

Johnston Community School District 2012-13 Budget Summary



**Johnston Community School District
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Fiscal Year 2013**

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Source of Funds-Total Budgeted Revenue \$79,547,562 (no transfers or AEA flowthru)



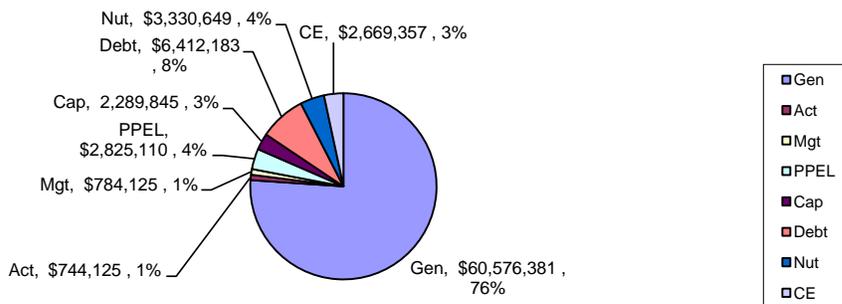
Iowa schools are funded with a mixture of local, state, and federal funds.

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 \$79,631,775 (no transfers or AEA flowthru)



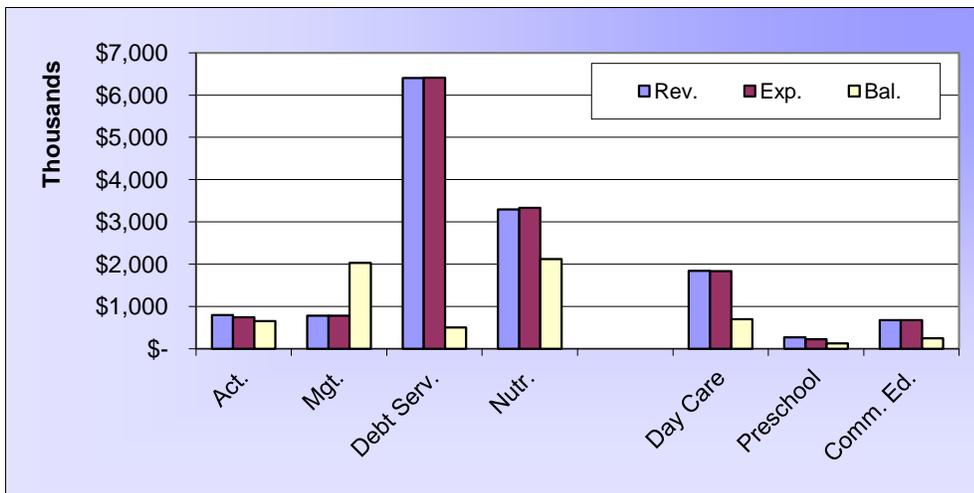
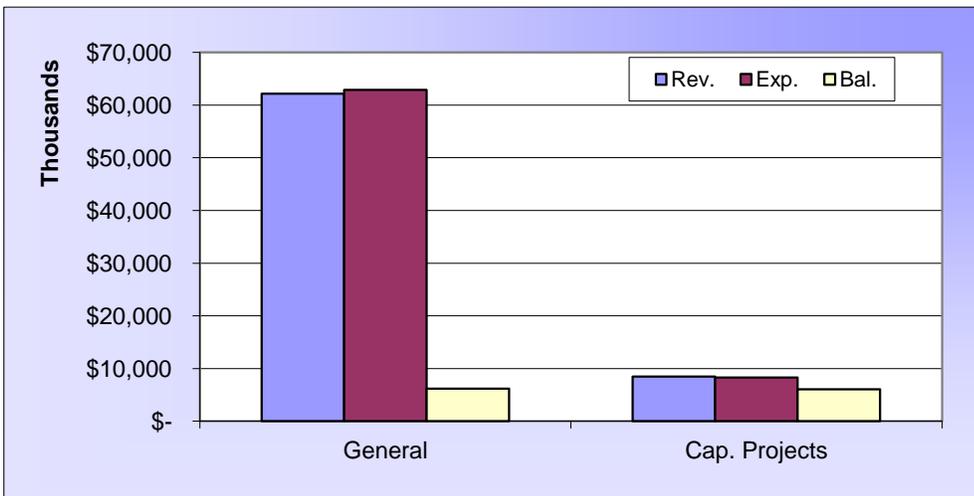
Much of the money received by the District is restricted in what it can be used for and must be accounted for separately. These different accounts are called "funds".

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 13 Budget Summary -- all Funds

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$ 6,921,084	\$ 62,175,172	\$ 62,884,216	\$ 6,212,040
Activity	\$ 597,453	\$ 800,000	\$ 744,125	\$ 653,328
Management	\$ 2,034,554	\$ 779,737	\$ 784,125	\$ 2,030,166
PPEL	\$ 2,173,613	\$ 3,168,893	\$ 3,576,498	\$ 1,766,008
Capital Proj.	\$ 3,677,467	\$ 5,306,780	\$ 4,701,726	\$ 4,282,521
Debt Service	\$ 516,040	\$ 6,402,623	\$ 6,412,183	\$ 506,480
Nutrition	\$ 2,151,159	\$ 3,297,950	\$ 3,330,649	\$ 2,118,460
Day Care	\$ 698,195	\$ 1,840,855	\$ 1,837,141	\$ 701,909
Preschool	\$ 83,470	\$ 270,530	\$ 225,147	\$ 128,853
Comm. Ed.	\$ 241,619	\$ 674,613	\$ 672,409	\$ 243,823
Totals	\$ 19,094,654	\$ 84,717,153	\$ 85,168,219	\$ 18,643,588



JOHNSTON COMMUNITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
FY 13 Budget -- All Funds

<u>Revenues</u>	General	Activity	Management	PPEL	Cap Projects
Taxes	\$ 22,968,912	\$ -	\$ 773,237	\$ 3,158,893	\$ 5,301,780
State appropriations	\$ 32,086,495	-	-	-	-
Federal appropriations	\$ 1,841,460	-	-	-	-
Interest	\$ 25,000	-	-	10,000	\$ 5,000
Tuition/Misc	\$ 5,188,305	800,000	6,500	-	-
Interfund Transfers	65,000	-	-	-	-
Total Revenues	\$ 62,175,172	\$ 800,000	\$ 779,737	\$ 3,168,893	\$ 5,306,780
<u>Expenditures</u>					
Regular Instruction	28,472,445	-	225,100	550,000	-
Special Instruction	9,023,485	-	-	-	-
Vocational Instruction	1,534,516	-	-	-	-
Other Instruction	3,191,578	-	-	-	-
Cocurricular Instruction	795,178	744,125	-	-	-
Community Education	26,730	-	-	-	120,000
Attendance & Soc. Work	59,009	-	-	-	-
Guidance Services	858,474	-	8,150	-	-
Health Services	752,365	-	8,300	-	-
Improvement of Instruction	807,539	-	-	-	-
Educational Media	1,003,798	-	-	-	-
Instruction Related Technology	709,534	-	-	-	802,845
Academic Assessment	65,105	-	-	-	-
Board of Education	77,850	-	16,250	-	-
Executive Administration	643,952	-	35,000	-	-
Special Area Admin	238,137	-	-	-	-
School Administration	3,049,569	-	10,000	-	-
Business Administration	1,508,779	-	2,450	-	-
Operation & Maintenance	4,401,148	-	187,750	400,000	-
Student Transportation	2,621,229	-	265,125	575,000	-
Community Education	43,546	-	26,000	-	-
Other Support	-	-	-	-	-
Food Service	-	-	-	-	-
Community Service	-	-	-	-	-
Preschool	692,415	-	-	-	-
Debt Service	-	-	-	-	-
Facilities Construction--PPEL	-	-	-	1,300,110	-
Facilities Construction-LOSS/Cap	-	-	-	-	1,367,000
Transfers	-	-	-	751,388	2,045,368
AEA Flow Through	2,307,835	-	-	-	-
Total Expenditures	\$ 62,884,216	\$ 744,125	\$ 784,125	\$ 3,576,498	\$ 4,335,213
Revenues and other financing sources over (under) expenditures	(709,044)	55,875	(4,388)	(407,605)	971,567
Beginning Fund Balance	6,921,084	597,453	2,034,554	2,173,613	3,677,467
Ending Fund Balance	\$ 6,212,040	\$ 653,328	\$ 2,030,166	\$ 1,766,008	\$ 4,649,034

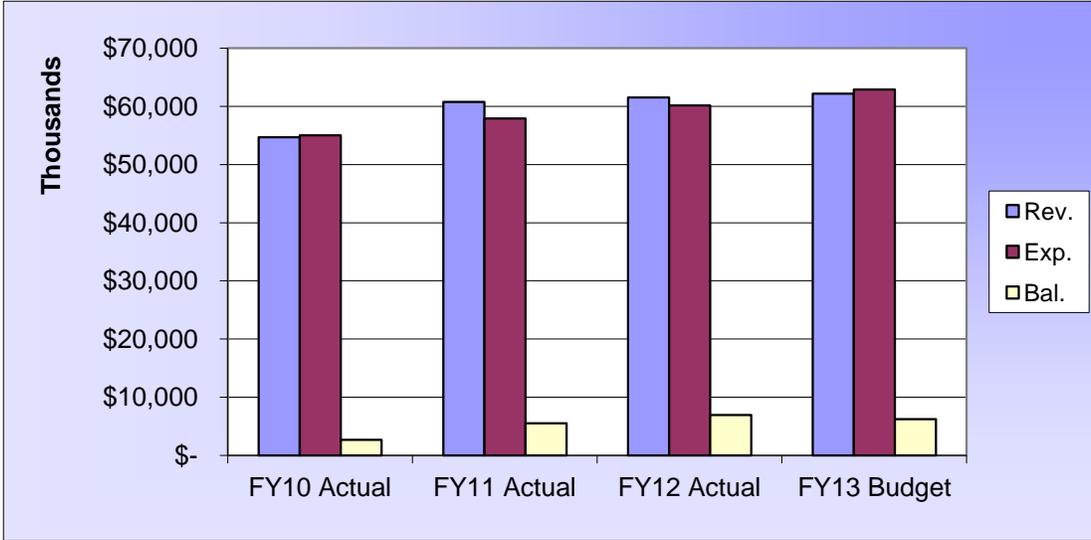
	Debt Service	Nutrition	Comm. Daycare	Preschool	Comm. Ed.	Totals
Revenues						
Taxes	\$ 3,602,367	\$ -	\$ -	\$ -	\$ -	\$ 35,805,189
State appropriations	-	23,500	-	60,000	-	32,169,995
Federal appropriations	-	869,925	-	-	-	2,711,385
Interest	3,500	1,500	-	-	-	45,000
Tuition/Misc	-	2,403,025	1,840,855	210,530	674,613	11,123,828
Interfund Transfers	2,796,756	-	-	-	-	2,861,756
Total Revenues	\$ 6,402,623	\$ 3,297,950	\$ 1,840,855	\$ 270,530	\$ 674,613	\$ 84,717,153
Expenditures						
Regular Instruction	-	-	103,558	224,227	65,525	29,640,855
Special Instruction	-	-	-	-	-	9,023,485
Vocational Instruction	-	-	-	-	-	1,534,516
Other Instruction	-	-	-	-	-	3,191,578
Cocurricular Instruction	-	-	-	-	-	1,539,303
Community Education	-	-	-	-	-	146,730
Attendance & Soc. Work	-	-	-	-	-	59,009
Guidance Services	-	-	-	-	-	866,624
Health Services	-	-	-	-	-	760,665
Improvement of Instruction	-	-	-	-	-	807,539
Educational Media	-	-	-	-	-	1,003,798
Instruction Related Technology	-	-	-	-	-	1,512,379
Academic Assessment	-	-	-	-	-	65,105
Board of Education	-	-	-	-	-	94,100
Executive Administration	-	-	-	-	-	678,952
Special Area Admin	-	-	-	-	-	238,137
School Administration	-	-	-	-	550	3,060,119
Business Administration	2,500	180,525	99,396	420	11,025	1,805,095
Operation & Maintenance	-	50,325	500	-	650	5,040,373
Student Transportation	-	-	40,200	500	5,025	3,507,079
Community Education	-	-	-	-	-	69,546
Other Support	-	-	-	-	-	-
Food Service	-	3,099,799	-	-	-	3,099,799
Community Service	-	-	1,528,487	-	589,294	2,117,781
Preschool	-	-	-	-	-	692,415
Debt Service	6,409,683	-	-	-	-	6,409,683
Facilities Construction--PPEL	-	-	-	-	-	1,300,110
Facilities Construction-LOSS/Cap	-	-	-	-	-	1,367,000
Transfers	-	-	65,000	-	-	2,861,756
AEA Flow Through	-	-	-	-	-	2,307,835
Total Expenditures	\$ 6,412,183	\$ 3,330,649	\$ 1,837,141	\$ 225,147	\$ 672,069	\$ 84,801,366
Revenues and other financing sources over (under) expenditures	(9,560)	(32,699)	3,714	45,383	2,544	(84,213)
Beginning Fund Balance	516,040	2,151,159	698,195	83,470	241,619	19,094,654
Ending Fund Balance	\$ 506,480	\$ 2,118,460	\$ 701,909	\$ 128,853	\$ 244,163	\$ 19,010,441

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

<u>Revenues</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Taxes	\$ 22,919,359	\$ 24,412,191	\$ 24,174,276	\$ 22,968,912	\$ (1,205,364)	
State appropriations	23,395,101	27,909,198	30,702,656	32,086,495	\$ 1,383,839	
Federal appropriations	4,060,405	3,729,794	1,690,637	1,841,460	\$ 150,823	
Interest	17,616	34,442	23,890	25,000	\$ 1,110	
Tuition	3,137,706	3,475,163	3,668,713	3,794,595	\$ 125,882	
Miscellaneous	1,172,494	1,225,538	1,284,655	1,393,710	\$ 109,055	
Fund Transfers	-	-	-	65,000	\$ 65,000	
Total Revenues	\$ 54,702,681	\$ 60,786,326	\$ 61,544,827	\$ 62,175,172	\$ 630,345	1.0%

<u>Expenditures</u>						
Regular Instruction	25,772,686	26,145,682	27,329,562	28,472,445	\$ 1,142,883	
Special Instruction	7,633,325	8,293,464	8,737,716	9,023,485	\$ 285,769	
Other Special Program Instruction	-	-	-	-	\$ -	
Vocational Instruction	1,262,693	1,389,212	1,408,244	1,534,516	\$ 126,272	
Other Instruction	2,037,003	2,540,595	2,642,743	3,191,578	\$ 548,835	
Cocurricular Instruction	720,590	741,560	775,132	795,178	\$ 20,046	
Community Education	21,581	21,360	20,960	26,730	\$ 5,770	
Attendance & Soc. Work	52,827	54,653	55,548	59,009	\$ 3,461	
Guidance Services	836,879	823,323	845,925	858,474	\$ 12,549	
Health Services	688,301	763,730	739,218	752,365	\$ 13,147	
Improvement of Instruction	669,276	505,699	639,539	807,539	\$ 168,000	
Educational Media	923,672	971,266	1,017,977	1,003,798	\$ (14,179)	
Instruction Related Technology	692,264	902,066	640,815	709,534	\$ 68,719	
Student Assessment	76,125	78,947	83,638	65,105	\$ (18,533)	
Board of Education	58,605	54,335	64,538	77,850	\$ 13,312	
Executive Administration	517,058	522,142	538,150	643,952	\$ 105,802	
Special Administrative	92,100	217,830	230,429	238,137	\$ 7,708	
School Administration	2,797,527	2,873,435	2,959,374	3,049,569	\$ 90,195	
Business Administration	1,412,070	1,453,818	1,505,007	1,508,779	\$ 3,772	
Operation & Maintenance	4,255,062	4,357,063	4,412,505	4,401,148	\$ (11,357)	
Student Transportation	2,217,926	2,345,038	2,550,920	2,621,229	\$ 70,309	
Community Service	116,426	117,099	122,586	43,546	\$ (79,040)	
Preschool	-	407,054	596,369	692,415	\$ 96,046	
					\$ -	
AEA Flow Through	2,187,815	2,320,857	2,236,244	2,307,835	\$ 71,591	
Total Expenditures	\$ 55,041,811	\$ 57,900,228	\$ 60,153,139	\$ 62,884,216	\$ 2,731,077	4.5%

Revenues and other financing sources over (under) expenditures (339,130) 2,886,098 1,391,688 (709,044)

Beginning Fund Balance 2,982,428 2,643,298 5,529,396 6,921,084

Ending Fund Balance \$ 2,643,298 \$ 5,529,396 \$ 6,921,084 \$ 6,212,040

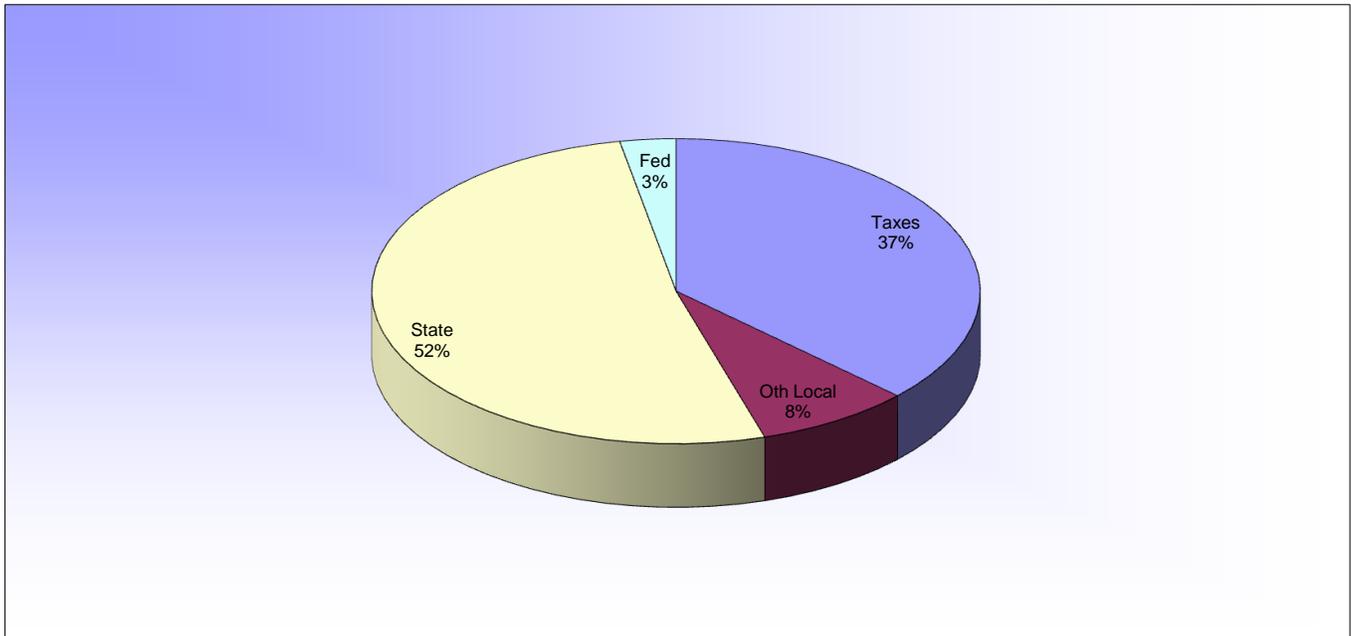
JOHNSTON COMMUNITY SCHOOL DISTRICT

Revenue Detail

<u>Desc.</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Property Taxes	\$ 14,795,087	\$ 15,661,248	\$ 16,655,333	\$ 16,736,618	\$ 81,285	
Cash Reserve	\$ 5,426,361	\$ 5,882,176	\$ 4,795,685	\$ 3,486,919	\$ (1,308,766)	
Instruction Support Property Taxes	\$ 2,697,911	\$ 2,868,767	\$ 2,723,258	\$ 2,745,375	\$ 22,117	
st Property Taxes	\$ 22,919,359	\$ 24,412,191	\$ 24,174,276	\$ 22,968,912	\$ (1,205,364)	-5.0%
Mobile Home Tax	\$ 20,587	\$ 21,719	\$ 17,917	\$ 21,500	\$ 3,583	
Parent Tuition	\$ 5,765	\$ 11,592	\$ 11,751	\$ -	\$ (11,751)	
Sp.Ed. Tuition	\$ 1,704,513	\$ 1,874,171	\$ 1,872,984	\$ 1,912,700	\$ 39,716	
Open Enrollment Tuition	\$ 1,423,878	\$ 1,585,900	\$ 1,780,288	\$ 1,881,895	\$ 101,607	
Summer School	\$ 3,550	\$ 3,500	\$ 3,690	\$ -	\$ (3,690)	
Transportation	\$ 53,545	\$ 34,517	\$ 22,642	\$ 25,000	\$ 2,358	
Sp.Ed. Transportation	\$ 173,792	\$ 206,893	\$ 175,965	\$ 205,200	\$ 29,235	
Transp. Outside Groups	\$ 47,977	\$ 51,898	\$ 39,578	\$ 50,000	\$ 10,422	
Interest on Investments	\$ 17,616	\$ 34,442	\$ 23,890	\$ 25,000	\$ 1,110	
Preschool Tuition	\$ -	\$ -	\$ 2,942	\$ -	\$ (2,942)	
Rental Revenue	\$ 28,069	\$ 25,757	\$ 65,797	\$ 79,000	\$ 13,203	
Donations	\$ 170,431	\$ 195,464	\$ 185,496	\$ 193,000	\$ 7,504	
Textbook Fees	\$ 237,180	\$ 251,112	\$ 306,861	\$ 365,000	\$ 58,139	
Penalties & Fines	\$ 3,590	\$ 2,615	\$ 1,485	\$ -	\$ (1,485)	
Sale of service-city	\$ 65,370	\$ 68,320	\$ 70,369	\$ 73,010	\$ 2,641	
Refund of prior yr	\$ 335	\$ -	\$ 976	\$ -	\$ (976)	
Sale of Materials	\$ 1,004	\$ 1,632	\$ 4,437	\$ 1,000	\$ (3,437)	
Vending Sales	\$ 22,430	\$ 10,520	\$ 16,775	\$ 10,000	\$ (6,775)	
Parking Revenue	\$ 19,968	\$ 20,939	\$ 21,511	\$ 20,000	\$ (1,511)	
Misc. Local Revenue	\$ 237,538	\$ 242,295	\$ 256,248	\$ 258,000	\$ 1,752	
Comp. For loss of Fixed Asset:	\$ -	\$ -	\$ 42	\$ -	\$ (42)	
st other local revenue	\$ 4,237,138	\$ 4,643,286	\$ 4,881,644	\$ 5,120,305	\$ 238,661	4.9%
Polk County Gaming	\$ 90,678	\$ 91,857	\$ 95,614	\$ 93,000	\$ (2,614)	
State Foundation Aid	\$ 16,880,987	\$ 20,916,147	\$ 23,753,747	\$ 24,948,441	\$ 1,194,694	
ISL State Aid	\$ -	\$ 92,413	\$ -	\$ -	\$ -	
Spec. Ed. Deficit Supp	\$ 95,429	\$ 167,263	\$ 361,978	\$ 375,000	\$ 13,022	
Preschool	\$ -	\$ 695,371	\$ 608,302	\$ 648,108	\$ 39,806	
Foster Care	\$ 80,790	\$ 63,991	\$ 94,485	\$ 65,000	\$ (29,485)	
District Court Placed	\$ 33,530	\$ 19,288	\$ 1,774	\$ 4,000	\$ 2,226	
Teacher Mentoring Program	\$ 24,700	\$ 28,600	\$ 28,600	\$ 14,300	\$ (14,300)	
Salary Improvement Program	\$ 2,642,831	\$ 2,791,778	\$ 2,848,902	\$ 2,936,203	\$ 87,301	
Admin. Mentor	\$ 1,500	\$ -	\$ -	\$ -	\$ -	
Phase 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase 2	\$ -	\$ -	\$ -	\$ -	\$ -	
AEA Flowthrough	\$ 2,187,815	\$ 2,320,857	\$ 2,236,244	\$ 2,307,835	\$ 71,591	
Class Size Reduction Aid	\$ 280,497	\$ 297,351	\$ 303,435	\$ 313,779	\$ 10,344	
Teacher of the Year	\$ 37,712	\$ 61,163	\$ -	\$ -	\$ -	
Non-public Transportation Assi	\$ 98,664	\$ 101,129	\$ 108,728	\$ 110,000	\$ 1,272	
Juvenile Court	\$ 26,551	\$ 25,923	\$ 25,923	\$ 25,923	\$ -	
State Voc. Aid	\$ 7,208	\$ 6,460	\$ 8,828	\$ 7,000	\$ (1,828)	
Preschool	\$ 692,000	\$ -	\$ -	\$ -	\$ -	
Model Core	\$ 5,000	\$ -	\$ 703	\$ -	\$ (703)	
Tchr Qual Core	\$ 87,120	\$ 92,086	\$ 93,970	\$ 96,902	\$ 2,932	
Teacher Academy	\$ 2,000	\$ 6,667	\$ 176	\$ -	\$ (176)	
Tchr Qual Prof Dev	\$ 204,987	\$ 216,672	\$ 221,105	\$ 228,004	\$ 6,899	
Military Credit	\$ 5,780	\$ 6,039	\$ 5,756	\$ 6,000	\$ 244	
st state appropriations	\$ 23,395,101	\$ 27,909,198	\$ 30,702,656	\$ 32,086,495	\$ 1,383,839	4.5%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Revenue Detail

<u>Desc.</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>Change</u>	<u>% Chg.</u>	
Stimulus Stabilization	\$ 2,309,386	\$ 299,321	\$ -	\$ -	-	
Stimulus Prof Dev	\$ 21,932	\$ -	\$ -	\$ -	-	
ARRA ISL	\$ 151,858	\$ -	\$ -	\$ -	-	
AARA Recovery	\$ -	\$ 266,979	\$ -	\$ -	-	
Ed Job Recovery	\$ -	\$ 1,137,339	\$ 16,834	\$ (16,834)	-	
PE Funding	\$ -	\$ -	\$ -	\$ -	-	
Title 1 Grant	\$ 99,235	\$ 98,732	\$ 118,685	\$ 323,924	205,239	
Title 1 Delinquent Grant	\$ 85,136	\$ 68,274	\$ 64,350	\$ 45,157	(19,193)	
District IDEA Funds	\$ -	\$ -	\$ -	\$ -	-	
IQPPS02	\$ -	\$ 6,045	\$ -	\$ -	-	
Spec Ed High Costs	\$ -	\$ 57,928	\$ 89,245	\$ 50,000	(39,245)	
Carl Perkins Technology Grant	\$ 24,997	\$ 26,941	\$ 27,594	\$ 38,221	10,627	
Promotion of the Arts	\$ -	\$ -	\$ -	\$ -	-	
Drug Free Schools Grant	\$ 9,498	\$ -	\$ -	\$ -	-	
Medicaid	\$ 646,486	\$ 1,033,683	\$ 966,762	\$ 970,000	3,238	
Title II Aid	\$ 64,017	\$ 68,179	\$ 52,792	\$ 63,195	10,403	
Title III Aid	\$ -	\$ -	\$ 5,619	\$ (5,619)	-	
Title VIA assessments Aid	\$ 37,642	\$ 38,929	\$ 39,702	\$ 40,105	403	
Advanced Placement	\$ -	\$ -	\$ 39	\$ -	(39)	
Part B/and Stimulus B	\$ 610,218	\$ 627,444	\$ 309,015	\$ 310,858	1,843	
st Federal Appropriations	\$ 4,060,405	\$ 3,729,794	\$ 1,690,637	\$ 1,841,460	150,823	8.9%
Fund Transfers	\$ -	\$ -	\$ -	\$ -	-	
Transfer-CE KTC	\$ -	\$ -	\$ 65,000	\$ -	-	
Upward Adj. Fund Balance	\$ -	\$ -	\$ -	\$ -	-	
Totals	\$ 54,702,681	\$ 60,786,326	\$ 61,544,827	\$ 62,175,172	565,345	0.9%



**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>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12Actual</u>	<u>FY13 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Program Instruction						
Salaries/Benefits	22,300,316	22,811,516	23,752,755	24,612,040	859,285	
Purchased Services	2,079,191	2,066,782	2,272,109	2,377,740	105,631	
Supplies/Equipment	1,364,355	1,241,541	1,276,914	1,429,135	152,221	
Misc.	28,824	25,843	27,784	53,530	25,746	
st Regular Instruction	\$ 25,772,686	\$ 26,145,682	\$ 27,329,562	\$ 28,472,445	\$ 1,142,883	4.2%
Special Education Instruction						
Salaries/Benefits	6,984,038	7,398,750	7,762,977	8,026,060	263,083	
Purchased Services	496,730	776,005	868,924	885,125	16,201	
Supplies/Equipment	73,321	40,589	27,654	30,700	3,046	
Misc.	79,236	78,120	78,161	81,600	3,439	
st Special Education	\$ 7,633,325	\$ 8,293,464	\$ 8,737,716	\$ 9,023,485	\$ 285,769	3.3%
Other Special Program Instruction						
Salaries/Benefits	-	-	-	-	0	
Purchased Services	-	-	-	-	0	
Supplies/Equipment	-	-	-	-	0	
Misc.	-	-	-	-	0	
st Special Programs	\$ -	\$ -	\$ -	\$ -	0	0.0%
Vocational Education Instruction						
Salaries/Benefits	1,199,882	1,315,549	1,337,897	1,451,072	113,175	
Purchased Services	1,030	601	1,395	1,000	-395	
Supplies/Equipment	61,781	73,062	68,952	82,444	13,492	
Misc.	-	-	-	-	0	
st Vocational Ed.	\$ 1,262,693	\$ 1,389,212	\$ 1,408,244	\$ 1,534,516	\$ 126,272	9.0%
Other Instruction						
Salaries/Benefits	1,739,249	2,321,866	2,370,838	2,920,047	549,209	
Purchased Services	256,998	193,788	240,038	243,000	2,962	
Supplies/Equipment	39,052	18,491	30,928	26,531	-4,397	
Misc.	1,704	6,450	939	2,000	1,061	
Other Instruction	\$ 2,037,003	\$ 2,540,595	\$ 2,642,743	\$ 3,191,578	\$ 548,835	20.8%
Co-Curricular Program Instruction						
Salaries/Benefits	701,254	727,381	764,600	792,178	27,578	
Purchased Services	2,824	2,841	8,622	2,500	-6,122	
Supplies/Equipment	16,512	11,338	1,910	500	-1,410	
Misc.	-	-	-	-	0	
st Co-Curricular	\$ 720,590	\$ 741,560	\$ 775,132	\$ 795,178	\$ 20,046	2.6%
Community Education						
Salaries/Benefits	-	-	-	-	0	
Purchased Services	51	1,010	-	1,500	1,500	
Supplies/Equipment	20,706	19,696	20,460	24,730	4,270	
Misc.	824	654	500	500	0	
st Community Ed.	\$ 21,581	\$ 21,360	\$ 20,960	\$ 26,730	\$ 5,770	27.5%

Expenditures by Function and Object

<u>Desc.</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12Actual</u>	<u>FY13 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Preschool						
Salaries/Benefits	-	336,043	522,638	537,277	14,639	
Purchased Services	-	51,208	41,751	117,138	75,387	
Supplies/Equipment	-	17,828	31,980	36,000	4,020	
Misc.	-	1,975	-	2,000	2,000	
st Preschool	\$ -	\$ 407,054	\$ 596,369	\$ 692,415	\$ 96,046	16.1%
Total Instruction	\$ 37,447,878	\$ 39,538,927	\$ 41,510,726	\$ 43,736,347	\$ 2,225,621	5.4%

Attendance Services						
Salaries/Benefits	50,592	51,446	52,766	54,500	1,734	
Purchased Services	820	420	420	500	80	

Supplies/Equipment	1,415	2,787	2,362	4,009	1,647		
Misc.	-	-	-	-	0		
st Attendance Services	\$ 52,827	\$ 54,653	\$ 55,548	\$ 59,009	\$ 3,461	6.2%	
Guidance Services							
Salaries/Benefits	817,856	802,037	817,566	845,705	28,139		
Purchased Services	-	-	-	-	0		
Supplies/Equipment	19,023	21,286	28,359	12,769	-15,590		
Misc.	-	-	-	-	0		
st Guidance Services	\$ 836,879	\$ 823,323	\$ 845,925	\$ 858,474	\$ 12,549	1.5%	
Health Services							
Salaries/Benefits	554,600	585,955	617,661	631,497	13,836		
Purchased Services	126,454	169,806	114,103	114,500	397		
Supplies/Equipment	7,247	7,969	7,454	6,368	-1,086		
Misc.	-	-	-	-	0		
st Health Services	\$ 688,301	\$ 763,730	\$ 739,218	\$ 752,365	\$ 13,147	1.8%	
Improvement of Instruction Services							
Salaries/Benefits	572,744	377,988	564,265	749,059	184,794		
Purchased Services	85,491	114,081	65,484	45,600	-19,884		
Supplies/Equipment	11,041	13,630	9,269	12,305	3,036		
Misc.	-	-	521	575	54		
st Improvement of Instruction	\$ 669,276	\$ 505,699	\$ 639,539	\$ 807,539	\$ 168,000	26.3%	
Education Media Services							
Salaries/Benefits	873,199	905,067	945,767	947,333	1,566		
Purchased Services	-	-	-	-	0		
Supplies/Equipment	50,358	65,832	71,945	56,465	-15,480		
Misc.	115	367	265	-	-265		
st Ed. Media Services	\$ 923,672	\$ 971,266	\$ 1,017,977	\$ 1,003,798	\$ (14,179)	-1.4%	
Instruction Related Technology							
Salaries/Benefits	368,839	377,141	391,740	424,034	32,294		
Purchased Services	112,350	128,313	101,384	110,500	9,116		
Supplies/Equipment	211,075	396,612	147,691	175,000	27,309		
Misc.	-	-	-	-	0		
st Ed. Media Services	\$ 692,264	\$ 902,066	\$ 640,815	\$ 709,534	\$ 68,719	10.7%	
Academic Student Assessment							
Salaries/Benefits	-	-	-	-	0		
Purchased Services	53,087	55,745	59,025	60,105	1,080		
Supplies/Equipment	23,038	23,202	24,613	5,000	-19,613		
Misc.	-	-	-	-	0		
st Ed. Media Services	\$ 76,125	\$ 78,947	\$ 83,638	\$ 65,105	\$ (18,533)	-22.2%	
Board of Education Services							
Salaries/Benefits	-	-	-	-	0		
Purchased Services	29,068	29,770	49,656	50,000	344		
Supplies/Equipment	16,671	11,373	4,516	15,000	10,484		
Misc.	12,866	13,192	10,366	12,850	2,484		
st Bd. Of Ed. Services	\$ 58,605	\$ 54,335	\$ 64,538	\$ 77,850	\$ 13,312	20.6%	
Executive Administration Services							
Salaries/Benefits	498,704	507,124	520,687	626,502	105,815		
Purchased Services	6,182	1,760	1,709	3,000	1,291		
Supplies/Equipment	8,952	10,259	13,071	11,450	-1,621		
Misc.	3,220	2,999	2,683	3,000	317		
st Exec. Admin. Services	\$ 517,058	\$ 522,142	\$ 538,150	\$ 643,952	\$ 105,802	19.7%	

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Function and Object

<u>Desc.</u>	<u>FY11 Actual</u>				<u>Change</u>	<u>% Chg.</u>
Special Area Admin Services						
Salaries/Benefits	165,942	292,016	301,055	313,937	12,882	
Purchased Services	2,289	1,540	4,573	1,350	-3,223	
Supplies/Equipment	1,124	209	404	1,950	1,546	
Misc.	(77,255)	(75,935)	(75,603)	(79,100)	-3,497	
st Exec. Admin. Services	\$ 92,100	\$ 217,830	\$ 230,429	\$ 238,137	\$ 7,708	3.3%
School Administration Services						
Salaries/Benefits	2,708,745	2,798,540	2,887,089	2,977,569	90,480	
Purchased Services	55,187	44,135	38,284	44,800	6,516	
Supplies/Equipment	19,850	17,789	20,718	13,200	-7,518	
Misc.	13,745	12,971	13,283	14,000	717	
st School Admin. Services	\$ 2,797,527	\$ 2,873,435	\$ 2,959,374	\$ 3,049,569	\$ 90,195	3.0%
Business Administration Services						
Salaries/Benefits	1,041,836	1,045,656	1,100,763	1,065,975	-34,788	
Purchased Services	318,431	343,670	348,348	382,115	33,767	
Supplies/Equipment	48,716	61,356	50,447	56,589	6,142	
Misc.	3,087	3,136	5,449	4,100	-1,349	
st Bus. Admin. Services	\$ 1,412,070	\$ 1,453,818	\$ 1,505,007	\$ 1,508,779	\$ 3,772	0.3%
Operations & Maintenance						
Salaries/Benefits	2,432,650	2,550,014	2,590,345	2,623,523	33,178	
Purchased Services	750,038	785,463	810,923	752,350	-58,573	
Supplies/Equipment	1,072,304	1,021,246	1,010,512	1,024,550	14,038	
Misc.	70	340	725	725	0	
st Operations & Maint.	\$ 4,255,062	\$ 4,357,063	\$ 4,412,505	\$ 4,401,148	\$ (11,357)	-0.3%
Transportation Services						
Salaries/Benefits	1,705,303	1,775,340	1,854,556	1,914,474	59,918	
Purchased Services	153,676	152,111	216,031	221,620	5,589	
Supplies/Equipment	358,677	417,587	479,673	484,475	4,802	
Misc.	270	-	660	660	0	
st Transportation Services	\$ 2,217,926	\$ 2,345,038	\$ 2,550,920	\$ 2,621,229	\$ 70,309	2.8%
Total Support Services	\$ 15,289,692	\$ 15,923,345	\$ 16,283,583	\$ 16,796,488	\$ 512,905	3.1%
Community Ed						
Salaries/Benefits	116,426	117,099	122,586	43,046	-79,540	
Purchased Services	-	-	-	-	0	
Supplies/Equipment	-	-	-	500	500	
Misc.	-	-	-	-	0	
st Community Ed	\$ 116,426	\$ 117,099	\$ 122,586	\$ 43,546	\$ (79,040)	-64.5%
AEA Flow Through	\$ 2,187,815	\$ 2,320,857	\$ 2,236,244	\$ 2,307,835	\$ 71,591	3.2%
Grand Total Expenditures	\$ 55,041,811	\$ 57,900,228	\$ 60,153,139	\$ 62,884,216	\$ 2,731,077	4.5%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Object

<u>Desc.</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Salaries	35,114,493	36,399,408	37,612,793	39,229,962	1,617,169	4.3%
Benefits	9,717,685	10,697,119	11,665,760	12,325,866	660,106	5.7%
Purchased Services	4,529,897	4,919,049	5,242,777	5,414,443	171,666	3.3%
Supplies	3,340,165	3,400,912	3,250,804	3,436,451	185,647	5.7%
Capital Outlay	85,051	92,771	79,028	73,219	(5,809)	-7.4%
Other	66,705	70,112	65,733	96,440	30,707	46.7%
AEA Transfer	2,187,815	2,320,857	2,236,244	2,307,835	71,591	3.2%
Totals	\$ 55,041,811	\$ 57,900,228	\$ 60,153,139	\$ 62,884,216	\$ 2,731,077	4.5%
w/o AEA	\$ 52,853,996	\$ 55,579,371	\$ 57,916,895	\$ 60,576,381	\$ 2,659,486	

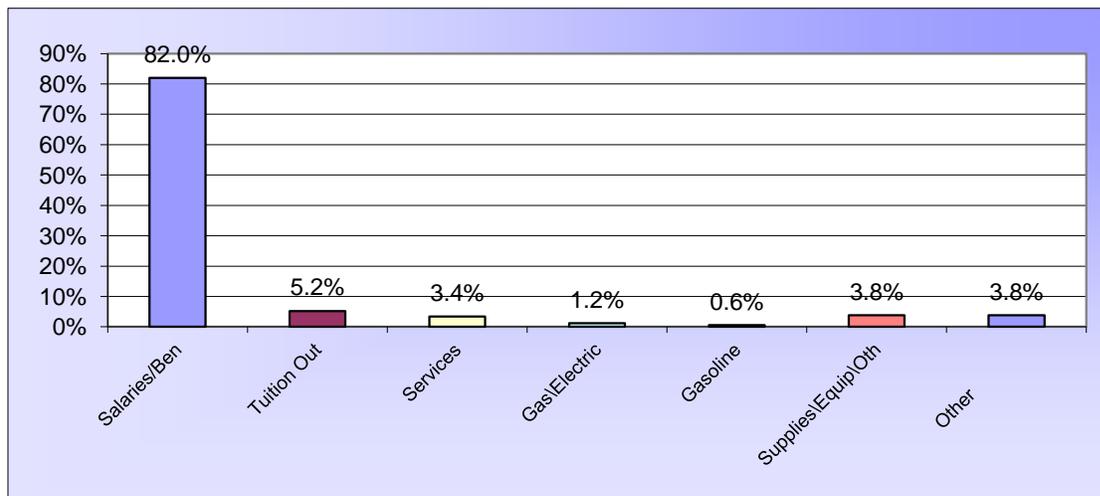
Salaries/Ben	44,832,178	47,096,527	49,278,553	51,555,828	2,277,275	4.6%
Tuition Out	2,544,851	2,843,190	3,215,313	3,286,715	71,402	2.2%
Services	1,985,046	2,075,859	2,027,464	2,127,728	100,264	4.9%
Gas/Electric	786,058	724,449	690,738	765,000	74,262	10.8%
Gasoline	236,135	297,147	341,709	368,000	26,291	7.7%
Supplies/Equip/Oth	2,469,728	2,542,199	2,363,118	2,473,110	109,992	4.7%
Totals	52,853,996	55,579,371	57,916,895	60,576,381	2,659,486	4.6%

% of Budget

Salaries/Ben	81.5%	81.3%	81.9%	82.0%
Tuition Out	4.6%	4.9%	5.3%	5.2%
Services	3.6%	3.6%	3.4%	3.4%
Gas\Electric	1.4%	1.3%	1.1%	1.2%
Gasoline	0.4%	0.5%	0.6%	0.6%
Supplies\Equip\Oth	4.4%	4.3%	3.8%	3.8%
Other	4.1%	4.1%	3.8%	3.8%
Totals	100.0%	100.0%	100.0%	100.0%

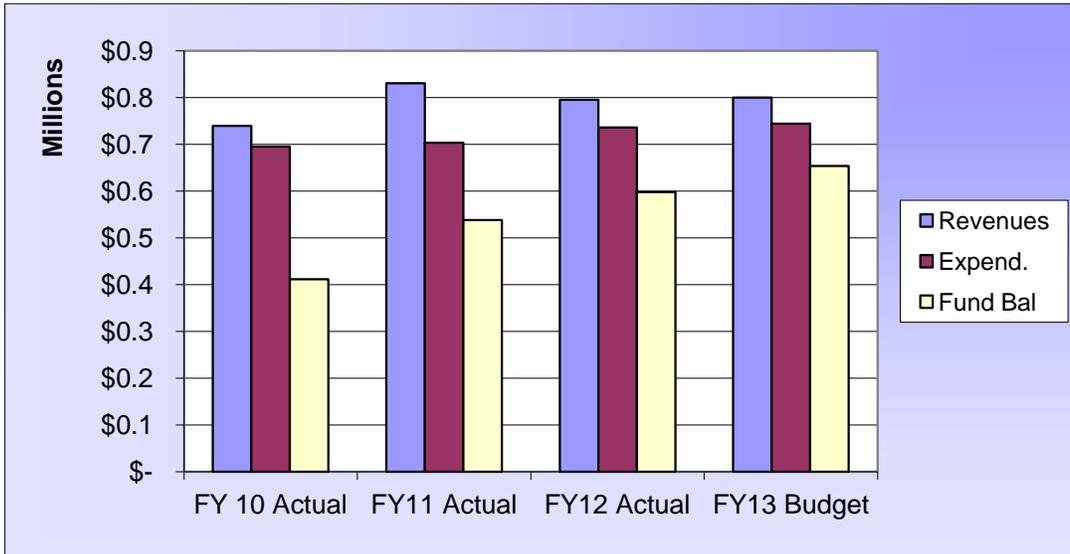
Other Selected Items

Tuition Out	2,544,851	2,843,190	3,215,313	3,286,715	71,402	2.2%
Utilities	786,058	724,449	690,738	765,000	74,262	10.8%
Supplies/Equip/Oth	2,469,728	2,542,199	2,363,118	2,473,110	109,992	4.7%



JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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

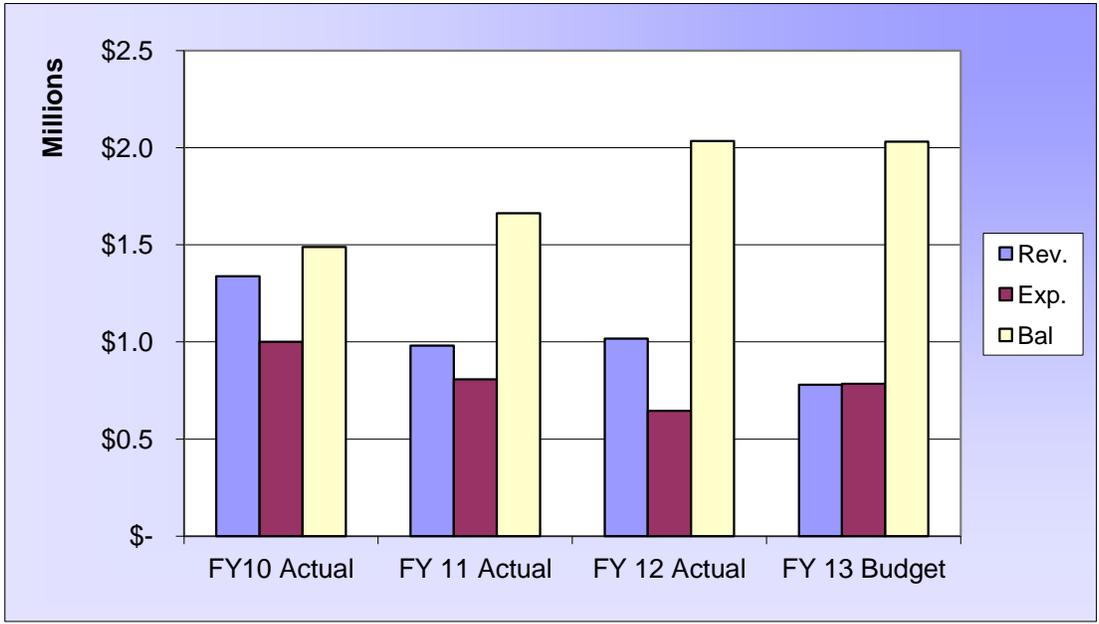
<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ -	\$ -	\$ -		
Other Local Rev.	739,537	830,231	795,059	800,000	
State Revenues	-				
Total Revenues	<u>\$ 739,537</u>	<u>\$ 830,231</u>	<u>\$ 795,059</u>	<u>\$ 800,000</u>	<u>0.6%</u>

Expenditures

<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Wages/Salaries	\$ -	\$ -	\$ -		
Fringe Benefits	-	-	-		
Services	89,803	151,735	150,350	151,500	
Supplies	563,469	490,161	525,500	530,125	
Property Improvements	15,035	38,715	35,500	37,500	
Other	26,636	22,736	24,500	25,000	
Fund Transfers	-	-	-		
Total Expenditures	<u>\$ 694,943</u>	<u>\$ 703,347</u>	<u>\$ 735,850</u>	<u>\$ 744,125</u>	<u>1.1%</u>
Change in Balance	\$ 44,594	\$ 126,884	\$ 59,209	\$ 55,875	
Beginning Balance	<u>\$ 366,766</u>	<u>\$ 411,360</u>	<u>\$ 538,244</u>	<u>\$ 597,453</u>	
Ending Balance	<u><u>\$ 411,360</u></u>	<u><u>\$ 538,244</u></u>	<u><u>\$ 597,453</u></u>	<u><u>\$ 653,328</u></u>	<u>9.4%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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

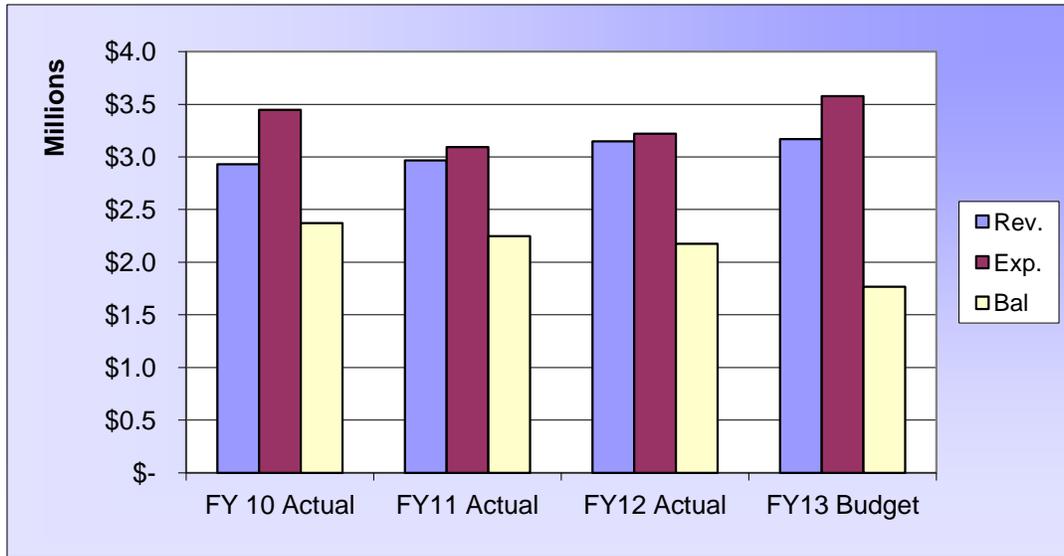
<u>Description</u>	<u>FY10 Actual</u>	<u>FY 11 Actual</u>	<u>FY 12 Actual</u>	<u>FY 13 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 1,218,391	\$ 947,681	\$ 947,695	\$ 773,237	
Other Local Rev.	\$ 119,121	\$ 29,780	\$ 67,638	\$ 5,000	
Interest	\$ -	\$ 3,958	\$ 1,567	\$ 1,500	
State Revenues				\$ -	
Total Revenues	\$ 1,337,512	\$ 981,419	\$ 1,016,900	\$ 779,737	-23.3%

Expenditures

<u>Description</u>	<u>FY10 Actual</u>	<u>FY 11 Actual</u>	<u>FY 12 Actual</u>	<u>FY 13 Budget</u>	
Unemployment	\$ 14,885	\$ 9,825	\$ 8,813	\$ 10,000	
Early Retirement	\$ 382,109	\$ 216,010	\$ 104,521	\$ 98,500	
Property, Casualty Ins.	\$ 263,686	\$ 304,811	\$ 278,144	\$ 333,825	
Work Comp. Ins.	\$ 237,806	\$ 273,598	\$ 181,738	\$ 341,800	
Miscellaneous	\$ 101,514	\$ 2,972	\$ 71,767	\$ -	
Total Expenditures	\$ 1,000,000	\$ 807,216	\$ 644,983	\$ 784,125	21.6%
 Change in Balance	 \$ 337,512	 \$ 174,203	 \$ 371,917	 \$ (4,388)	
 Beginning Balance*	 \$ 1,150,922	 \$ 1,488,434	 \$ 1,662,637	 \$ 2,034,554	
 Ending Balance	 \$ 1,488,434	 \$ 1,662,637	 \$ 2,034,554	 \$ 2,030,166	 -0.2%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 Budget
Capital Projects Fund (PEEL)

Physical Plant & Equipment Levy (PEEL) 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 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 2,822,768	\$ 2,955,208	\$ 3,129,303	\$ 3,158,893	
Interest	\$ 108,138	\$ 10,969	\$ 10,180	\$ 10,000	
Other Local Rev.		\$ 2,168	\$ 6,311		
State Revenues					
Federal Revenues	\$ 138	\$ -	\$ 1,801		
Total Revenues	\$ 2,931,044	\$ 2,968,345	\$ 3,147,595	\$ 3,168,893	0.7%

Expenditures

<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Equipment	\$ 156,146	\$ 103,272	\$ 253,587	\$ 445,000	
Computer Equipment	\$ 909,864	\$ 227,664	\$ 850,542	\$ 300,000	
Fiber	\$ 251,122	\$ 258,146	\$ -		
Buildings & Grounds		\$ -	\$ -		
ADA		\$ -	\$ -		
Carpet	\$ 96,615	\$ 113,858	\$ 53,430	\$ 125,000	
Chiller	\$ -	\$ -	\$ -	\$ 250,000	
Copier Lease	\$ 68,605	\$ 69,601	\$ 69,756	\$ 70,000	
Elevator-HS	\$ -	\$ -	\$ 43,785	\$ 303,100	
Energy Conservation	\$ 152,108	\$ 76,934	\$ 14,729	\$ 30,000	
Greenhouses	\$ -	\$ -	\$ -		
Grounds	\$ 39,279	\$ -	\$ 23,854		
Lockers/Weightroom	\$ 7,415	\$ 26,584	\$ -		
Maintenance Agreements		\$ -	\$ -		
Miscellaneous	\$ 152,421	\$ 246,200	\$ 26,366	\$ 330,000	
Finishes & Repairs	\$ 170,423	\$ 64,509	\$ 81,080	\$ 59,310	
Paving & Sidewalks	\$ 158,285	\$ 28,436	\$ 66,433	\$ 72,000	
Parking Lot	\$ 13,689	\$ 110,627	\$ -		
Portable	\$ -	\$ 253,063	\$ 15,152	\$ 190,000	
Roofing	\$ 173,114	\$ 55,039	\$ 63,764	\$ 97,500	
Security	\$ 3,235	\$ 39,345	\$ 139,529		
Software	\$ -	\$ 238,239	\$ 152,922		
Stage/Sound	\$ 14,952	\$ -	\$ 51,265		
Vehicles	\$ 314,330	\$ 431,283	\$ 526,146	\$ 550,000	
Land	\$ 27,500	\$ 5,718	\$ 41,335		
Assessments	\$ 1,599	\$ 1,281	\$ 1,212	\$ 3,200	
Totals	\$ 2,710,702	\$ 2,349,799	\$ 2,474,887	\$ 2,825,110	14.2%

Transportation

Vehicles \$ -

Debt Service Transfer

Principle & Interest \$ 737,078 \$ 743,978 \$ 745,876 \$ 751,388

Total Expenditures \$ 3,447,780 \$ 3,093,777 \$ 3,220,763 \$ 3,576,498 11.0%

Change in Balance \$ (516,736) \$ (125,432) \$ (73,168) \$ (407,605)

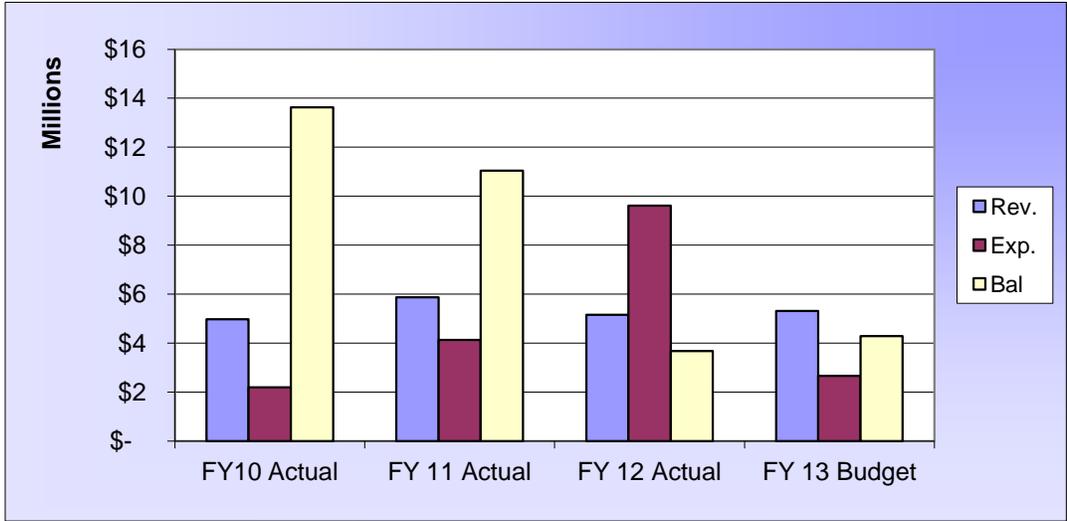
Beginning Balance \$ 2,888,949 \$ 2,372,213 \$ 2,246,781 \$ 2,173,613

Ending Balance \$ 2,372,213 \$ 2,246,781 \$ 2,173,613 \$ 1,766,008 -18.8%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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.



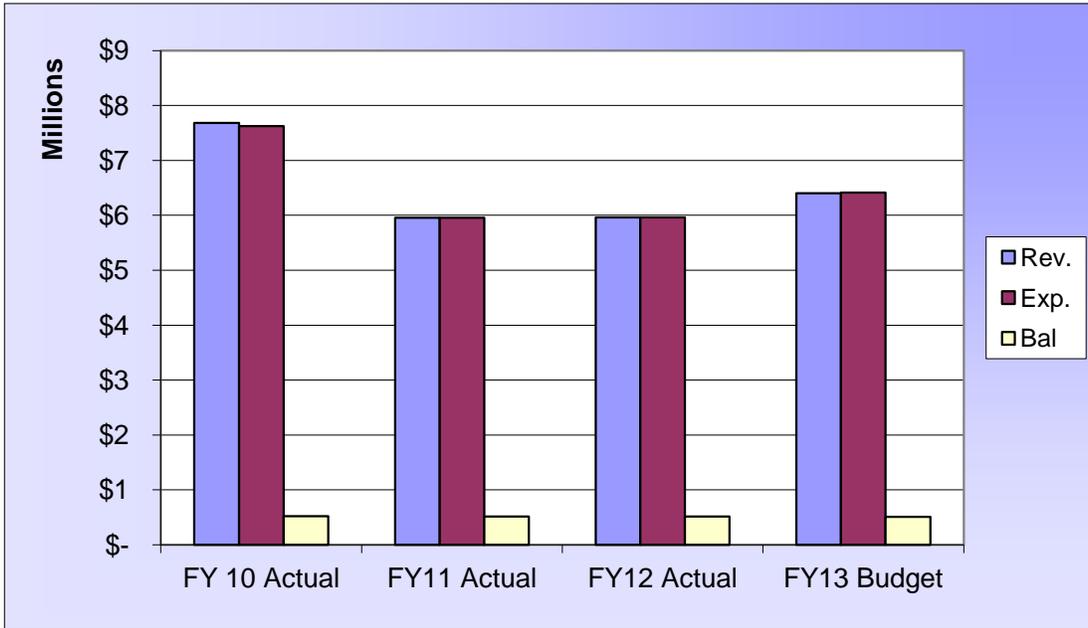
JOHNSTON COMMUNITY SCHOOL DISTRICT

Capital Projects Fund -- Local Options Sales & Services Tax

REVENUES	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Sales Tax	\$ 4,282,968	\$ 5,808,390	\$ 5,123,925	\$ 5,301,780	
Interest Earned	\$ 665,369	\$ 49,588	\$ 31,844	\$ 5,000	
Other Local Sources	\$ 21,675	\$ 9,235			
Intermediate Sources					
Other State Sources		\$ -			
Total Revenues	<u>\$ 4,970,012</u>	<u>\$ 5,867,213</u>	<u>\$ 5,155,769</u>	<u>\$ 5,306,780</u>	<u>2.9%</u>
Revenue from Debt					
GO Bonds		\$ -			
Premium on issuance of bonds					
PPEL Bonds		\$ -			
Total Revenue from Debt	<u>\$ -</u>	<u>\$ -</u>			
Total Revenues & Debt	<u>\$ 4,970,012</u>	<u>\$ 5,867,213</u>	<u>\$ 5,155,769</u>	<u>\$ 5,306,780</u>	<u>2.9%</u>
EXPENDITURES					
Land	\$ 850,398	\$ -	\$ 5,750,241		
Fees	\$ 302,580	\$ 210,183	\$ 236,646	\$ 2,845	
General Construction	\$ 955,976	\$ 3,447,906	\$ 3,039,193	\$ 1,733,513	
Furnishings & Equipment	\$ 80,597	\$ 467,846	\$ 581,364	\$ 800,000	
Mechanical & Electrical		\$ -			
Community Ed	\$ -	\$ -		\$ 120,000	
Total Expenditures	<u>\$ 2,189,551</u>	<u>\$ 4,125,935</u>	<u>\$ 9,607,444</u>	<u>\$ 2,656,358</u>	<u>-72.4%</u>
Debt Principle		\$ -			
Discount on issuance debt					
Debt Interest		\$ -			
Total Expenditures & Debt	<u>\$ 2,189,551</u>	<u>\$ 4,125,935</u>	<u>\$ 9,607,444</u>	<u>\$ 2,656,358</u>	<u>-72.4%</u>
Transfers In		\$ -			
Transfers out	\$ 5,573,232	\$ 4,333,689	\$ 2,908,876	\$ 2,045,368	
Change in Balance	\$ (2,792,771)	\$ (2,592,411)	\$ (7,360,551)	\$ 605,054	
Beginning Balance	\$ 16,423,200	\$ 13,630,429	\$ 11,038,018	\$ 3,677,467	
Ending Balance	<u>\$ 13,630,429</u>	<u>\$ 11,038,018</u>	<u>\$ 3,677,467</u>	<u>\$ 4,282,521</u>	<u>16.5%</u>

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 1,313,819	\$ 850,789	\$ 2,302,230	\$ 3,602,367	
Other Local Rev.	\$ 56,364	\$ 26,567	\$ 4,567	\$ 3,500	
State Revenues	\$ -	\$ -			
Sale of Bonds	\$ -	\$ -			
Interfund Transfers	\$ 6,310,310	\$ 5,077,667	\$ 3,654,751	\$ 2,796,756	
Total Revenues	<u>\$ 7,680,493</u>	<u>\$ 5,955,023</u>	<u>\$ 5,961,548</u>	<u>\$ 6,402,623</u>	<u>7.4%</u>

Expenditures

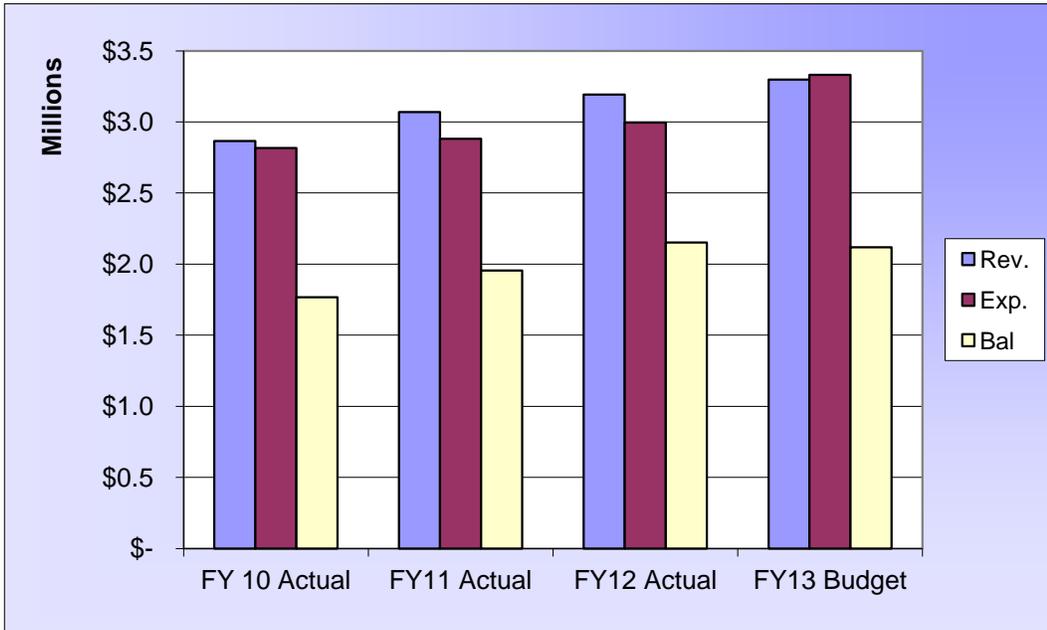
<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Principal	\$ 5,670,000	\$ 4,150,000	\$ 4,305,000	\$ 4,910,368	
Interest	\$ 1,952,509	\$ 1,803,086	\$ 1,655,159	\$ 1,499,315	
Fees, Services	\$ 3,750	\$ 2,750	\$ 3,000	\$ 2,500	
Total Expenditures	<u>\$ 7,626,259</u>	<u>\$ 5,955,836</u>	<u>\$ 5,963,159</u>	<u>\$ 6,412,183</u>	<u>7.5%</u>
Change in Balance	\$ 54,234	\$ (813)	\$ (1,611)	\$ (9,560)	
Beginning Balance*	<u>\$ 464,230</u>	<u>\$ 518,464</u>	<u>\$ 517,651</u>	<u>\$ 516,040</u>	
Ending Balance	<u>\$ 518,464</u>	<u>\$ 517,651</u>	<u>\$ 516,040</u>	<u>\$ 506,480</u>	<u>-1.9%</u>

<u>Issue Financed</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>
Elem/MS/HS Issue 1	1,585,000	1,014,081	500
Elem/MS/HS Issue 2	735,000	279,646	500
BC/Lawson Refunding	1,430,000	184,600	400
PPEL Capital Loan Notes	730,000	20,988	400
Totals	<u>\$ 4,480,000</u>	<u>\$ 1,499,315</u>	<u>\$ 1,800</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13
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 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Sales	\$ 2,126,538	\$ 2,270,385	\$ 2,341,952	\$ 2,403,025	
State Revenues	\$ 23,548	\$ 22,037	\$ 23,276	\$ 23,500	
Federal Revenues	\$ 715,263	\$ 774,214	\$ 825,602	\$ 869,925	
Interest Income	\$ -	\$ 3,024	\$ 1,287	\$ 1,500	
Misc. Revenues		\$ -			
Total Revenues	\$ 2,865,349	\$ 3,069,660	\$ 3,192,117	\$ 3,297,950	3.3%

Expenditures

<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	
Salaries	\$ 866,087	\$ 895,961	\$ 911,720	\$ 978,763	
Benefits	\$ 270,255	\$ 302,079	\$ 356,019	\$ 348,386	
Services	\$ 139,906	\$ 161,087	\$ 164,135	\$ 177,500	
Supplies	\$ 1,422,286	\$ 1,409,098	\$ 1,445,866	\$ 1,704,350	
Other	\$ 1,315	\$ 1,355	\$ 1,531	\$ 1,650	
Depreciation	\$ 116,229	\$ 112,035	\$ 117,254	\$ 120,000	
Total Expenditures	\$ 2,816,078	\$ 2,881,615	\$ 2,996,525	\$ 3,330,649	11.2%

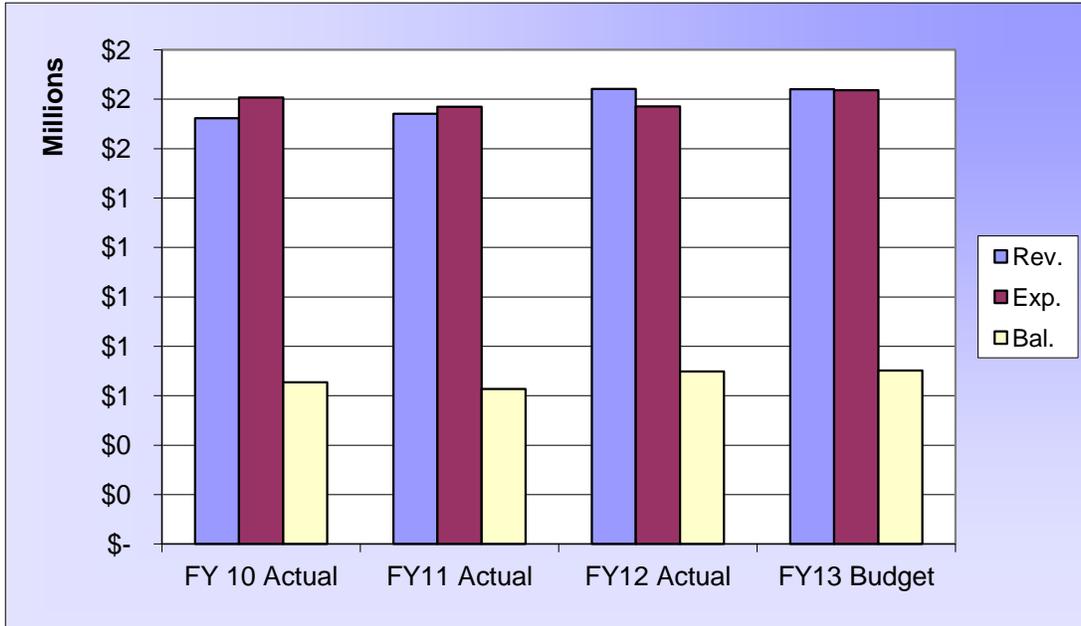
Change in Balance \$ 49,271 \$ 188,045 \$ 195,592 \$ (32,699)

Beg. Retained Earnings* \$ 1,718,251 \$ 1,767,522 \$ 1,955,567 \$ 2,151,159

Ending Retained Earnings **\$ 1,767,522 \$ 1,955,567 \$ 2,151,159 \$ 2,118,460 -1.5%**

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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

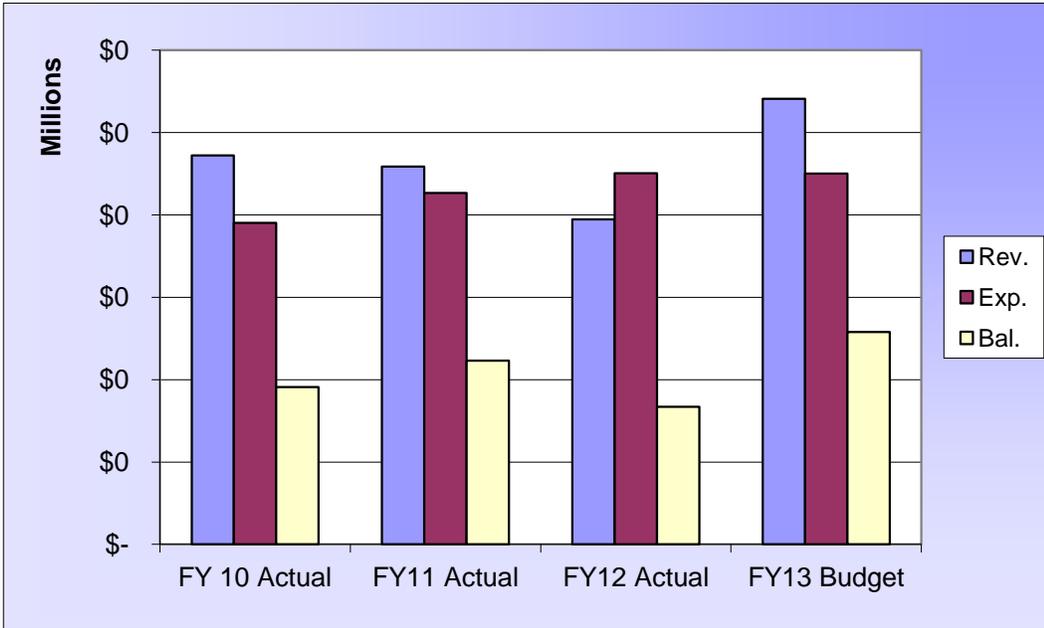
<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 1,716,664	\$ 1,737,393	\$ 1,837,241	\$ 1,840,855	
State Revenues		\$ -			
Federal Revenues	\$ 4,500	\$ 4,522	\$ 4,226		
Interest Income	\$ -	\$ -			
Misc. Revenues	\$ 2,750	\$ -			
Total Revenues	<u>\$ 1,723,914</u>	<u>\$ 1,741,915</u>	<u>\$ 1,841,467</u>	<u>\$ 1,840,855</u>	<u>0.0%</u>

Expenditures

<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,235,432	\$ 1,206,913	\$ 1,142,098	\$ 1,213,576	
Benefits	\$ 229,938	\$ 230,200	\$ 250,601	\$ 264,846	
Services	\$ 61,555	\$ 41,703	\$ 45,930	\$ 46,755	
Supplies	\$ 168,267	\$ 179,621	\$ 205,046	\$ 148,804	
Other	\$ 107,306	\$ 105,479	\$ 124,796	\$ 98,160	
Depreciation	\$ 4,917	\$ 5,126	\$ 2,820		
Transfer-General Fund				<u>\$ 65,000</u>	
Total Expenditures	<u>\$ 1,807,415</u>	<u>\$ 1,769,042</u>	<u>\$ 1,771,291</u>	<u>\$ 1,837,141</u>	<u>3.7%</u>
Change in Balance	\$ (83,501)	\$ (27,127)	\$ 70,176	\$ 3,714	
Beg. Retained Earnings*	<u>\$ 738,647</u>	<u>\$ 655,146</u>	<u>\$ 628,019</u>	<u>\$ 698,195</u>	
Ending Retained Earnings	<u>\$ 655,146</u>	<u>\$ 628,019</u>	<u>\$ 698,195</u>	<u>\$ 701,909</u>	<u>0.5%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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

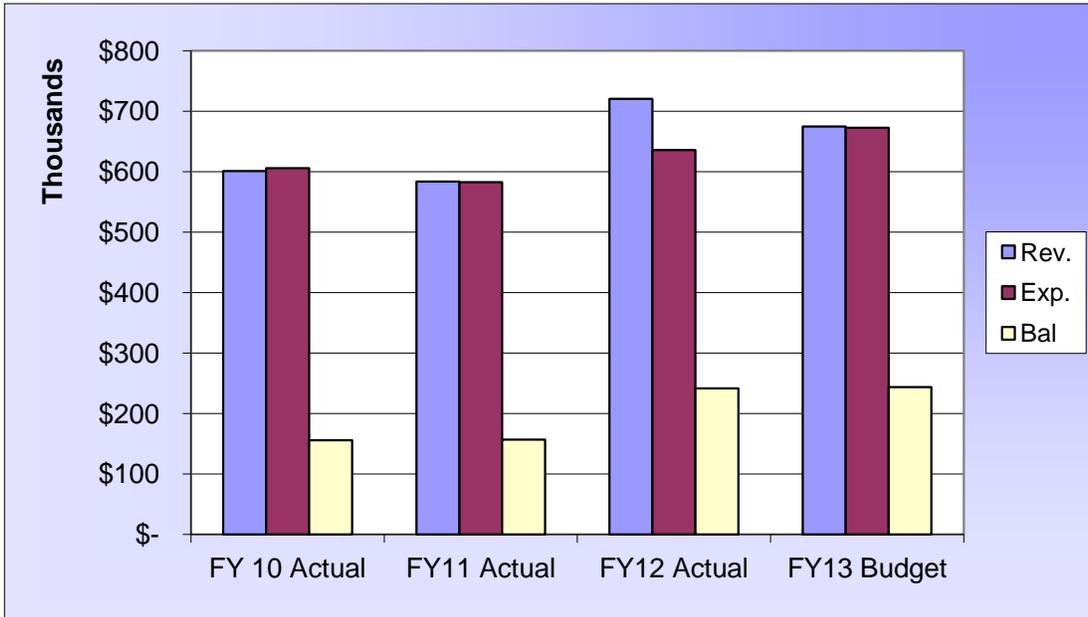
<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 153,429	\$ 147,248	\$ 137,297	\$ 210,530	
State Revenues	\$ 82,754	\$ 82,000	\$ 60,000	\$ 60,000	
Federal Revenues					
Interest Income	\$ -				
Misc. Revenues		\$ -			
Total Revenues	<u>\$ 236,183</u>	<u>\$ 229,248</u>	<u>\$ 197,297</u>	<u>\$ 270,530</u>	<u>37.1%</u>

Expenditures

<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Salaries	\$ 104,005	\$ 109,298	\$ 125,761	\$ 131,542	
Benefits	\$ 24,679	\$ 32,690	\$ 42,463	\$ 46,103	
Services	\$ 35,719	\$ 37,577	\$ 30,778	\$ 31,357	
Supplies	\$ 29,457	\$ 31,041	\$ 25,227	\$ 13,700	
Other	\$ 750	\$ 1,385	\$ 155	\$ 1,450	
Depreciation	\$ 552	\$ 1,249	\$ 956	\$ 995	
Total Expenditures	<u>\$ 195,162</u>	<u>\$ 213,240</u>	<u>\$ 225,340</u>	<u>\$ 225,147</u>	<u>-0.1%</u>
Change in Balance	\$ 41,021	\$ 16,008	\$ (28,043)	\$ 45,383	
Beg. Retained Earnings*	<u>\$ 54,484</u>	<u>\$ 95,505</u>	<u>\$ 111,513</u>	<u>\$ 83,470</u>	
Ending Retained Earnings	<u>\$ 95,505</u>	<u>\$ 111,513</u>	<u>\$ 83,470</u>	<u>\$ 128,853</u>	<u>54.4%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 13 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 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 470,188	\$ 583,632	\$ 720,493	\$ 674,613	
State Revenues		\$ -			
Federal Revenues		\$ -			
Interest Income	\$ -				
Misc. Revenues	\$ 130,711	\$ -			
Total Revenues	<u>\$ 600,899</u>	<u>\$ 583,632</u>	<u>\$ 720,493</u>	<u>\$ 674,613</u>	<u>-6.4%</u>

Expenditures

<u>Description</u>	<u>FY 10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>% Chg.</u>
Salaries	\$ 364,230	\$ 365,022	\$ 377,269	\$ 384,424	
Benefits	\$ 67,570	\$ 69,558	\$ 78,132	\$ 96,770	
Services	\$ 41,580	\$ 32,458	\$ 36,301	\$ 35,180	
Supplies	\$ 129,409	\$ 112,289	\$ 140,699	\$ 152,225	
Other	\$ 655	\$ 340	\$ 3,047	\$ 3,470	
Depreciation	\$ 2,141	\$ 3,047	\$ 340	\$ 340	
Total Expenditures	<u>\$ 605,585</u>	<u>\$ 582,714</u>	<u>\$ 635,788</u>	<u>\$ 672,409</u>	<u>5.8%</u>
Change in Balance	\$ (4,686)	\$ 918	\$ 84,705	\$ 2,204	
Beg. Retained Earnings*	<u>\$ 160,682</u>	<u>\$ 155,996</u>	<u>\$ 156,914</u>	<u>\$ 241,619</u>	
Ending Retained Earnings	<u>\$ 155,996</u>	<u>\$ 156,914</u>	<u>\$ 241,619</u>	<u>\$ 243,823</u>	<u>0.9%</u>

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