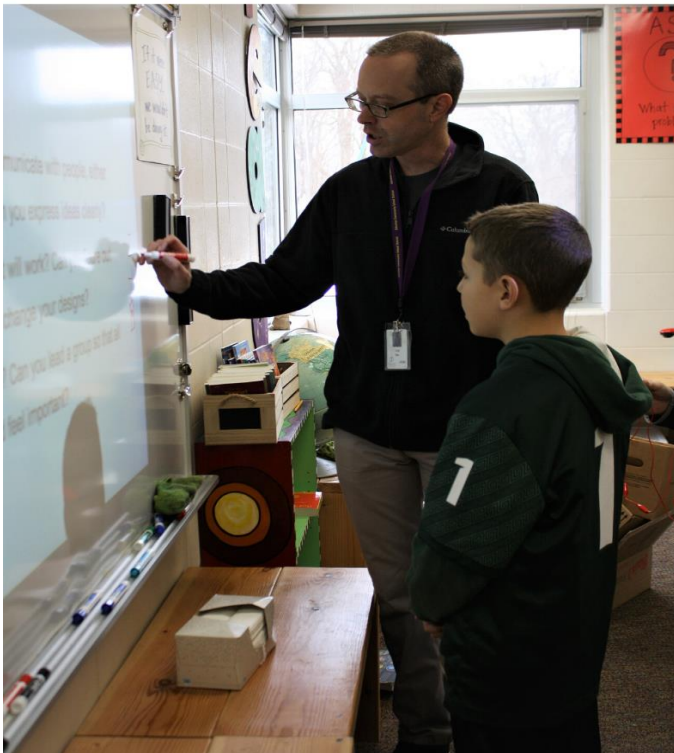


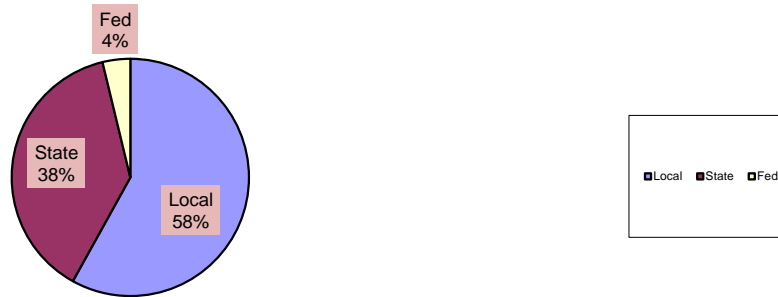
Johnston Community School District 2019-20 Budget Summary



**Johnston Community School District
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Fiscal Year 2020**

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Source of Funds-Total Budgeted Revenue \$115,489,283 (no transfers or AEA flowthru)



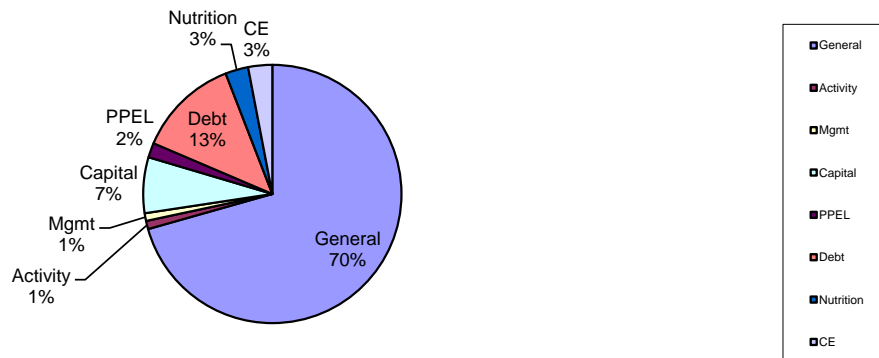
Iowa schools are funded with a mixture of local, state, and federal funds.

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 \$117,913,621 (no transfers or AEA flowthru)



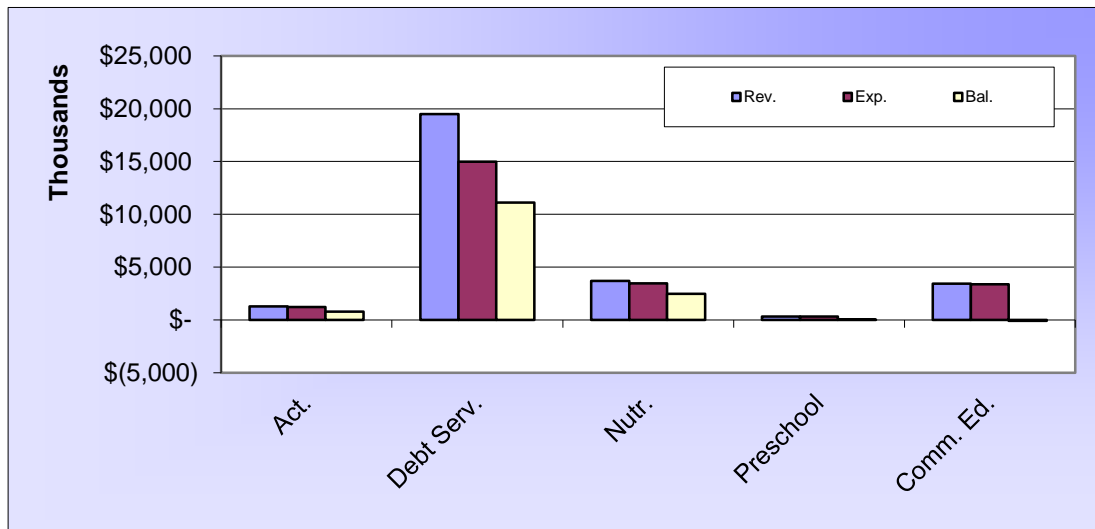
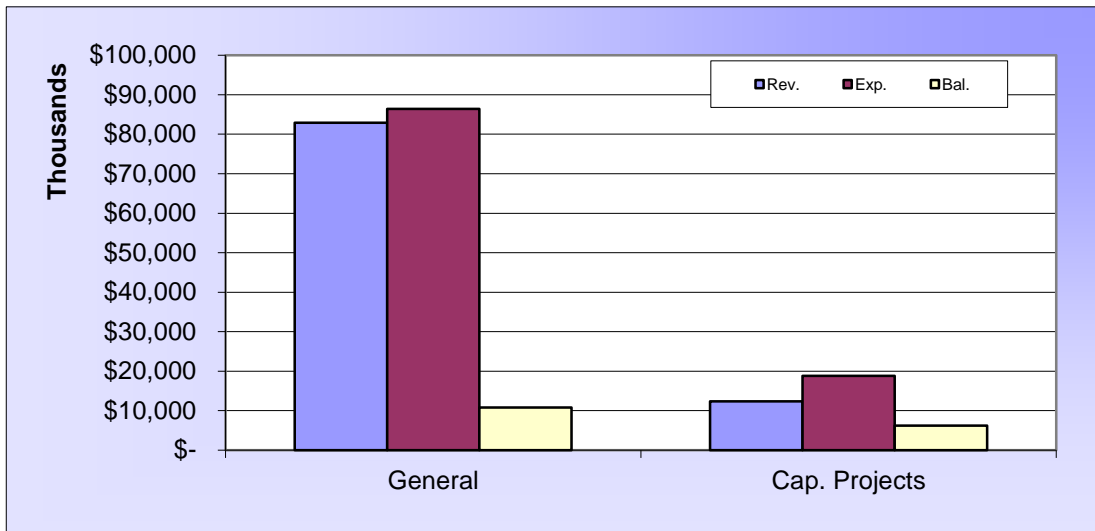
Much of the money received by the District is restricted in what it can be used for and must be accounted for separately. These different accounts are called "funds".

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 20 Budget Summary -- all Funds

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$ 14,315,394	\$ 82,943,254	\$ 86,442,663	\$ 10,815,985
Activity	\$ 713,873	\$ 1,289,130	\$ 1,218,000	\$ 785,003
Management	\$ 3,452,544	\$ 3,789,253	\$ 1,134,489	\$ 6,107,308
Cap Sales Tx	\$ 11,457,409	\$ 7,374,924	\$ 13,525,040	\$ 5,307,293
PPEL	\$ 1,166,603	\$ 5,021,501	\$ 5,301,908	\$ 886,196
Debt Service	\$ 6,593,880	\$ 19,484,627	\$ 14,974,574	\$ 11,103,933
Nutrition	\$ 2,259,155	\$ 3,687,225	\$ 3,478,482	\$ 2,467,898
Preschool	\$ 23,280	\$ 325,360	\$ 318,934	\$ 29,706
Comm. Ed.	\$ (142,493)	\$ 3,426,156	\$ 3,370,678	\$ (87,015)
Totals	\$ 39,839,645	\$ 127,341,430	\$ 129,764,768	\$ 37,416,308



JOHNSTON COMMUNITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
FY 20 Budget -- All Funds

<u>Revenues</u>	General	Activity	Management	Cap Sales Tax	PPEL
Taxes	\$ 25,673,617	\$ -	\$ 3,526,786	\$ 7,102,424	\$ 4,415,851
State appropriations	\$ 46,771,696	-	114,467		-
Federal appropriations	\$ 3,007,914	-	-		10,000
Interest	\$ 400,000	-	-	272,500	65,000
Tuition/Misc	\$ 6,858,028	1,289,130	148,000	-	530,650
Sales Tax Bd/PPEL Notes					-
Interfund Transfers	\$ 232,000	-	-		-
Total Revenues	\$ 82,943,254	\$ 1,289,130	\$ 3,789,253	\$ 7,374,924	\$ 5,021,501
<u>Expenditures</u>					
Regular Instruction	37,692,153	-	370,000	550,000	-
Special Instruction	14,209,588	-	-		-
Vocational Instruction	1,987,266	-	-		-
Other Instruction	4,190,635	-	-		-
Cocurricular Instruction	873,153	1,218,000	-		-
Community Education	32,700	-	-		-
Attendance & Soc. Work	140,256	-	-		-
Guidance Services	1,302,897	-	-		-
Health Services	836,173	-	-		-
Improvement of Instruction	1,152,450	-	-		-
Educational Media	699,377	-	-		-
Instruction Related Technology	934,973	-	-	1,250,000	18500
Academic Assessment	160,500	-	-		-
Board of Education	112,000	-	25,359	-	-
Executive Administration	764,132	-	-		-
Special Area Admin	414,956	-	100,000		-
School Administration	3,281,951	-	-		-
Business Administration	1,993,488	-	25,000		-
Operation & Maintenance	7,182,991	-	459,437		187,000
Student Transportation	4,203,456	-	104,693		608,715
Community Education	153,040	-	25,000		-
Food Service	-	-	25,000		-
Community Service	-	-	-		-
Preschool	946,582				
Debt Service	-	-	-		
Facilities Construction--PPEL	-	-	-		1,336,390
Facilities Construction-Capital	-	-	-	6,435,142	-
Transfers	-	-	-	5,289,898	3,151,303
AEA Flow Through	3,177,946	-	-		-
Total Expenditures	\$ 86,442,663	\$ 1,218,000	\$ 1,134,489	\$ 13,525,040	\$ 5,301,908
Revenues and other financing sources over (under) expend.	(3,499,409)	71,130	2,654,764	(6,150,116)	(280,407)
Beginning Fund Balance	14,315,394	713,873	3,452,544	11,457,409	1,166,603
Ending Fund Balance	\$ 10,815,985	\$ 785,003	\$ 6,107,308	\$ 5,307,293	\$ 886,196

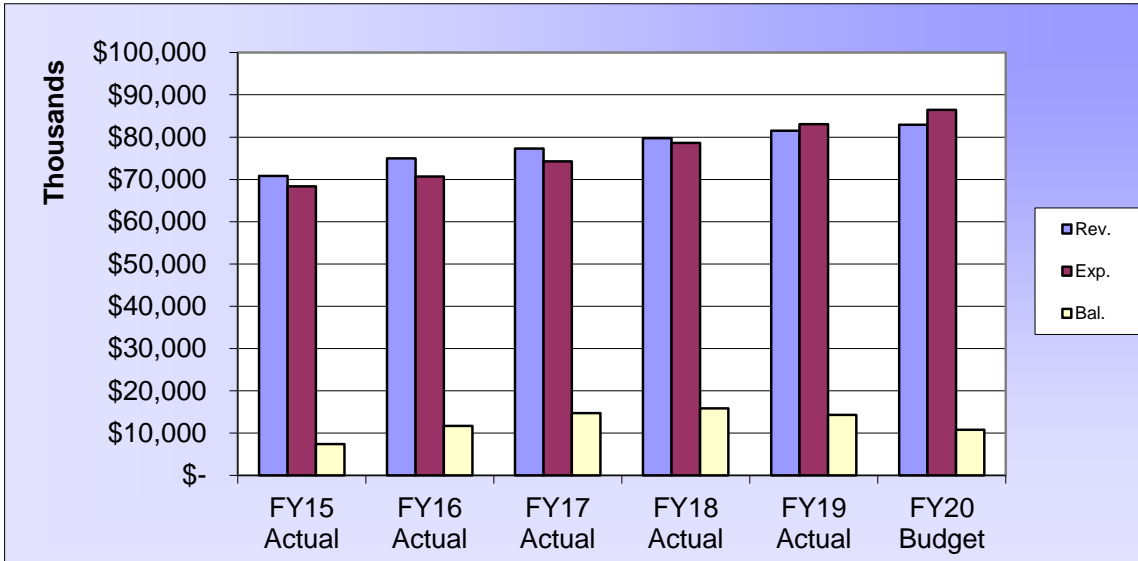
	Debt Service	Nutrition	Preschool	Comm. Ed.	Totals
Revenues					
Taxes	\$ 10,705,987	\$ -	\$ -	\$ -	\$ 51,424,665
State appropriations	311,439	24,700	46,060		47,268,362
Federal appropriations	-	1,337,025	-	-	4,354,939
Interest	25,000	30,000		15,000	807,500
Tuition/Misc	-	2,295,500	279,300	3,411,156	14,811,764
Sales Tax Bd/PPEL Notes	8,442,201				8,442,201
Interfund Transfers				-	232,000
Total Revenues	\$ 19,484,627	\$ 3,687,225	\$ 325,360	\$ 3,426,156	\$ 127,341,430
Expenditures					
Regular Instruction	-	-	249,224	130,502	38,991,879
Special Instruction	-	-	-	-	14,209,588
Vocational Instruction	-	-	-	-	1,987,266
Other Instruction	-	-	-	-	4,190,635
Cocurricular Instruction	-	-	-	-	2,091,153
Community Education	-	-	-	-	32,700
Attendance & Soc. Work	-	-	-	-	140,256
Guidance Services	-	-	-	-	1,302,897
Health Services	-	-	-	-	836,173
Improvement of Instruction	-	-	-	-	1,152,450
Educational Media	-	-	-	-	699,377
Instruction Related Technology	-	-	-	-	2,203,473
Academic Assessment	-	-	-	-	160,500
Board of Education	-	-	-	-	137,359
Executive Administration	-	-	-	-	764,132
Special Area Admin	-	-	-	-	514,956
School Administration	-	-	52,410	-	3,334,361
Business Administration	10,850	8,500	2,100	197,429	2,237,367
Operation & Maintenance	-	-	-	-	7,829,428
Student Transportation	-	-	200	39,995	4,957,059
Community Education	-	-	-	2,882,752	3,060,792
Food Service	-	3,372,982	-	-	3,397,982
Community Service	-	-	-	-	-
Preschool					946,582
Debt Service	14,963,724	-	-	-	14,963,724
Facilities Construction--PPEL	-	-	-	-	1,336,390
Facilities Construction-Capital	-	-	-	-	6,435,142
Transfers	-	97,000	15,000	120,000	8,673,201
AEA Flow Through	-	-	-	-	3,177,946
Total Expenditures	\$ 14,974,574	\$ 3,478,482	\$ 318,934	\$ 3,370,678	\$ 129,764,768
Revenues and other financing sources over (under) expend.	4,510,053	208,743	6,426	55,478	(2,423,338)
Beginning Fund Balance	6,593,880	2,259,155	23,280	(142,493)	39,839,645
Ending Fund Balance	\$ 11,103,933	\$ 2,467,898	\$ 29,706	\$ (87,015)	\$ 37,416,308

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>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Taxes	\$ 25,465,191	\$ 26,462,766	\$ 26,817,432	\$ 26,469,774	\$ 25,464,928	\$ 25,673,617	\$ 208,689	
State appropriations	\$ 38,063,762	\$ 40,660,814	\$ 42,716,604	\$ 44,057,302	\$ 45,589,800	\$ 46,771,696	\$ 1,181,896	
Federal appropriations	\$ 2,066,035	\$ 2,126,016	\$ 2,318,265	\$ 2,760,895	\$ 3,119,381	\$ 3,007,914	\$ (111,467)	
Interest	\$ 26,330	\$ 46,438	\$ 115,127	\$ 272,169	\$ 434,577	\$ 400,000	\$ (34,577)	
Tuition	\$ 3,707,733	\$ 3,855,807	\$ 3,892,666	\$ 4,258,378	\$ 5,193,083	\$ 5,519,082	\$ 325,999	
Miscellaneous	\$ 1,237,867	\$ 1,603,526	\$ 1,233,715	\$ 1,743,716	\$ 1,492,349	\$ 1,338,946	\$ (153,403)	
Fund Transfers	\$ 234,884	\$ 210,544	\$ 218,102	\$ 224,602	\$ 230,890	\$ 232,000	\$ 1,110	
Total Revenues	\$ 70,801,802	\$ 74,965,911	\$ 77,311,911	\$ 79,786,836	\$ 81,525,008	\$ 82,943,254	\$ 1,418,246	1.7%
<u>Expenditures</u>								
Regular Instruction	32,280,553	33,318,597	34,672,970	35,934,543	36,810,944	37,692,153	\$ 881,209	
Special Instruction	9,049,507	9,311,874	10,098,221	11,285,350	12,984,801	14,209,588	\$ 1,224,787	
Vocational Instruction	1,809,225	1,862,532	1,793,315	1,920,891	1,930,449	1,987,266	\$ 56,817	
Other Instruction	3,442,778	3,461,379	3,865,959	3,848,555	4,104,973	4,190,635	\$ 85,662	
Cocurricular Instruction	821,970	840,916	827,632	817,116	866,745	873,153	\$ 6,408	
Community Education	29,312	27,001	40,459	31,254	39,194	32,700	\$ (6,494)	
Attendance & Soc. Work	59,207	80,539	126,744	130,343	140,097	140,256	\$ 159	
Guidance Services	939,428	1,033,885	1,336,685	1,306,472	1,299,914	1,302,897	\$ 2,983	
Health Services	820,632	776,023	814,949	828,586	869,345	836,173	\$ (33,172)	
Improvement of Instruction	641,317	1,079,885	955,774	1,120,442	1,026,226	1,152,450	\$ 126,224	
Educational Media	746,451	719,603	746,618	713,803	691,493	699,377	\$ 7,884	
Instruction Related Technology	704,753	822,178	736,103	725,686	918,612	934,973	\$ 16,361	
Student Assessment	98,191	64,739	99,243	149,227	31,248	160,500	\$ 129,252	
Board of Education	80,609	125,157	111,473	108,703	93,454	112,000	\$ 18,546	
Executive Administration	724,416	754,878	749,326	771,903	734,489	764,132	\$ 29,643	
Special Administrative	333,516	315,905	268,333	368,094	387,446	414,956	\$ 27,510	
School Administration	3,268,503	3,247,188	3,220,912	3,052,512	3,120,838	3,281,951	\$ 161,113	
Business Administration	1,486,036	1,556,721	1,585,141	1,860,177	1,818,838	1,993,488	\$ 174,650	
Operation & Maintenance	4,765,865	4,776,528	5,026,736	6,073,473	6,933,440	7,182,991	\$ 249,551	
Student Transportation	2,863,510	2,963,537	3,451,013	3,703,797	3,946,762	4,203,456	\$ 256,694	
Community Service	134,427	138,485	142,490	146,358	148,569	153,040	\$ 4,471	
Preschool	677,490	652,430	739,065	771,064	1,087,180	946,582	\$ (140,598)	
							\$ -	
AEA Flow Through	2,610,924	2,746,943	2,840,921	2,977,024	3,110,039	3,177,946	\$ 67,907	
Total Expenditures	\$ 68,388,620	\$ 70,676,923	\$ 74,250,082	\$ 78,645,373	\$ 83,095,096	\$ 86,442,663	\$ 3,347,567	4.0%
Revenues and other financing sources over (under) expenditures	2,413,182	4,288,988	3,061,829	1,141,463	(1,570,088)	(3,499,409)		
Beginning Fund Balance	4,980,020	7,393,202	11,682,190	14,744,019	15,885,482	14,315,394		
Ending Fund Balance	\$ 7,393,202	\$ 11,682,190	\$ 14,744,019	\$ 15,885,482	\$ 14,315,394	\$ 10,815,985		

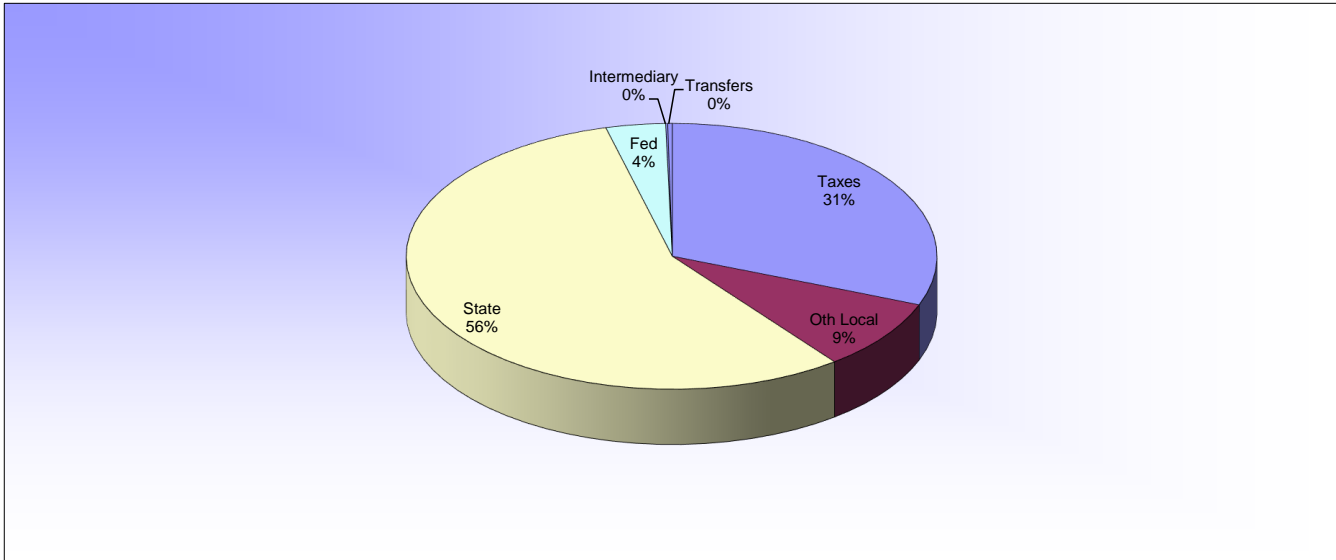
JOHNSTON COMMUNITY SCHOOL DISTRICT

Revenue Detail

<u>Desc.</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Property Taxes	\$ 17,499,028	\$ 17,846,170	\$ 18,864,790	\$ 19,289,899	\$ 20,399,974	\$ 20,729,833	\$ 329,859	
Cash Reserve	\$ 5,039,464	\$ 5,586,499	\$ 4,792,479	\$ 3,937,184	\$ 1,697,414	\$ 1,533,194	\$ (164,220)	
Instruction Support Property Taxes	\$ 2,926,699	\$ 3,030,097	\$ 3,160,163	\$ 3,242,691	\$ 3,367,540	\$ 3,410,590	\$ 43,050	
st Property Taxes	\$ 25,465,191	\$ 26,462,766	\$ 26,817,432	\$ 26,469,774	\$ 25,464,928	\$ 25,673,617	\$ 208,689	0.8%
Mobile Home Tax	\$ 21,229	\$ 21,475	\$ 21,339	\$ 20,613	\$ 18,069	\$ 20,000	\$ 1,931	
Parent Tuition	\$ 12,732	\$ 18,412	\$ 13,226	\$ 26,484	\$ -	\$ 55,308	\$ 55,308	
Sp.Ed. Tuition	\$ 1,647,117	\$ 1,528,285	\$ 1,414,220	\$ 1,620,863	\$ 2,446,053	\$ 2,494,906	\$ 48,853	
Open Enrollment Tuition	\$ 2,044,509	\$ 2,306,035	\$ 2,461,445	\$ 2,608,431	\$ 2,744,930	\$ 2,966,368	\$ 221,438	
Summer School	\$ 3,375	\$ 3,075	\$ 3,775	\$ 2,600	\$ 2,100	\$ 2,500	\$ 400	
Transportation	\$ 6,381	\$ -	\$ 13,660	\$ 17,950	\$ 22,964	\$ 20,000	\$ (2,964)	
Sp.Ed. Transportation	\$ 186,562	\$ 216,707	\$ 170,465	\$ 510,939	\$ 280,070	\$ 281,800	\$ 1,730	
Transp. Outside Groups	\$ 33,929	\$ 123,220	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest on Investments	\$ 26,330	\$ 46,438	\$ 115,127	\$ 272,169	\$ 434,577	\$ 400,000	\$ (34,577)	
Preschool Tuition							\$ -	
Rental Revenue	\$ 34,779	\$ 33,367	\$ 39,694	\$ 35,920	\$ 30,888	\$ 43,000	\$ 12,112	
Donations	\$ 208,169	\$ 391,397	\$ 201,619	\$ 237,513	\$ 232,181	\$ 200,000	\$ (32,181)	
Textbook Fees	\$ 239,607	\$ 362,839	\$ 317,939	\$ 381,598	\$ 285,587	\$ 285,000	\$ (587)	
Penalties & Fines	\$ 1,585	\$ 4,555	\$ 6,491	\$ 32,044	\$ 14,337	\$ -	\$ (14,337)	
Sale of service-city	\$ 78,218	\$ 80,222	\$ 82,056	\$ 85,069	\$ 85,713	\$ 87,073	\$ 1,360	
Refund of prior yr		\$ 700	\$ 824	\$ 2,467	\$ -	\$ -	\$ -	
Sale of Materials	\$ 530	\$ 2,246	\$ 1,614	\$ 1,329	\$ 744	\$ -	\$ (744)	
Vending Sales	\$ 4,534	\$ 5,074	\$ 3,755	\$ 3,001	\$ 2,219	\$ 2,500	\$ 281	
Parking Revenue	\$ 13,775	\$ 37,829	\$ 9,166	\$ 41,972	\$ 58,795	\$ 40,000	\$ (18,795)	
Misc. Local Revenue	\$ 319,032	\$ 235,071	\$ 266,557	\$ 263,581	\$ 354,342	\$ 254,573	\$ (99,769)	
Sale of Eqmt Materials			\$ 7,263	\$ 14,144	\$ 4,337	\$ 5,000	\$ 663	
st other local revenue	\$ 4,882,393	\$ 5,416,947	\$ 5,150,235	\$ 6,178,687	\$ 7,017,906	\$ 7,158,028	\$ 140,122	2.0%
Polk County Gaming	\$ 89,537	\$ 88,824	\$ 91,273	\$ 95,576	\$ 102,103	\$ 100,000	\$ (2,103)	-2.1%
							\$ -	
State Foundation Aid	\$ 27,832,918	\$ 29,515,436	\$ 31,096,960	\$ 32,085,616	\$ 33,295,431	\$ 34,183,242	\$ 887,811	
ISL State Aid							\$ -	
TLC		\$ 2,069,035	\$ 2,160,060	\$ 2,228,688	\$ 2,309,694	\$ 2,351,804	\$ 42,110	
Spec. Ed. Deficit Supp	\$ 53,492	\$ 31,441	\$ 42,298	\$ 28,206	\$ 42,349	\$ 40,000	\$ (2,349)	
Preschool	\$ 795,750	\$ 792,858	\$ 870,012	\$ 869,652	\$ 902,624	\$ 928,800	\$ 26,176	
State Aid 2% Supplement							\$ -	
Foster Care	\$ 65,029	\$ 51,676	\$ 98,816	\$ 131,698	\$ 57,106	\$ 58,248	\$ 1,142	
District Court Placed	\$ 10,039	\$ 30,789	\$ 51,299	\$ 118,719	\$ 138,723	\$ 141,497	\$ 2,774	
Teacher Mentoring Program	\$ 11,700	\$ 19,771	\$ 16,334	\$ -	\$ -	\$ -	\$ -	
Salary Improvement Program	\$ 3,262,501	\$ 3,413,828	\$ 3,569,991	\$ 3,686,398	\$ 3,823,197	\$ 3,898,618	\$ 75,421	
Contracts for PD					\$ 395	\$ -	\$ (395)	
AEA Flowthrough	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 2,977,024	\$ 3,110,039	\$ 3,177,946	\$ 67,907	
Class Size Reduction Aid	\$ 351,982	\$ 369,036	\$ 387,192	\$ 400,484	\$ 415,957	\$ 425,362	\$ 9,405	
Non-public Transportation Assi	\$ 134,156	\$ 122,571	\$ 98,992	\$ 97,227	\$ 103,973	\$ 100,000	\$ (3,973)	
Juvenile Court	\$ 28,391	\$ 29,243	\$ 30,120	\$ 31,416	\$ 32,358	\$ 33,329	\$ 971	
State Voc. Aid	\$ 8,486	\$ 8,792	\$ 22,795	\$ 20,759	\$ 23,531	\$ 24,622	\$ 1,091	
Early Reader	\$ 65,363	\$ 66,959	\$ 67,911	\$ 67,690	\$ 68,773	\$ 68,587	\$ (186)	
Tchr Qual Core	\$ 107,825	\$ 112,866	\$ 118,098	\$ -	\$ -	\$ -	\$ -	
Teacher Academy					\$ 17,758	\$ -	\$ (17,758)	
Tchr Qual Prof Dev	\$ 253,707	\$ 265,566	\$ 277,877	\$ 408,964	\$ 424,234	\$ 432,772	\$ 8,538	
Teacher Leadership	\$ 1,979,227						\$ -	
Stem	\$ 520						\$ -	
Military Credit	\$ 5,365	\$ 5,352	\$ 5,091	\$ 4,748	\$ 4,148	\$ 5,000	\$ 852	
Commercial & Indust	\$ 486,387	\$ 1,008,652	\$ 961,837	\$ 900,013	\$ 819,510	\$ 901,869	\$ 82,359	
st state appropriations	\$ 38,063,762	\$ 40,660,814	\$ 42,716,604	\$ 44,057,302	\$ 45,589,800	\$ 46,771,696	\$ 1,181,896	2.6%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Revenue Detail

<u>Desc.</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Title 1 Grant	\$ 445,978	\$ 457,325	\$ 452,886	\$ 452,996	\$ 489,988	\$ 438,793	\$ (51,195)	
Title 1 Delinquent Grant	\$ 59,102	\$ 48,127	\$ 62,163	\$ 58,592	\$ -	\$ -	\$ -	
Title 1 Carryover	\$ 51,250			\$ 48,475	\$ 5,234	\$ 4,870	\$ (364)	
District IDEA Funds		\$ 450	\$ 1,000	\$ -			\$ -	
Spec Ed High Costs	\$ 19,268	\$ 20,037	\$ 26,816	\$ 46,824	\$ 87,477	\$ 90,000	\$ 2,523	
Spec Ed Dev Grant			\$ 5,000	\$ 41,990	\$ 34,999		\$ (34,999)	
Carl Perkins Technology Grant	\$ 50,387	\$ 42,564	\$ 47,676	\$ 41,317	\$ 42,841	\$ 46,071	\$ 3,230	
AIDS Education		\$ 467					\$ -	
Child Care Dev Block			\$ 8,200		\$ 3,200		\$ (3,200)	
Medicaid	\$ 1,059,031	\$ 1,157,936	\$ 1,322,579	\$ 1,617,738	\$ 1,959,733	\$ 1,962,350	\$ 2,617	
Title II Aid	\$ 57,375	\$ 71,733	\$ 44,415	\$ 126,591	\$ 109,301	\$ 104,865	\$ (4,436)	
Title III Aid	\$ 3,553		\$ 33,149	\$ 15,918	\$ 42,720	\$ 1,278	\$ (41,442)	
Title VIA assessments Aid	\$ 32,100	\$ 26,480	\$ 13,494				\$ -	
Title IV					\$ 25,707	\$ 39,280	\$ 13,573	
Part B/and Stimulus B	\$ 287,991	\$ 300,897	\$ 300,887	\$ 310,454	\$ 318,181	\$ 320,407	\$ 2,226	
st Federal Appropriations	\$ 2,066,035	\$ 2,126,016	\$ 2,318,265	\$ 2,760,895	\$ 3,119,381	\$ 3,007,914	\$ (111,467)	-3.6%
Fund Transfers	\$ -						\$ -	
Transfer-Nutrition	\$ 67,149	\$ 75,544	\$ 83,102	\$ 89,602	\$ 95,890	\$ 97,000	\$ 1,110	
Transfer-CE KTC	\$ 102,735	\$ 135,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	
Transfer-Preschool			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
Upward Adj. Fund Balance	\$ 65,000						\$ -	
Totals	\$ 70,801,802	\$ 74,965,911	\$ 77,311,911	\$ 79,786,836	\$ 81,525,008	\$ 82,943,254	\$ 1,418,246	1.7%



**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 enrollment services.

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>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Program Instruction								
Salaries/Benefits	27,959,535	28,865,010	30,107,983	31,429,533	32,002,053	32,505,847	503,794	
Purchased Services	2,842,396	3,273,898	3,011,080	2,805,887	3,636,826	3,548,630	-88,196	
Supplies/Equipment	1,456,783	1,158,819	1,531,342	1,678,400	1,145,279	1,595,351	450,072	
Misc.	21,839	20,870	22,562	20,723	26,786	42,325	15,539	
st Regular Instruction	\$ 32,280,553	\$ 33,318,597	\$ 34,672,967	\$ 35,934,543	\$ 36,810,944	\$ 37,692,153	\$ 881,209	2.39%
Special Education Instruction								
Salaries/Benefits	7,905,809	8,402,299	9,120,327	10,346,112	11,644,698	13,003,488	1,358,790	
Purchased Services	1,117,863	875,856	935,191	884,321	1,259,933	1,157,000	-102,933	
Supplies/Equipment	25,835	33,719	42,703	54,917	80,170	49,100	-31,070	
Misc.	-	-	-	-	-	-	-	
st Special Education	\$ 9,049,507	\$ 9,311,874	\$ 10,098,221	\$ 11,285,350	\$ 12,984,801	\$ 14,209,588	\$ 1,224,787	9.43%
Vocational Education Instruction								
Salaries/Benefits	1,698,403	1,691,237	1,691,148	1,769,845	1,801,614	1,826,369	24,755	
Purchased Services	3,932	4,999	2,409	12,049	235	10,600	10,365	
Supplies/Equipment	106,890	166,296	99,758	138,997	128,600	150,297	21,697	
Misc.	-	-	-	-	-	-	-	
st Vocational Ed.	\$ 1,809,225	\$ 1,862,532	\$ 1,793,315	\$ 1,920,891	\$ 1,930,449	\$ 1,987,266	\$ 56,817	2.94%
Other Instruction								
Salaries/Benefits	3,409,294	3,384,367	3,546,640	3,569,881	3,701,340	3,814,714	113,374	
Purchased Services	11,589	16,743	259,448	211,992	285,185	284,450	-735	
Supplies/Equipment	19,165	59,169	57,096	64,592	116,388	89,911	-26,477	
Misc.	2,730	1,100	2,775	2,090	2,060	1,560	-500	
Other Instruction	\$ 3,442,778	\$ 3,461,379	\$ 3,865,959	\$ 3,848,555	\$ 4,104,973	\$ 4,190,635	\$ 85,662	2.09%
Co-Curricular Program Instruction								
Salaries/Benefits	819,660	839,761	826,236	811,508	860,645	863,153	2,508	
Purchased Services	2,310	1,155	960	5,110	6,100	8,000	1,900	
Supplies/Equipment	-	-	436	498	-	2,000	2,000	
Misc.	-	-	-	-	-	-	-	
st Co-Curricular	\$ 821,970	\$ 840,916	\$ 827,632	\$ 817,116	\$ 866,745	\$ 873,153	\$ 6,408	0.74%
Community Education								
Salaries/Benefits	-	-	-	-	90	-	-90	
Purchased Services	483	114	258	877	1,199	2,400	1,201	
Supplies/Equipment	28,269	26,039	39,486	29,647	36,190	28,300	-7,890	
Misc.	560	848	715	730	1,715	2,000	285	
st Community Ed.	\$ 29,312	\$ 27,001	\$ 40,459	\$ 31,254	\$ 39,194	\$ 32,700	\$ (6,494)	-16.57%
Preschool								
Salaries/Benefits	457,468	438,936	500,604	542,815	692,874	698,282	5,408	
Purchased Services	168,427	200,865	219,872	211,590	208,917	223,300	14,383	
Supplies/Equipment	50,403	11,854	18,589	16,659	185,309	25,000	-160,309	
Misc.	1,192	775	-	-	80	-	-80	
st Preschool	\$ 677,490	\$ 652,430	\$ 739,065	\$ 771,064	\$ 1,087,180	\$ 946,582	\$ (140,598)	-12.93%
Total Instruction	\$ 48,110,835	\$ 49,474,729	\$ 52,037,618	\$ 54,608,773	\$ 57,824,286	\$ 59,932,077	\$ 2,107,791	3.65%
Attendance Services								
Salaries/Benefits	58,197	79,579	126,384	130,073	139,309	139,197	-112	
Purchased Services	360	696	360	270	788	1,059	271	
Supplies/Equipment	650	264	-	-	-	-	-	
Misc.	-	-	-	-	-	-	-	
st Attendance Services	\$ 59,207	\$ 80,539	\$ 126,744	\$ 130,343	\$ 140,097	\$ 140,256	\$ 159	0.11%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

Guidance Services								
Salaries/Benefits	897,030	1,000,210	1,278,365	1,270,597	1,264,713	1,292,009	27,296	
Purchased Services	-							
Supplies/Equipment	42,398	33,675	58,320	35,875	35,201	10,888	-24,313	
Misc.								
st Guidance Services	\$ 939,428	\$ 1,033,885	\$ 1,336,685	\$ 1,306,472	\$ 1,299,914	\$ 1,302,897	\$ 2,983	0.23%
Health Services								
Salaries/Benefits	688,800	663,277	682,869	693,429	720,334	741,913	21,579	
Purchased Services	120,950	104,479	123,003	127,259	139,796	84,000	-55,796	
Supplies/Equipment	10,882	8,267	9,077	7,898	9,215	10,260	1,045	
Misc.								
st Health Services	\$ 820,632	\$ 776,023	\$ 814,949	\$ 828,586	\$ 869,345	\$ 836,173	\$ (33,172)	-3.82%
Improvement of Instruction Services								
Salaries/Benefits	426,712	753,915	693,792	599,683	667,019	663,989	-3,030	
Purchased Services	144,365	278,467	189,780	389,033	285,019	385,874	100,855	
Supplies/Equipment	69,624	47,084	71,647	131,234	73,830	102,587	28,757	
Misc.	616	419	555	492	358	-	-358	
st Improvement of Instruction	\$ 641,317	\$ 1,079,885	\$ 955,774	\$ 1,120,442	\$ 1,026,226	\$ 1,152,450	\$ 126,224	12.30%
Education Media Services								
Salaries/Benefits	680,551	659,304	682,431	658,705	635,514	641,510	5,996	
Purchased Services								
Supplies/Equipment	65,900	60,299	64,187	55,098	55,979	54,575	-1,404	
Misc.	-					3,292	3,292	
st Ed. Media Services	\$ 746,451	\$ 719,603	\$ 746,618	\$ 713,803	\$ 691,493	\$ 699,377	\$ 7,884	1.14%
Instruction Related Technology								
Salaries/Benefits	525,310	671,623	687,237	633,775	757,866	771,973	14,107	
Purchased Services	76,735	27,992	2,935	8,785	3,643	12,000	8,357	
Supplies/Equipment	102,608	122,563	45,931	83,126	157,103	151,000	-6,103	
Misc.	100	-	-					
st Ed. Media Services	\$ 704,753	\$ 822,178	\$ 736,103	\$ 725,686	\$ 918,612	\$ 934,973	\$ 16,361	1.78%
Academic Student Assessment								
Salaries/Benefits								
Purchased Services	67,805	26,730	54,012	101,193	19,810	133,500	113,690	
Supplies/Equipment	30,386	38,009	45,231	48,034	11,438	27,000	15,562	
Misc.								
st Ed. Media Services	\$ 98,191	\$ 64,739	\$ 99,243	\$ 149,227	\$ 31,248	\$ 160,500	\$ 129,252	413.63%
Board of Education Services								
Salaries/Benefits								
Purchased Services	66,089	109,667	93,816	92,052	75,509	93,000	17,491	
Supplies/Equipment	744	1,287	3,198	1,874	1,458	2,000	542	
Misc.	13,776	14,203	14,459	14,777	16,487	17,000	513	
st Bd. Of Ed. Services	\$ 80,609	\$ 125,157	\$ 111,473	\$ 108,703	\$ 93,454	\$ 112,000	\$ 18,546	19.85%
Executive Administration Services								
Salaries/Benefits	692,695	724,395	730,606	745,224	699,116	737,032	37,916	
Purchased Services	21,521	4,862	6,243	4,649	17,555	7,500	-10,055	
Supplies/Equipment	7,623	21,830	8,918	18,316	15,213	17,000	1,787	
Misc.	2,577	3,791	3,559	3,714	2,605	2,600	-5	
st Exec. Admin. Services	\$ 724,416	\$ 754,878	\$ 749,326	\$ 771,903	\$ 734,489	\$ 764,132	\$ 29,643	4.04%
Special Area Admin Services								
Salaries/Benefits	328,253	309,948	263,422	362,335	381,644	408,356	26,712	
Purchased Services	4,327	5,179	4,422	5,030	4,964	5,500	536	
Supplies/Equipment	181	20	75	251	370	500	130	
Misc.	755	758	414	478	468	600	132	
st Exec. Admin. Services	\$ 333,516	\$ 315,905	\$ 268,333	\$ 368,094	\$ 387,446	\$ 414,956	\$ 27,510	7.10%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

School Administration Services

Salaries/Benefits	3,182,595	3,173,065	3,158,635	2,990,499	3,056,936	3,208,451	151,515
Purchased Services	41,738	33,114	26,844	27,101	25,716	34,500	8,784
Supplies/Equipment	28,032	23,196	19,756	21,138	23,239	24,000	761
Misc.	16,138	17,813	15,677	13,774	14,947	15,000	53
st School Admin. Services	\$ 3,268,503	\$ 3,247,188	\$ 3,220,912	\$ 3,052,512	\$ 3,120,838	\$ 3,281,951	\$ 161,113 5.16%

Business Administration Services

Salaries/Benefits	1,131,136	1,192,866	1,229,902	1,344,617	1,269,517	1,418,574	149,057
Purchased Services	304,516	316,889	310,614	470,370	496,061	514,145	18,084
Supplies/Equipment	47,136	43,522	41,487	42,052	49,300	56,419	7,119
Misc.	3,248	3,444	3,138	3,138	3,960	4,350	390
st Bus. Admin. Services	\$ 1,486,036	\$ 1,556,721	\$ 1,585,141	\$ 1,860,177	\$ 1,818,838	\$ 1,993,488	\$ 174,650 9.60%

Operations & Maintenance

Salaries/Benefits	2,623,928	2,704,323	2,775,791	3,091,455	3,409,932	3,522,991	113,059
Purchased Services	964,129	940,629	975,410	1,399,284	1,880,855	1,858,550	-22,305
Supplies/Equipment	1,177,438	1,131,206	1,275,420	1,582,224	1,641,968	1,800,750	158,782
Misc.	370	370	115	510	685	700	15
st Operations & Maint.	\$ 4,765,865	\$ 4,776,528	\$ 5,026,736	\$ 6,073,473	\$ 6,933,440	\$ 7,182,991	\$ 249,551 3.60%

Transportation Services

Salaries/Benefits	2,095,731	2,167,616	-			51,905	51,905
Purchased Services	302,678	415,021	3,448,750	3,703,797	3,946,299	4,151,051	204,752
Supplies/Equipment	464,881	380,515	2,263		463	500	37
Misc.	220	385					
st Transportation Services	\$ 2,863,510	\$ 2,963,537	\$ 3,451,013	\$ 3,703,797	\$ 3,946,762	\$ 4,203,456	\$ 256,694 6.50%

Total Support Services	\$ 17,532,434	\$ 18,316,766	\$ 19,229,050	\$ 20,913,218	\$ 22,012,202	\$ 23,179,600	\$ 1,167,398 5.30%
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Community Ed

Salaries/Benefits	134,427	138,485	142,490	145,292	148,569	152,910	4,341
Purchased Services							
Supplies/Equipment				1,066	-	130	130
Misc.							
st Community Ed	\$ 134,427	\$ 138,485	\$ 142,490	\$ 146,358	\$ 148,569	\$ 153,040	\$ 4,471 3.01%

AEA Flow Through	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 2,977,024	\$ 3,110,039	\$ 3,177,946	67,907 2.18%
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Grand Total Expenditures	\$ 68,388,620	\$ 70,676,923	\$ 74,250,079	\$ 78,645,373	\$ 83,095,096	\$ 86,442,663	\$ 3,347,567 4.03%
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JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Object

<u>Desc.</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Salaries	42,176,915	43,762,900	43,808,751	45,851,138	47,607,796	49,159,625	1,551,829	3.3%
Benefits	13,539,660	14,097,689	14,436,111	15,284,240	16,245,989	17,303,038	1,057,049	6.5%
Purchased Services	6,262,213	6,637,354	9,665,405	10,447,154	12,294,409	12,515,059	220,650	1.8%
Supplies	3,588,852	3,127,224	3,252,436	3,920,727	3,450,980	4,112,881	661,901	19.2%
Capital Outlay	145,937	240,037	182,486	104,664	315,733	84,687	(231,046)	-73.2%
Other	64,120	64,776	63,969	60,426	70,150	89,427	19,277	27.5%
AEA Transfer	2,610,924	2,746,943	2,840,921	2,977,024	3,110,039	3,177,946	67,907	2.2%
Totals	\$ 68,388,621	\$ 70,676,923	\$ 74,250,079	\$ 78,645,373	\$ 83,095,096	\$ 86,442,663	\$ 3,347,567	4.0%
w/o AEA	\$ 65,777,697	\$ 67,929,980	\$ 71,409,158	\$ 75,668,349	\$ 79,985,057	\$ 83,264,717	\$ 3,279,660	

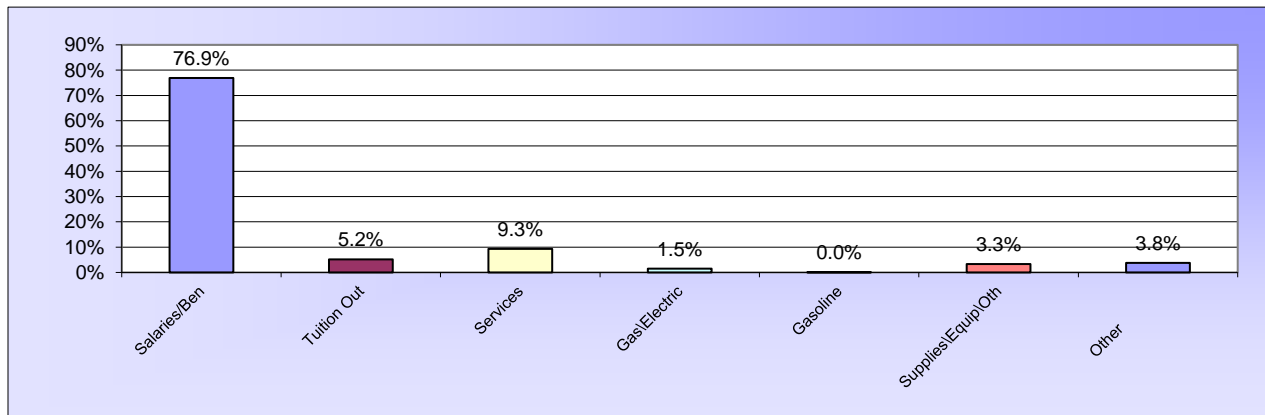
Salaries/Ben	55,716,575	57,860,589	58,244,862	61,135,378	63,853,785	66,462,663	2,608,878	4.1%
Tuition Out	3,415,177	3,549,410	3,865,436	3,555,633	4,645,406	4,463,780	(181,626)	-3.9%
Services	2,847,036	3,087,944	5,799,969	6,891,521	7,649,003	8,051,279	402,276	5.3%
Gas/Electric	800,233	761,516	834,991	1,100,504	1,138,971	1,300,000	161,029	14.1%
Gasoline	284,283	212,223	16,157	23,351	25,349	27,000	1,651	6.5%
Supplies/Equip/Oth	2,714,393	2,458,298	2,647,743	2,961,962	2,672,543	2,959,995	287,452	10.8%
Totals	65,777,697	67,929,980	71,409,158	75,668,349	79,985,057	83,264,717	3,279,660	4.1%

% of Budget

Salaries/Ben	81.5%	81.9%	78.4%	77.7%	76.8%	76.9%
Tuition Out	5.0%	5.0%	5.2%	4.5%	5.6%	5.2%
Services	4.2%	4.4%	7.8%	8.8%	9.2%	9.3%
Gas/Electric	1.2%	1.1%	1.1%	1.4%	1.4%	1.5%
Gasoline	0.4%	0.3%	0.0%	0.0%	0.0%	0.0%
Supplies/Equip/Oth	3.9%	3.4%	3.5%	3.7%	3.1%	3.3%
Other	3.9%	4.0%	3.9%	3.9%	3.8%	3.8%
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

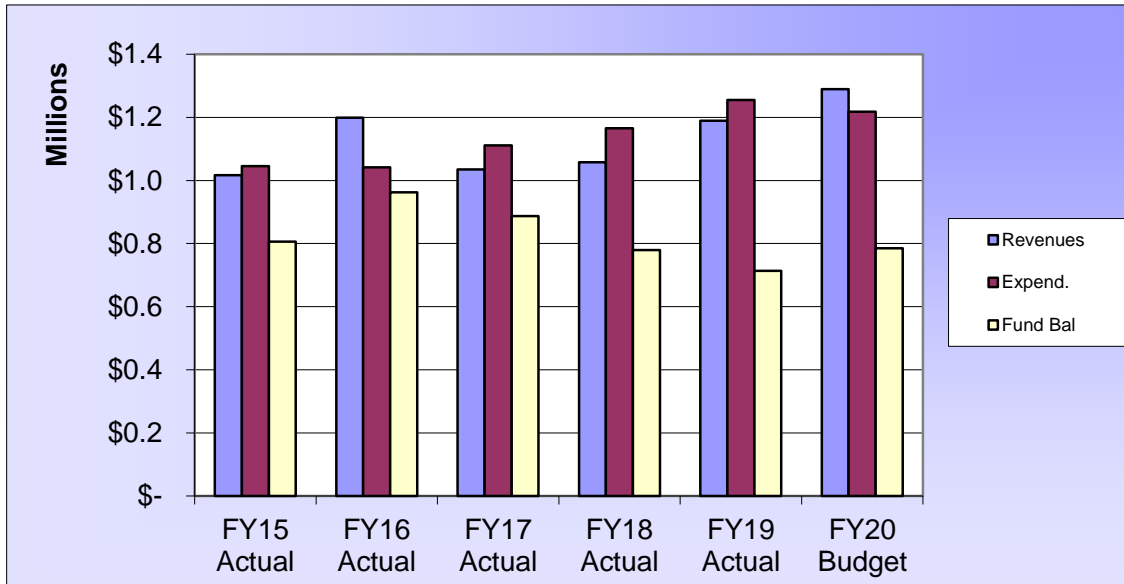
Other Selected Items

Tuition Out	3,415,177	3,549,410	3,865,436	3,555,633	4,645,406	4,463,780	(181,626)	-3.9%
Utilities	800,233	761,516	834,991	1,100,504	1,138,971	1,300,000	161,029	14.1%
Supplies/Equip/Oth	2,714,393	2,458,298	2,647,743	2,961,962	2,672,543	2,959,995	287,452	10.8%



JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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

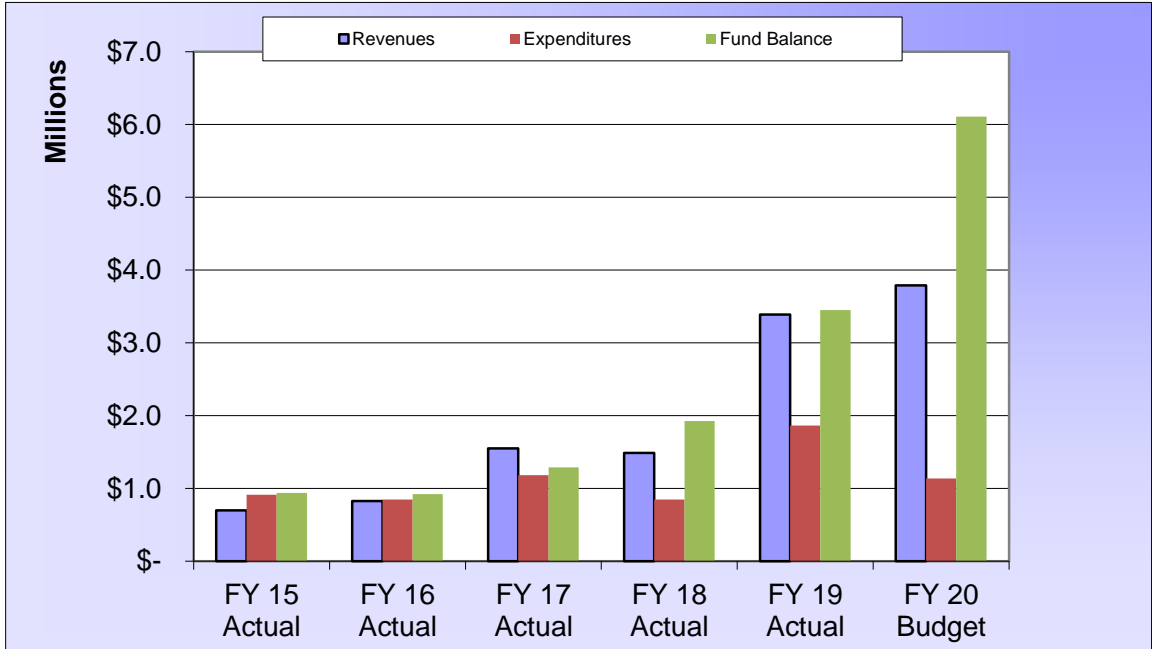
<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Property Taxes							
Other Local Rev.	1,016,711	1,198,413	1,035,173	1,057,466	1,189,128	1,289,130	
State Revenues							
Total Revenues	<u>\$ 1,016,711</u>	<u>\$ 1,198,413</u>	<u>\$ 1,035,173</u>	<u>\$ 1,057,466</u>	<u>\$ 1,189,128</u>	<u>\$ 1,289,130</u>	8.4%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Wages/Salaries	\$ 11,332	\$ 9,978	\$ 10,351	\$ 10,612	\$ 6,212	\$ 7,000	
Fringe Benefits	1,865	958	1,072	1,106	823	1,000	
Services	230,227	262,358	336,919	301,358	358,606	355,000	
Supplies	721,788	687,824	675,516	692,407	757,246	725,000	
Equipment	37,420	42,791	37,858	115,344	72,551	75,000	
Other	43,029	37,432	48,985	44,384	59,305	55,000	
Fund Transfers							
Total Expenditures	<u>\$ 1,045,661</u>	<u>\$ 1,041,341</u>	<u>\$ 1,110,701</u>	<u>\$ 1,165,211</u>	<u>\$ 1,254,743</u>	<u>\$ 1,218,000</u>	-2.9%
Change in Balance	\$ (28,950)	\$ 157,072	\$ (75,528)	\$ (107,745)	\$ (65,615)	\$ 71,130	
Beginning Balance	<u>\$ 834,639</u>	<u>\$ 805,689</u>	<u>\$ 962,761</u>	<u>\$ 887,233</u>	<u>\$ 779,488</u>	<u>\$ 713,873</u>	
Ending Balance	<u><u>\$ 805,689</u></u>	<u><u>\$ 962,761</u></u>	<u><u>\$ 887,233</u></u>	<u><u>\$ 779,488</u></u>	<u><u>\$ 713,873</u></u>	<u><u>\$ 785,003</u></u>	10.0%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 648,880	\$ 748,750	\$ 1,401,671	\$ 1,383,577	\$ 3,034,101	\$ 3,526,786	
Other Local Rev.	\$ 34,287	\$ 49,509	\$ 91,414	\$ 41,668	\$ 211,751	\$ 100,000	
Interest	\$ 692	\$ 1,053	\$ 3,709	\$ 14,057	\$ 44,524	\$ 48,000	\$ -
State Revenues	\$ 12,668	\$ 28,997	\$ 51,011	\$ 47,769	\$ 99,331	\$ 114,467	
Total Revenues	\$ 696,527	\$ 828,309	\$ 1,547,805	\$ 1,487,071	\$ 3,389,707	\$ 3,789,253	11.8%

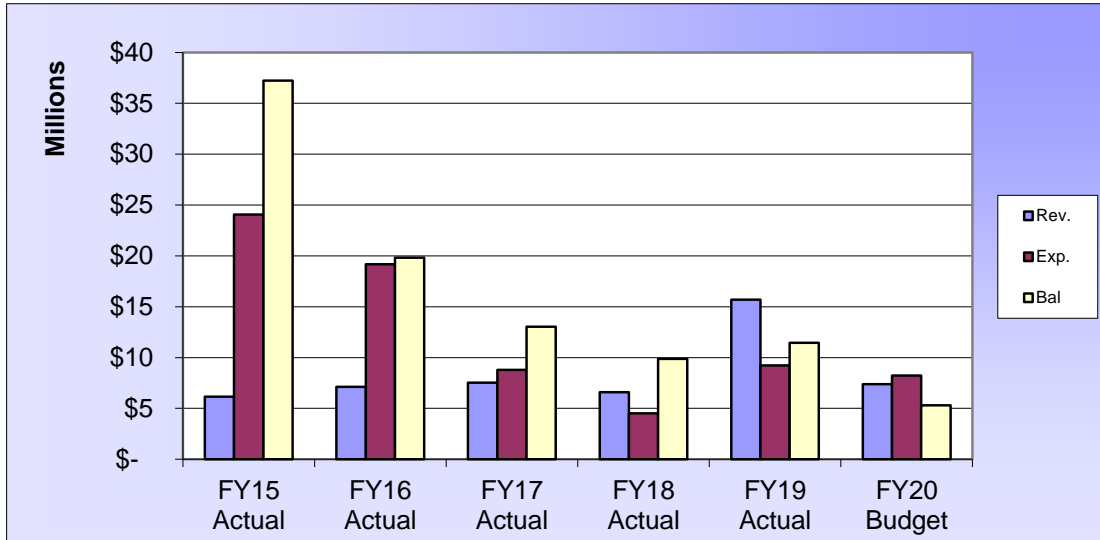
Expenditures

<u>Description</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Budget</u>	<u>% Chg.</u>
Unemployment	\$ 17,824	\$ 50,006	\$ 148,561	\$ 40,670	\$ -	\$ 145,000	
Early Retirement	\$ 34,274	\$ 4,997	\$ 412	\$ -	\$ 717,795	\$ -	
Property, Casualty Ins.	\$ 414,941	\$ 501,723	\$ 426,304	\$ 437,681	\$ 493,522	\$ 502,489	
Work Comp. Ins.	\$ 394,404	\$ 290,175	\$ 530,983	\$ 305,921	\$ 419,954	\$ 452,000	
Miscellaneous	\$ 51,243	\$ -	\$ 73,807	\$ 64,865	\$ 231,277	\$ 35,000	
Total Expenditures	\$ 912,686	\$ 846,901	\$ 1,180,067	\$ 849,137	\$ 1,862,548	\$ 1,134,489	-39.1%
Change in Balance	\$ (216,159)	\$ (18,592)	\$ 367,738	\$ 637,934	\$ 1,527,159	\$ 2,654,764	
Beginning Balance*	\$ 1,154,464	\$ 938,305	\$ 919,713	\$ 1,287,451	\$ 1,925,385	\$ 3,452,544	
Ending Balance	\$ 938,305	\$ 919,713	\$ 1,287,451	\$ 1,925,385	\$ 3,452,544	\$ 6,107,308	76.9%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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.

Secure an Advanced Vision for Education. A capital projects fund used to account for all financial transactions from the sales tax funding authorized through January 1, 2050. These funds are allocated on a per pupil basis to be used for infrastructure, property tax reduction, etc.



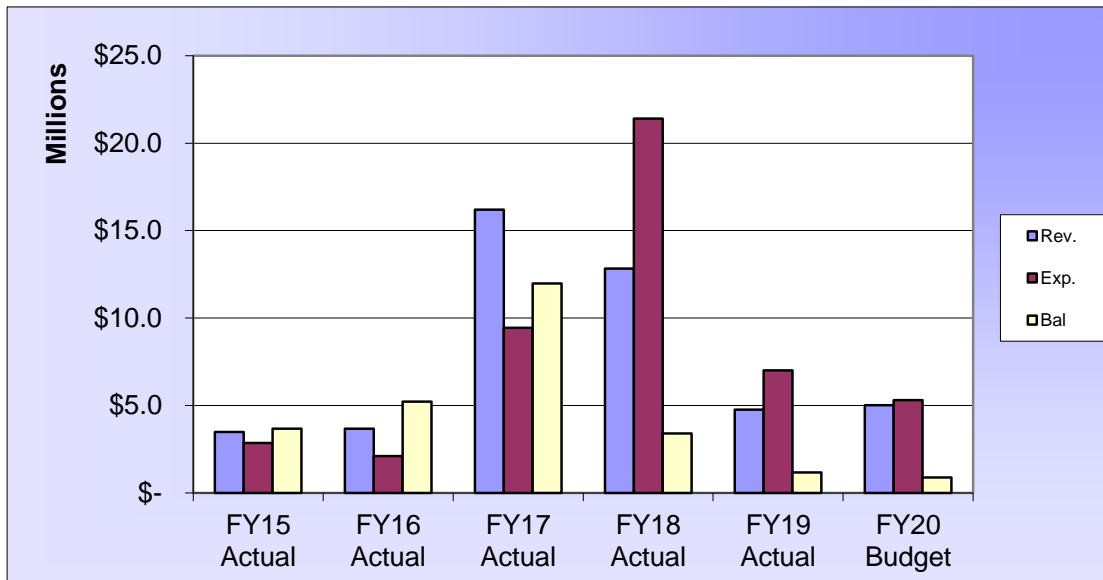
JOHNSTON COMMUNITY SCHOOL DISTRICT

Capital Projects Fund -- Statewide Sales & Services Tax

REVENUES	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Sales Tax	\$ 6,074,567	\$ 6,306,953	\$ 6,998,547	\$ 6,442,320	\$ 6,684,467	\$ 7,102,424	
Interest Earned	\$ 72,993	\$ 82,954	\$ 75,987	\$ 137,887	\$ 288,070	\$ 270,000	
Other Local Sources	\$ 1,352	\$ 2,044	\$ 3,461	\$ 663	\$ 2,683	\$ 2,500	
Intermediate Sources							
Proceeds from capital lease		\$ 723,692	\$ 439,200				
Total Revenues	\$ 6,148,912	\$ 7,115,643	\$ 7,517,195	\$ 6,580,870	\$ 6,975,220	\$ 7,374,924	5.7%
Revenue from Debt					\$ 8,709,000		
Revenue Bonds					\$ 8,709,000		
Premium on issuance of bonds							
PPEL Bonds							
Total Revenue from Debt	\$ -	\$ -	\$ -	\$ -	\$ 8,709,000		
Total Revenues & Debt	\$ 6,148,912	\$ 7,115,643	\$ 7,517,195	\$ 6,580,870	\$ 15,684,220	\$ 7,374,924	-53.0%
EXPENDITURES	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	
Land	\$ -						
Fees					\$ 3,846		
General Construction	\$ 24,016,748	\$ 18,375,995	\$ 8,358,628	\$ -		\$ 924,250	
Furnishings & Equipment	\$ 53,256	\$ 794,985	\$ 439,200	\$ 194,103	\$ 396,761	\$ 3,214,000	
Mechanical & Electrical							
Community Ed							
Athletic Field	\$ -			\$ 1,134,487			
Baseball/Softball				\$ 178,777	\$ 3,806,616		
District Office				\$ 109,470	\$ 2,396,458	\$ 2,103,542	
Wallace				\$ 2,537,632	\$ 2,251,571	\$ 8,100	
HS 106th				\$ 348,512	\$ 374,607	\$ -	
Misc Proj & CIP						\$ 660,250	
Paving/Sidewalk						\$ 75,000	
Technology						\$ 750,000	
Software-Non Instructional					\$ 7,900	\$ 500,000	
Total Expenditures	\$ 24,070,004	\$ 19,170,980	\$ 8,797,828	\$ 4,502,981	\$ 9,237,759	\$ 8,235,142	-10.9%
Debt Principle							
Discount on issuance debt							
Debt Interest		\$ 1,158					
Issuance Cost							
Total Expenditures & Debt	\$ 24,070,004	\$ 19,172,138	\$ 8,797,828	\$ 4,502,981	\$ 9,237,759	\$ 8,235,142	-10.9%
Transfers In							
Transfers out	\$ 3,124,769	\$ 5,350,592	\$ 5,493,605	\$ 5,243,230	\$ 4,868,107	\$ 5,289,898	
Change in Balance	\$ (21,045,861)	\$ (17,407,087)	\$ (6,774,238)	\$ (3,165,341)	\$ 1,578,354	\$ (6,150,116)	
Beginning Balance	\$ 58,271,582	\$ 37,225,721	\$ 19,818,634	\$ 13,044,396	\$ 9,879,055	\$ 11,457,409	
Ending Balance	\$ 37,225,721	\$ 19,818,634	\$ 13,044,396	\$ 9,879,055	\$ 11,457,409	\$ 5,307,293	-53.7%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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

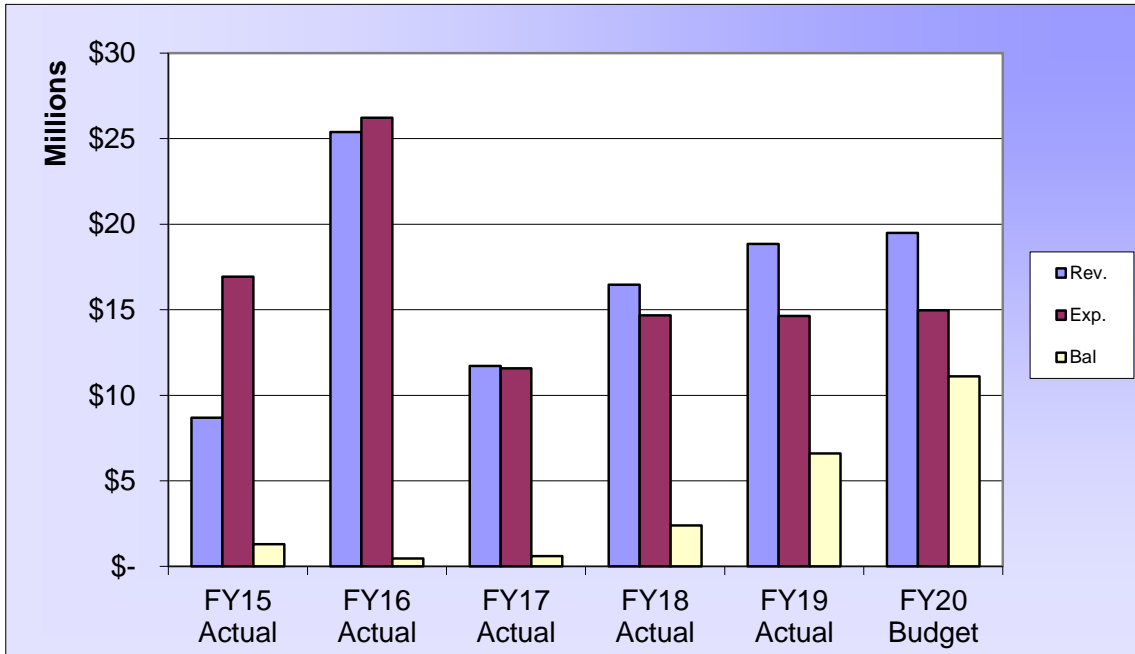
<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 3,394,756	\$ 3,487,541	\$ 3,751,666	\$ 3,927,794	\$ 4,276,609	\$ 4,415,851	
Interest	\$ 3,125	\$ 9,586	\$ 47,640	\$ 100,074	\$ 64,459	\$ 65,000	
Other Local Rev.	\$ 18,559	\$ 46,236	\$ 2,705,602	\$ 326,326	\$ 292,180	\$ 400,000	
State Revenues	\$ 60,115	\$ 121,929	\$ 125,205	\$ 123,949	\$ 126,841	\$ 130,650	
Federal Revenues	\$ 8,206	\$ 4,791	\$ 16,479	\$ 9,773	\$ 10,623	\$ 10,000	
PPEL Notes	\$ -	\$ -	\$ 9,555,558	\$ 8,345,994			
Total Revenues	\$ 3,484,761	\$ 3,670,083	\$ 16,202,150	\$ 12,833,910	\$ 4,770,712	\$ 5,021,501	5.3%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Equipment	\$ 284,284	\$ 307,382	\$ 2,376,705	\$ 1,578,680	\$ 540,124	\$ 105,000	
Computer Equipment	\$ 835,952	\$ 83,268	\$ 1,111,530	\$ 603,670	\$ 603,440		
Fiber/cabling		\$ 203,878	\$ 147,562	\$ 104,600	\$ -		
Buildings & Grounds							
Carpet	\$ 30,281	\$ -	\$ 19,955	\$ -	\$ -	\$ 75,000	
Chiller							
Copier Lease	\$ 62,340	\$ 62,340	\$ 62,340	\$ 58,192	\$ 62,340	\$ 65,000	
Energy Conservation	\$ 46,744	\$ 57,819	\$ 272,688	\$ 359,818	\$ 474,383	\$ 100,000	
Equipment B&G						\$ 100,000	
Grounds	\$ 1,170		\$ 12,624	\$ -			
LW HVAC					\$ 113,160		
Miscellaneous	\$ 189,818	\$ 254,061	\$ 234,290	\$ 83,973	\$ 276,548	\$ 22,000	
Finishes & Repairs	\$ 79,705	\$ 91,689	\$ 51,220				
Paving & Sidewalks	\$ 131,313	\$ 33,466	\$ 104,151	\$ 93,463	\$ 34,322		
Parking Lot/drive		\$ 35,000					
Portable							
Roofing	\$ 294,901	\$ 7,119	\$ 134,650	\$ 47,155	\$ 151,421	\$ 100,000	
Security	\$ 101,515	\$ 150,231	\$ 422,156	\$ 67,408	\$ 9,250		
Software	\$ 23,339	\$ 365,875	\$ 454,479	\$ 496,427	\$ 487,744		
Stage/Sound	\$ 18,130		\$ -				
Technology						\$ 18,500	
Tennis							
Turf	\$ 298,317	\$ -					
Vehicles	\$ 468,325	\$ 337,719	\$ 557,062	\$ 661,227	\$ 605,581	\$ 608,715	
Wallace Annex		\$ 119,632					
Land					\$ 380		
Assessments							
Athletic Facilities				\$ 7,895		\$ 140,000	
Construction-HS/MS			\$ 3,392,426	\$ 2,712,982	\$ 492,910		
District Office-Furniture						\$ 416,390	
Greenhouse				\$ 370,889			
106th Street				\$ 59,286			
Middle School						\$ 400,000	
Wallace				\$ 10,938,227			
Totals	\$ 2,866,134	\$ 2,109,479	\$ 9,353,838	\$ 18,243,892	\$ 3,851,603	\$ 2,150,605	-44.2%
Debt Service Transfer							
Principle & Interest	\$ -		\$ 97,124	\$ 3,169,940	\$ 3,153,903	\$ 3,151,303	
Total Expenditures	\$ 2,866,134	\$ 2,109,479	\$ 9,450,962	\$ 21,413,832	\$ 7,005,506	\$ 5,301,908	-24.3%
Change in Balance	\$ 618,627	\$ 1,560,604	\$ 6,751,188	\$ (8,579,922)	\$ (2,234,794)	\$ (280,407)	
Beginning Balance	\$ 3,050,900	\$ 3,669,527	\$ 5,230,131	\$ 11,981,319	\$ 3,401,397	\$ 1,166,603	
Ending Balance	\$ 3,669,527	\$ 5,230,131	\$ 11,981,319	\$ 3,401,397	\$ 1,166,603	\$ 886,196	-24.0%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 5,442,245	\$ 5,010,525	\$ 5,927,179	\$ 7,803,027	\$10,371,376	\$10,705,987	
Other Local Rev.	\$ 23,506	\$ 686	\$ 1,285	\$ 19,504	\$ 142,079	\$ 25,000	
State Revenues	\$ 96,378	\$ 175,193	\$ 197,809	\$ 246,239	\$ 307,608	\$ 311,439	
Sale of Bonds		\$14,300,000					
Premium		\$ 547,058					
Interfund Transfers	\$ 3,124,769	\$ 5,350,592	\$ 5,590,729	\$ 8,396,005	\$ 8,022,010	\$ 8,442,201	
Total Revenues	\$ 8,686,898	\$25,384,054	\$11,717,002	\$16,464,775	\$18,843,073	\$19,484,627	3.4%

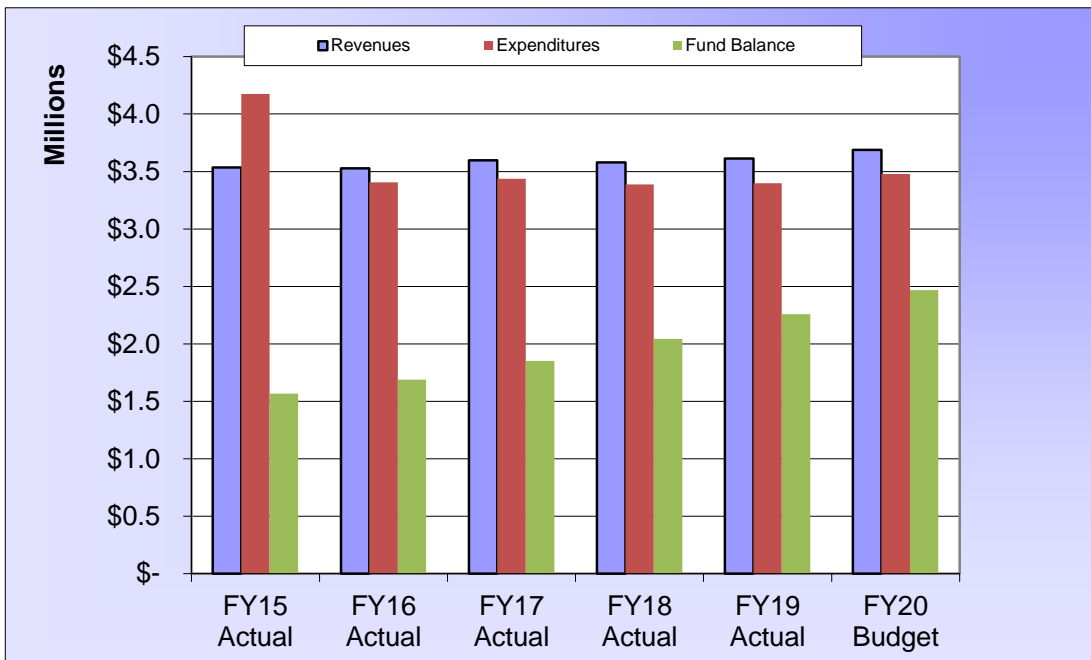
Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Principal	\$13,404,870	\$22,616,233	\$ 7,570,596	\$10,679,641	\$10,721,421	\$11,316,243	
Interest	\$ 3,526,675	\$ 3,487,643	\$ 3,944,652	\$ 3,923,232	\$ 3,802,561	\$ 3,647,481	
Fees, Services	\$ 8,500	\$ 47,148	\$ 63,367	\$ 68,918	\$ 113,351	\$ 10,850	
Discount		\$ 68,175					
Total Expenditures	\$ 16,940,045	\$ 26,219,199	\$ 11,578,615	\$ 14,671,791	\$ 14,637,333	\$ 14,974,574	2.3%
Change in Balance	\$ (8,253,147)	\$ (835,145)	\$ 138,387	\$ 1,792,984	\$ 4,205,740	\$ 4,510,053	
Beginning Balance*	\$ 9,545,061	\$ 1,291,914	\$ 456,769	\$ 595,156	\$ 2,388,140	\$ 6,593,880	
Ending Balance	\$ 1,291,914	\$ 456,769	\$ 595,156	\$ 2,388,140	\$ 6,593,880	\$11,103,933	68.4%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20
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>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Sales	\$ 2,547,703	\$ 2,475,135	\$ 2,421,052	\$ 2,327,528	\$ 2,210,575	\$ 2,288,500	
State Revenues	\$ 24,566	\$ 23,415	\$ 23,910	\$ 24,416	\$ 24,690	\$ 24,700	
Federal Revenues	\$ 955,993	\$ 1,021,127	\$ 1,138,270	\$ 1,200,799	\$ 1,333,319	\$ 1,337,025	
Interest Income	\$ 1,448	\$ 3,314	\$ 9,500	\$ 17,816	\$ 34,161	\$ 30,000	
Misc. Revenues	\$ 5,383	\$ 4,541	\$ 5,335	\$ 9,611	\$ 10,841	\$ 7,000	
Total Revenues	\$ 3,535,093	\$ 3,527,532	\$ 3,598,067	\$ 3,580,170	\$ 3,613,586	\$ 3,687,225	2.0%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,053,662	\$ 1,065,779	\$ 1,120,620	\$ 1,174,514	\$ 1,164,641	\$ 1,214,709	
Benefits	\$ 359,175	\$ 384,110	\$ 455,853	\$ 492,140	\$ 494,465	\$ 473,323	
Services	\$ 196,525	\$ 189,927	\$ 98,907	\$ 8,056	\$ 12,615	\$ 13,000	
Supplies	\$ 1,624,063	\$ 1,569,199	\$ 1,589,110	\$ 1,460,920	\$ 1,513,168	\$ 1,558,950	
Other	\$ 1,349	\$ 1,609	\$ 1,405	\$ 1,280	\$ 1,370	\$ 1,500	
Depreciation	\$ 120,223	\$ 119,160	\$ 87,194	\$ 136,071	\$ 114,720	\$ 120,000	
Transfers	\$ 820,198	\$ 75,544	\$ 83,102	\$ 114,734	\$ 96,321	\$ 97,000	
Total Expenditures	\$ 4,175,195	\$ 3,405,328	\$ 3,436,191	\$ 3,387,715	\$ 3,397,300	\$ 3,478,482	2.4%

Change in Balance \$ (640,102) \$ 122,204 \$ 161,876 \$ 192,455 \$ 216,286 \$ 208,743

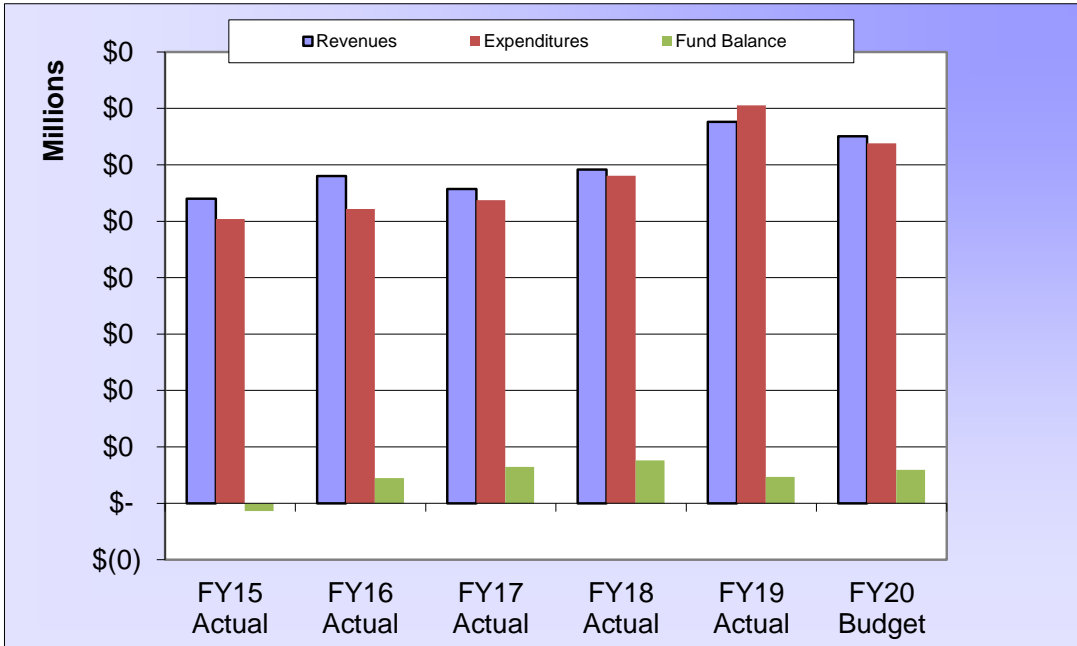
Beg. Retained Earnings* \$ 2,206,436 \$ 1,566,334 \$ 1,688,538 \$ 1,850,414 \$ 2,042,869 \$ 2,259,155

Ending Retained Earnings **\$ 1,566,334 \$ 1,688,538 \$ 1,850,414 \$ 2,042,869 \$ 2,259,155 \$ 2,467,898 9.2%**

FY 15 includes GASB 68.

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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

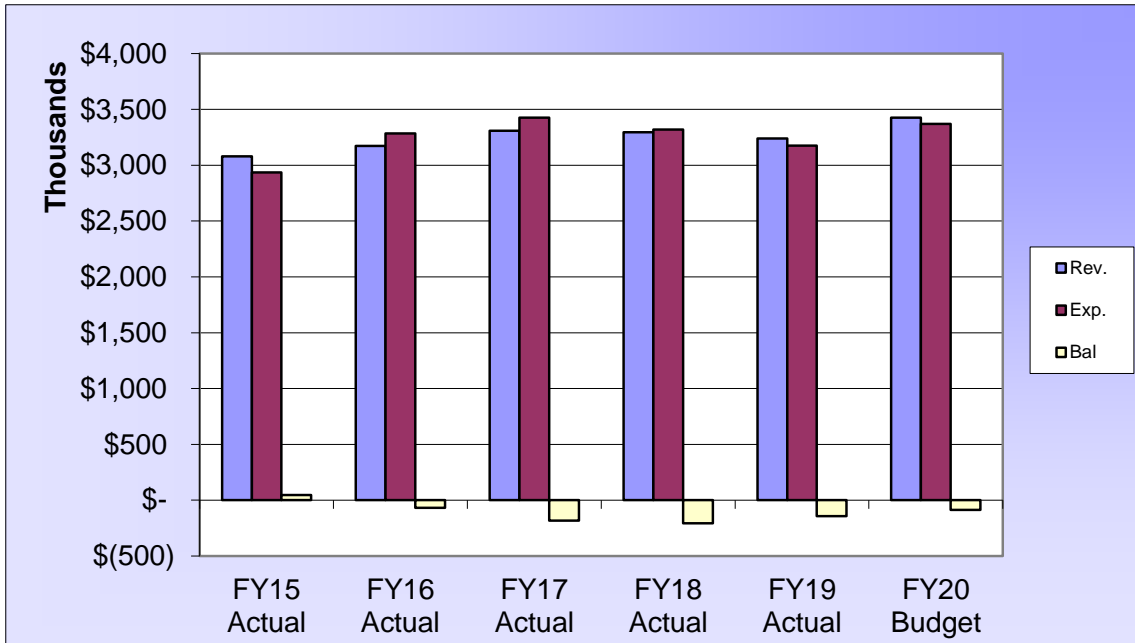
<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 222,970	\$ 239,037	\$ 235,218	\$ 245,777	\$ 291,918	\$ 279,300	
State Revenues	\$ 47,000	\$ 51,000	\$ 43,479	\$ 50,111	\$ 46,060	\$ 46,060	
Federal Revenues	\$ -		\$ -				
Interest Income	\$ -						
Misc. Revenues							
Total Revenues	\$ 269,970	\$ 290,037	\$ 278,697	\$ 295,888	\$ 337,978	\$ 325,360	-3.7%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Salaries	\$ 159,296	\$ 157,691	\$ 151,181	\$ 150,845	\$ 183,720	\$ 190,073	
Benefits	\$ 44,186	\$ 50,873	\$ 55,284	\$ 60,331	\$ 73,481	\$ 78,316	
Services	\$ 41,644	\$ 41,329	\$ 31,347	\$ 47,943	\$ 62,552	\$ 28,095	
Supplies	\$ 5,695	\$ 9,967	\$ 15,517	\$ 12,566	\$ 17,769	\$ 5,800	
Other	\$ 328	\$ 224	\$ -	\$ -	\$ 80	\$ 1,500	
Depreciation	\$ 924	\$ 775	\$ 226	\$ 55	\$ 112	\$ 150	
Transfers			\$ 15,000	\$ 18,483	\$ 15,000	\$ 15,000	
Total Expenditures	\$ 252,073	\$ 260,859	\$ 268,555	\$ 290,223	\$ 352,714	\$ 318,934	-9.6%
Change in Balance	\$ 17,897	\$ 29,178	\$ 10,142	\$ 5,665	\$ (14,736)	\$ 6,426	
Downward adj GASB 68	\$ (138,241)	\$ -					
Beg. Retained Earnings*	\$ 113,375	\$ (6,969)	\$ 22,209	\$ 32,351	\$ 38,016	\$ 23,280	
Ending Retained Earnings	\$ (6,969)	\$ 22,209	\$ 32,351	\$ 38,016	\$ 23,280	\$ 29,706	27.6%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 20 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

Description	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 3,072,655	\$ 3,170,479	\$ 3,305,186	\$ 3,287,071	\$ 3,223,163	\$ 3,411,156	
State Revenues							
Federal Revenues	\$ 4,879						
Interest Income	\$ 953	\$ 1,633	\$ 4,355	\$ 8,937	\$ 16,819	\$ 15,000	
Misc. Revenues							
Total Revenues	\$ 3,078,487	\$ 3,172,112	\$ 3,309,541	\$ 3,296,008	\$ 3,239,982	\$ 3,426,156	5.7%

Expenditures

Description	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,790,721	\$ 1,991,605	\$ 2,043,069	\$ 1,988,119	\$ 1,863,047	\$ 2,000,406	
Benefits	\$ 329,820	\$ 414,243	\$ 492,450	\$ 472,497	\$ 445,720	\$ 452,783	
Services	\$ 145,521	\$ 208,715	\$ 209,143	\$ 216,767	\$ 232,846	\$ 265,120	
Supplies	\$ 413,682	\$ 380,351	\$ 391,855	\$ 362,089	\$ 338,161	\$ 361,291	
Other	\$ 144,357	\$ 148,647	\$ 163,162	\$ 155,394	\$ 169,861	\$ 165,078	
Depreciation	\$ 7,999	\$ 7,063	\$ 5,795	\$ 5,530	\$ 4,401	\$ 6,000	
Transfers	\$ 102,735	\$ 135,000	\$ 120,000	\$ 120,000	\$ 120,434	\$ 120,000	
Total Expenditures	\$ 2,934,835	\$ 3,285,624	\$ 3,425,474	\$ 3,320,396	\$ 3,174,470	\$ 3,370,678	6.2%
Change in Balance	\$ 143,652	\$ (113,512)	\$ (115,933)	\$ (24,388)	\$ 65,512	\$ 55,478	
Downward adj GASB 68	\$ (1,272,677)						
Downward adj GASB 68							
Beg. Retained Earnings*	\$ 1,174,853	\$ 45,828	\$ (67,684)	\$ (183,617)	\$ (208,005)	\$ (142,493)	
Ending Retained Earnings	\$ 45,828	\$ (67,684)	\$ (183,617)	\$ (208,005)	\$ (142,493)	\$ (87,015)	-38.9%

**Note: 62 Fund KTC is part of 65 fund beginning FY 2016.
GASB 68 implemented FY 15.**

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