

# Annual Financial Report

(22) Park City District

## 10 General Fund

### Balance Sheet

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8111</b>	<b>Cash in Banks</b>	\$2,112,467		\$5,524,484	
	<b>8113</b>	<b>Cash Change Funds</b>	\$700		\$700	
	<b>8120</b>	<b>Investments</b>	\$28,603,719		\$30,837,570	
	<b>8131</b>	<b>Local</b>	\$74,743,613		\$94,852,175	
	<b>8133</b>	<b>State</b>	\$173,958		\$187,662	
	<b>8134</b>	<b>Federal</b>	\$698,378		\$1,132,264	
	<b>8135</b>	<b>Due From Other Funds</b>	\$347,638			
	<b>8150</b>	<b>Prepaid Expenditures</b>	\$3,213		\$6,803	
	<b>TOTAL ASSETS</b>			\$106,683,685		\$132,541,658
<b>LIABILITIES</b>	<b>9510</b>	<b>Accounts Payable</b>	\$587,290		\$529,409	
	<b>9520</b>	<b>Notes Payable</b>	(\$0)			
	<b>9530</b>	<b>Accrued Liabilities</b>	\$6,162,225		\$5,498,900	
	<b>9540</b>	<b>Accrued Salaries and Withholdings</b>	\$2,312,553		\$2,004,782	
	<b>9550</b>	<b>Due to Other Funds</b>	\$4,214		\$194,228	
	<b>9561</b>	<b>Unearned Revenue- Local</b>	\$73,701,287		\$93,779,972	
	<b>9563</b>	<b>Unearned Revenue- State</b>	\$537,000		\$619,490	
	<b>9590</b>	<b>Other Current Liabilities</b>	\$0			
	<b>TOTAL LIABILITIES</b>			\$83,304,569		\$102,626,781
<b>FUND BALANCES</b>	<b>9860</b>	<b>Non-Spendable - Inventories &amp; Prepaid</b>			\$6,803	
	<b>9878</b>	<b>Restricted – Reading Levy</b>	(\$0)			
	<b>9880</b>	<b>Committed – Economic Stabilization</b>	\$4,052,675		\$4,052,675	
	<b>9882</b>	<b>Committed – Employee Obligations</b>	\$1,466,615		\$1,596,943	
	<b>9890</b>	<b>Assigned – Unrestricted Programs</b>	\$1,080,000		\$980,000	
	<b>9899</b>	<b>Unassigned Fund Balance</b>	\$16,779,827		\$23,278,456	\$23,787,447
	<b>TOTAL FUND BALANCES</b>			\$23,379,117		\$29,914,877
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$106,683,685		\$132,541,658	\$23,787,447
<b>TOTAL ASSETS</b>			\$106,683,685	\$0	\$132,541,658	\$0

### Revenue

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>LOCAL</b>	<b>1110</b>	<b>Basic Rate (General Fund)</b>	\$28,182,125	\$32,489,598	\$32,194,089	\$44,718,750
	<b>1111</b>	<b>Tax Sales and Redemp - Basic</b>	\$2,170,869	\$1,292,293	\$1,882,871	\$1,388,235
	<b>1112</b>	<b>Voted Local Levy</b>	\$17,380,130	\$18,191,045	\$18,025,792	\$18,732,067
	<b>1113</b>	<b>Tax Sales and Redemp - Voted Local</b>	\$1,338,791	\$723,559	\$1,054,024	\$581,513
	<b>1114</b>	<b>Board Local Levy</b>	\$23,456,253	\$24,489,450	\$24,266,986	\$27,475,503
	<b>1115</b>	<b>Tax Sales and Redemp-Board Local</b>	\$1,806,835	\$974,082	\$1,418,959	\$852,941
	<b>1160</b>	<b>FILT--Basic Rate</b>	\$733,191	\$686,531	\$791,317	\$737,500
	<b>1162</b>	<b>FILT--Voted Local</b>	\$452,164	\$384,391	\$443,061	\$308,929
	<b>1164</b>	<b>FILT--Board Local</b>	\$610,240	\$517,481	\$596,466	\$453,125
	<b>1310</b>	<b>Tuition From Pupils or Parents</b>	\$815,197	\$906,432	\$1,075,212	\$906,898
	<b>1320</b>	<b>Tuition From Other LEAs - In-State</b>	\$163,624	\$115,000	\$126,600	\$115,000
	<b>1410</b>	<b>Transportation Fees - Pupils or Parents</b>	\$205	\$500	\$10	\$500
	<b>1510</b>	<b>Interest on Investments</b>	\$174,855	\$151,496	\$237,818	\$151,496
	<b>1740</b>	<b>Fees</b>	\$300			

# Annual Financial Report

(22) Park City District

## 10 General Fund

	<b>1760</b>	<b>Fines</b>			\$19,483	
	<b>1800</b>	<b>REVENUE - COMM SERV ACTIVITIES</b>	\$135,485	\$226,832	\$191,406	\$226,832
	<b>1910</b>	<b>Rentals</b>	\$32,100	\$22,240	\$84,140	\$30,000
	<b>1920</b>	<b>Contributions and Donations From Private</b>	\$827,714	\$1,293,747	\$1,019,840	\$1,300,000
	<b>1950</b>	<b>Misc. Revenue from Other School Dist</b>	\$15,694			
	<b>1960</b>	<b>Misc. Revenue from Other Local Gov</b>	\$574,884	\$641,725	\$691,168	\$398,075
	<b>1990</b>	<b>Miscellaneous</b>	\$52,591	\$32,314	\$121,870	\$30,170
	<b>TOTAL LOCAL</b>			\$78,923,246	\$83,138,716	\$84,241,112
<b>STATE</b>	<b>3010</b>	<b>Regular School Programs K-12</b>	(\$68,339)	(\$118,845)	(\$95,980)	(\$118,845)
	<b>3100</b>	<b>Restricted Basic School Program</b>	\$60,746	\$6,420	\$21,538	\$6,808
	<b>3200</b>	<b>Related to Basic Programs</b>	\$2,090,714	\$1,235,780	\$1,242,030	\$2,114,031
	<b>3300</b>	<b>Focused Populations</b>	\$438,501	\$731,705	\$338,524	\$381,289
	<b>3400</b>	<b>Educator Supports</b>	\$2,088,256	\$2,169,426	\$2,150,200	\$2,143,290
	<b>3500</b>	<b>Statewide Initiatives</b>	\$1,999,945	\$2,863,127	\$2,169,285	\$2,581,831
	<b>3800</b>	<b>Non-MSP State Revenue (via USBE)</b>	\$17,490	\$35,973	\$21,572	\$12,248
	<b>3990</b>	<b>State Revenue From Non-USBE State</b>	\$142,205	\$24,751	\$28,550	\$24,751
<b>TOTAL STATE</b>			\$6,769,518	\$6,948,337	\$5,875,719	\$7,145,403
<b>FEDERAL</b>	<b>4100</b>	<b>Unrestricted Received Directly from</b>	\$85,790	\$85,790	\$94,791	\$85,790
	<b>4200</b>	<b>Unrestricted Federal-Received via State</b>	\$695,377	\$1,196,325	\$1,131,435	\$860,936
	<b>4500</b>	<b>RESTRICTED FED REVENUE - THRU STATE</b>	\$157,319	\$441,519	\$190,530	\$455,400
	<b>4522</b>	<b>IDEA - B -- Pre-School Disabled (Sec 619)</b>	\$20,870	\$19,615	\$16,802	\$19,615
	<b>4524</b>	<b>IDEA - B -- Disabled (PL 101-476)</b>	\$751,431	\$703,880	\$917,989	\$703,880
	<b>4526</b>	<b>IDEA - D -- Personnel Training</b>	\$20,000	\$20,000	\$20,000	\$20,000
	<b>4538</b>	<b>Formula Allocation</b>	\$97,262	\$46,530	\$80,721	\$46,530
	<b>4800</b>	<b>Federal Elementary and Secondary</b>	\$394,991	\$507,563	\$424,588	\$265,645
<b>TOTAL FEDERAL</b>			\$2,223,039	\$3,021,222	\$2,876,856	\$2,457,796
<b>TOTAL REVENUES, 10 GENERAL FUND</b>			\$87,915,803	\$93,108,275	\$92,993,687	\$108,010,733

## Expenditure

			<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
<b>FUNCTION</b>	<b>Salaries (Header Only)(100)</b>					
	131	Salaries - Teachers	\$23,472,459	\$23,863,890	\$22,810,806	\$24,812,188
	132	Salaries - Substitute Teachers	\$537,430	\$499,320	\$324,589	\$389,126
	161	Salaries - Tchr Aides & Para-Prof	\$2,070,750	\$2,409,136	\$2,051,646	\$2,812,900
	195	Athletic Coaches	\$272,862	\$320,900	\$287,257	\$290,000
	198	Salaries - Other Classified Personnel	\$250,296	\$155,219	\$275,806	\$143,717
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$26,603,797	\$27,248,465	\$25,750,104	\$28,447,931
	210	State Retirement	\$5,600,174	\$5,715,278	\$5,391,113	\$5,816,348
	220	Social Security	\$1,970,929	\$2,008,446	\$1,876,072	\$2,002,898
	240	Group Insurance	\$4,777,873	\$5,191,032	\$4,937,633	\$4,853,008
	270	Industrial Insurance	\$182,613	\$198,045	\$194,041	\$211,775
	280	Unemployment Insurance	\$17,945	\$5,000	\$4,299	\$4,299
	290	Other Employee Benefits	\$167,612	\$22,902	\$57,101	\$21,260
	<b>TOTAL BENEFITS</b>		\$12,717,146	\$13,140,703	\$12,460,259	\$12,909,588
	320	Professional - Educational Services	\$4,428	\$6,225	\$6,290	
	340	Other Prof Services	\$72,892	\$44,682	\$40,458	\$31,787
	350	Technical Services	\$104,009	\$46,200	\$47,039	\$46,200
	<b>TOTAL PURCH/PROF SERV</b>		\$181,328	\$97,107	\$93,787	\$77,987
	530	Communication (Telephone & Other)	\$8	\$16,020	\$19,620	\$97,116

# Annual Financial Report

(22) Park City District

## 10 General Fund

<b>INSTRUCTION</b>	550 Printing and Binding		\$3,200	\$2,294	\$3,200
	561 Student Tuition to Other LEAs In State	\$243,338	\$270,000	\$255,699	\$270,000
	580 Travel/Per Diem	\$10,265	\$10,009	\$9,048	\$4,904
	591 Services Purchased from a LEA In-State	\$9,581	\$29,412	\$11,602	\$3,685
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$263,192	\$328,641	\$298,263	\$378,905
	610 General Supplies	\$1,020,354	\$1,667,879	\$1,201,740	\$2,229,870
	641 Textbooks	\$200,640	\$506,426	\$334,231	\$432,819
	642 e Textbooks	\$497	\$100	\$50	
	644 Library Books	\$2,624	\$3,990	\$1,754	
	650 Technology Supplies	\$82,294	\$85,186	\$62,434	\$7,730
	670 Software	\$425,495	\$502,197	\$403,460	\$402,764
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$1,731,904	\$2,765,778	\$2,003,669	\$3,073,183
	734 Technology Related Hardware		\$28,900	\$25,211	\$15,900
	739 Other Equipment	\$92,684	\$57,449	\$65,425	\$57,449
	<b>TOTAL PROPERTY</b>	\$92,684	\$86,349	\$90,636	\$73,349
	810 Dues and Fees	\$10,037	\$10,000	\$11,935	\$10,140
	850 Contingency (Budgeting Purposes Only)		\$17,800		
	890 Misc Expenditures		\$3,500		\$3,500
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$10,037	\$31,300	\$11,935	\$13,640
	<b>TOTAL INSTRUCTION</b>	\$41,600,089	\$43,698,343	\$40,708,653	\$44,974,583
<b>SUPPORT SERVICES - STUDENTS</b>	<b>Salaries (Header Only)(100)</b>				
	115 Salaries - Supervisors and Directors	\$343,423	\$450,651	\$451,392	\$1,141,376
	141 Salaries - Attend & Social Work Pers	\$270,270	\$275,149	\$213,367	\$294,736
	142 Salaries - Guidance Personnel	\$1,381,279	\$1,468,972	\$1,366,977	\$1,441,625
	143 Salaries - Health Services Personnel	\$782,194	\$1,055,475	\$874,053	\$946,576
	144 Salaries - Psychological Personnel	\$204,477	\$222,150	\$216,268	\$232,599
	152 Salaries - Secretarial and Clerical Personnel	\$212,329	\$218,938	\$219,075	\$235,595
	161 Salaries - Tchr Aides & Para-Prof	\$160,275	\$178,857	\$174,402	\$194,453
	198 Salaries - Other Classified Personnel	\$305,780	\$339,489	\$299,805	\$480,721
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$3,660,026	\$4,209,681	\$3,815,339	\$4,967,681
	210 State Retirement	\$786,819	\$882,789	\$816,587	\$920,369
	220 Social Security	\$272,290	\$309,314	\$283,875	\$317,012
	230 Local Retirement		\$7,543	\$16,988	\$7,818
	240 Group Insurance	\$736,780	\$855,833	\$806,120	\$842,521
	290 Other Employee Benefits	\$24,223		\$2,947	
	<b>TOTAL BENEFITS</b>	\$1,820,113	\$2,055,479	\$1,926,517	\$2,087,720
	320 Professional - Educational Services		\$75,000		\$75,000
	340 Other Prof Services	\$105,987	\$477,207	\$277,618	\$576,048
	<b>TOTAL PURCH/PROF SERV</b>	\$105,987	\$552,207	\$277,618	\$651,048
	518 Student Day Travel/Field Trips		\$3,500		\$3,500
	530 Communication (Telephone & Other)	\$4,730	\$4,700	\$4,609	\$4,700
	580 Travel/Per Diem	\$10,767	\$31,500	\$24,498	\$31,460
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$15,497	\$39,700	\$29,107	\$39,660
	610 General Supplies	\$103,174	\$138,979	\$89,708	\$277,117
	670 Software	\$120	\$2,980		\$2,980
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$103,294	\$141,959	\$89,708	\$280,097
	733 Furniture and Fixtures		\$3,000		\$3,000
734 Technology Related Hardware	\$170	\$5,000	\$1,397	\$5,000	
<b>TOTAL PROPERTY</b>	\$170	\$8,000	\$1,397	\$8,000	

# Annual Financial Report

(22) Park City District

## 10 General Fund

	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$5,705,088	\$7,007,026	\$6,139,686	\$8,034,206
<b>SUPPORT SERVICES - STAFF ASSISTANCE</b>	Salaries (Header Only)(100)				
	115 Salaries - Supervisors and Directors	\$483,393	\$399,447	\$419,995	\$659,925
	131 Salaries - Teachers	\$1,738,597	\$1,895,485	\$1,633,279	\$2,519,551
	132 Salaries - Substitute Teachers	\$24,071	\$138,963	\$72,120	\$99,089
	145 Salaries - Media Personnel - Licensed	\$469,269	\$611,885	\$531,611	\$648,403
	152 Salaries - Secretarial and Clerical Personnel	\$76,602	\$80,105	\$82,098	\$85,168
	161 Salaries - Tchr Aides & Para-Prof	\$317,908	\$351,806	\$395,074	\$383,211
	198 Salaries - Other Classified Personnel	\$3,204	\$33,750	\$19,627	\$38,790
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$3,113,045	\$3,511,441	\$3,153,804	\$4,434,137
	210 State Retirement	\$705,960	\$785,961	\$696,771	\$770,730
	220 Social Security	\$236,210	\$268,446	\$235,884	\$269,598
	230 Local Retirement	\$25,874	\$20,233	\$20,121	\$20,969
	240 Group Insurance	\$495,672	\$555,679	\$488,284	\$568,216
	290 Other Employee Benefits	\$32,158		\$18,967	
	<b>TOTAL BENEFITS</b>	\$1,495,874	\$1,630,319	\$1,460,027	\$1,629,513
	320 Professional - Educational Services	\$99,489	\$968,557	\$298,150	\$910,470
	330 Prof Emp Training and Dev	\$12,000	\$5,000	\$5,019	\$5,000
	340 Other Prof Services	\$57,671	\$49,959	\$24,524	\$45,922
	<b>TOTAL PURCH/PROF SERV</b>	\$169,160	\$1,023,516	\$327,693	\$961,392
	530 Communication (Telephone & Other)		\$500		\$500
	550 Printing and Binding		\$5,000		\$5,000
	561 Student Tuition to Other LEAs In State		\$5,500		\$4,000
	580 Travel/Per Diem	\$34,506	\$172,433	\$92,933	\$160,543
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$34,506	\$183,433	\$92,933	\$170,043
	610 General Supplies	\$72,170	\$66,016	\$35,259	\$44,462
	641 Textbooks	\$63			
	644 Library Books	\$28,659	\$48,915	\$21,755	\$49,402
	650 Technology Supplies	\$8,519	\$17,472	\$6,370	\$18,791
	670 Software	\$1,582		\$10,152	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$110,993	\$132,403	\$73,536	\$112,655
	<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$4,923,577	\$6,481,112	\$5,107,993	\$7,307,740
	<b>PORT SERVICES - GENERAL DIST ADMIN</b>	Salaries (Header Only)(100)			
111 Compensation - School Board		\$26,880	\$26,880	\$26,320	\$26,880
112 Salaries - Superintendent		\$263,277	\$269,094	\$269,103	\$275,821
115 Salaries - Supervisors and Directors		\$8,571			
152 Salaries - Secretarial and Clerical Personnel		\$87,638	\$98,630	\$103,641	\$108,132
198 Salaries - Other Classified Personnel		\$21,142	\$92,879	\$101,897	\$105,780
<b>TOTAL SALARIES (HEADER ONLY)</b>		\$407,509	\$487,483	\$500,961	\$516,613
210 State Retirement		\$121,254	\$115,046	\$124,802	\$120,160
220 Social Security		\$26,300	\$27,423	\$33,520	\$29,668
230 Local Retirement		\$16,001			
240 Group Insurance		\$80,752	\$85,951	\$89,529	\$85,951
290 Other Employee Benefits		\$55,812	\$43,500	\$52,573	\$43,500
<b>TOTAL BENEFITS</b>		\$300,119	\$271,920	\$300,424	\$279,279
340 Other Prof Services		\$50,168	\$252,000	\$47,925	\$233,000
<b>TOTAL PURCH/PROF SERV</b>		\$50,168	\$252,000	\$47,925	\$233,000
530 Communication (Telephone & Other)	\$56,879	\$70,000	\$44,899	\$70,000	
580 Travel/Per Diem	\$3,135	\$28,970	\$14,363	\$28,970	

# Annual Financial Report

(22) Park City District

## 10 General Fund

<b>SUP</b>	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$60,013	\$98,970	\$59,262	\$98,970	
	610 General Supplies	\$36,273	\$55,000	\$62,511	\$50,000	
	670 Software	\$1,714		\$1,374		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$37,987	\$55,000	\$63,885	\$50,000	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>		\$855,796	\$1,165,373	\$972,457	\$1,177,862	
<b>SUPPORT SERVICES - SCHOOL ADMIN</b>	<b>Salaries (Header Only)(100)</b>					
	121 Salaries - Principals and Assistants	\$1,614,772	\$1,640,796	\$1,651,432	\$1,719,283	
	152 Salaries - Secretarial and Clerical Personnel	\$588,600	\$602,777	\$594,882	\$697,302	
	161 Salaries - Tchr Aides & Para-Prof	\$87,130	\$81,850	\$78,039	\$96,073	
	198 Salaries - Other Classified Personnel	\$160,275	\$161,856	\$163,320	\$179,343	
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$2,450,777	\$2,487,279	\$2,487,673	\$2,692,001	
	210 State Retirement	\$574,270	\$566,514	\$597,228	\$592,831	
	220 Social Security	\$191,816	\$188,180	\$194,866	\$199,329	
	230 Local Retirement	\$114,830	\$119,434	\$118,975	\$124,006	
	240 Group Insurance	\$444,636	\$474,525	\$477,616	\$460,471	
	290 Other Employee Benefits	\$2,833		\$3,514		
	<b>TOTAL BENEFITS</b>	\$1,328,385	\$1,348,653	\$1,392,199	\$1,376,637	
	580 Travel/Per Diem	\$5,753	\$60,000	\$23,410	\$60,000	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$5,753	\$60,000	\$23,410	\$60,000	
	610 General Supplies	\$27,585	\$64,059	\$31,348	\$44,909	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$27,585	\$64,059	\$31,348	\$44,909	
	<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>		\$3,812,499	\$3,959,991	\$3,934,630	\$4,173,547
	<b>SUPPORT SERVICES - CENTRAL SERVICES</b>	<b>Salaries (Header Only)(100)</b>				
		114 Salaries - School Bus. Administrator	\$204,541	\$213,691	\$213,692	\$225,653
		115 Salaries - Supervisors and Directors	\$502,543	\$594,181	\$599,648	\$795,068
151 Salaries - Professional Office Personnel		\$340,448	\$354,902	\$356,724	\$378,413	
152 Salaries - Secretarial and Clerical Personnel		\$150,284	\$107,855	\$85,383	\$115,245	
184 Salaries - Technology Support		\$787,424	\$979,620	\$886,501	\$1,060,271	
198 Salaries - Other Classified Personnel		\$78,674	\$78,276	\$78,242	\$91,469	
<b>TOTAL SALARIES (HEADER ONLY)</b>		\$2,063,914	\$2,328,525	\$2,220,190	\$2,666,119	
210 State Retirement		\$489,191	\$559,883	\$534,785	\$574,441	
220 Social Security		\$152,447	\$166,859	\$161,347	\$177,212	
230 Local Retirement		\$25,902	\$24,477	\$24,641	\$25,545	
240 Group Insurance		\$285,536	\$318,134	\$311,878	\$322,370	
290 Other Employee Benefits		\$40,892	\$44,354	\$31,330		
<b>TOTAL BENEFITS</b>		\$993,968	\$1,113,707	\$1,063,981	\$1,099,568	
340 Other Prof Services		\$129,730	\$403,670	\$179,937	\$403,670	
349 Purchased Legal Services		\$68,164	\$50,000	\$168,081	\$50,000	
<b>TOTAL PURCH/PROF SERV</b>		\$197,894	\$453,670	\$348,018	\$453,670	
430 Repairs & Maint Services		\$5,539	\$19,000	\$3,580	\$19,000	
432 Technology Repairs & Maint.		\$76,828	\$56,700	\$108,208	\$85,700	
<b>TOTAL PURCH PROPERTY SERVICES</b>		\$82,367	\$75,700	\$111,788	\$104,700	
521 Property Insurance	\$85,141	\$85,141	\$96,054	\$96,054		
522 Liability Insurance	\$91,386	\$91,386	\$71,204	\$94,939		
530 Communication (Telephone & Other)	\$59,841	\$23,000	\$28,395	\$23,000		
540 Advertising	\$11,134	\$31,000	\$25,588	\$31,000		
580 Travel/Per Diem	\$6,655	\$39,500	\$20,837	\$39,500		
<b>TOTAL OTHER PURCHASED SERVICES</b>	\$254,157	\$270,027	\$242,078	\$284,493		
610 General Supplies	\$51,087	\$149,800	\$59,763	\$227,300		

# Annual Financial Report

(22) Park City District

## 10 General Fund

	650 Technology Supplies	\$299,811	\$292,518	\$242,572	\$292,518	
	670 Software	\$417,343	\$699,426	\$486,129	\$780,724	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$768,242	\$1,141,744	\$788,464	\$1,300,542	
	733 Furniture and Fixtures	\$4,992				
	739 Other Equipment	\$34,233				
	<b>TOTAL PROPERTY</b>	\$39,226				
	810 Dues and Fees	\$20,073	\$20,000	\$18,905	\$20,000	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$20,073	\$20,000	\$18,905	\$20,000	
	<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	\$4,419,839	\$5,403,373	\$4,793,424	\$5,929,092	
	<b>Salaries (Header Only)(100)</b>					
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	181 Salaries - Operation & Maint Superv	\$98,397	\$102,944	\$101,730	\$108,835	
	182 Salaries - Custodial & Maintenance	\$1,621,564	\$1,665,401	\$1,579,782	\$1,696,997	
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$1,719,961	\$1,768,345	\$1,681,512	\$1,805,832	
	210 State Retirement	\$373,034	\$380,342	\$359,618	\$371,935	
	220 Social Security	\$129,336	\$132,936	\$126,229	\$135,463	
	240 Group Insurance	\$506,385	\$546,048	\$538,108	\$534,133	
	290 Other Employee Benefits	\$2,517		\$2,939		
	<b>TOTAL BENEFITS</b>	\$1,011,272	\$1,059,326	\$1,026,894	\$1,041,531	
	340 Other Prof Services	\$3,842	\$75,000		\$75,000	
	<b>TOTAL PURCH/PROF SERV</b>	\$3,842	\$75,000		\$75,000	
	411 Water/Sewage	\$600,982	\$532,151	\$520,512	\$532,718	
	412 Disposal Service	\$103,375	\$128,983	\$122,270	\$131,672	
	430 Repairs & Maint Services	\$1,223,001	\$1,112,287	\$1,594,855	\$1,333,000	
	440 Rentals	\$75,142	\$79,000	\$74,395	\$79,000	
	490 Other Purchased Property Services	\$25,659	\$34,000	\$29,140	\$34,000	
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$2,028,159	\$1,886,421	\$2,341,172	\$2,110,390	
	530 Communication (Telephone & Other)	\$60,499	\$61,500	\$61,025	\$61,500	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$60,499	\$61,500	\$61,025	\$61,500	
	610 General Supplies	\$1,044,067	\$303,150	\$340,529	\$318,652	
	621 Natural Gas	\$427,182	\$418,404	\$396,601	\$418,404	
	622 Electricity	\$618,918	\$730,132	\$725,511	\$730,132	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$2,090,167	\$1,451,686	\$1,462,641	\$1,467,188	
	730 Equipment			\$660		
	739 Other Equipment	\$176,097		\$133		
	<b>TOTAL PROPERTY</b>	\$176,097		\$793		
	<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>	\$7,089,997	\$6,302,278	\$6,574,037	\$6,561,441	
	<b>Salaries (Header Only)(100)</b>					
		152 Salaries - Secretarial and Clerical Personnel	\$108,682	\$117,140	\$118,448	\$126,729
		161 Salaries - Tchr Aides & Para-Prof			(\$300)	
		171 Salaries - Student Trans Supervisor	\$64,655	\$66,108	\$68,730	\$74,265
172 Salaries - Bus Drivers		\$726,086	\$899,153	\$666,391	\$986,885	
173 Mechanics/Other Garage Employees		\$206,247	\$215,387	\$209,227	\$230,063	
175 Salaries - Bus Aides		\$24,586	\$23,930		\$27,231	
<b>TOTAL SALARIES (HEADER ONLY)</b>		\$1,130,256	\$1,321,718	\$1,062,496	\$1,445,173	
210 State Retirement		\$234,521	\$228,516	\$218,336	\$256,351	
220 Social Security		\$85,052	\$85,453	\$80,286	\$98,211	
240 Group Insurance		\$394,995	\$394,537	\$338,763	\$394,537	
290 Other Employee Benefits		\$2,232		\$9,739		
<b>TOTAL BENEFITS</b>		\$716,800	\$708,506	\$647,124	\$749,099	

# Annual Financial Report

(22) Park City District

## 10 General Fund

<b>STUDENT TRANSPORTATION</b>	330 Prof Emp Training and Dev	\$641	\$26,000		\$26,000
	340 Other Prof Services	\$5,613	\$6,000	\$3,659	\$6,000
	<b>TOTAL PURCH/PROF SERV</b>	\$6,254	\$32,000	\$3,659	\$32,000
	411 Water/Sewage	\$1,004	\$1,339	\$1,004	\$1,339
	430 Repairs & Maint Services	\$4,529		\$3,197	
	440 Rentals	\$9,780	\$5,100	\$4,075	\$5,100
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$15,313	\$6,439	\$8,276	\$6,439
	515 Payments in lieu of Transportation	\$23,511	\$4,567	\$30,292	\$4,567
	518 Student Day Travel/Field Trips	\$137,113	\$292,895	\$235,616	\$280,195
	521 Property Insurance	\$8,995	\$8,995	\$8,649	\$8,649
	530 Communication (Telephone & Other)	\$804	\$1,000	\$739	\$1,000
	580 Travel/Per Diem		\$2,000	\$657	\$2,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$170,422	\$309,457	\$275,953	\$296,411
	610 General Supplies	\$68,582	\$55,400	\$69,479	\$70,000
	626 Motor Fuel (Gasoline & Diesel)	\$143,334	\$198,204	\$218,520	\$294,000
	670 Software	\$9,185	\$30,000	\$5,892	\$30,000
	682 Tires and Tubes	\$5,672	\$24,000	\$7,314	\$30,000
	683 Repair Parts for Buses & Other Vehicles	\$96,553	\$130,000	\$204,170	\$100,000
	684 Repair Parts for Garage Equipment	\$10,240	\$6,000	\$7,521	\$6,400
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$333,566	\$443,604	\$512,896	\$530,400
733 Furniture and Fixtures	\$359		\$3,237		
734 Technology Related Hardware	\$1,281				
<b>TOTAL PROPERTY</b>	\$1,640		\$3,237		
<b>TOTAL STUDENT TRANSPORTATION</b>	\$2,374,252	\$2,821,724	\$2,513,641	\$3,059,522	
<b>FOOD SERVICES</b>	<b>Salaries (Header Only)(100)</b>				
	191 Salaries - Food Service Personnel	\$18,543		\$1,460	
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$18,543		\$1,460	
	210 State Retirement	\$3,793		\$298	
	220 Social Security	\$1,392		\$110	
	<b>TOTAL BENEFITS</b>	\$5,185		\$408	
	610 General Supplies	\$27,770		\$8,113	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$27,770		\$8,113	
<b>TOTAL FOOD SERVICES</b>	\$51,498		\$9,981		
<b>NITY SERVICES</b>	<b>Salaries (Header Only)(100)</b>				
	115 Salaries - Supervisors and Directors	\$106,277	\$110,145	\$112,583	\$116,678
	131 Salaries - Teachers			\$3,240	
	152 Salaries - Secretarial and Clerical Personnel	\$62,577	\$65,408	\$64,683	\$70,013
	161 Salaries - Tchr Aides & Para-Prof	\$361,194	\$430,582	\$326,424	\$393,487
	198 Salaries - Other Classified Personnel	\$837,363	\$1,026,057	\$919,539	\$1,109,321
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$1,367,412	\$1,632,192	\$1,426,469	\$1,689,499
	210 State Retirement	\$248,960	\$314,119	\$261,982	\$313,784
	220 Social Security	\$102,019	\$127,294	\$107,072	\$129,239
	230 Local Retirement			\$8,261	
	240 Group Insurance	\$142,107	\$133,944	\$146,426	\$154,753
	290 Other Employee Benefits	\$526		\$192	
	<b>TOTAL BENEFITS</b>	\$493,611	\$575,357	\$523,933	\$597,776
	320 Professional - Educational Services	\$75,560	\$114,448	\$133,233	\$114,448
	340 Other Prof Services		\$250		
<b>TOTAL PURCH/PROF SERV</b>	\$75,560	\$114,698	\$133,233	\$114,448	

# Annual Financial Report

(22) Park City District

## 10 General Fund

<b>COMMU</b>	518 Student Day Travel/Field Trips		\$500	\$633	
	530 Communication (Telephone & Other)	\$887	\$1,100	\$577	\$1,100
	580 Travel/Per Diem	\$1,856	\$21,055	\$10,534	\$21,002
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$2,743	\$22,655	\$11,744	\$22,102
	610 General Supplies	\$197,538	\$202,272	\$220,815	\$206,296
	650 Technology Supplies	\$1,097			
	670 Software	(\$7,500)			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$191,135	\$202,272	\$220,815	\$206,296
	739 Other Equipment	\$6,937		\$6,045	
	<b>TOTAL PROPERTY</b>	\$6,937		\$6,045	
	810 Dues and Fees	\$15,442	\$17,768	\$20,627	\$17,768
	890 Misc Expenditures	\$9,651,731	\$13,110,783	\$13,179,710	\$23,999,799
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$9,667,174	\$13,128,551	\$13,200,337	\$24,017,567
	<b>TOTAL COMMUNITY SERVICES</b>	\$11,804,571	\$15,675,725	\$15,522,576	\$26,647,688
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$82,637,208	\$92,514,945	\$86,277,078	\$107,865,681

## Other Financing

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>	(\$240,683)	(\$185,000)	(\$180,859)	(\$1,185,000)
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5600 Insurance Recoveries</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(\$240,683)	(\$185,000)	(\$180,859)	(\$1,185,000)
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0
<b>6400 Extraordinary Items</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		(\$240,683)	(\$185,000)	(\$180,859)	(\$1,185,000)

## Summary

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$78,923,246	\$83,138,716	\$84,241,112	\$98,407,534
	<b>3000 Total STATE</b>	\$6,769,518	\$6,948,337	\$5,875,719	\$7,145,403
	<b>4000 Total FEDERAL</b>	\$2,223,039	\$3,021,222	\$2,876,856	\$2,457,796
	<b>TOTAL REVENUES</b>	\$87,915,803	\$93,108,275	\$92,993,687	\$108,010,733
<b>EXPENSES BY OBJECT</b>	<b>100 Salaries</b>	\$42,535,240	\$44,995,129	\$42,100,008	\$48,664,986
	<b>200 Employee Benefits</b>	\$20,882,473	\$21,903,970	\$20,801,766	\$21,770,711
	<b>300 Purchased Professional and Technical</b>	\$790,193	\$2,600,198	\$1,231,933	\$2,598,545
	<b>400 Purchased property Services</b>	\$2,125,840	\$1,968,560	\$2,461,236	\$2,221,529



# Annual Financial Report

(22) Park City District

## 10 General Fund

<b>EXPENDITURE OBJECT</b>	<b>500 Other Purchased Services</b>	\$866,782	\$1,374,383	\$1,093,775	\$1,412,084
	<b>600 Supplies</b>	\$5,422,642	\$6,398,505	\$5,255,075	\$7,065,270
	<b>700 Property</b>	\$316,753	\$94,349	\$102,108	\$81,349
	<b>800 Other Objects</b>	\$9,697,284	\$13,179,851	\$13,231,177	\$24,051,207
	<b>TOTAL EXPENDITURES</b>	\$82,637,208	\$92,514,945	\$86,277,078	\$107,865,681
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$5,278,595	\$593,330	\$6,716,609	\$145,052
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		(\$240,683)	(\$185,000)	(\$180,859)	(\$1,185,000)
<b>NET CHANGE IN FUND BALANCE</b>		\$5,037,912	\$408,330	\$6,535,750	(\$1,039,948)
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$18,341,204	\$23,379,116	\$23,379,116	\$23,787,447
<b>FUND BALANCE - ENDING</b>		\$23,379,116	\$23,787,446	\$29,914,866	\$22,747,499

21 Student Activity Fund

# Balance Sheet

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
				\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8111</b>	<b>Cash in Banks</b>		\$698,820		\$700,865	
	<b>8113</b>	<b>Cash Change Funds</b>		\$3,000		\$3,000	
	<b>8131</b>	<b>Local</b>				\$14,575	
	<b>8135</b>	<b>Due From Other Funds</b>		\$1			
	<b>TOTAL ASSETS</b>			\$701,820		\$718,440	
<b>LIABILITIES</b>	<b>9510</b>	<b>Accounts Payable</b>		\$30,443		\$6,408	
	<b>TOTAL LIABILITIES</b>			\$30,443		\$6,408	
<b>FUND</b>	<b>9899</b>	<b>Unassigned Fund Balance</b>		\$671,377		\$712,032	\$454,738
	<b>TOTAL FUND BALANCES</b>			\$671,377		\$712,032	\$454,738
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				\$701,820		\$718,440	\$454,738
<b>TOTAL ASSETS</b>				\$701,820	\$0	\$718,440	\$0

# Revenue

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>LOCAL</b>	<b>1710</b>	<b>Admissions</b>				\$81,513	
	<b>1720</b>	<b>Bookstore Sales</b>				\$211,135	
	<b>1740</b>	<b>Fees</b>		\$681,719			
	<b>1743</b>	<b>Curricular Activity Fees</b>				\$11,534	
	<b>1744</b>	<b>Curricular Activity Fee Waivers</b>				(\$1,280)	
	<b>1747</b>	<b>Extra-Curricular Activity Fees</b>			\$511,036	\$297,928	\$511,036
	<b>1748</b>	<b>Extra-Curricular Activity Fee Waivers</b>				(\$2,530)	
	<b>1760</b>	<b>Fines</b>				\$6,807	
	<b>1770</b>	<b>Fundraisers</b>				\$74,773	
	<b>1920</b>	<b>Contributions and Donations From Private</b>		\$512,658	\$402,469	\$490,369	\$402,469
	<b>TOTAL LOCAL</b>			\$1,194,377	\$913,505	\$1,170,249	\$913,505
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>				\$1,194,377	\$913,505	\$1,170,249	\$913,505

# Expenditure

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>INSTRUCTION</b>	Salaries (Header Only)(100)						
		131	Salaries - Teachers			\$4,050	
		195	Athletic Coaches	\$7,310		\$10,710	
		198	Salaries - Other Classified Personnel	\$175		\$4,692	
	<b>TOTAL SALARIES (HEADER ONLY)</b>			\$7,485		\$19,452	
		210	State Retirement	\$1,297		\$2,903	
		220	Social Security	\$573		\$1,484	
	<b>TOTAL BENEFITS</b>			\$1,869		\$4,387	
		580	Travel/Per Diem	\$23,902		\$55,155	
	<b>TOTAL OTHER PURCHASED SERVICES</b>			\$23,902		\$55,155	
		610	General Supplies	\$815,294	\$1,056,021	\$977,291	\$1,056,521
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>			\$815,294	\$1,056,021	\$977,291	\$1,056,521
		810	Dues and Fees	\$196	\$500		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>			\$196	\$500		
<b>TOTAL INSTRUCTION</b>			\$848,746	\$1,056,521	\$1,056,285	\$1,056,521	
<b>IT</b>	Salaries (Header Only)(100)						
		198	Salaries - Other Classified Personnel	\$42,598	\$44,276	\$43,969	\$48,338
	<b>TOTAL SALARIES (HEADER ONLY)</b>			\$42,598	\$44,276	\$43,969	\$48,338

21 Student Activity Fund								
<b>STUDENT TRANSPORT</b>	210 State Retirement				\$5,044	\$5,220	\$5,206	\$5,464
	220 Social Security				\$3,209	\$3,321	\$3,282	\$3,593
	240 Group Insurance				\$19,778	\$20,806	\$20,852	\$20,806
	TOTAL BENEFITS				\$28,031	\$29,347	\$29,340	\$29,863
	<b>TOTAL STUDENT TRANSPORTATION</b>				\$70,628	\$73,623	\$73,309	\$78,201
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>					\$919,374	\$1,130,144	\$1,129,594	\$1,134,722
<b>Other Financing</b>								
					<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>				\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>				\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>				\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>				\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>				\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>				\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>				\$0	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>				\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>				\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>				\$0	\$0	\$0	\$0
	<b>5500 Lease Proceeds</b>				\$0	\$0	\$0	\$0
	<b>5600 Insurance Recoveries</b>				\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>				\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				\$0	\$0	\$0	\$0
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>				\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>				\$0	\$0	\$0	\$0	
<b>6300 Special Items</b>				\$0	\$0	\$0	\$0	
<b>6400 Extraordinary Items</b>				\$0	\$0	\$0	\$0	
<b>TOTAL OTHER ITEMS</b>				\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>					\$0	\$0	\$0	\$0
<b>Summary</b>								
					<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
<b>REV ENU ES BY</b>	<b>1000 Total LOCAL</b>				\$1,194,377	\$913,505	\$1,170,249	\$913,505
	<b>TOTAL REVENUES</b>				\$1,194,377	\$913,505	\$1,170,249	\$913,505
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>				\$50,083	\$44,276	\$63,421	\$48,338
	<b>200 Employee Benefits</b>				\$29,900	\$29,347	\$33,727	\$29,863
	<b>500 Other Purchased Services</b>				\$23,902		\$55,155	
	<b>600 Supplies</b>				\$815,294	\$1,056,021	\$977,291	\$1,056,521
	<b>800 Other Objects</b>				\$196	\$500		
	<b>TOTAL EXPENDITURES</b>				\$919,374	\$1,130,144	\$1,129,594	\$1,134,722
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>				\$275,002	(\$216,639)	\$40,655	(\$221,217)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>				\$0	\$0	\$0	\$0	
<b>NET CHANGE IN FUND BALANCE</b>				\$275,002	(\$216,639)	\$40,655	(\$221,217)	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>				\$396,374	\$671,376	\$671,376	\$454,738	
<b>FUND BALANCE - ENDING</b>				\$671,376	\$454,737	\$712,031	\$233,521	

26 Tax Increment Financing Fund

# Balance Sheet

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
				\$0	\$0	\$0	\$0
ASSETS	8131	Local		\$3,278,323		\$3,868,856	
	<b>TOTAL ASSETS</b>			\$3,278,323		\$3,868,856	
LIABILITIES	9561	Unearned Revenue- Local		\$3,278,323		\$3,868,856	
	<b>TOTAL LIABILITIES</b>			\$3,278,323		\$3,868,856	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				\$3,278,323		\$3,868,856	
<b>TOTAL ASSETS</b>				\$3,278,323	\$0	\$3,868,856	\$0

# Revenue

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
LOCAL	1114	Board Local Levy			\$654,117	\$654,117	\$595,481
	1190	Other Taxes		\$3,245,999	\$2,933,296	\$2,933,296	\$2,155,468
	<b>TOTAL LOCAL</b>			\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
<b>TOTAL REVENUES, 26 TAX INCREMENT FINANCING</b>				\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949

# Expenditure

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
COMMUNITY SERVICES	Debt & Miscellaneous(800)						
		890 Misc Expenditures		\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>			\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
	<b>TOTAL COMMUNITY SERVICES</b>			\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
<b>TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING</b>				\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949

# Other Financing

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes			\$0	\$0	\$0	\$0
	5100 Sale of Bonds			\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold			\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of			\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds			\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow			\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds			\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds			\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed			\$0	\$0	\$0	\$0
	5400 Loan Proceeds			\$0	\$0	\$0	\$0
	5500 Lease Proceeds			\$0	\$0	\$0	\$0
	5600 Insurance Recoveries			\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses			\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			\$0	\$0	\$0	\$0
	6000 OTHER ITEMS	6100 Capital Contributions			\$0	\$0	\$0
6200 Amortization of Premium on Issuance of			\$0	\$0	\$0	\$0	
6300 Special Items			\$0	\$0	\$0	\$0	
6400 Extraordinary Items			\$0	\$0	\$0	\$0	
<b>TOTAL OTHER ITEMS</b>			\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>				\$0	\$0	\$0	\$0

# Summary

**26 Tax Increment Financing Fund**

				<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
<b>REV</b>	<b>ENU</b>	<b>ES</b>	<b>BY</b>				
<b>1000 Total LOCAL</b>				\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
<b>TOTAL REVENUES</b>				\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
<b>EXP</b>	<b>END</b>	<b>ITU</b>	<b>RES</b>				
<b>800 Other Objects</b>				\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
<b>TOTAL EXPENDITURES</b>				\$3,245,999	\$3,587,413	\$3,587,413	\$2,750,949
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>				\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>				\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>				\$0	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>				\$0	\$0	\$0	
<b>FUND BALANCE - ENDING</b>				\$0	\$0	\$0	\$0



**31 Debt Service Fund**

<b>REVENUE</b>	<b>TOTAL REVENUES</b>				\$5,075,765
<b>EXPENDITURES</b>	<b>800 Other Objects</b>				\$5,065,485
<b>RESOURCES</b>	<b>TOTAL EXPENDITURES</b>				\$5,065,485
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>					\$10,280
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>					\$0
<b>NET CHANGE IN FUND BALANCE</b>					\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>					\$0
<b>FUND BALANCE - ENDING</b>					\$10,280

32 Capital Projects Fund

# Balance Sheet

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
				\$0	\$0	\$0	\$0
ASSETS	8111	Cash in Banks		\$0			
	8120	Investments		\$13,597,262		\$133,187,185	
	8131	Local		\$5,238,701		\$7,202,748	
	<b>TOTAL ASSETS</b>			\$18,835,963		\$140,389,933	
LIABILITIES	9510	Accounts Payable		\$341,885		\$931,808	
	9561	Unearned Revenue- Local		\$5,178,076		\$7,156,753	
	<b>TOTAL LIABILITIES</b>			\$5,519,962		\$8,088,561	
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid		\$89,600			
	9899	Unassigned Fund Balance		\$13,226,401		\$132,301,372	\$122,117,616
	<b>TOTAL FUND BALANCES</b>			\$13,316,001		\$132,301,372	\$122,117,616
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				\$18,835,963		\$140,389,933	\$122,117,616
<b>TOTAL ASSETS</b>				\$18,835,963	\$0	\$140,389,933	\$0

# Revenue

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
LOCAL	1124	Capital Local Levy		\$5,037,469	\$5,281,271	\$5,233,293	\$7,308,755
	1125	Tax Sales and Redemp - Capital Local		\$388,037	\$210,066	\$306,008	\$226,891
	1174	FILT--Capital Local Levy		\$131,055	\$111,597	\$128,631	\$120,536
	1510	Interest on Investments		\$102,945	\$103,067	\$277,596	\$103,067
	1960	Misc. Revenue from Other Local Gov		\$239,580	\$226,363	\$239,455	\$226,363
	<b>TOTAL LOCAL</b>			\$5,899,085	\$5,932,364	\$6,184,983	\$7,985,612
STATE	3200	Related to Basic Programs					\$991,199
	<b>TOTAL STATE</b>						\$991,199
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>				\$5,899,085	\$5,932,364	\$6,184,983	\$8,976,811

# Expenditure

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
BUILDING IMPROVEMENT	Purch/Prof Serv(300)						
		340 Other Prof Services		\$83,246			
	<b>TOTAL PURCH/PROF SERV</b>			\$83,246			
		450 Construction Services		\$125,073	\$12,917,000	\$731,051	\$77,382,088
	<b>TOTAL PURCH PROPERTY SERVICES</b>			\$125,073	\$12,917,000	\$731,051	\$77,382,088
		670 Software		\$17,124			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>			\$17,124			
		710 Land & Site Improvements		\$6,419,304	\$509,500	\$1,040,573	\$500,000
		720 Buildings		\$2,455,101	\$2,278,421	\$5,061,144	\$400,000
		732 School Buses		\$633,359	\$475,000	\$472,482	\$525,000
		733 Furniture and Fixtures		\$85,215	\$181,840	\$157,955	\$16,622
		734 Technology Related Hardware		\$1,538,416	\$1,642,500	\$1,370,451	\$1,720,000
		735 Non-Bus Vehicles		\$8,319	\$166,682	\$105,669	
		736 Technology Software		\$89,600			
		739 Other Equipment		\$669,830	\$265,691	\$164,787	\$1,179,719
		740 Infrastructure		\$271,347	\$371,257	\$212,853	
	<b>TOTAL PROPERTY</b>			\$12,170,489	\$5,890,891	\$8,585,914	\$4,341,341
		890 Misc Expenditures			\$750,315	\$750,315	\$2,805,453
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>				\$750,315	\$750,315	\$2,805,453
	<b>TOTAL BUILDING IMPROVEMENT</b>				\$12,395,932	\$19,558,206	\$10,067,280



32 Capital Projects Fund								
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND					\$12,395,932	\$19,558,206	\$10,067,280	\$84,528,882
Other Financing								
					Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes				\$0	\$0	\$0	\$0
	5100 Sale of Bonds				\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold				\$0	\$112,952,100	\$113,305,000	\$0
	5120 Premium or Discount on the Issuance of				\$0	\$9,475,356	\$9,475,356	\$0
	5130 Issuance of Refunding Bonds				\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow				\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds				\$0	\$0	\$0	\$1,000,000
	5210 Transfers out to Other Funds				\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed				\$76,889	\$0	\$87,312	\$0
	5400 Loan Proceeds				\$0	\$0	\$0	\$0
	5500 Lease Proceeds				\$0	\$0	\$0	\$0
	5600 Insurance Recoveries				\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses				\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				\$76,889	\$122,427,456	\$122,867,668	\$1,000,000
	6000 OTHER ITEMS	6100 Capital Contributions				\$0	\$0	\$0
6200 Amortization of Premium on Issuance of				\$0	\$0	\$0	\$0	
6300 Special Items				\$0	\$0	\$0	\$0	
6400 Extraordinary Items				\$0	\$0	\$0	\$0	
<b>TOTAL OTHER ITEMS</b>				\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>					\$76,889	\$122,427,456	\$122,867,668	\$1,000,000
Summary								
					Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
REVENUES BY SOURCE	1000 Total LOCAL				\$5,899,085	\$5,932,364	\$6,184,983	\$7,985,612
	3000 Total STATE							\$991,199
	<b>TOTAL REVENUES</b>				\$5,899,085	\$5,932,364	\$6,184,983	\$8,976,811
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical				\$83,246			
	400 Purchased property Services				\$125,073	\$12,917,000	\$731,051	\$77,382,088
	600 Supplies				\$17,124			
	700 Property				\$12,170,489	\$5,890,891	\$8,585,914	\$4,341,341
	800 Other Objects					\$750,315	\$750,315	\$2,805,453
	<b>TOTAL EXPENDITURES</b>				\$12,395,932	\$19,558,206	\$10,067,280	\$84,528,882
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>					(\$6,496,846)	(\$13,625,842)	(\$3,882,297)	(\$75,552,071)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>					\$76,889	\$122,427,456	\$122,867,668	\$1,000,000
<b>NET CHANGE IN FUND BALANCE</b>					(\$6,419,957)	\$108,801,614	\$118,985,371	(\$74,552,071)
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>					\$19,735,958	\$13,316,001	\$13,316,001	\$122,117,616
<b>FUND BALANCE - ENDING</b>					\$13,316,001	\$122,117,615	\$132,301,372	\$47,565,545

49 School Food Service Fund

# Balance Sheet

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
				\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8111</b>	<b>Cash in Banks</b>		(\$114,112)			
	<b>8113</b>	<b>Cash Change Funds</b>		\$194,867		\$218,037	
	<b>8120</b>	<b>Investments</b>		(\$0)		\$325,106	
	<b>8131</b>	<b>Local</b>		\$1,693			
	<b>8133</b>	<b>State</b>		\$32,665		\$33,964	
	<b>8134</b>	<b>Federal</b>		\$29,335		\$37,905	
	<b>8140</b>	<b>Inventories</b>		\$49,390		\$27,372	
	<b>TOTAL ASSETS</b>			\$193,838		\$642,384	
<b>LIABILITIES</b>	<b>9510</b>	<b>Accounts Payable</b>		\$8,960		\$4,388	
	<b>9561</b>	<b>Unearned Revenue- Local</b>		\$142,600		\$96,157	
	<b>TOTAL LIABILITIES</b>			\$151,560		\$100,545	
<b>FUND BALANCES</b>	<b>9860</b>	<b>Non-Spendable - Inventories &amp; Prepaid</b>		\$64,524		\$27,372	
	<b>9882</b>	<b>Committed – Employee Obligations</b>		\$16,616			
	<b>9899</b>	<b>Unassigned Fund Balance</b>		(\$38,862)		\$514,467	\$354,575
	<b>TOTAL FUND BALANCES</b>			\$42,278		\$541,839	\$354,575
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				\$193,838		\$642,384	\$354,575
<b>TOTAL ASSETS</b>				\$193,838	\$0	\$642,384	\$0

# Revenue

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>LOCAL</b>	<b>1510</b>	<b>Interest on Investments</b>		\$147		\$174	
	<b>1610</b>	<b>Sales to Students</b>		\$275,735	\$293,360	\$289,426	\$719,072
	<b>1620</b>	<b>Sales to Adults</b>		\$5,314	\$4,592	\$4,856	\$5,892
	<b>1690</b>	<b>Other Local Revenue</b>				\$504	\$90,802
	<b>TOTAL LOCAL</b>			\$281,196	\$297,952	\$294,960	\$815,766
<b>STATE</b>	<b>3800</b>	<b>Non-MSP State Revenue (via USBE)</b>		\$298,782	\$278,188	\$314,887	\$278,188
	<b>TOTAL STATE</b>			\$298,782	\$278,188	\$314,887	\$278,188
<b>FEDERAL</b>	<b>4560</b>	<b>Federal Child Nutrition Prog</b>		\$1,082,205	\$1,829,281	\$1,982,815	\$833,309
	<b>TOTAL FEDERAL</b>			\$1,082,205	\$1,829,281	\$1,982,815	\$833,309
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>				\$1,662,183	\$2,405,421	\$2,592,662	\$1,927,263

# Expenditure

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>FOOD SERVICES</b>	Salaries (Header Only)(100)						
		152	Salaries - Secretarial and Clerical Personnel	\$52,723	\$55,112	\$54,476	\$59,346
		191	Salaries - Food Service Personnel	\$734,012	\$741,425	\$725,225	\$819,329
	<b>TOTAL SALARIES (HEADER ONLY)</b>			\$786,735	\$796,537	\$779,701	\$878,675
		210	State Retirement	\$160,417	\$164,258	\$165,266	\$182,130
		220	Social Security	\$56,145	\$58,627	\$55,628	\$64,085
		240	Group Insurance	\$236,092	\$257,632	\$246,623	\$254,755
		290	Other Employee Benefits			\$1,562	
	<b>TOTAL BENEFITS</b>			\$452,653	\$480,517	\$469,079	\$500,970
		340	Other Prof Services	\$2,155	\$2,000	\$2,155	\$2,000
	<b>TOTAL PURCH/PROF SERV</b>			\$2,155	\$2,000	\$2,155	\$2,000
		430	Repairs & Maint Services		\$4,954	\$5,722	\$4,954
	<b>TOTAL PURCH PROPERTY SERVICES</b>				\$4,954	\$5,722	\$4,954

**49 School Food Service Fund**

	570 Food Service Management	\$42,619	\$82,505	\$82,134	\$82,505
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$42,619	\$82,505	\$82,134	\$82,505
	610 General Supplies	\$70,563	\$104,996	\$92,772	\$104,996
	630 Food	\$542,886	\$567,447	\$660,023	\$567,447
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$613,449	\$672,443	\$752,795	\$672,443
	734 Technology Related Hardware		\$54,150	\$1,520	
	<b>TOTAL PROPERTY</b>		\$54,150	\$1,520	
	<b>TOTAL FOOD SERVICES</b>	\$1,897,611	\$2,093,106	\$2,093,106	\$2,141,547
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>		\$1,897,611	\$2,093,106	\$2,093,106	\$2,141,547

**Other Financing**

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$60,000	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5600 Insurance Recoveries</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$60,000	\$0	\$0	\$0
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0
<b>6400 Extraordinary Items</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$60,000	\$0	\$0	\$0

**Summary**

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$281,196	\$297,952	\$294,960	\$815,766
	<b>3000 Total STATE</b>	\$298,782	\$278,188	\$314,887	\$278,188
	<b>4000 Total FEDERAL</b>	\$1,082,205	\$1,829,281	\$1,982,815	\$833,309
	<b>TOTAL REVENUES</b>	\$1,662,183	\$2,405,421	\$2,592,662	\$1,927,263
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$786,735	\$796,537	\$779,701	\$878,675
	<b>200 Employee Benefits</b>	\$452,653	\$480,517	\$469,079	\$500,970
	<b>300 Purchased Professional and Technical</b>	\$2,155	\$2,000	\$2,155	\$2,000
	<b>400 Purchased property Services</b>		\$4,954	\$5,722	\$4,954
	<b>500 Other Purchased Services</b>	\$42,619	\$82,505	\$82,134	\$82,505
	<b>600 Supplies</b>	\$613,449	\$672,443	\$752,795	\$672,443
	<b>700 Property</b>		\$54,150	\$1,520	
	<b>TOTAL EXPENDITURES</b>	\$1,897,611	\$2,093,106	\$2,093,106	\$2,141,547
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$235,429)	\$312,315	\$499,556	(\$214,284)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$60,000	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		(\$175,429)	\$312,315	\$499,556	(\$214,284)
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$217,707	\$42,278	\$42,278	\$354,575
<b>FUND BALANCE - ENDING</b>		\$42,278	\$354,593	\$541,834	\$140,291

<b>Balance Sheet</b>							
				<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
				\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8111</b>	<b>Cash in Banks</b>		\$106,532		\$81,828	
	<b>8120</b>	<b>Investments</b>		\$7,535,808		\$7,535,808	
	<b>TOTAL ASSETS</b>			\$7,642,340		\$7,617,636	
<b>LIABILITIES</b>	<b>9510</b>	<b>Accounts Payable</b>		\$2,323,890		\$2,072,294	
	<b>TOTAL LIABILITIES</b>			\$2,323,890		\$2,072,294	
<b>FUND</b>	<b>9899</b>	<b>Unassigned Fund Balance</b>		\$5,318,450		\$5,545,342	
	<b>TOTAL FUND BALANCES</b>			\$5,318,450		\$5,545,342	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				\$7,642,340		\$7,617,636	
<b>TOTAL ASSETS</b>				\$7,642,340	\$0	\$7,617,636	\$0

<b>Revenue</b>							
				<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
<b>LOCAL</b>	<b>1970</b>	<b>Operating Revenues (Proprietary Fund)</b>		\$8,353,439		\$8,658,830	
	<b>TOTAL LOCAL</b>			\$8,353,439		\$8,658,830	
<b>TOTAL REVENUES, 60 INTERNAL SERVICE FUNDS</b>				\$8,353,439	\$0	\$8,658,830	\$0

<b>Expenditure</b>							
				<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>
<b>OTHER ENTERPRISE SERVICES</b>	Purch/Prof Serv(300)						
		340 Other Prof Services		\$9,647,241		\$8,431,938	
	<b>TOTAL PURCH/PROF SERV</b>			\$9,647,241		\$8,431,938	
	<b>TOTAL OTHER ENTERPRISE SERVICES</b>			\$9,647,241		\$8,431,938	
<b>TOTAL EXPENDITURES, 60 INTERNAL SERVICE FUNDS</b>				\$9,647,241	\$0	\$8,431,938	\$0

<b>Other Financing</b>								
				<b>Actual 2021</b>	<b>Final Budget 2022</b>	<b>Actual 2022</b>	<b>Original Budget 2023</b>	
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000</b>	<b>Other Sources &amp; Changes</b>		\$0	\$0	\$0	\$0	
	<b>5100</b>	<b>Sale of Bonds</b>		\$0	\$0	\$0	\$0	
	<b>5110</b>	<b>Face Amount of Bonds Sold</b>		\$0	\$0	\$0	\$0	
	<b>5120</b>	<b>Premium or Discount on the Issuance of</b>		\$0	\$0	\$0	\$0	
	<b>5130</b>	<b>Issuance of Refunding Bonds</b>		\$0	\$0	\$0	\$0	
	<b>5140</b>	<b>Payment to Refunded Bonds Escrow</b>		\$0	\$0	\$0	\$0	
	<b>5200</b>	<b>Transfers in From Other Funds</b>		\$0	\$0	\$0	\$0	
	<b>5210</b>	<b>Transfers out to Other Funds</b>		\$0	\$0	\$0	\$0	
	<b>5300</b>	<b>Sale of, or Compensation for Loss of, Fixed</b>		\$0	\$0	\$0	\$0	
	<b>5400</b>	<b>Loan Proceeds</b>		\$0	\$0	\$0	\$0	
	<b>5500</b>	<b>Lease Proceeds</b>		\$0	\$0	\$0	\$0	
	<b>5600</b>	<b>Insurance Recoveries</b>		\$0	\$0	\$0	\$0	
	<b>5900</b>	<b>Other Financing Sources &amp; Uses</b>		\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			\$0	\$0	\$0	\$0	
	<b>6000 OTHER ITEMS</b>	<b>6100</b>	<b>Capital Contributions</b>		\$0	\$0	\$0	\$0
		<b>6200</b>	<b>Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0
<b>6300</b>		<b>Special Items</b>		\$0	\$0	\$0	\$0	
<b>6400</b>		<b>Extraordinary Items</b>		\$0	\$0	\$0	\$0	
<b>TOTAL OTHER ITEMS</b>			\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>				\$0	\$0	\$0	\$0	

# Summary

				Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
REV	ENU	ES	BY				
<b>1000 Total LOCAL</b>				\$8,353,439		\$8,658,830	
<b>TOTAL REVENUES</b>				\$8,353,439		\$8,658,830	
EXP	END	ITU	RES				
<b>300 Purchased Professional and Technical</b>				\$9,647,241		\$8,431,938	
<b>TOTAL EXPENDITURES</b>				\$9,647,241		\$8,431,938	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>				(\$1,293,802)		\$226,892	
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>				\$0		\$0	
<b>NET CHANGE IN FUND BALANCE</b>				(\$1,293,802)	\$0	\$226,892	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>				\$6,612,252	\$5,318,450	\$5,318,450	
<b>FUND BALANCE - ENDING</b>				\$5,318,450	\$5,318,450	\$5,545,342	\$0

# Balance Sheet

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
			\$0	\$0	\$0	\$0
ASSETS	8111	Cash in Banks	\$3,573,052		\$4,330,772	
	8120	Investments	\$0			
	8131	Local	\$667,733		\$2,440,891	
	8150	Prepaid Expenditures	\$25,539			
	8200	Fixed Assets			\$32,595	
	<b>TOTAL ASSETS</b>			\$4,266,324		\$6,804,258
LIABILITIES	9510	Accounts Payable	\$109,995		\$233,868	
	9550	Due to Other Funds	\$347,639		\$387,702	
	9561	Unearned Revenue- Local	\$631,295		\$2,330,091	
	<b>TOTAL LIABILITIES</b>			\$1,088,929		\$2,951,661
FUND BALANCES	9820	Restricted Net Position	\$572,940		\$1,741,909	
	9860	Non-Spendable - Inventories & Prepaid	\$18,251			
	9882	Committed – Employee Obligations	\$30,886			
	9899	Unassigned Fund Balance	\$2,555,318		\$2,110,689	\$3,424,393
	<b>TOTAL FUND BALANCES</b>			\$3,177,395		\$3,852,598
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$4,266,324		\$6,804,259	\$3,424,393
<b>TOTAL ASSETS</b>			\$4,266,324	\$0	\$6,804,258	\$0

## Revenue

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
LOCAL	1510	Interest on Investments	\$226,589		(\$189,470)	
	1920	Contributions and Donations From Private	\$2,469,481	\$2,023,540	\$3,228,908	\$2,023,540
	<b>TOTAL LOCAL</b>			\$2,696,070	\$2,023,540	\$3,039,438
<b>TOTAL REVENUES, 76 CUSTODIAL FUND</b>			\$2,696,070	\$2,023,540	\$3,039,438	\$2,023,540

## Expenditure

			Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
COMMUNITY SERVICES	Salaries (Header Only)(100)					
		115 Salaries - Supervisors and Directors	\$145,845	\$145,845	\$145,851	\$145,845
		198 Salaries - Other Classified Personnel	\$235,105	\$229,155	\$356,431	\$229,155
		<b>TOTAL SALARIES (HEADER ONLY)</b>	\$380,950	\$375,000	\$502,282	\$375,000
		210 State Retirement	\$87,812	\$82,701	\$86,384	\$82,701
		220 Social Security	\$28,508	\$22,852	\$27,676	\$22,852
		240 Group Insurance	\$85,563	\$79,537	\$82,837	\$79,537
		290 Other Employee Benefits	\$20,643			
		<b>TOTAL BENEFITS</b>	\$222,526	\$185,090	\$196,897	\$185,090
		530 Communication (Telephone & Other)	\$683	\$452	\$414	\$452
		580 Travel/Per Diem		\$1,000	\$406	\$1,000
		<b>TOTAL OTHER PURCHASED SERVICES</b>	\$683	\$1,452	\$820	\$1,452
		610 General Supplies		\$100,000		\$100,000
		650 Technology Supplies	\$95,962		\$185,390	
		<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$95,962	\$100,000	\$185,390	\$100,000
		890 Misc Expenditures	\$1,380,281	\$1,300,000	\$1,659,705	\$1,300,000
		<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$1,380,281	\$1,300,000	\$1,659,705	\$1,300,000
	<b>TOTAL COMMUNITY SERVICES</b>	\$2,080,401	\$1,961,542	\$2,545,094	\$1,961,542	
<b>TOTAL EXPENDITURES, 76 CUSTODIAL FUND</b>			\$2,080,401	\$1,961,542	\$2,545,094	\$1,961,542

# Other Financing

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$180,683	\$185,000	\$180,859	\$185,000
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5600 Insurance Recoveries</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$180,683	\$185,000	\$180,859	\$185,000
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0
<b>6400 Extraordinary Items</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$180,683	\$185,000	\$180,859	\$185,000

## Summary

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>REV ENUS BY</b>	<b>1000 Total LOCAL</b>	\$2,696,070	\$2,023,540	\$3,039,438	\$2,023,540
	<b>TOTAL REVENUES</b>	\$2,696,070	\$2,023,540	\$3,039,438	\$2,023,540
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$380,950	\$375,000	\$502,282	\$375,000
	<b>200 Employee Benefits</b>	\$222,526	\$185,090	\$196,897	\$185,090
	<b>500 Other Purchased Services</b>	\$683	\$1,452	\$820	\$1,452
	<b>600 Supplies</b>	\$95,962	\$100,000	\$185,390	\$100,000
	<b>800 Other Objects</b>	\$1,380,281	\$1,300,000	\$1,659,705	\$1,300,000
	<b>TOTAL EXPENDITURES</b>	\$2,080,401	\$1,961,542	\$2,545,094	\$1,961,542
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$615,668	\$61,998	\$494,344
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$180,683	\$185,000	\$180,859	\$185,000
<b>NET CHANGE IN FUND BALANCE</b>		\$796,351	\$246,998	\$675,203	\$246,998
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$2,381,044	\$3,177,395	\$3,177,395	\$3,424,393
<b>FUND BALANCE - ENDING</b>		\$3,177,395	\$3,424,393	\$3,852,598	\$3,671,391

## SUMMARY - ALL FUNDS

		Actual 2021	Final Budget 2022	Actual 2022	Original Budget 2023
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$100,593,411	\$95,893,490	\$107,176,985	\$117,972,671
	<b>3000 Total STATE</b>	\$7,068,300	\$7,226,525	\$6,190,606	\$8,414,790
	<b>4000 Total FEDERAL</b>	\$3,305,243	\$4,850,503	\$4,859,671	\$3,291,105
	<b>TOTAL REVENUES</b>	\$110,966,955	\$107,970,518	\$118,227,262	\$129,678,566
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$43,753,009	\$46,210,942	\$43,445,412	\$49,966,999
	<b>200 Employee Benefits</b>	\$21,587,552	\$22,598,924	\$21,501,469	\$22,486,634
	<b>300 Purchased Professional and Technical</b>	\$10,522,835	\$2,602,198	\$9,666,026	\$2,600,545
	<b>400 Purchased property Services</b>	\$2,250,912	\$14,890,514	\$3,198,009	\$79,608,571
	<b>500 Other Purchased Services</b>	\$933,986	\$1,458,340	\$1,231,884	\$1,496,041

**76 Custodial Fund**

<b>EXPENDITURES</b>	<b>600 Supplies</b>	\$6,964,470	\$8,226,969	\$7,170,551	\$8,894,234
	<b>700 Property</b>	\$12,487,243	\$6,039,390	\$8,689,542	\$4,422,690
	<b>800 Other Objects</b>	\$14,323,760	\$18,818,079	\$19,228,610	\$35,973,094
	<b>TOTAL EXPENDITURES</b>	\$112,823,766	\$120,845,356	\$114,131,503	\$205,448,808
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$1,856,812)	(\$12,874,838)	\$4,095,759	(\$75,770,242)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$76,889	\$122,427,456	\$122,867,668	\$0
<b>NET CHANGE IN FUND BALANCE</b>		(\$1,779,923)	\$109,552,618	\$126,963,427	(\$75,770,242)
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$47,684,540	\$45,904,617	\$45,904,617	\$150,138,769
<b>FUND BALANCE - ENDING</b>		\$45,904,617	\$155,457,235	\$172,868,044	\$74,368,527