

Johnston Community School District 2017-18 Budget Summary



**Johnston Community School District
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Fiscal Year 2018**

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Source of Funds-Total Budgeted Revenue \$103,088,763 (no transfers or AEA flowthru)



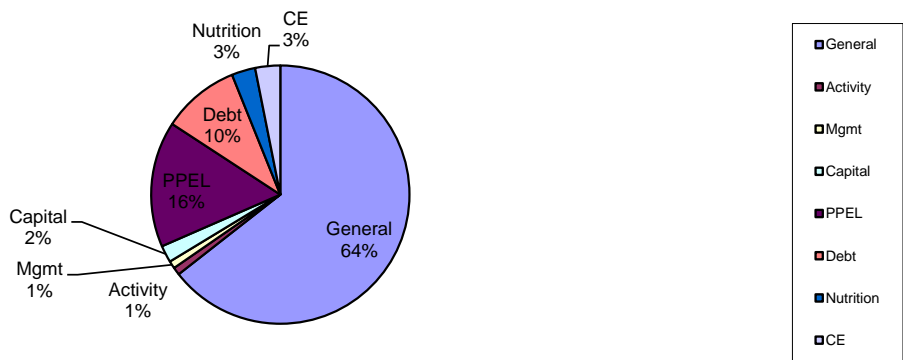
Iowa schools are funded with a mixture of local, state, and federal funds.

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 \$116,966,799 (no transfers or AEA flowthru)



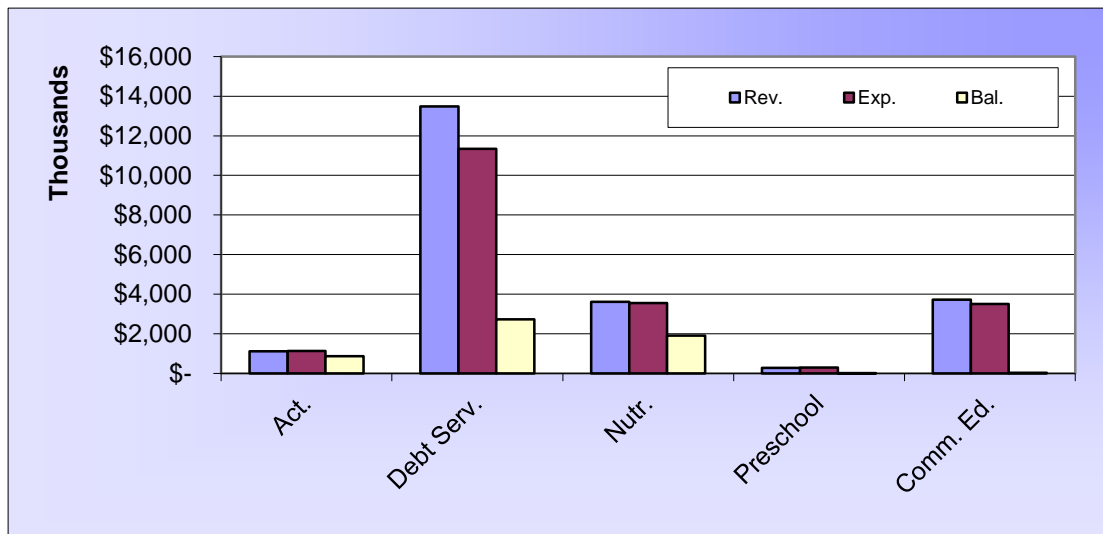
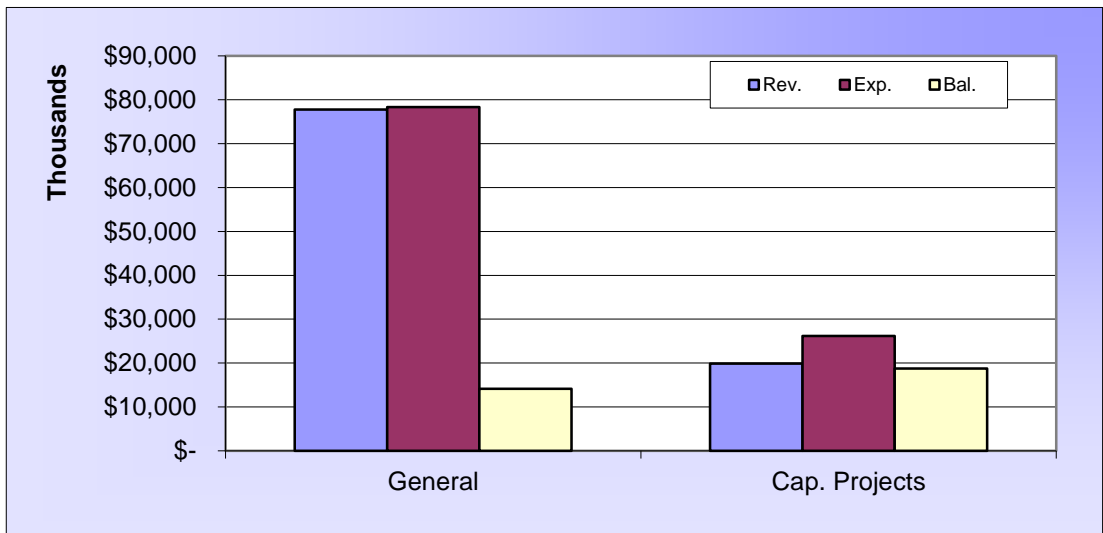
Much of the money received by the District is restricted in what it can be used for and must be accounted for separately. These different accounts are called "funds".

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

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

Johnston Community School District
FY 18 Budget Summary -- all Funds

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$ 14,744,019	\$ 77,738,594	\$ 78,333,870	\$ 14,148,743
Activity	\$ 887,233	\$ 1,116,795	\$ 1,126,650	\$ 877,378
Management	\$ 1,287,451	\$ 1,441,304	\$ 1,105,537	\$ 1,623,218
Cap Sales Tx	\$ 13,044,396	\$ 7,245,000	\$ 7,731,369	\$ 12,558,027
PPEL	\$ 11,981,319	\$ 12,646,863	\$ 18,427,275	\$ 6,200,907
Debt Service	\$ 595,156	\$ 13,482,195	\$ 11,340,603	\$ 2,736,748
Nutrition	\$ 1,850,414	\$ 3,614,650	\$ 3,548,556	\$ 1,916,508
Preschool	\$ 32,351	\$ 282,060	\$ 295,740	\$ 18,671
Comm. Ed.	\$ (183,617)	\$ 3,721,734	\$ 3,505,054	\$ 33,063
Totals	\$ 44,238,722	\$ 121,289,195	\$ 125,414,654	\$ 40,113,263



JOHNSTON COMMUNITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
FY 18 Budget -- All Funds

Revenues	General	Activity	Management	Cap Sales Tax	PPEL
Taxes	\$ 25,934,209	\$ -	\$ 1,384,615	\$ 7,200,000	\$ 3,930,865
State appropriations	\$ 44,194,662	-	50,189		-
Federal appropriations	\$ 2,472,875	-	-		-
Interest	\$ 50,000	-	-	45,000	42,500
Tuition/Misc	\$ 3,980,822	1,116,795	6,500	-	200,000
PPEL Notes	\$ 887,526	-	-		8,345,994
Interfund Transfers	\$ 218,500	-	-		127,504
Total Revenues	\$ 77,738,594	\$ 1,116,795	\$ 1,441,304	\$ 7,245,000	\$ 12,646,863
Expenditures					
Regular Instruction	36,046,756	-	370,000		200,000
Special Instruction	11,437,641	-	-		-
Vocational Instruction	1,846,461	-	-		-
Other Instruction	3,873,799	-	-		-
Cocurricular Instruction	845,456	1,126,650	-		-
Community Education	32,495	-	-		-
Attendance & Soc. Work	131,792	-	-		-
Guidance Services	1,284,925	-	-		-
Health Services	827,349	-	-		-
Improvement of Instruction	1,385,939	-	-		-
Educational Media	708,579	-	-		-
Instruction Related Technology	767,886	-	-	500,000	715,193
Academic Assessment	62,000	-	-		-
Board of Education	111,180	-	13,435	7,900	-
Executive Administration	778,499	-	-		-
Special Area Admin	367,320	-	85,000		-
School Administration	3,076,762	-	20,000		-
Business Administration	1,753,542	-	8,000		112,000
Operation & Maintenance	5,422,481	-	481,895		189,000
Student Transportation	3,587,576	-	77,207		573,768
Community Education	146,133	-	10,000		-
Food Service	-	-	40,000		-
Community Service	-	-	-		-
Preschool	862,275				
Debt Service	-	-	-		-
Facilities Construction--PPEL	-	-	-		16,345,526
Facilities Construction-Capital	-	-	-	1,980,238	-
Transfers	-	-	-	5,243,231	291,788
AEA Flow Through	2,977,024	-	-		-
Total Expenditures	\$ 78,333,870	\$ 1,126,650	\$ 1,105,537	\$ 7,731,369	\$ 18,427,275
Revenues and other financing sources over (under) expend.	(595,276)	(9,855)	335,767	(486,369)	(5,780,412)
Beginning Fund Balance	14,744,019	887,233	1,287,451	13,044,396	11,981,319
Ending Fund Balance	\$ 14,148,743	\$ 877,378	\$ 1,623,218	\$ 12,558,027	\$ 6,200,907

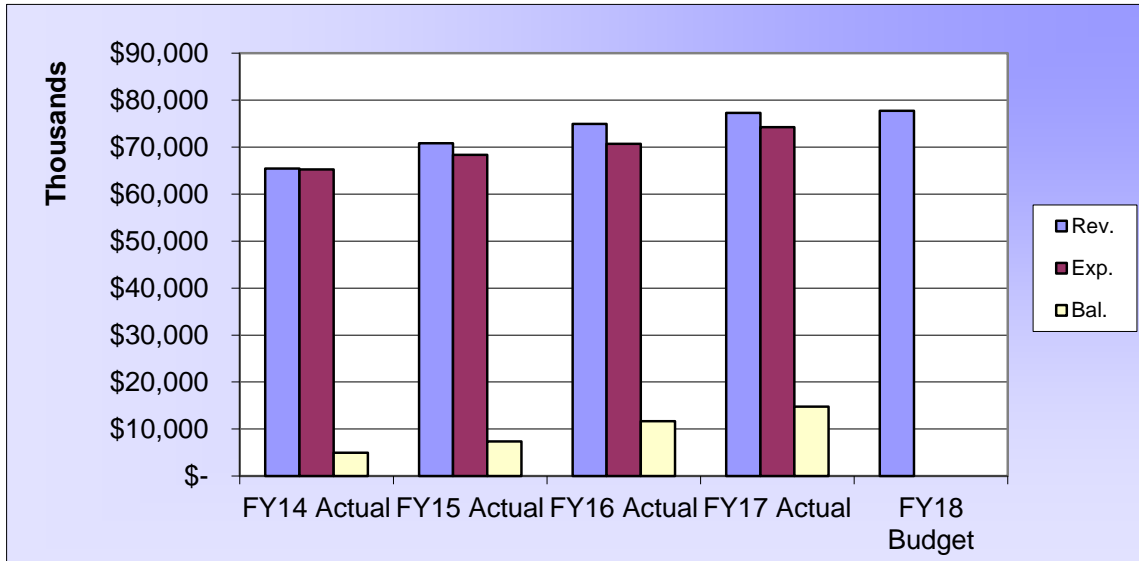
	Debt Service	Nutrition	Preschool	Comm. Ed.	Totals
Revenues					
Taxes	\$ 7,763,560	\$ -	\$ -	\$ -	\$ 46,213,249
State appropriations	254,301	24,050	46,060		44,569,262
Federal appropriations	-	1,144,200	-	-	3,617,075
Interest	1,200	3,500		1,500	143,700
Tuition/Misc	-	2,442,900	236,000	3,720,234	11,703,251
PPEL Notes					9,233,520
Interfund Transfers	5,463,134			-	5,809,138
Total Revenues	\$ 13,482,195	\$ 3,614,650	\$ 282,060	\$ 3,721,734	\$ 121,289,195
Expenditures					
Regular Instruction	-	-	239,173	121,575	36,977,504
Special Instruction	-	-	-	-	11,437,641
Vocational Instruction	-	-	-	-	1,846,461
Other Instruction	-	-	-	-	3,873,799
Cocurricular Instruction	-	-	-	-	1,972,106
Community Education	-	-	-	-	32,495
Attendance & Soc. Work	-	-	-	-	131,792
Guidance Services	-	-	-	-	1,284,925
Health Services	-	-	-	-	827,349
Improvement of Instruction	-	-	-	-	1,385,939
Educational Media	-	-	-	-	708,579
Instruction Related Technology	-	-	-	-	1,983,079
Academic Assessment	-	-	-	-	62,000
Board of Education	-	-	-	-	132,515
Executive Administration	-	-	-	-	778,499
Special Area Admin	-	-	-	-	452,320
School Administration	-	-	39,367	-	3,136,129
Business Administration	8,500	5,900	2,200	181,883	2,072,025
Operation & Maintenance	-	-	-	100	6,093,476
Student Transportation	-	-	-	55,825	4,294,376
Community Education	-	-	-	-	156,133
Food Service	-	3,457,656	-	-	3,497,656
Community Service	-	-	-	3,025,671	3,025,671
Preschool					862,275
Debt Service	11,332,103	-	-	-	11,332,103
Facilities Construction--PPEL	-	-	-	-	16,345,526
Facilities Construction-Capital	-	-	-	-	1,980,238
Transfers	-	85,000	15,000	120,000	5,755,019
AEA Flow Through	-	-	-	-	2,977,024
Total Expenditures	\$ 11,340,603	\$ 3,548,556	\$ 295,740	\$ 3,505,054	\$ 125,414,654
Revenues and other financing sources over (under) expend.	2,141,592	66,094	(13,680)	216,680	(4,125,459)
Beginning Fund Balance	595,156	1,850,414	32,351	(183,617)	44,238,722
Ending Fund Balance	\$ 2,736,748	\$ 1,916,508	\$ 18,671	\$ 33,063	\$ 40,113,263

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>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Taxes	\$ 24,589,266	\$ 25,465,191	\$ 26,462,766	\$ 26,817,432	\$ 25,934,209	\$ (883,223)	
State appropriations	33,865,879	\$ 38,063,762	\$ 40,660,814	\$ 42,716,604	\$ 44,194,662	\$ 1,478,058	
Federal appropriations	1,898,662	\$ 2,066,035	\$ 2,126,016	\$ 2,318,265	\$ 2,472,875	\$ 154,610	
Interest	30,263	\$ 26,330	\$ 46,438	\$ 115,127	\$ 50,000	\$ (65,127)	
Tuition	3,639,110	\$ 3,707,733	\$ 3,855,807	\$ 3,892,666	\$ 3,980,822	\$ 88,156	
Miscellaneous	1,370,219	\$ 1,237,867	\$ 1,603,526	\$ 1,233,715	\$ 887,526	\$ (346,189)	
Fund Transfers	65,000	\$ 234,884	\$ 210,544	\$ 218,102	\$ 218,500	\$ 398	
Total Revenues	\$ 65,458,399	\$ 70,801,802	\$ 74,965,911	\$ 77,311,911	\$ 77,738,594	\$ 426,683	0.6%

Expenditures	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Instruction	29,718,860	32,280,553	33,318,597	34,672,970	36,046,756	\$ 1,373,786	
Special Instruction	8,932,138	9,049,507	9,311,874	10,098,221	11,437,641	\$ 1,339,420	
Vocational Instruction	1,655,821	1,809,225	1,862,532	1,793,315	1,846,461	\$ 53,146	
Other Instruction	3,385,697	3,442,778	3,461,379	3,865,959	3,873,799	\$ 7,840	
Cocurricular Instruction	815,617	821,970	840,916	827,632	845,456	\$ 17,824	
Community Education	32,652	29,312	27,001	40,459	32,495	\$ (7,964)	
Attendance & Soc. Work	61,449	59,207	80,539	126,744	131,792	\$ 5,048	
Guidance Services	962,043	939,428	1,033,885	1,336,685	1,284,925	\$ (51,760)	
Health Services	854,981	820,632	776,023	814,949	827,349	\$ 12,400	
Improvement of Instruction	830,019	641,317	1,079,885	955,774	1,385,939	\$ 430,165	
Educational Media	760,683	746,451	719,603	746,618	708,579	\$ (38,039)	
Instruction Related Technology	717,471	704,753	822,178	736,103	767,886	\$ 31,783	
Student Assessment	98,013	98,191	64,739	99,243	62,000	\$ (37,243)	
Board of Education	78,291	80,609	125,157	111,473	111,180	\$ (293)	
Executive Administration	675,683	724,416	754,878	749,326	778,499	\$ 29,173	
Special Administrative	326,246	333,516	315,905	268,333	367,320	\$ 98,987	
School Administration	3,195,931	3,268,503	3,247,188	3,220,912	3,076,762	\$ (144,150)	
Business Administration	1,443,451	1,486,036	1,556,721	1,585,141	1,753,542	\$ 168,401	
Operation & Maintenance	4,648,780	4,765,865	4,776,528	5,026,736	5,422,481	\$ 395,745	
Student Transportation	2,842,177	2,863,510	2,963,537	3,451,013	3,587,576	\$ 136,563	
Community Service	45,200	134,427	138,485	142,490	146,133	\$ 3,643	
Preschool	694,972	677,490	652,430	739,065	862,275	\$ 123,210	
						\$ -	
AEA Flow Through	2,448,847	2,610,924	2,746,943	2,840,921	2,977,024	\$ 136,103	
Total Expenditures	\$ 65,225,022	\$ 68,388,620	\$ 70,676,923	\$ 74,250,082	\$ 78,333,870	\$ 4,083,788	5.5%

Revenues and other financing sources over (under) expenditures 233,377 2,413,182 4,288,988 3,061,829 (595,276)

Beginning Fund Balance 4,746,643 4,980,020 7,393,202 11,682,190 14,744,019

Ending Fund Balance \$ 4,980,020 \$ 7,393,202 \$ 11,682,190 \$ 14,744,019 \$ 14,148,743

JOHNSTON COMMUNITY SCHOOL DISTRICT

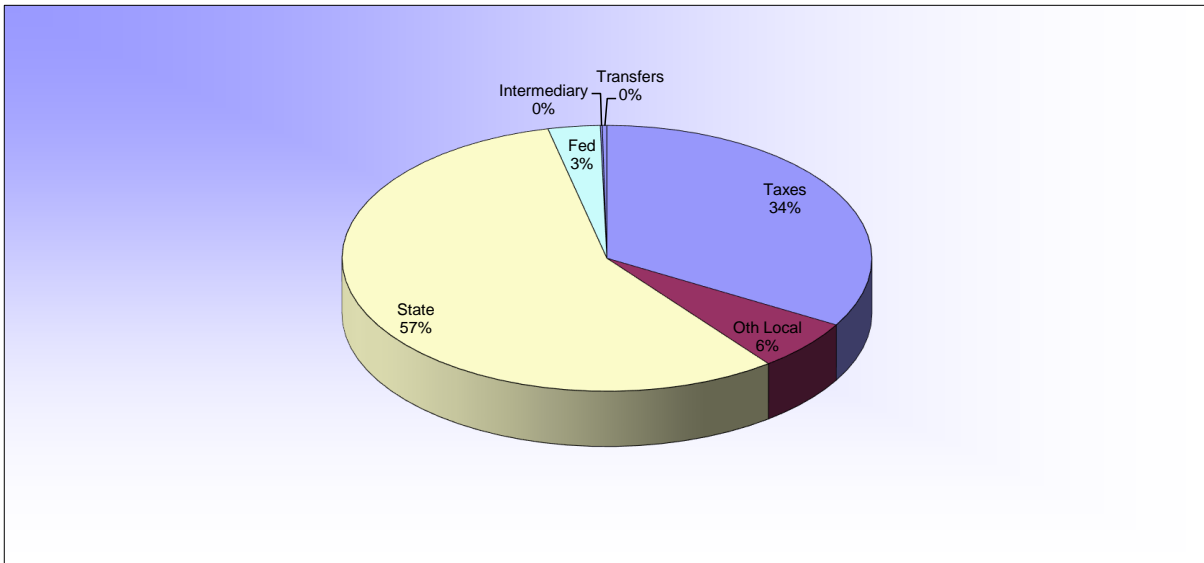
Revenue Detail

<u>Desc.</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Property Taxes	\$ 17,290,436	\$ 17,499,028	\$ 17,846,170	\$ 18,864,790	\$ 18,760,800	\$ (103,990)	
Cash Reserve	\$ 4,546,812	\$ 5,039,464	\$ 5,586,499	\$ 4,792,479	\$ 3,935,275	\$ (857,204)	
Instruction Support Property Taxes	\$ 2,752,018	\$ 2,926,699	\$ 3,030,097	\$ 3,160,163	\$ 3,238,134	\$ 77,971	
st Property Taxes	\$ 24,589,266	\$ 25,465,191	\$ 26,462,766	\$ 26,817,432	\$ 25,934,209	\$ (883,223)	-3.3%
Mobile Home Tax	\$ 21,796	\$ 21,229	\$ 21,475	\$ 21,339	\$ 21,400	\$ 61	
Parent Tuition	\$ 14,795	\$ 12,732	\$ 18,412	\$ 13,226	\$ 17,000	\$ 3,774	
Sp.Ed. Tuition	\$ 1,735,517	\$ 1,647,117	\$ 1,528,285	\$ 1,414,220	\$ 1,471,555	\$ 57,335	
Open Enrollment Tuition	\$ 1,883,923	\$ 2,044,509	\$ 2,306,035	\$ 2,461,445	\$ 2,488,767	\$ 27,322	
Summer School	\$ 4,875	\$ 3,375	\$ 3,075	\$ 3,775	\$ 3,500	\$ (275)	
Transportation	\$ 52,729	\$ 6,381	\$ -	\$ 13,660	\$ 13,500	\$ (160)	
Sp.Ed. Transportation	\$ 194,418	\$ 186,562	\$ 216,707	\$ 170,465	\$ 175,000	\$ 4,535	
Transp. Outside Groups	\$ 26,241	\$ 33,929	\$ 123,220	\$ -	\$ -	\$ -	
Interest on Investments	\$ 30,263	\$ 26,330	\$ 46,438	\$ 115,127	\$ 50,000	\$ (65,127)	
Preschool Tuition						\$ -	
Rental Revenue	\$ 60,345	\$ 34,779	\$ 33,367	\$ 39,694	\$ 40,000	\$ 306	
Donations	\$ 250,067	\$ 208,169	\$ 391,397	\$ 201,619	\$ -	\$ (201,619)	
Textbook Fees	\$ 318,341	\$ 239,607	\$ 362,839	\$ 317,939	\$ 325,000	\$ 7,061	
Penalties & Fines	\$ 3,277	\$ 1,585	\$ 4,555	\$ 6,491	\$ -	\$ (6,491)	
Sale of service-city	\$ 75,613	\$ 78,218	\$ 80,222	\$ 82,056	\$ 85,069	\$ 3,013	
Refund of prior yr			\$ 700	\$ 824	\$ -	\$ (824)	
Sale of Materials	\$ 2,131	\$ 530	\$ 2,246	\$ 1,614	\$ -	\$ (1,614)	
Vending Sales	\$ 4,284	\$ 4,534	\$ 5,074	\$ 3,755	\$ 4,000	\$ 245	
Parking Revenue	\$ 24,094	\$ 13,775	\$ 37,829	\$ 9,166	\$ 20,000	\$ 10,834	
Misc. Local Revenue	\$ 246,494	\$ 319,032	\$ 235,071	\$ 266,557	\$ 111,557	\$ (155,000)	
Sale of Eqmt Materials				\$ 7,263	\$ -	\$ (7,263)	
st other local revenue	\$ 4,949,203	\$ 4,882,393	\$ 5,416,947	\$ 5,150,235	\$ 4,826,348	\$ (323,887)	-6.3%
Polk County Gaming	\$ 90,389	\$ 89,537	\$ 88,824	\$ 91,273	\$ 92,000	\$ 727	0.8%
						\$ -	
State Foundation Aid	\$ 25,706,139	\$ 27,832,918	\$ 29,515,436	\$ 31,096,960	\$ 32,260,025	\$ 1,163,065	
ISL State Aid						\$ -	
TLC			\$ 2,069,035	\$ 2,160,060	\$ 2,228,688	\$ 68,628	
Spec. Ed. Deficit Supp	\$ 100,238	\$ 53,492	\$ 31,441	\$ 42,298	\$ 40,000	\$ (2,298)	
Preschool	\$ 746,762	\$ 795,750	\$ 792,858	\$ 870,012	\$ 869,652	\$ (360)	
State Aid 2% Supplement	\$ 752,280					\$ -	
Foster Care	\$ 79,157	\$ 65,029	\$ 51,676	\$ 98,816	\$ 99,808	\$ 992	
District Court Placed	\$ 20,150	\$ 10,039	\$ 30,789	\$ 51,299	\$ 51,620	\$ 321	
Teacher Mentoring Program	\$ 24,700	\$ 11,700	\$ 19,771	\$ 16,334	\$ -	\$ (16,334)	
Salary Improvement Program	\$ 3,058,959	\$ 3,262,501	\$ 3,413,828	\$ 3,569,991	\$ 3,686,398	\$ 116,407	
AEA Flowthrough	\$ 2,448,847	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 2,977,024	\$ 136,103	
Class Size Reduction Aid	\$ 327,994	\$ 351,982	\$ 369,036	\$ 387,192	\$ 400,484	\$ 13,292	
Non-public Transportation Assi	\$ 129,801	\$ 134,156	\$ 122,571	\$ 98,992	\$ 100,000	\$ 1,008	
Juvenile Court	\$ 26,700	\$ 28,391	\$ 29,243	\$ 30,120	\$ 31,416	\$ 1,296	
State Voc. Aid	\$ 7,596	\$ 8,486	\$ 8,792	\$ 22,795	\$ 21,000	\$ (1,795)	
Early Reader	\$ 64,217	\$ 65,363	\$ 66,959	\$ 67,911	\$ 67,690	\$ (221)	
Tchr Qual Core	\$ 101,001	\$ 107,825	\$ 112,866	\$ 118,098	\$ -	\$ (118,098)	
Tchr Qual Prof Dev	\$ 237,650	\$ 253,707	\$ 265,566	\$ 277,877	\$ 408,964	\$ 131,087	
Teacher Leadership	\$ 28,258	\$ 1,979,227				\$ -	
Stem		\$ 520				\$ -	
Military Credit	\$ 5,430	\$ 5,365	\$ 5,352	\$ 5,091	\$ 5,500	\$ 409	
Commercial & Indust		\$ 486,387	\$ 1,008,652	\$ 961,837	\$ 946,393	\$ (15,444)	
st state appropriations	\$ 33,865,879	\$ 38,063,762	\$ 40,660,814	\$ 42,716,604	\$ 44,194,662	\$ 1,478,058	3.5%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Revenue Detail

<u>Desc.</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Title 1 Grant	\$ 341,759	\$ 445,978	\$ 457,325	\$ 452,886	\$ 457,978	\$ 5,092	
Title 1 Delinquent Grant	\$ 59,948	\$ 59,102	\$ 48,127	\$ 62,163	\$ 58,592	\$ (3,571)	
Title 1 Carryover		\$ 51,250			\$ 48,475	\$ 48,475	
District IDEA Funds			\$ 450	\$ 1,000	\$ -	\$ (1,000)	
Spec Ed High Costs	\$ 1,966	\$ 19,268	\$ 20,037	\$ 26,816	\$ 25,000	\$ (1,816)	
Spec Ed Dev Grant				\$ 5,000	\$ -	\$ (5,000)	
Carl Perkins Technology Grant	\$ 41,542	\$ 50,387	\$ 42,564	\$ 47,676	\$ 42,564	\$ (5,112)	
AIDS Education	\$ 509		\$ 467		\$ -	\$ -	
Child Care Dev Block				\$ 8,200	\$ -	\$ (8,200)	
Medicaid	\$ 1,071,566	\$ 1,059,031	\$ 1,157,936	\$ 1,322,579	\$ 1,421,900	\$ 99,321	
Title II Aid	\$ 60,128	\$ 57,375	\$ 71,733	\$ 44,415	\$ 107,912	\$ 63,497	
Title III Aid		\$ 3,553		\$ 33,149	\$ -	\$ (33,149)	
Title VIA assessments Aid	\$ 34,645	\$ 32,100	\$ 26,480	\$ 13,494	\$ (13,494)	\$ (13,494)	
Part B/and Stimulus B	\$ 286,599	\$ 287,991	\$ 300,897	\$ 300,887	\$ 310,454	\$ 9,567	
st Federal Appropriations	\$ 1,898,662	\$ 2,066,035	\$ 2,126,016	\$ 2,318,265	\$ 2,472,875	\$ 154,610	6.7%
Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer-Nutrition		\$ 67,149	\$ 75,544	\$ 83,102	\$ 83,500	\$ 398	
Transfer-CE KTC	\$ 65,000	\$ 102,735	\$ 135,000	\$ 120,000	\$ 120,000	\$ -	
Transfer-Preschool				\$ 15,000	\$ 15,000	\$ -	
Upward Adj. Fund Balance		\$ 65,000			\$ -	\$ -	
Totals	\$ 65,458,399	\$ 70,801,802	\$ 74,965,911	\$ 77,311,911	\$ 77,738,594	\$ 426,683	0.6%



**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 programs.

Vocational instruction includes programs teaching job skills to students.

Other instruction includes ESL, Title I, Talented and Gifted, 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>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Program Instruction							
Salaries/Benefits	26,046,289	27,959,535	28,865,010	30,107,983	31,437,799	1,329,816	
Purchased Services	2,669,043	2,842,396	3,273,898	3,011,080	3,166,602	155,522	
Supplies/Equipment	982,234	1,456,783	1,158,819	1,531,342	1,397,590	-133,752	
Misc.	21,294	21,839	20,870	22,562	44,765	22,203	
st Regular Instruction	\$ 29,718,860	\$ 32,280,553	\$ 33,318,597	\$ 34,672,967	\$ 36,046,756	\$ 1,373,789	3.96%
Special Education Instruction							
Salaries/Benefits	7,859,436	7,905,809	8,402,299	9,120,327	10,392,541	1,272,214	
Purchased Services	1,054,847	1,117,863	875,856	935,191	1,004,450	69,259	
Supplies/Equipment	17,841	25,835	33,719	42,703	40,650	-2,053	
Misc.	14	-	-	-	-	0	
st Special Education	\$ 8,932,138	\$ 9,049,507	\$ 9,311,874	\$ 10,098,221	\$ 11,437,641	\$ 1,339,420	13.26%
Vocational Education Instruction							
Salaries/Benefits	1,579,342	1,698,403	1,691,237	1,691,148	1,740,597	49,449	
Purchased Services	947	3,932	4,999	2,409	9,700	7,291	
Supplies/Equipment	75,532	106,890	166,296	99,758	96,164	-3,594	
Misc.	-	-	-	-	-	0	
st Vocational Ed.	\$ 1,655,821	\$ 1,809,225	\$ 1,862,532	\$ 1,793,315	\$ 1,846,461	\$ 53,146	2.96%
Other Instruction							
Salaries/Benefits	3,330,982	3,409,294	3,384,367	3,546,640	3,588,787	42,147	
Purchased Services	28,067	11,589	16,743	259,448	233,800	-25,648	
Supplies/Equipment	25,417	19,165	59,169	57,096	48,437	-8,659	
Misc.	1,231	2,730	1,100	2,775	2,775	0	
Other Instruction	\$ 3,385,697	\$ 3,442,778	\$ 3,461,379	\$ 3,865,959	\$ 3,873,799	\$ 7,840	0.20%
Co-Curricular Program Instruction							
Salaries/Benefits	814,414	819,660	839,761	826,236	843,456	17,220	
Purchased Services	1,155	2,310	1,155	960	-	-960	
Supplies/Equipment	48	-	-	436	2,000	1,564	
Misc.	-	-	-	-	-	0	
st Co-Curricular	\$ 815,617	\$ 821,970	\$ 840,916	\$ 827,632	\$ 845,456	\$ 17,824	2.15%
Community Education							
Salaries/Benefits	-	-	-	-	-	-	
Purchased Services	534	483	114	258	1,000	742	
Supplies/Equipment	31,458	28,269	26,039	39,486	30,745	-8,741	
Misc.	660	560	848	715	750	35	
st Community Ed.	\$ 32,652	\$ 29,312	\$ 27,001	\$ 40,459	\$ 32,495	\$ (7,964)	-19.68%
Preschool							
Salaries/Benefits	490,116	457,468	438,936	500,604	575,775	75,171	
Purchased Services	164,013	168,427	200,865	219,872	246,500	26,628	
Supplies/Equipment	40,083	50,403	11,854	18,589	40,000	21,411	
Misc.	760	1,192	775	-	-	0	
st Preschool	\$ 694,972	\$ 677,490	\$ 652,430	\$ 739,065	\$ 862,275	\$ 123,210	16.67%
Total Instruction	\$ 45,235,757	\$ 48,110,835	\$ 49,474,729	\$ 52,037,618	\$ 54,944,883	\$ 2,907,265	5.59%
Attendance Services							
Salaries/Benefits	56,581	58,197	79,579	126,384	131,292	4,908	
Purchased Services	420	360	696	360	500	140	
Supplies/Equipment	4,448	650	264	-	-	0	
Misc.	-	-	-	-	-	0	
st Attendance Services	\$ 61,449	\$ 59,207	\$ 80,539	\$ 126,744	\$ 131,792	\$ 5,048	3.98%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

Guidance Services							
Salaries/Benefits	928,046	897,030	1,000,210	1,278,365	1,255,500	-22,865	
Purchased Services	-	-				0	
Supplies/Equipment	33,997	42,398	33,675	58,320	29,425	-28,895	
Misc.						0	
st Guidance Services	\$ 962,043	\$ 939,428	\$ 1,033,885	\$ 1,336,685	\$ 1,284,925	\$ (51,760)	-3.87%
Health Services							
Salaries/Benefits	659,122	688,800	663,277	682,869	683,749	880	
Purchased Services	184,525	120,950	104,479	123,003	134,500	11,497	
Supplies/Equipment	11,334	10,882	8,267	9,077	9,100	23	
Misc.						0	
st Health Services	\$ 854,981	\$ 820,632	\$ 776,023	\$ 814,949	\$ 827,349	\$ 12,400	1.52%
Improvement of Instruction Services							
Salaries/Benefits	692,845	426,712	753,915	693,792	744,062	50,270	
Purchased Services	88,729	144,365	278,467	189,780	550,257	360,477	
Supplies/Equipment	46,790	69,624	47,084	71,647	91,620	19,973	
Misc.	1,655	616	419	555		-555	
st Improvement of Instruction	\$ 830,019	\$ 641,317	\$ 1,079,885	\$ 955,774	\$ 1,385,939	\$ 430,165	45.01%
Education Media Services							
Salaries/Benefits	698,286	680,551	659,304	682,431	651,389	-31,042	
Purchased Services	-					0	
Supplies/Equipment	62,214	65,900	60,299	64,187	57,190	-6,997	
Misc.	183	-				0	
st Ed. Media Services	\$ 760,683	\$ 746,451	\$ 719,603	\$ 746,618	\$ 708,579	\$ (38,039)	-5.09%
Instruction Related Technology							
Salaries/Benefits	580,029	525,310	671,623	687,237	637,886	-49,351	
Purchased Services	72,044	76,735	27,992	2,935	27,000	24,065	
Supplies/Equipment	65,299	102,608	122,563	45,931	103,000	57,069	
Misc.	99	100	-	-		0	
st Ed. Media Services	\$ 717,471	\$ 704,753	\$ 822,178	\$ 736,103	\$ 767,886	\$ 31,783	4.32%
Academic Student Assessment							
Salaries/Benefits						0	
Purchased Services	67,326	67,805	26,730	54,012	50,000	-4,012	
Supplies/Equipment	30,687	30,386	38,009	45,231	12,000	-33,231	
Misc.						0	
st Ed. Media Services	\$ 98,013	\$ 98,191	\$ 64,739	\$ 99,243	\$ 62,000	\$ (37,243)	-37.53%
Board of Education Services							
Salaries/Benefits						0	
Purchased Services	63,749	66,089	109,667	93,816	94,500	684	
Supplies/Equipment	1,261	744	1,287	3,198	1,900	-1,298	
Misc.	13,281	13,776	14,203	14,459	14,780	321	
st Bd. Of Ed. Services	\$ 78,291	\$ 80,609	\$ 125,157	\$ 111,473	\$ 111,180	\$ (293)	-0.26%
Executive Administration Services							
Salaries/Benefits	654,366	692,695	724,395	730,606	759,899	29,293	
Purchased Services	909	21,521	4,862	6,243	4,000	-2,243	
Supplies/Equipment	18,256	7,623	21,830	8,918	11,000	2,082	
Misc.	2,152	2,577	3,791	3,559	3,600	41	
st Exec. Admin. Services	\$ 675,683	\$ 724,416	\$ 754,878	\$ 749,326	\$ 778,499	\$ 29,173	3.89%
Special Area Admin Services							
Salaries/Benefits	320,013	328,253	309,948	263,422	360,820	97,398	
Purchased Services	5,011	4,327	5,179	4,422	5,500	1,078	
Supplies/Equipment	269	181	20	75	500	425	
Misc.	953	755	758	414	500	86	
st Exec. Admin. Services	\$ 326,246	\$ 333,516	\$ 315,905	\$ 268,333	\$ 367,320	\$ 98,987	36.89%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

School Administration Services							
Salaries/Benefits	3,134,769	3,182,595	3,173,065	3,158,635	3,003,162	-155,473	
Purchased Services	38,954	41,738	33,114	26,844	35,600	8,756	
Supplies/Equipment	22,208	28,032	23,196	19,756	22,000	2,244	
Misc.	-	16,138	17,813	15,677	16,000	323	
st School Admin. Services	\$ 3,195,931	\$ 3,268,503	\$ 3,247,188	\$ 3,220,912	\$ 3,076,762	\$ (144,150)	-4.48%
Business Administration Services							
Salaries/Benefits	1,064,091	1,131,136	1,192,866	1,229,902	1,341,713	111,811	
Purchased Services	335,655	304,516	316,889	310,614	356,340	45,726	
Supplies/Equipment	42,075	47,136	43,522	41,487	51,939	10,452	
Misc.	1,630	3,248	3,444	3,138	3,550	412	
st Bus. Admin. Services	\$ 1,443,451	\$ 1,486,036	\$ 1,556,721	\$ 1,585,141	\$ 1,753,542	\$ 168,401	10.62%
Operations & Maintenance							
Salaries/Benefits	2,686,023	2,623,928	2,704,323	2,775,791	3,023,481	247,690	
Purchased Services	726,267	964,129	940,629	975,410	1,070,750	95,340	
Supplies/Equipment	1,236,105	1,177,438	1,131,206	1,275,420	1,328,250	52,830	
Misc.	385	370	370	115	-	-115	
st Operations & Maint.	\$ 4,648,780	\$ 4,765,865	\$ 4,776,528	\$ 5,026,736	\$ 5,422,481	\$ 395,745	7.87%
Transportation Services							
Salaries/Benefits	2,070,350	2,095,731	2,167,616	-	-	0	
Purchased Services	231,728	302,678	415,021	3,448,750	3,587,576	138,826	
Supplies/Equipment	540,099	464,881	380,515	2,263	-	-2,263	
Misc.	-	220	385	-	-	0	
st Transportation Services	\$ 2,842,177	\$ 2,863,510	\$ 2,963,537	\$ 3,451,013	\$ 3,587,576	\$ 136,563	3.96%
Total Support Services	\$ 17,495,218	\$ 17,532,434	\$ 18,316,766	\$ 19,229,050	\$ 20,265,830	\$ 1,036,780	5.39%
Community Ed							
Salaries/Benefits	45,200	134,427	138,485	142,490	145,633	3,143	
Purchased Services	-	-	-	-	-	0	
Supplies/Equipment	-	-	-	-	500	500	
Misc.	-	-	-	-	-	0	
st Community Ed	\$ 45,200	\$ 134,427	\$ 138,485	\$ 142,490	\$ 146,133	\$ 3,643	2.56%
AEA Flow Through	\$ 2,448,847	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 2,977,024	136,103	4.79%
Grand Total Expenditures	\$ 65,225,022	\$ 68,388,620	\$ 70,676,923	\$ 74,250,079	\$ 78,333,870	\$ 4,083,791	5.50%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Object

<u>Desc.</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Salaries	40,811,139	42,176,915	43,762,900	43,808,751	46,174,592	2,365,841	5.4%
Benefits	12,901,044	13,539,660	14,097,689	14,436,111	15,142,949	706,838	4.9%
Purchased Services	5,732,922	6,262,213	6,637,354	9,665,405	10,578,575	913,170	9.4%
Supplies	3,189,519	3,588,852	3,127,224	3,252,436	3,306,096	53,660	1.6%
Capital Outlay	98,135	145,937	240,037	182,486	67,914	(114,572)	-62.8%
Other	43,416	64,120	64,776	63,969	86,720	22,751	35.6%
AEA Transfer	2,448,847	2,610,924	2,746,943	2,840,921	2,977,024	136,103	4.8%
Totals	\$ 65,225,022	\$ 68,388,621	\$ 70,676,923	\$ 74,250,079	\$ 78,333,870	\$ 4,083,791	5.5%
w/o AEA	\$ 62,776,175	\$ 65,777,697	\$ 67,929,980	\$ 71,409,158	\$ 75,356,846	\$ 3,947,688	

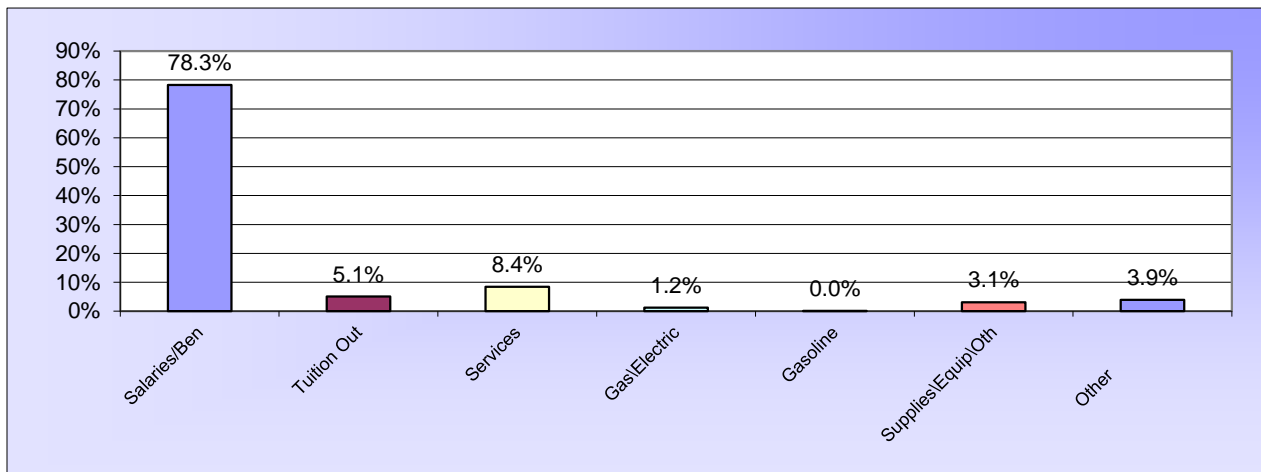
Salaries/Ben	53,712,183	55,716,575	57,860,589	58,244,862	61,317,541	3,072,679	5.3%
Tuition Out	3,242,239	3,415,177	3,549,410	3,865,436	3,974,700	109,264	2.8%
Services	2,490,683	2,847,036	3,087,944	5,799,969	6,603,875	803,906	13.9%
Gas/Electric	864,066	800,233	761,516	834,991	950,000	115,009	13.8%
Gasoline	384,474	284,283	212,223	16,157	21,250	5,093	31.5%
Supplies/Equip/Oth	2,082,530	2,714,393	2,458,298	2,647,743	2,489,480	(158,263)	-6.0%
Totals	62,776,175	65,777,697	67,929,980	71,409,158	75,356,846	3,947,688	5.5%

% of Budget

Salaries/Ben	82.3%	81.5%	81.9%	78.4%	78.3%		
Tuition Out	5.0%	5.0%	5.0%	5.2%	5.1%		
Services	3.8%	4.2%	4.4%	7.8%	8.4%		
Gas\Electric	1.3%	1.2%	1.1%	1.1%	1.2%		
Gasoline	0.6%	0.4%	0.3%	0.0%	0.0%		
Supplies\Equip\Oth	3.1%	3.9%	3.4%	3.5%	3.1%		
Other	3.8%	3.9%	4.0%	3.9%	3.9%		
Totals	100.0%	100.0%	100.0%	100.0%	100.0%		

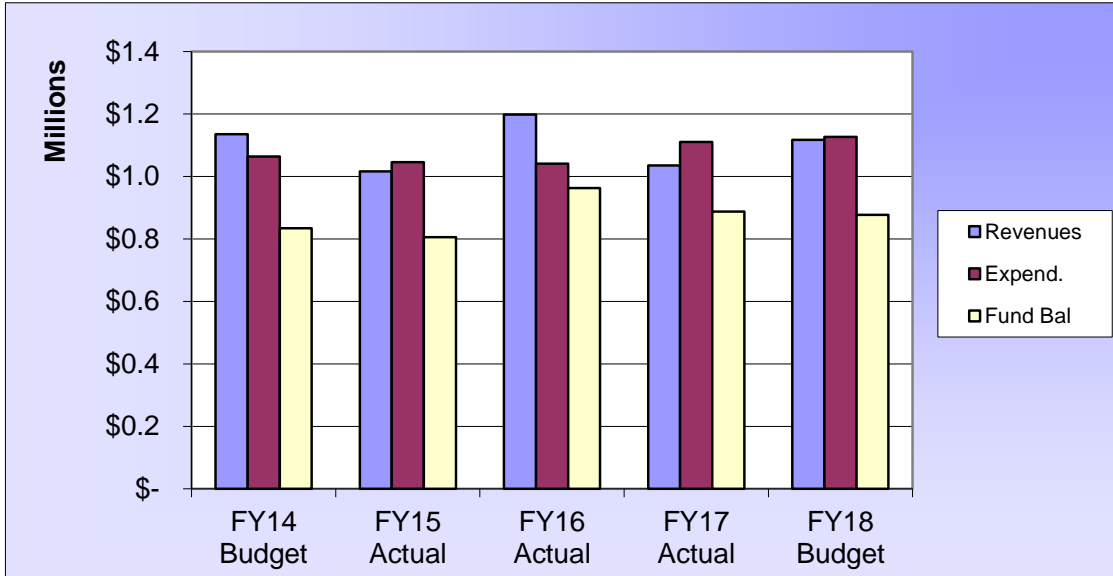
Other Selected Items

Tuition Out	3,242,239	3,415,177	3,549,410	3,865,436	3,974,700	109,264	2.8%
Utilities	864,066	800,233	761,516	834,991	950,000	115,009	13.8%
Supplies/Equip/Oth	2,082,530	2,714,393	2,458,298	2,647,743	2,489,480	(158,263)	-6.0%



JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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

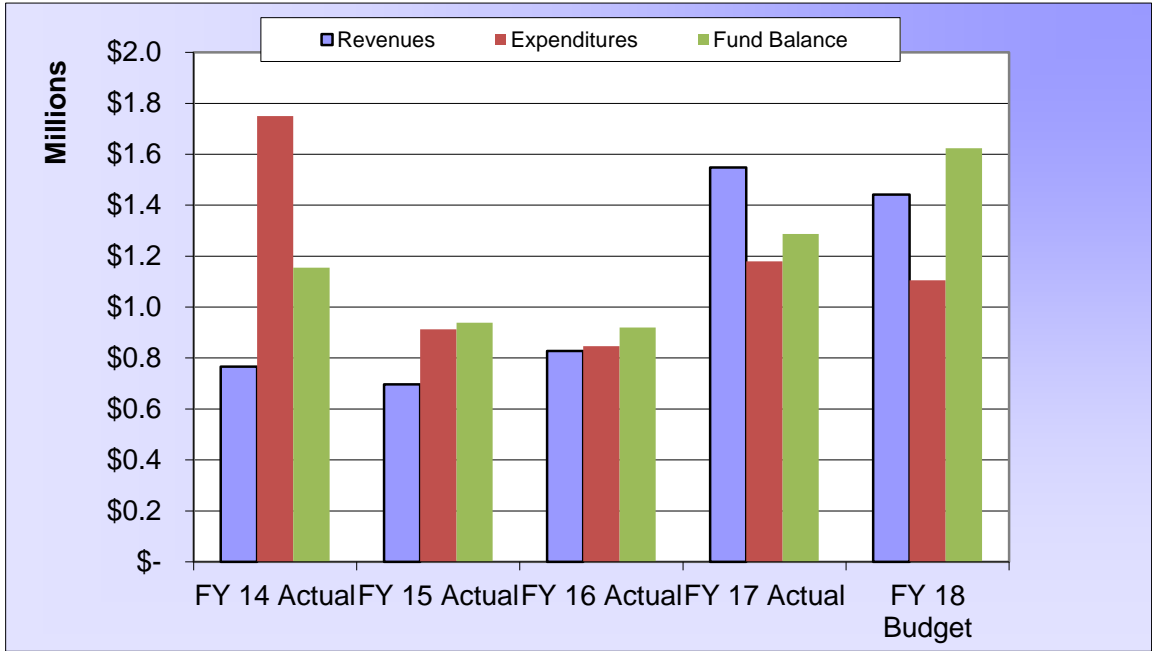
<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Property Taxes						
Other Local Rev.	1,135,299	1,016,711	1,198,413	1,035,173	1,116,795	
State Revenues						
Total Revenues	\$ 1,135,299	\$ 1,016,711	\$ 1,198,413	\$ 1,035,173	\$ 1,116,795	7.9%

Expenditures

<u>Description</u>	<u>FY14 Budget</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Wages/Salaries		\$ 11,332	\$ 9,978	\$ 10,351	\$ 10,525	
Fringe Benefits		1,865	958	1,072	1,125	
Services	218,750	230,227	262,358	336,919	345,000	
Supplies	772,133	721,788	687,824	675,516	685,000	
Equipment	40,415	37,420	42,791	37,858	40,000	
Other	33,008	43,029	37,432	48,985	45,000	
Fund Transfers						
Total Expenditures	\$ 1,064,306	\$ 1,045,661	\$ 1,041,341	\$ 1,110,701	\$ 1,126,650	1.4%
Change in Balance	\$ 70,993	\$ (28,950)	\$ 157,072	\$ (75,528)	\$ (9,855)	
Beginning Balance	\$ 763,646	\$ 834,639	\$ 805,689	\$ 962,761	\$ 887,233	
Ending Balance	\$ 834,639	\$ 805,689	\$ 962,761	\$ 887,233	\$ 877,378	-1.1%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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 14 Actual</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 646,255	\$ 648,880	\$ 748,750	\$ 1,401,671	\$ 1,384,615	
Other Local Rev.	\$ 116,750	\$ 34,287	\$ 49,509	\$ 91,414	\$ 5,000	
Interest	\$ 2,863	\$ 692	\$ 1,053	\$ 3,709	\$ 1,500	\$ -
State Revenues	\$ -	\$ 12,668	\$ 28,997	\$ 51,011	\$ 50,189	
Total Revenues	\$ 765,868	\$ 696,527	\$ 828,309	\$ 1,547,805	\$ 1,441,304	-6.9%

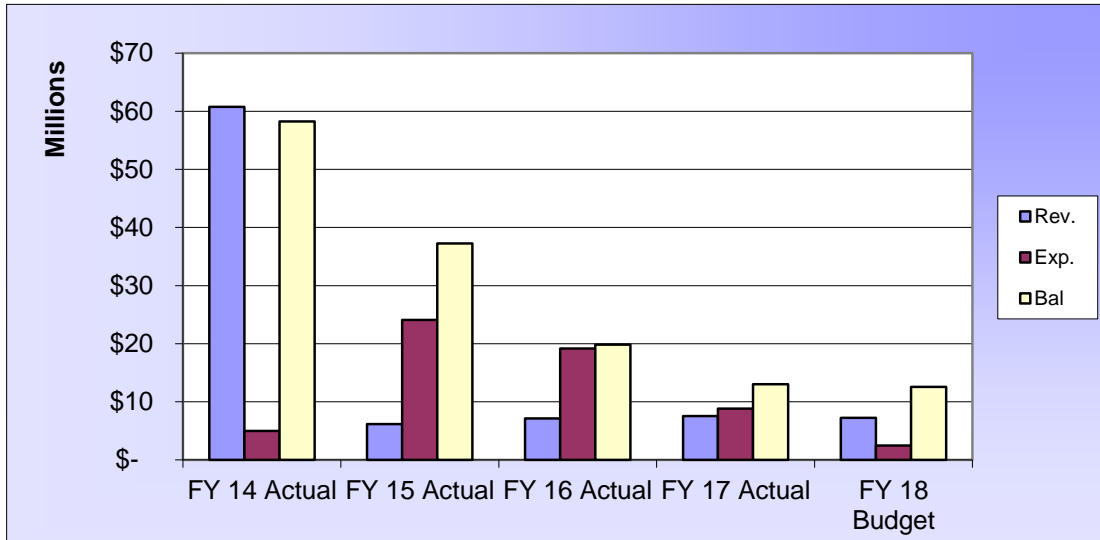
Expenditures

<u>Description</u>	<u>FY 14 Actual</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Budget</u>	<u>% Chg.</u>
Unemployment	\$ 35,672	\$ 17,824	\$ 50,006	\$ 148,561	\$ 145,000	
Early Retirement	\$ 675,383	\$ 34,274	\$ 4,997	\$ 412	\$ -	
Property, Casualty Ins.	\$ 382,956	\$ 414,941	\$ 501,723	\$ 426,304	\$ 417,537	
Work Comp. Ins.	\$ 619,135	\$ 394,404	\$ 290,175	\$ 530,983	\$ 535,000	
Miscellaneous	\$ 36,418	\$ 51,243	\$ -	\$ 73,807	\$ 8,000	
Total Expenditures	\$ 1,749,564	\$ 912,686	\$ 846,901	\$ 1,180,067	\$ 1,105,537	-6.3%
Change in Balance	\$ (983,696)	\$ (216,159)	\$ (18,592)	\$ 367,738	\$ 335,767	
Beginning Balance*	\$ 2,138,160	\$ 1,154,464	\$ 938,305	\$ 919,713	\$ 1,287,451	
Ending Balance	\$ 1,154,464	\$ 938,305	\$ 919,713	\$ 1,287,451	\$ 1,623,218	26.1%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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.

Statewide 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.



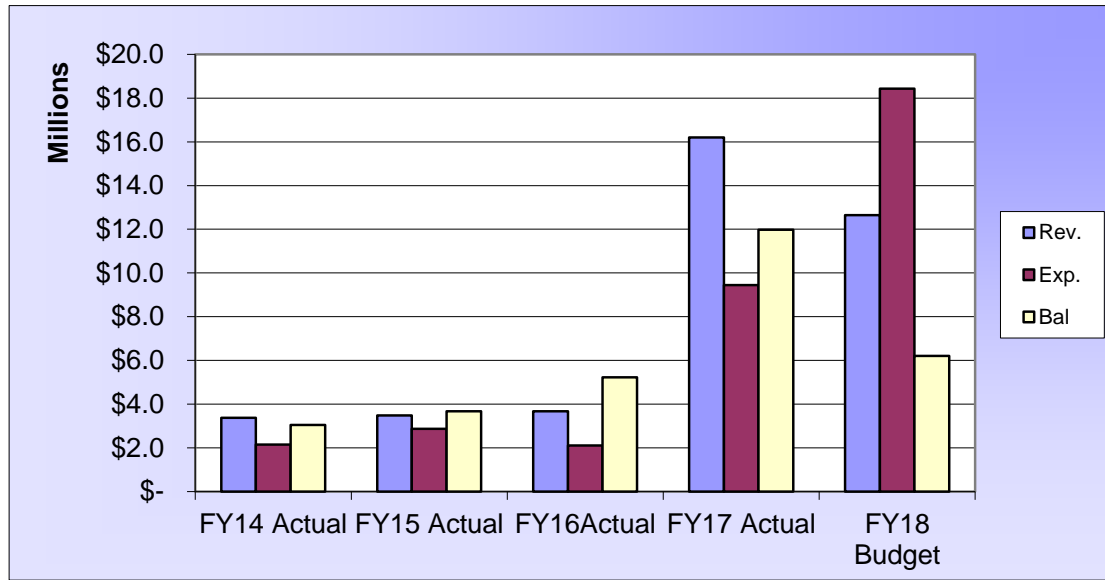
JOHNSTON COMMUNITY SCHOOL DISTRICT

Capital Projects Fund -- Statewide Sales & Services Tax

REVENUES	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Sales Tax	\$ 5,449,133	\$ 6,074,567	\$ 6,306,953	\$ 6,998,547	\$ 7,200,000	
Interest Earned	\$ 27,729	\$ 72,993	\$ 82,954	\$ 75,987	\$ 45,000	
Other Local Sources	\$ 14,569	\$ 1,352	\$ 2,044	\$ 3,461		
Intermediate Sources						
Proceeds from capital lease			\$ 723,692	\$ 439,200		
Total Revenues	\$ 5,491,431	\$ 6,148,912	\$ 7,115,643	\$ 7,517,195	\$ 7,245,000	-3.6%
Revenue from Debt						
Revenue Bonds	\$ 52,640,000					
Premium on issuance of bonds	\$ 2,619,916					
PPEL Bonds						
Total Revenue from Debt	\$ 55,259,916	\$ -	\$ -	\$ -		
Total Revenues & Debt	\$ 60,751,347	\$ 6,148,912	\$ 7,115,643	\$ 7,517,195	\$ 7,245,000	-3.6%
EXPENDITURES	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	
Land		\$ -				
Fees	\$ -					
General Construction	\$ 3,447,198	\$ 24,016,748	\$ 18,375,995	\$ 8,358,628	\$ 1,980,238	
Furnishings & Equipment	\$ 695,823	\$ 53,256	\$ 794,985	\$ 439,200	\$ 507,900	
Mechanical & Electrical						
Community Ed	\$ 123,275					
Bldg Grounds/Construction		\$ -				
Total Expenditures	\$ 4,266,296	\$ 24,070,004	\$ 19,170,980	\$ 8,797,828	\$ 2,488,138	-71.7%
Debt Principle						
Discount on issuance debt	\$ 446,422					
Debt Interest			\$ 1,158			
Issuance Cost	\$ 283,186					
Total Expenditures & Debt	\$ 4,995,904	\$ 24,070,004	\$ 19,172,138	\$ 8,797,828	\$ 2,488,138	-71.7%
Transfers In						
Transfers out	\$ 1,832,301	\$ 3,124,769	\$ 5,350,592	\$ 5,493,605	\$ 5,243,231	
Change in Balance	\$ 53,923,142	\$ (21,045,861)	\$ (17,407,087)	\$ (6,774,238)	\$ (486,369)	
Beginning Balance	\$ 4,348,440	\$ 58,271,582	\$ 37,225,721	\$ 19,818,634	\$ 13,044,396	
Ending Balance	\$ 58,271,582	\$ 37,225,721	\$ 19,818,634	\$ 13,044,396	\$ 12,558,027	-3.7%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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

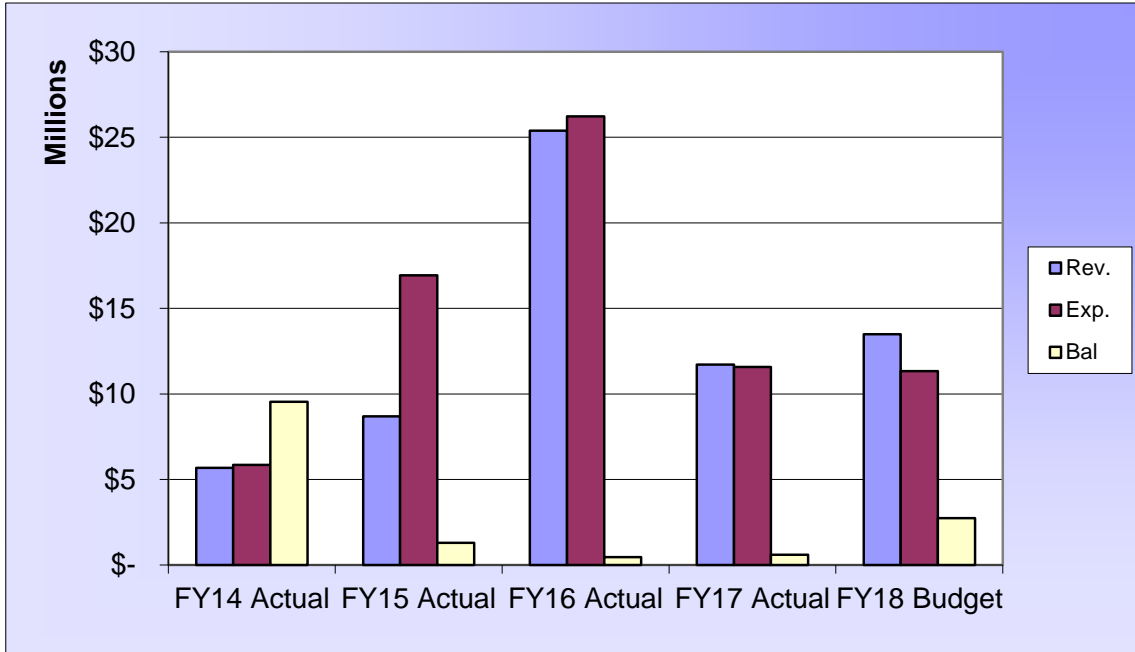
<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 3,321,669	\$ 3,394,756	\$ 3,487,541	\$ 3,751,666	\$ 3,930,865	
Interest	\$ 4,283	\$ 3,125	\$ 9,586	\$ 47,640	\$ 42,500	
Other Local Rev.	\$ 51,061	\$ 18,559	\$ 46,236	\$ 2,705,602	\$ 200,000	
State Revenues	\$ -	\$ 60,115	\$ 121,929	\$ 125,205	\$ 127,504	
Federal Revenues	\$ -	\$ 8,206	\$ 4,791	\$ 16,479		
PPEL Notes	\$ -	\$ -	\$ -	\$ 9,555,558	\$ 8,345,994	
Total Revenues	\$ 3,377,013	\$ 3,484,761	\$ 3,670,083	\$ 16,202,150	\$ 12,646,863	-21.9%

Expenditures

<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Equipment	\$ 155,386	\$ 286,284	\$ 307,757	\$ 2,376,331	\$ 110,000	
Computer Equipment	\$ 325,842	\$ 835,952	\$ 83,268	\$ 1,111,530	\$ 480,000	
Fiber/cabling	\$ -		\$ 203,878	\$ 147,562	\$ 300,000	
Buildings & Grounds						
Carpet	\$ 78,930	\$ 30,281	\$ -	\$ 19,955	\$ 50,000	
Chiller	\$ 2,346					
Copier Lease	\$ 65,616	\$ 62,340	\$ 62,340	\$ 62,340	\$ 65,000	
Elevator-HS						
Energy Conservation	\$ 128,951	\$ 46,744	\$ 57,819	\$ 272,688	\$ 260,000	
Grounds	\$ 6,945	\$ 1,170		\$ 12,624	\$ 150,000	
Lockers/Weightroom	\$ -					
Miscellaneous	\$ 212,829	\$ 189,818	\$ 254,061	\$ 234,290	\$ 346,000	
Finishes & Repairs	\$ 19,643	\$ 79,705	\$ 91,689	\$ 51,220		
Paving & Sidewalks	\$ 155,319	\$ 131,313	\$ 33,466	\$ 104,151	\$ 100,000	
Parking Lot/drive	\$ -		\$ 35,000			
Portable						
Roofing	\$ 239,788	\$ 294,901	\$ 7,119	\$ 134,650	\$ 200,000	
Security	\$ 43,494	\$ 101,515	\$ 150,231	\$ 422,156	\$ 175,000	
Software	\$ 70,771	\$ 23,339	\$ 365,875	\$ 454,479	\$ 530,193	
Stage/Sound	\$ 85,050	\$ 18,130		\$ -		
Tennis						
Turf		\$ 298,317	\$ -			
Vehicles	\$ 555,216	\$ 468,325	\$ 337,719	\$ 557,062	\$ 573,768	
Wallace Annex			\$ 119,632			
Land	\$ 4,536					
Assessments	\$ 65					
New HS Athletic Fac						
Construction-HS/MS				\$ 3,392,426	\$ 2,338,300	
Greenhouse					\$ 280,000	
Wallace					\$ 12,177,226	
Totals	\$ 2,150,727	\$ 2,868,134	\$ 2,109,854	\$ 9,353,464	\$ 18,135,487	93.9%
Debt Service Transfer						
Principle & Interest	\$ -	\$ -		\$ 97,124	\$ 291,788	
Total Expenditures	\$ 2,150,727	\$ 2,868,134	\$ 2,109,854	\$ 9,450,588	\$ 18,427,275	95.0%
Change in Balance	\$ 1,226,286	\$ 616,627	\$ 1,560,229	\$ 6,751,562	\$ (5,780,412)	
Beginning Balance	\$ 1,826,615	\$ 3,052,901	\$ 3,669,528	\$ 5,229,757	\$ 11,981,319	
Ending Balance	\$ 3,052,901	\$ 3,669,528	\$ 5,229,757	\$ 11,981,319	\$ 6,200,907	-48.2%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 3,816,557	\$ 5,442,245	\$ 5,010,525	\$ 5,927,179	\$ 7,763,560	
Other Local Rev.	\$ 24,004	\$ 23,506	\$ 686	\$ 1,285	\$ 1,200	
State Revenues		\$ 96,378	\$ 175,193	\$ 197,809	\$ 254,301	
Sale of Bonds			\$14,300,000			
Premium			\$ 547,058			
Interfund Transfers	\$ 1,832,301	\$ 3,124,769	\$ 5,350,592	\$ 5,590,729	\$ 5,463,134	
Total Revenues	<u>\$ 5,672,862</u>	<u>\$ 8,686,898</u>	<u>\$25,384,054</u>	<u>\$11,717,002</u>	<u>\$13,482,195</u>	<u>15.1%</u>

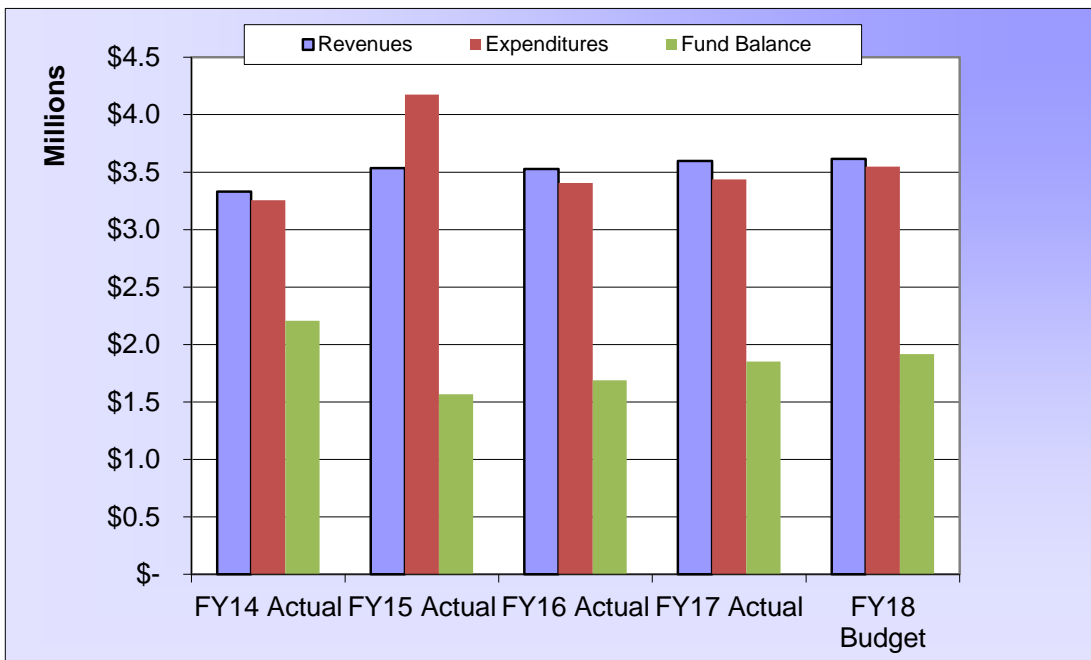
Expenditures

<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Principal	\$ 4,324,630	\$13,404,870	\$22,616,233	\$ 7,570,596	\$ 7,676,351	
Interest	\$ 1,522,026	\$ 3,526,675	\$ 3,487,643	\$ 3,944,652	\$ 3,655,752	
Fees, Services	\$ 2,975	\$ 8,500	\$ 47,148	\$ 63,367	\$ 8,500	
Discount			\$ 68,175			
Total Expenditures	<u>\$ 5,849,631</u>	<u>\$16,940,045</u>	<u>\$26,219,199</u>	<u>\$11,578,615</u>	<u>\$11,340,603</u>	<u>-2.1%</u>
Change in Balance	\$ (176,769)	\$ (8,253,147)	\$ (835,145)	\$ 138,387	\$ 2,141,592	
Beginning Balance*	<u>\$ 9,721,830</u>	<u>\$ 9,545,061</u>	<u>\$ 1,291,914</u>	<u>\$ 456,769</u>	<u>\$ 595,156</u>	
Ending Balance	<u>\$ 9,545,061</u>	<u>\$ 1,291,914</u>	<u>\$ 456,769</u>	<u>\$ 595,156</u>	<u>\$ 2,736,748</u>	<u>359.8%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18
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>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Sales	\$ 2,420,652	\$ 2,547,703	\$ 2,475,135	\$ 2,421,052	\$ 2,440,500	
State Revenues	\$ 24,173	\$ 24,566	\$ 23,415	\$ 23,910	\$ 24,050	
Federal Revenues	\$ 880,719	\$ 955,993	\$ 1,021,127	\$ 1,138,270	\$ 1,144,200	
Interest Income	\$ 2,533	\$ 1,448	\$ 3,314	\$ 9,500	\$ 3,500	
Misc. Revenues	\$ 3,360	\$ 5,383	\$ 4,541	\$ 5,335	\$ 2,400	
Total Revenues	\$ 3,331,437	\$ 3,535,093	\$ 3,527,532	\$ 3,598,067	\$ 3,614,650	0.5%

Expenditures

<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	
Salaries	\$ 1,013,563	\$ 1,053,662	\$ 1,065,779	\$ 1,120,620	\$ 1,142,101	
Benefits	\$ 392,160	\$ 359,175	\$ 384,110	\$ 455,853	\$ 468,555	
Services	\$ 181,632	\$ 196,525	\$ 189,927	\$ 98,907	\$ 105,900	
Supplies	\$ 1,542,873	\$ 1,624,063	\$ 1,569,199	\$ 1,589,110	\$ 1,625,500	
Other	\$ 1,334	\$ 1,349	\$ 1,609	\$ 1,405	\$ 1,500	
Depreciation	\$ 123,119	\$ 120,223	\$ 119,160	\$ 87,194	\$ 120,000	
Transfers		\$ 820,198	\$ 75,544	\$ 83,102	\$ 85,000	
Total Expenditures	\$ 3,254,681	\$ 4,175,195	\$ 3,405,328	\$ 3,436,191	\$ 3,548,556	3.3%

Change in Balance \$ 76,756 \$ (640,102) \$ 122,204 \$ 161,876 \$ 66,094

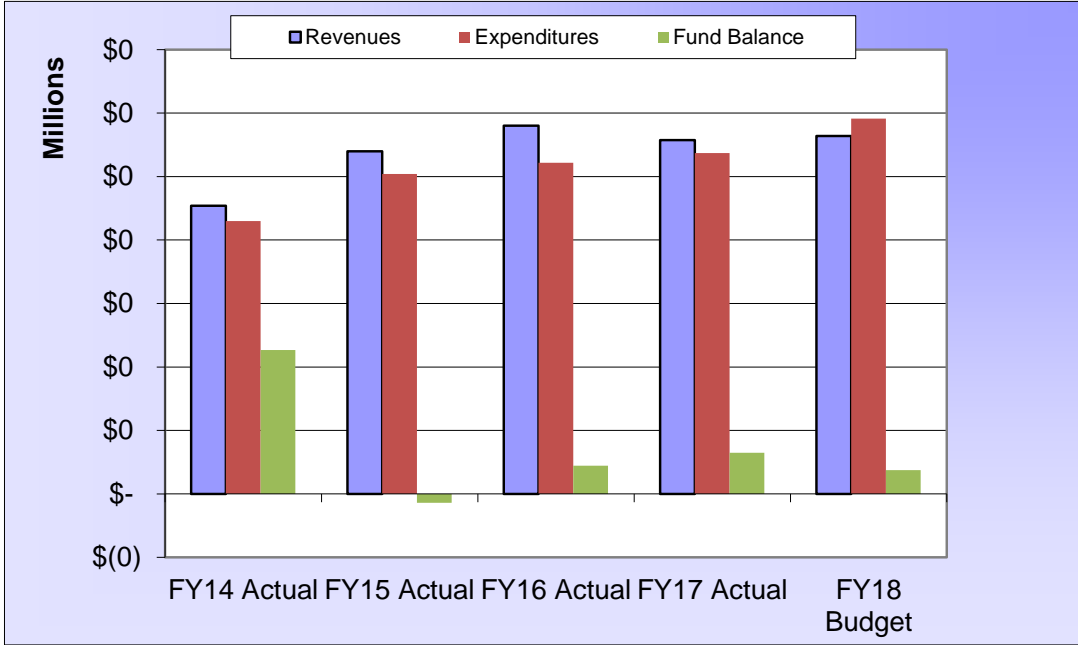
Beg. Retained Earnings* \$ 2,129,680 \$ 2,206,436 \$ 1,566,334 \$ 1,688,538 \$ 1,850,414

Ending Retained Earnings **\$ 2,206,436 \$ 1,566,334 \$ 1,688,538 \$ 1,850,414 \$ 1,916,508 3.6%**

FY 15 includes GASB 68.

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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

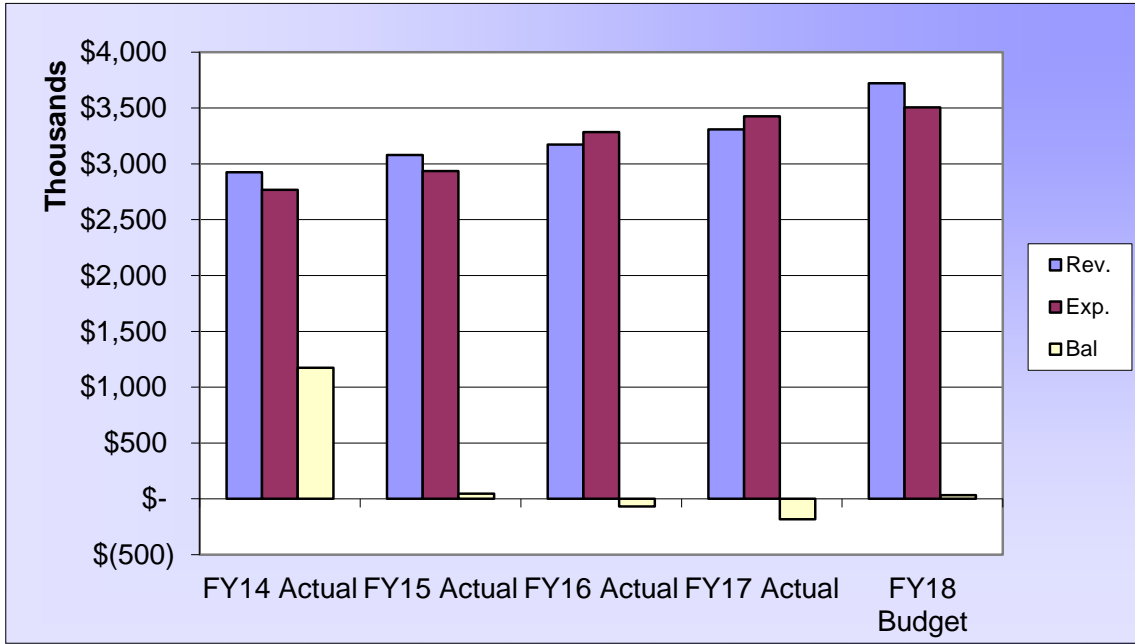
<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 174,026	\$ 222,970	\$ 239,037	\$ 235,218	\$ 236,000	
State Revenues	\$ 52,800	\$ 47,000	\$ 51,000	\$ 43,479	\$ 46,060	
Federal Revenues		\$ -		\$ -		
Interest Income	\$ 126	\$ -				
Misc. Revenues						
Total Revenues	\$ 226,952	\$ 269,970	\$ 290,037	\$ 278,697	\$ 282,060	1.2%

Expenditures

<u>Description</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Salaries	\$ 119,984	\$ 159,296	\$ 157,691	\$ 151,181	\$ 153,870	
Benefits	\$ 44,532	\$ 44,186	\$ 50,873	\$ 55,284	\$ 65,689	
Services	\$ 35,641	\$ 41,644	\$ 41,329	\$ 31,347	\$ 39,131	
Supplies	\$ 13,082	\$ 5,695	\$ 9,967	\$ 15,517	\$ 21,050	
Other	\$ 725	\$ 328	\$ 224	\$ -	\$ 300	
Depreciation	\$ 924	\$ 924	\$ 775	\$ 226	\$ 700	
Transfers				\$ 15,000	\$ 15,000	
Total Expenditures	\$ 214,888	\$ 252,073	\$ 260,859	\$ 268,555	\$ 295,740	10.1%
Change in Balance	\$ 12,064	\$ 17,897	\$ 29,178	\$ 10,142	\$ (13,680)	
Downward adj GASB 68		\$ (138,241)	\$ -			
Beg. Retained Earnings*	\$ 101,311	\$ 113,375	\$ (6,969)	\$ 22,209	\$ 32,351	
Ending Retained Earnings	\$ 113,375	\$ (6,969)	\$ 22,209	\$ 32,351	\$ 18,671	-42.3%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 18 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>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 2,918,292	\$ 3,072,655	\$ 3,170,479	\$ 3,305,186	\$ 3,720,234	
State Revenues						
Federal Revenues	\$ 4,261	\$ 4,879				
Interest Income	\$ 1,691	\$ 953	\$ 1,633	\$ 4,355	\$ 1,500	
Misc. Revenues						
Total Revenues	<u>\$ 2,924,244</u>	<u>\$ 3,078,487</u>	<u>\$ 3,172,112</u>	<u>\$ 3,309,541</u>	<u>\$ 3,721,734</u>	<u>12.5%</u>

Expenditures

<u>Description</u>	<u>FY14 Budget</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,657,176	\$ 1,790,721	\$ 1,991,605	\$ 2,043,069	\$ 2,044,197	
Benefits	\$ 364,154	\$ 329,820	\$ 414,243	\$ 492,450	\$ 561,040	
Services	\$ 164,466	\$ 145,521	\$ 208,715	\$ 209,143	\$ 225,080	
Supplies	\$ 374,428	\$ 413,682	\$ 380,351	\$ 391,855	\$ 421,867	
Other	\$ 134,356	\$ 144,357	\$ 148,647	\$ 163,162	\$ 122,795	
Depreciation	\$ 6,683	\$ 7,999	\$ 7,063	\$ 5,795	\$ 10,075	
Transfers	\$ 65,000	\$ 102,735	\$ 135,000	\$ 120,000	\$ 120,000	
Total Expenditures	<u>\$ 2,766,263</u>	<u>\$ 2,934,835</u>	<u>\$ 3,285,624</u>	<u>\$ 3,425,474</u>	<u>\$ 3,505,054</u>	<u>2.3%</u>
Change in Balance	\$ 157,981	\$ 143,652	\$ (113,512)	\$ (115,933)	\$ 216,680	
Downward adj GASB 68		\$ (1,272,677)				
Downward adj GASB 68						
Beg. Retained Earnings*	<u>\$ 1,016,872</u>	<u>\$ 1,174,853</u>	<u>\$ 45,828</u>	<u>\$ (67,684)</u>	<u>\$ (183,617)</u>	
Ending Retained Earnings	<u>\$ 1,174,853</u>	<u>\$ 45,828</u>	<u>\$ (67,684)</u>	<u>\$ (183,617)</u>	<u>\$ 33,063</u>	<u>-118.0%</u>

**Note: 62 Fund KTC is part of 6.
GASB 68 implemented FY 15.**

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