a levy authorized by a simple majority of the voters not to exceed \$1.34. The purpose of the fund is to pay the costs of specified major expenditures related to real property and equipment.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Physical Plant & Equipment Levy Fund

Revenues

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 2,638,596	\$ 2,822,768	\$ 2,955,208	\$ 3,066,250	
Interest	\$ 51,763	\$ 108,138	\$ 10,969	\$ 11,000	
Other Local Rev.	\$ -		\$ 2,168		
State Revenues	\$ 674				
Federal Revenues	\$ 138	\$ 138	\$ -		
Total Revenues	\$ 2,691,171	\$ 2,931,044	\$ 2,968,345	\$ 3,077,250	6.1%

Expenditures

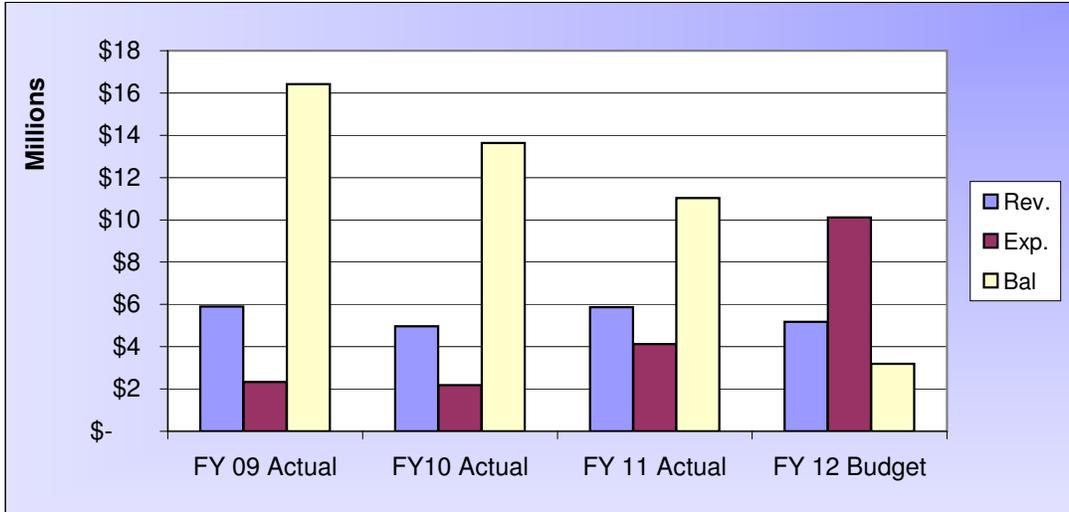
<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	
Equipment	\$ 146,273	\$ 156,146	\$ 103,272	\$ 150,000	
Computer Equipment	\$ 377,065	\$ 909,864	\$ 227,664	\$ 300,000	
Fiber	\$ 247,301	\$ 251,122	\$ 258,146	\$ -	
Buildings & Grounds	\$ -		\$ -	\$ -	
ADA	\$ -		\$ -	\$ -	
Carpet	\$ 123,659	\$ 96,615	\$ 113,858	\$ 150,000	
Chiller-MS	\$ -	\$ -	\$ -	\$ 50,000	
Copier Lease	\$ -	\$ 68,605	\$ 69,601	\$ 70,000	
Elevator-HS	\$ -	\$ -	\$ -	\$ 600,000	
Energy Conservation	\$ 40,479	\$ 152,108	\$ 76,934	\$ 30,000	
Greenhouses	\$ -	\$ -	\$ -	\$ -	
Grounds	\$ -	\$ 39,279	\$ -	\$ -	
Lockers/Weightroom	\$ 63,120	\$ 7,415	\$ 26,584	\$ 30,000	
Maintenance Agreements	\$ 2,000		\$ -	\$ -	
Miscellaneous	\$ 169,204	\$ 152,421	\$ 246,200	\$ 341,000	
Finishes & Repairs	\$ 168,287	\$ 170,423	\$ 64,509	\$ 125,000	
Paving & Sidewalks	\$ 97,878	\$ 158,285	\$ 28,436	\$ 30,000	
Parking Lot	\$ 13,151	\$ 13,689	\$ 110,627	\$ 70,000	
Portable	\$ -	\$ -	\$ 253,063	\$ -	
Roofing	\$ 33,577	\$ 173,114	\$ 55,039	\$ 100,000	
Security	\$ 149,858	\$ 3,235	\$ 39,345	\$ 103,000	
Scoreboard	\$ -	\$ -	\$ 238,239	\$ -	
Stage/Sound	\$ 24,334	\$ 14,952	\$ -	\$ 55,000	
Vehicles	\$ 480,152	\$ 314,330	\$ 431,283	\$ 625,000	
Land	\$ 45,585	\$ 27,500	\$ 5,718	\$ 30,000	
Assessments	\$ 1,687	\$ 1,599	\$ 1,281	\$ 1,500	
Totals	\$ 2,183,610	\$ 2,710,702	\$ 2,349,799	\$ 2,860,500	23.4%

Transportation					
Vehicles	\$ -		\$ -		
Debt Service Transfer					
Principle & Interest	\$ 741,703	\$ 737,078	\$ 743,978	\$ 745,775	
Total Expenditures	\$ 2,925,313	\$ 3,447,780	\$ 3,093,777	\$ 3,606,275	27.3%
Change in Balance	\$ (234,142)	\$ (516,736)	\$ (125,432)	\$ (529,025)	
Beginning Balance	\$ 3,123,091	\$ 2,888,949	\$ 2,372,213	\$ 2,246,781	
Ending Balance	\$ 2,888,949	\$ 2,372,213	\$ 2,246,781	\$ 1,717,756	-41.9%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget**

Capital Projects Funds. Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension Project/Reporting code.

Local Option Sales and Services Tax fund. A capital projects fund used to account for all financial transactions from the local option sales and services tax for school infrastructure authorized by Iowa Code chapter 422E.



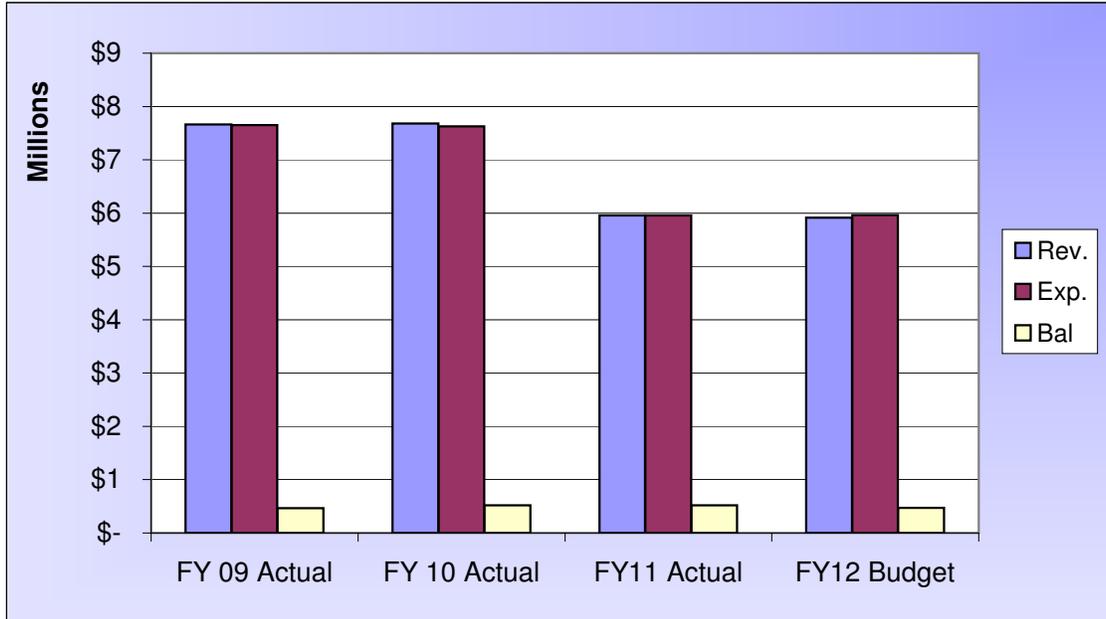
JOHNSTON COMMUNITY SCHOOL DISTRICT

Capital Projects Fund -- Local Options Sales & Services Tax

REVENUES	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Sales Tax	\$ 5,579,965	\$ 4,282,968	\$ 5,808,390	\$ 5,149,959	
Interest Earned	\$ 324,712	\$ 665,369	\$ 49,588	\$ 25,000	
Other Local Sources	\$ -	\$ 21,675	\$ 9,235		
Intermediate Sources	\$ -				
Other State Sources	\$ -		\$ -		
Total Revenues	<u>\$ 5,904,677</u>	<u>\$ 4,970,012</u>	<u>\$ 5,867,213</u>	<u>\$ 5,174,959</u>	<u>-11.8%</u>
Revenue from Debt					
GO Bonds	\$ -		\$ -		
Premium on issuance of bonds	\$ -				
PPEL Bonds	\$ -		\$ -		
Total Revenue from Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Total Revenues & Debt	<u>\$ 5,904,677</u>	<u>\$ 4,970,012</u>	<u>\$ 5,867,213</u>	<u>\$ 5,174,959</u>	<u>-11.8%</u>
 EXPENDITURES					
Land	\$ 26,800	\$ 850,398	\$ -	\$ 5,750,000	
Fees	\$ 261,801	\$ 302,580	\$ 210,183	\$ 200,000	
General Construction	\$ 1,522,106	\$ 955,976	\$ 3,447,906	\$ 3,117,674	
Furnishings & Equipment	\$ 527,369	\$ 80,597	\$ 467,846	\$ 1,043,750	
Mechanical & Electrical	\$ -		\$ -		
Total Expenditures	<u>\$ 2,338,076</u>	<u>\$ 2,189,551</u>	<u>\$ 4,125,935</u>	<u>\$ 10,111,424</u>	<u>145.1%</u>
Debt Principle	\$ -		\$ -		
Discount on issuance debt	\$ -				
Debt Interest	\$ -		\$ -		
Total Expenditures & Debt	<u>\$ 2,338,076</u>	<u>\$ 2,189,551</u>	<u>\$ 4,125,935</u>	<u>\$ 10,111,424</u>	<u>145.1%</u>
Transfers In	\$ 25,000		\$ -		
Transfers out	\$ 4,346,050	\$ 5,573,232	\$ 4,333,689	\$ 2,908,876	
Change in Balance	\$ (754,449)	\$ (2,792,771)	\$ (2,592,411)	\$ (7,845,341)	
Beginning Balance	\$ 17,177,649	\$ 16,423,200	\$ 13,630,429	\$ 11,038,018	
Ending Balance	<u>\$ 16,423,200</u>	<u>\$ 13,630,429</u>	<u>\$ 11,038,018</u>	<u>\$ 3,192,677</u>	<u>-71.1%</u>

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget**

Debt Service Funds. Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Debt Service Fund

Revenues & Transfers

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 2,556,704	\$ 1,313,819	\$ 850,789	\$ 2,200,000	
Other Local Rev.	\$ 18,257	\$ 56,364	\$ 26,567	\$ 62,500	
State Revenues	\$ 653	\$ -	\$ -		
Sale of Bonds	\$ -	\$ -	\$ -		
Interfund Transfers	\$ 5,087,753	\$ 6,310,310	\$ 5,077,667	\$ 3,654,651	
Total Revenues	<u>\$ 7,663,367</u>	<u>\$ 7,680,493</u>	<u>\$ 5,955,023</u>	<u>\$ 5,917,151</u>	-0.6%

Expenditures

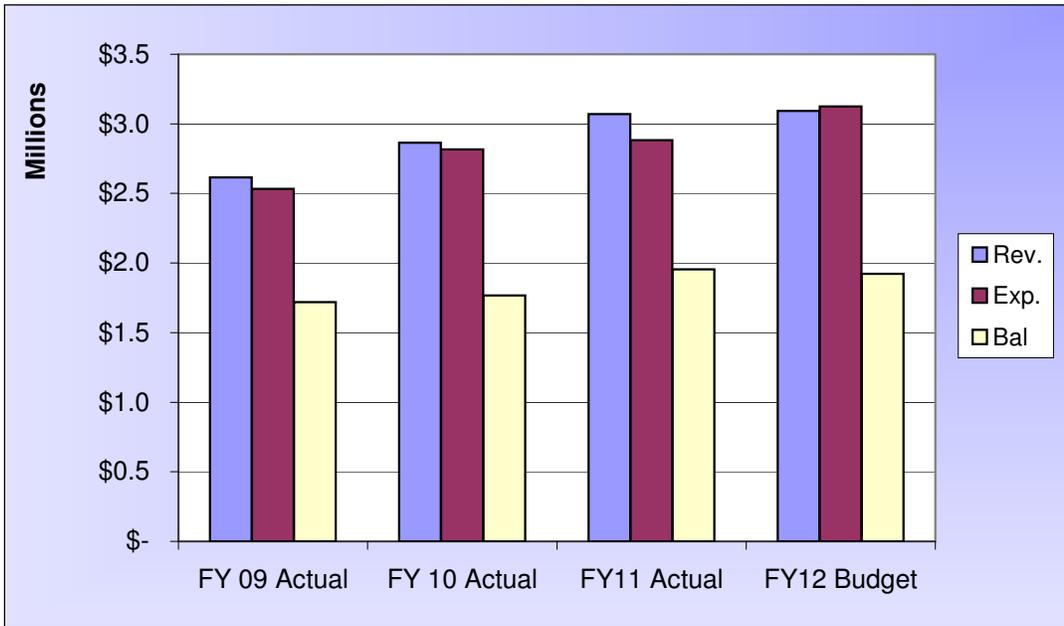
<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Principal	\$ 5,520,000	\$ 5,670,000	\$ 4,150,000	\$ 4,305,000	
Interest	\$ 2,128,980	\$ 1,952,509	\$ 1,803,086	\$ 1,655,159	
Fees, Services	\$ 4,500	\$ 3,750	\$ 2,750	\$ 2,750	
Total Expenditures	<u>\$ 7,653,480</u>	<u>\$ 7,626,259</u>	<u>\$ 5,955,836</u>	<u>\$ 5,962,909</u>	0.1%
Change in Balance	\$ 9,887	\$ 54,234	\$ (813)	\$ (45,758)	
Beginning Balance*	<u>\$ 454,343</u>	<u>\$ 464,230</u>	<u>\$ 518,464</u>	<u>\$ 517,651</u>	
Ending Balance	<u>\$ 464,230</u>	<u>\$ 518,464</u>	<u>\$ 517,651</u>	<u>\$ 471,893</u>	-8.8%

<u>Issue Financed</u>	<u>Amount</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>
Elem/MS/HS Issue 1	26,500,000	970,000	1,050,456	500
Elem/MS/HS Issue 2	10,000,000	705,000	309,608	500
BC/Lawson Refunding	10,420,000	1,065,000	227,200	400
High School Refunding	6,300,000	860,000	27,520	400
PPEL Capital Loan Notes	6,500,000	705,000	40,375	400
Totals		<u>\$ 4,305,000</u>	<u>\$ 1,655,159</u>	<u>\$ 2,200</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12
Enterprise Funds

Enterprise Funds. Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or State regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

School Nutrition Fund. A proprietary enterprise fund used to account for all transactions for the nutrition program authorized by Iowa Code Chapter 283A.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Nutrition Fund

Revenues & Transfers

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Sales	\$ 2,006,518	\$ 2,126,538	\$ 2,270,385	\$ 2,279,500	
State Revenues	\$ 24,861	\$ 23,548	\$ 22,037	\$ 23,500	
Federal Revenues	\$ 580,019	\$ 715,263	\$ 774,214	\$ 787,000	
Interest Income		\$ -	\$ 3,024	\$ 3,000	
Misc. Revenues	\$ 4,229		\$ -		
Total Revenues	\$ 2,615,627	\$ 2,865,349	\$ 3,069,660	\$ 3,093,000	0.8%

Expenditures

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	
Salaries	\$ 811,393	\$ 866,087	\$ 895,961	\$ 911,390	
Benefits	\$ 250,320	\$ 270,255	\$ 302,079	\$ 328,840	
Services	\$ 130,744	\$ 139,906	\$ 161,087	\$ 157,500	
Supplies	\$ 1,210,902	\$ 1,422,286	\$ 1,409,098	\$ 1,605,150	
Other	\$ 2,080	\$ 1,315	\$ 1,355	\$ 2,100	
Depreciation	\$ 127,569	\$ 116,229	\$ 112,035	\$ 120,000	
Total Expenditures	\$ 2,533,008	\$ 2,816,078	\$ 2,881,615	\$ 3,124,980	8.4%

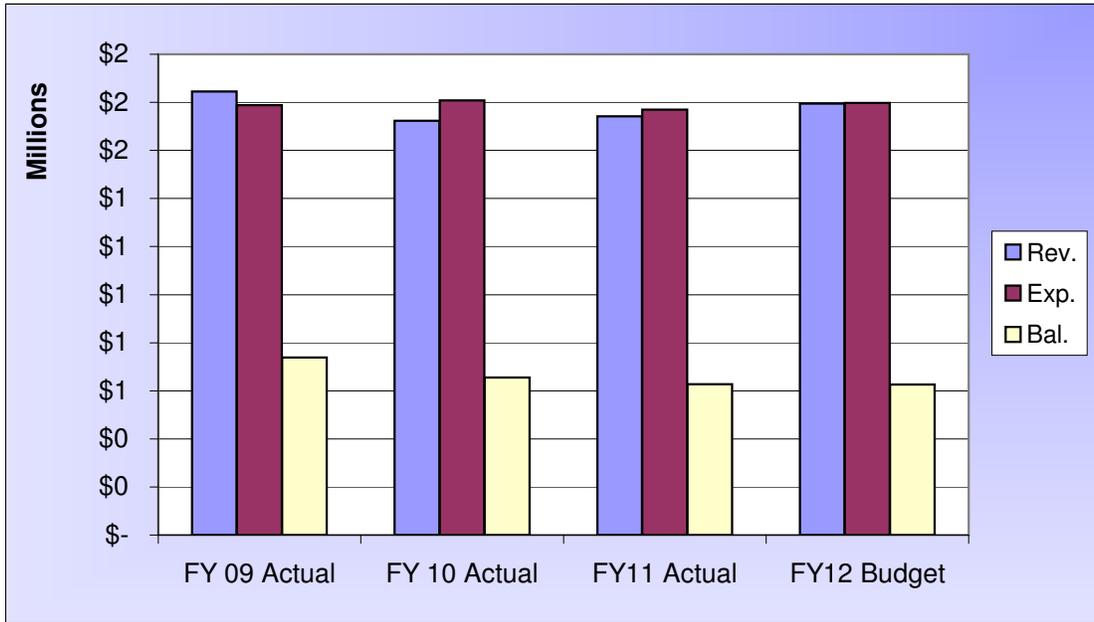
Change in Balance \$ 82,619 \$ 49,271 \$ 188,045 \$ (31,980)

Beg. Retained Earnings* \$ 1,635,632 \$ 1,718,251 \$ 1,767,522 \$ 1,955,567

Ending Retained Earnings **\$ 1,718,251 \$ 1,767,522 \$ 1,955,567 \$ 1,923,587 -1.6%**

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget
Enterprise Funds

Child Care Fund. A proprietary enterprise fund used to account for all financial transactions for the child care program authorized by Iowa Code section 279.49.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Community Daycare Fund

Revenues & Transfers

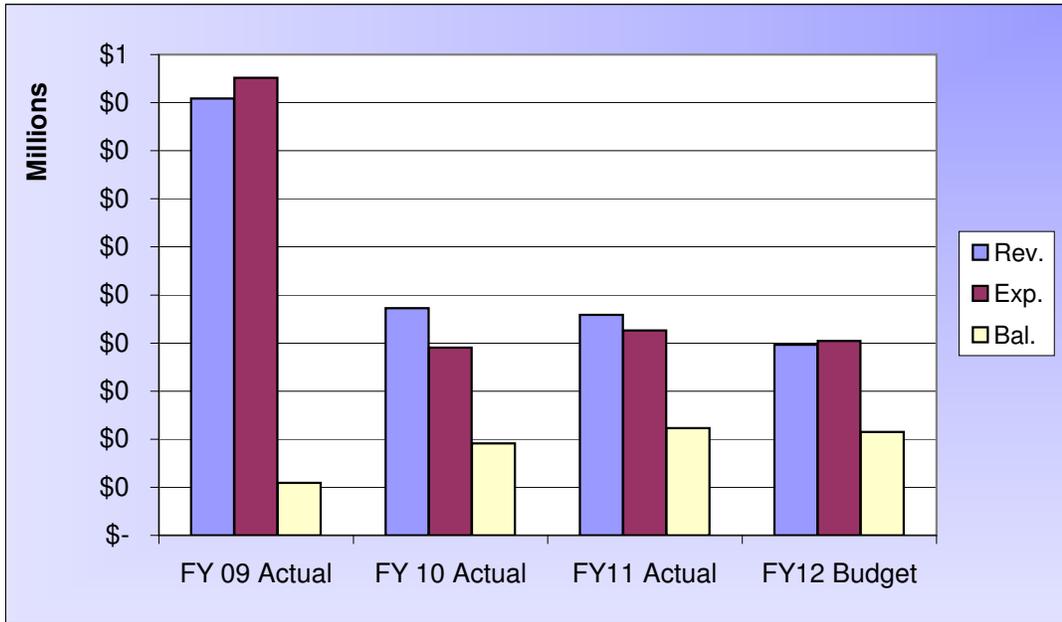
<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 1,831,064	\$ 1,716,664	\$ 1,737,393	\$ 1,795,098	
State Revenues	\$ -		\$ -		
Federal Revenues	\$ 3,217	\$ 4,500	\$ 4,522		
Interest Income	\$ 6,414	\$ -	\$ -		
Misc. Revenues	\$ 4,343	\$ 2,750	\$ -		
Total Revenues	<u>\$ 1,845,038</u>	<u>\$ 1,723,914</u>	<u>\$ 1,741,915</u>	<u>\$ 1,795,098</u>	<u>3.1%</u>

Expenditures

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,186,932	\$ 1,235,432	\$ 1,206,913	\$ 1,254,454	
Benefits	\$ 220,864	\$ 229,938	\$ 230,200	\$ 270,267	
Services	\$ 82,956	\$ 61,555	\$ 41,703	\$ 57,328	
Supplies	\$ 172,287	\$ 168,267	\$ 179,621	\$ 116,214	
Other	\$ 119,360	\$ 107,306	\$ 105,479	\$ 93,980	
Depreciation	\$ 6,146	\$ 4,917	\$ 5,126	\$ 5,125	
Total Expenditures	<u>\$ 1,788,545</u>	<u>\$ 1,807,415</u>	<u>\$ 1,769,042</u>	<u>\$ 1,797,368</u>	<u>1.6%</u>
Change in Balance	\$ 56,493	\$ (83,501)	\$ (27,127)	\$ (2,270)	
Beg. Retained Earnings*	<u>\$ 682,154</u>	<u>\$ 738,647</u>	<u>\$ 655,146</u>	<u>\$ 628,019</u>	
Ending Retained Earnings	<u>\$ 738,647</u>	<u>\$ 655,146</u>	<u>\$ 628,019</u>	<u>\$ 625,749</u>	<u>-0.4%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget
Enterprise Funds

Preschool Fund. A proprietary enterprise fund used to account for all financial transactions for the child care program authorized by Iowa Code section 279.49.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Preschool Fund

Revenues & Transfers

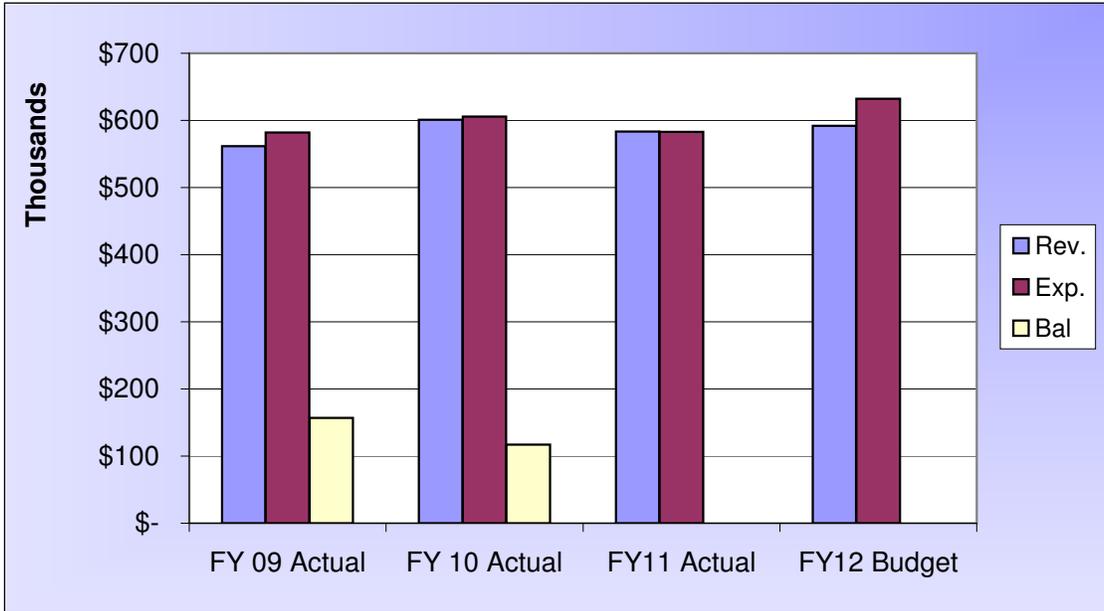
<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 350,500	\$ 153,429	\$ 147,248	\$ 138,050	
State Revenues	\$ 103,291	\$ 82,754	\$ 82,000	\$ 60,000	
Federal Revenues	\$ -				
Interest Income	\$ -	\$ -			
Misc. Revenues	\$ 457		\$ -		
Total Revenues	<u>\$ 454,248</u>	<u>\$ 236,183</u>	<u>\$ 229,248</u>	<u>\$ 198,050</u>	<u>-13.6%</u>

Expenditures

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Salaries	\$ 305,383	\$ 104,005	\$ 109,298	\$ 106,396	
Benefits	\$ 82,353	\$ 24,679	\$ 32,690	\$ 39,158	
Services	\$ 60,303	\$ 35,719	\$ 37,577	\$ 31,656	
Supplies	\$ 25,745	\$ 29,457	\$ 31,041	\$ 22,070	
Other	\$ 1,680	\$ 750	\$ 1,385	\$ 1,500	
Depreciation	\$ 497	\$ 552	\$ 1,249	\$ 1,250	
Total Expenditures	<u>\$ 475,961</u>	<u>\$ 195,162</u>	<u>\$ 213,240</u>	<u>\$ 202,030</u>	<u>-5.3%</u>
Change in Balance	\$ (21,713)	\$ 41,021	\$ 16,008	\$ (3,980)	
Beg. Retained Earnings*	<u>\$ 76,197</u>	<u>\$ 54,484</u>	<u>\$ 95,505</u>	<u>\$ 111,513</u>	
Ending Retained Earnings	<u>\$ 54,484</u>	<u>\$ 95,505</u>	<u>\$ 111,513</u>	<u>\$ 107,533</u>	<u>-3.6%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 12 Budget
Enterprise Funds

Community Education Fund. A proprietary enterprise fund used to account for all financial transactions for the District's community education program.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Community Education Fund

Revenues & Transfers

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 546,615	\$ 470,188	\$ 583,632	\$ 592,017	
State Revenues	\$ -		\$ -		
Federal Revenues	\$ -		\$ -		
Interest Income	\$ 940	\$ -			
Misc. Revenues	\$ 14,208	\$ 130,711	\$ -		
Total Revenues	<u>\$ 561,763</u>	<u>\$ 600,899</u>	<u>\$ 583,632</u>	<u>\$ 592,017</u>	<u>1.4%</u>

Expenditures

<u>Description</u>	<u>FY 09 Actual</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>% Chg.</u>
Salaries	\$ 340,034	\$ 364,230	\$ 365,022	\$ 364,777	
Benefits	\$ 60,396	\$ 67,570	\$ 69,558	\$ 78,701	
Services	\$ 48,353	\$ 41,580	\$ 32,458	\$ 43,905	
Supplies	\$ 128,831	\$ 129,409	\$ 112,289	\$ 137,855	
Other	\$ 861	\$ 655	\$ 340	\$ 3,720	
Depreciation	\$ 3,469	\$ 2,141	\$ 3,047	\$ 3,050	
Total Expenditures	<u>\$ 581,944</u>	<u>\$ 605,585</u>	<u>\$ 582,714</u>	<u>\$ 632,008</u>	<u>8.5%</u>
Change in Balance	\$ (20,181)	\$ (4,686)	\$ 918	\$ (39,991)	
Beg. Retained Earnings*	<u>\$ 180,863</u>	<u>\$ 160,682</u>	<u>\$ 155,996</u>	<u>\$ 156,914</u>	
Ending Retained Earnings	<u>\$ 160,682</u>	<u>\$ 155,996</u>	<u>\$ 156,914</u>	<u>\$ 116,923</u>	<u>-25.5%</u>