



**ANNUAL  
FINANCIAL  
REPORT**

53A-3-303

**Utah School Districts  
For Fiscal Year Ending  
June 30, 1999**

BUDGET 53A-19-101

6/22/1999  
Date of Hearing

9/7/1999  
Date of Adoption

ACTUAL 53A-3-404

This report contains encumbrances.

**PARK CITY 22**

District

Von Hortin

Prepared by:

I certify that the data contained in this report are true and correct to the best of my knowledge.

Signature of Business Administrator:

Return the **Budget** report (paper copy) by **July 15 (Aug 15)** to:

1. School Finance & Statistics  
c/o Randy Upton  
250 East 500 South  
Salt Lake City, UT 84111
2. Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
FTP address as specified
2. Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT

PARK CITY 22

BALANCE SHEET JUNE 30, 1999		GOVERNMENTAL					
		MAINT & OPER FUND 10	NON K-12 FUND 23	DEBT SERVICE FUND 31	CAPITAL PROJ FUND 32	BLDG RESERVE FUND 40	FOOD SERVICE FUND 49
<b>ASSETS</b>							
8110	Cash in Banks and On Hand	(3,869,932)	857,348	2,283,889	787,683		274,086
8120	Investments	8,528,600		(1,621,130)	10,603,232		
	<b>Accounts Receivable</b>						
8131	Local	9,679	17,642				
8133	State	7,019					2,895
8134	Federal	252,902					5,667
8135	Due from Other Funds						
8140	Inventories						27,294
8150	Prepaid Expenditures						
8190	Other Current Assets						
	<b>Fixed Assets</b>						
8210	Land						
8220	Buildings						
8250	Equipment						
8260	Accumulated Depreciation						
8290	Other Fixed Assets						
8420	Debt Service Provision						
8430	Other Debits						
	<b>TOTAL ASSETS</b>	4,928,268	874,990	662,759	11,390,915	0	309,942
<b>LIABILITIES</b>							
	<b>Current Liabilities</b>						
9505	Negative Cash Balance						
9510	Accounts Payable	113,009			607,226		
9530	Accrued Liabilities	2,290,157	11,213				26,129
9540	Accrued Salaries and Withholdings						
9550	Due to Other Funds						
9560	Deferred Revenue	156,724	18,527		37,778		19,334
9590	Other Current Liabilities				70,269		
	<b>Long-Term Liabilities</b>						
9610	Bonds Payable						
9620	Notes Payable						
9630	Lease Obligations						
	<b>TOTAL LIABILITIES</b>	2,559,890	29,740	0	715,273	0	45,463
<b>FUND EQUITY</b>							
9810	Contributed Capital						
9820	Investment in Gen Fixed Assets						
9830	Retained Earnings						
	<b>Reserved Fund Balances</b>						
9841	Reserved for Encumbrances	26,894	133		10,645		0
9842	Reserved for Inventories	0			0		7,961
9843	Undistributed Reserve	975,000	0	0	0		0
9844	Reserved for Commitments	127,848	0		6,197,644	0	0
	<b>Unreserved Fund Balances</b>						
9851	Designated Fund Balance	0	0	0	4,505,131	0	0
9859	Unappropriated Fund Balance	1,238,636	845,117	662,759	(37,778)		256,518
	<b>TOTAL FUND EQUITY</b>	2,368,378	845,250	662,759	10,675,642	0	264,479
	<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	4,928,268	874,990	662,759	11,390,915	0	309,942

**ANNUAL FINANCIAL REPORT**

PARK CITY 22	PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS	
	FOOD SERVICE FUND 51	ENTERPRISE FUND 52	EXPENDABLE TRUST FUND 71	FIXED ASSETS FUND 80	LONG-TERM DEBT FUND 90
<b>BALANCE SHEET JUNE 30, 1999</b>					
<b>ASSETS</b>					
8110 Cash in Banks and On Hand					
8120 Investments					
<b>Accounts Receivable</b>					
8131 Local					
8133 State					
8134 Federal					
8135 Due from Other Funds					
8140 Inventories					
8150 Prepaid Expenditures					
8190 Other Current Assets					
<b>Fixed Assets</b>					
8210 Land				4,442,744	
8220 Buildings				69,314,760	
8250 Equipment				9,756,412	
8260 Accumulated Depreciation					
8290 Other Fixed Assets				1,254,488	
8420 Debt Service Provision					42,780,000
8430 Other Debits					
<b>TOTAL ASSETS</b>	0	0	0	84,768,404	42,780,000
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
9505 Negative Cash Balance					
9510 Accounts Payable					
9530 Accrued Liabilities					
9540 Accrued Salaries and Withholdings					
9550 Due to Other Funds					
9560 Deferred Revenue					
9590 Other Current Liabilities					
<b>Long-Term Liabilities</b>					
9610 Bonds Payable					42,780,000
9620 Notes Payable					
9630 Lease Obligations					
<b>TOTAL LIABILITIES</b>	0	0	0		42,780,000
<b>FUND EQUITY</b>					
9810 Contributed Capital					
9820 Investment in Gen Fixed Assets				84,768,404	
9830 Retained Earnings	0	0			
<b>Reserved Fund Balances</b>					
9841 Reserved for Encumbrances	0	0	0		
9842 Reserved for Inventories	0	0	0		
9843 Undistributed Reserve	0				
9844 Reserved for Commitments	0				
<b>Unreserved Fund Balances</b>					
9851 Designated Fund Balance	0	0	0		
9859 Unappropriated Fund Balance			0		
<b>TOTAL FUND EQUITY</b>	0	0	0	84,768,404	
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	0	0	0	84,768,404	42,780,000

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
10 Maintenance and Operation Fund A Governmental Fund Type		
Total Revenues	18,588,639	18,539,509
Total Expenditures	19,757,199	19,635,528
Revenues over (under) Expenditures	(1,168,560)	(1,096,019)
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	594,326	594,326
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	(9,991)
b. (Inc.) Dec. in Reserved for Inventories	0	0
c. (Inc.) Dec. in Undistributed Reserve	(125,000)	(125,000)
d. (Inc.) Dec. in Reserved for Commitments	0	(18,427)
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0
Unappropriated Fund Balance, July 1	1,893,747	1,893,747
Unappropriated Fund Balance, June 30	1,194,513	1,238,636

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
23 Non K-12 Programs Fund A Governmental Fund Type		
Total Revenues	725,378	799,256
Total Expenditures	808,405	604,731
Revenues over (under) Expenditures	(83,027)	194,525
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	1,921
b. (Inc.) Dec. in Reserved for Inventories		
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0
Unappropriated Fund Balance, July 1	648,671	648,671
Unappropriated Fund Balance, June 30	565,644	845,117

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
31 Debt Service Fund A Governmental Fund Type		
Total Revenues	5,303,744	5,751,700
Total Expenditures	5,709,818	5,695,053
Revenues over (under) Expenditures	(406,074)	56,647
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		
b. (Inc.) Dec. in Reserved for Inventories		
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments		
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0
Unappropriated Fund Balance, July 1	606,112	606,112
Unappropriated Fund Balance, June 30	200,038	662,759

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
32 Capital Projects Fund A Governmental Fund Type		
Total Revenues	4,311,702	4,814,832
Total Expenditures	3,067,231	2,796,231
Revenues over (under) Expenditures	1,244,471	2,018,601
<u>Other Sources and Uses:</u>		
a. Sale of Bonds	0	0
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	594,326	594,326
d. Sale of Fixed Assets	470,500	477,097
e. School Building Revolving Acct.	0	0
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	54,103
b. (Inc.) Dec. in Reserved for Inventories	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	(6,197,644)
e. (Inc.) Dec. in Designated Fund Balance	0	994,869
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0
Unappropriated Fund Balance, July 1	3,209,522	3,209,522
Unappropriated Fund Balance, June 30	4,330,167	(37,778)

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
40 Building Reserve Fund A Governmental Fund Type		
Total Revenues	0	0
Total Expenditures	0	0
Revenues over (under) Expenditures	0	0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		
b. (Inc.) Dec. in Reserved for Inventories		
c. (Inc.) Dec. in Undistributed Reserve		
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance		
Unappropriated Fund Balance, July 1	0	0
Unappropriated Fund Balance, June 30	0	0



# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
49 Food Service Fund A Governmental Fund Type		
Total Revenues	786,098	831,048
Total Expenditures	764,045	744,536
Revenues over (under) Expenditures	22,053	86,512
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	206
b. (Inc.) Dec. in Reserved for Inventories	0	2,939
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0
Unappropriated Fund Balance, July 1	166,861	166,861
Unappropriated Fund Balance, June 30	188,914	256,518

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
51 Food Service Fund A Proprietary Fund Type*		
Total Revenues		0
Total Expenditures		0
Revenues over (under) Expenditures		0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In		0
c. Interfund Transfers (Out)		0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		0
b. (Inc.) Dec. in Reserved for Inventories		0
c. (Inc.) Dec. in Undistributed Reserve		0
d. (Inc.) Dec. in Reserved for Commitments		0
e. (Inc.) Dec. in Designated Fund Balance		0
f. (Inc.) Dec. in Unappropriated Fund Balance		0
Unappropriated Fund Balance, July 1		0
Unappropriated Fund Balance, June 30		0

\*Enterprise fund accounting is recommended, but the school food services fund may be treated as a special revenue fund.

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
52 Enterprise Fund A Proprietary Fund Type		
Total Revenues		0
Total Expenditures		0
Revenues over (under) Expenditures		0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In		0
c. Interfund Transfers (Out)		0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		0
b. (Inc.) Dec. in Reserved for Inventories		0
c. (Inc.) Dec. in Undistributed Reserve		
d. (Inc.) Dec. in Reserved for Commitments		
e. (Inc.) Dec. in Designated Fund Balance		0
f. (Inc.) Dec. in Unappropriated Fund Balance		
Unappropriated Fund Balance, July 1		0
Unappropriated Fund Balance, June 30		0

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999		
<b>PARK CITY 22</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>ACTUAL REV / EXP FY 1999</b>
71 Expendable Trust Funds A Fiduciary Fund Type		
Total Revenues		0
Total Expenditures		0
Revenues over (under) Expenditures		0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In		0
c. Interfund Transfers (Out)		0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		0
b. (Inc.) Dec. in Reserved for Inventories		0
c. (Inc.) Dec. in Undistributed Reserve		
d. (Inc.) Dec. in Reserved for Commitments		
e. (Inc.) Dec. in Designated Fund Balance		0
f. (Inc.) Dec. in Unappropriated Fund Balance		0
Unappropriated Fund Balance, July 1		0
Unappropriated Fund Balance, June 30		0

# ANNUAL FINANCIAL REPORT

<b>PARK CITY 22</b>	<b>BUDGETED REVENUES</b>	<b>ACTUAL REVENUES</b>
<b>SCHEDULES A, B, &amp; C -- BASIC PROGRAM</b>	<b>FY 1999</b>	<b>FY 1999</b>

SCHEDULE A - Regular Basic Program (Minimum School Program, WPU's only)

3010 Regular School Program K-12	6,954,485	6,704,596
3015 Necessarily Existent Small Schools	0	
3020 Professional Staff Costs	596,011	596,011
3025 Administrative Costs	88,992	88,992
<b>TOTAL REGULAR BASIC PROGRAM</b>	<b>7,639,488</b>	<b>7,389,599</b>
Local Funds	6,704,596	7,389,599
State Funds	934,892	0

SCHEDULE B - Restricted Basic Program (Minimum School Program, WPU's only)

3105 Special Education -- Add-On	610,029	610,029
3110 Special Education -- Self-Contained	111,618	111,618
3120 Ext. Yr. Prog./Severely Disabled	3,780	3,780
3125 Special Education -- State Programs	67,884	32,101
3155 Applied Technology -- Add-On	112,703	185,743
3160 Applied Technology -- District Set-Aside	16,372	16,372
3211 Accelerated Learning -- Gifted and Talented	11,406	11,402
3212 Accelerated Learning -- Advanced Placement	23,642	23,642
3213 Accelerated Learning -- Concurrent Enrollment	6,103	6,103
3215 At-Risk -- Regular Program	19,894	19,894
3216 At-Risk -- Pregnancy Prevention	0	
3218 At-Risk -- Homeless & Minority	3,535	2,921
3219 At-Risk -- MESA	0	
3220 At-Risk -- Gang Prevention	0	
3221 At-Risk -- Youth-in-Custody	0	
3225 Career Ladders	368,909	369,020
3230 Class Size Reduction -- K-6	363,772	363,664
<b>TOTAL RESTRICTED BASIC PROGRAM</b>	<b>1,719,647</b>	<b>1,756,289</b>
Local Funds	0	159,219
State Funds	1,719,647	1,597,070

SCHEDULE C - Unrestricted Basic Program (Minimum School Program, WPU's only)

Local Funds	0	
3355 Local Program (State Funds)	171,838	171,790
<b>TOTAL UNRESTRICTED BASIC PROGRAM</b>	<b>171,838</b>	<b>171,790</b>

<b>TOTAL LOCAL FUNDS</b>	<b>6,704,596</b>	<b>7,548,818</b>
<b>TOTAL STATE FUNDS</b>	<b>2,826,377</b>	<b>1,768,860</b>
<b>TOTAL BASIC PROGRAM</b>	<b>9,530,973</b>	<b>9,317,678</b>

# ANNUAL FINANCIAL REPORT

## PARK CITY 22

### REVENUES

**BUDGETED  
REVENUES  
FY 1999**

**ACTUAL  
REVENUES  
FY 1999**

### 10 MAINTENANCE AND OPERATION FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100	Property Taxes	10,756,156	11,461,823
1120	Transportation	437,271	465,959
1122	Tort Liability	28,673	30,555
1134	Judgement Recovery	0	
1150	Non-Property Taxes	0	
1154	Fee-In-Lieu of Taxes	488,776	741,645
1190	Other Taxes	0	
1199	Penalties on Taxes	0	
1200	Local Governmental Units Other Than LEAs	0	
1310	Tuition From Pupils or Parents	0	
1400	Transportation Fees	0	
1410	Transp. Fees From Pupils or Parents	0	
1500	Earnings on Investments	420,000	309,614
1700	Student Activities	0	
1900	Other Revenues From Local Sources	398,566	449,774
1940	Textbooks (Sales & Rentals)	0	
1999	Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>12,529,442</b>	<b>13,459,370</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3005	Regular Basic Program	934,892	0
3200	Restricted Basic Program	1,719,647	1,597,070
3350	Unrestricted Basic Program	171,838	171,790
3405	Social Security and Retirement	1,810,037	1,820,969
3415	Pupil Transportation To/From School	592,546	592,546
3421	Contingency Fund - Discretionary	0	
3422	Contingency Fund - USU Lab School	0	
3423	Contingency Fund - OOS Tuition	0	
3425	Incentives for Excellence	9,142	9,298
3445	Inservice Education	1,315	1,315
3446	Comprehensive Guidance	55,620	55,620
3460	Educational Technology Initiative Maintenance	100,491	
3461	Truancy Intervention	0	0
3462	Centennial Schools (Strategic Planning)	18,757	24,624
3463	Families, Agencies, Communities Together	0	
3464	Alternative Language	15,459	15,459
3465	Character Education	21,455	3,941
3466	Highly Impacted Schools	0	
3467	Sign Language Education	0	0
3468	School Nurse Program	9,279	9,279
3469	Youth in Custody	0	0
3470	Technology, Life and Careers & Work-based Learning	0	0
3471	Guarantee on Transportation Levy	0	0
3500	Experimental/Developmental	48,910	37,228
3555	Voted Leeway	0	
3560	Board Leeway	0	
3700	Other Revenues From State Sources (Non-MSP)	0	
3710	Driver Education (Behind-the-Wheel)	8,220	15,720
3800	Supplementals / Other Bills	32,425	32,425
3900	Revenues From Other State Agencies	0	156,008

# ANNUAL FINANCIAL REPORT

## PARK CITY 22

	BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
<b>REVENUES</b>		
TOTAL REVENUES, STATE SOURCES	5,550,033	4,543,292
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4101 Impacted Area Aid. PL 874	0	
4190 Other Unrestric. Grants-in-Aid Federal Direct	0	
4200 Unrestricted Grants-in-Aid Through State	0	
4300 Restricted Grants-in-Aid Federal Direct	20,000	39,466
4501 Improving America's Schools Act	68,073	68,073
4520 Programs for the Disabled	183,246	174,682
4530 Applied Technology Education	74,618	24,361
4600 Other Restricted Grants-in-Aid, Fed. thru St.	122,617	189,655
4810 Federal Forest Service	40,610	40,610
4900 Other Revenues From Federal Sources	0	
TOTAL REVENUES, FEDERAL SOURCES	509,164	536,847
<b>1000 PAYMENTS FROM OTHER DISTRICTS</b>		
1320 Tuition from Other LEAs Within the State	0	
1330 Tuition From Other LEAs Outside the State	0	
1420 Trans. Fees From Other LEAs Within the State	0	
1430 Trans. Fees From Other LEAs Outside the State	0	
TOTAL PAYMENTS FROM OTHER DISTRICTS	0	0
TOTAL REVENUES, 10 MAINTENANCE & OPERATION FUND	18,588,639	18,539,509
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balanc	0	
5150 Dec in Reserved for Inventories Fund Balance	0	
5200 Interfund Transfers	0	
5200 Interfund Transfers - M & O from 10%	594,326	594,326
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	10,508
5700 Decrease in Designated Fund Balance	0	
5701 Decrease in Designated Fund Balance (Spec. Tran.)	0	
5800 Decrease in Unappropriated Fund Balance	0	
5900 Miscellaneous Other Sources	0	
TOTAL OTHER SOURCES & CHANGES	594,326	604,834
GRAND TOTAL REVENUES, SOURCES, & CHANGES 10 MAINTENANCE AND OPERATION FUND	19,182,965	19,144,343

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**REVENUES**

<b>BUDGETED REVENUES FY 1999</b>	<b>ACTUAL REVENUES FY 1999</b>
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**23 NON K-12 PROGRAMS FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1100 Property Taxes	408,598	435,404
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	17,796	27,003
1199 Penalties on Taxes	0	
1300 Tuition	0	
1800 Community Services Activities	0	
1900 Other Revenues From Local Sources	226,489	277,405
1999 Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>652,883</b>	<b>739,812</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3115 Special Education - Preschool	38,783	35,783
3209 Adult High School Completion	15,000	3,266
3210 Adult Basic Skills	4,751	4,751
3405 Social Security and Retirement	0	
3900 Revenues from Other State Agencies	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>58,534</b>	<b>43,800</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4522 IDEA - Hand., Part B, PL 99-457 (Preschool Inc.)	12,000	13,683
4580 Adult Education	1,961	1,961
4900 Other Revenues From Federal Sources	0	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>13,961</b>	<b>15,644</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>725,378</b>	<b>799,256</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balance	0	1,921
5200 Interfund Transfers	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
5800 Decrease in Unappropriated Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>1,921</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 23 NON K-12 PROGRAMS FUND</b>	<b>725,378</b>	<b>801,177</b>



**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**REVENUES**

BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
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**31 DEBT SERVICE FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1100 Property Taxes	5,082,382	5,415,816
1124 Capital Outlay Foundation	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	221,362	335,884
1199 Penalties on Taxes	0	
1500 Earnings on Investments	0	
1900 Other Revenues From Local Sources	0	
1999 Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>5,303,744</b>	<b>5,751,700</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3650 Capital Outlay Foundation	0	
3660 Emergency School Bldg Needs Pgm	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>5,303,744</b>	<b>5,751,700</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5200 Interfund Transfers	0	
5200 Interfund Transfers - Debt Service from 10%	0	
5200 Interfund Trans-Debt Srv from Other Cap Outla	0	
5500 Decrease in Undistributed Reserve Fund Balanc	0	
5700 Decrease in Designated Fund Balance	0	
5800 Decrease in Unappropriated Fund Balanc	0	
5900 Miscellaneous Other Source:	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b> <b>31 DEBT SERVICE FUND</b>	<b>5,303,744</b>	<b>5,751,700</b>

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**REVENUES**

<b>BUDGETED REVENUES FY 1999</b>	<b>ACTUAL REVENUES FY 1999</b>
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**32 CAPITAL PROJECTS FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1100 Property Taxes	3,141,799	3,326,640
1124 Capital Outlay Foundation	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	208,167	206,315
1199 Penalties on Taxes	0	
1500 Earnings on Investments	350,000	629,530
1900 Other Revenues From Local Sources	528,289	510,289
1999 Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>4,228,255</b>	<b>4,672,774</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3150 Applied Technology	0	
3405 Social Security and Retirement	0	
3600 Public Education Capital Outlay	0	
3650 Capital Outlay Foundation	0	
3660 Emergency Building Needs	0	
3700 Miscellaneous State Revenues	73,447	142,058
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>73,447</b>	<b>142,058</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4000 Revenues from Federal Sources	10,000	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>10,000</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>4,311,702</b>	<b>4,814,832</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5100 Sale of Bonds	0	
5125 Dec in Reserved for Encumbrances Fund Balanc	0	54,103
5150 Dec in Reserved for Inventories Fund Balanc	0	
5200 Interfund Transfers	0	
5300 Sale/Compens. for Loss-Fixed Asset:	470,500	477,097
5400 School Building Revolving Accoun	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	994,869
5800 Decrease in Unappropriated Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>470,500</b>	<b>1,526,069</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>	<b>4,782,202</b>	<b>6,340,901</b>

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**REVENUES**

BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
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**40 BUILDING RESERVE FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1100 Property Taxes	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	0	
1199 Penalties on Taxes	0	
1900 Other Revenues From Local Sources	0	
1999 Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3600 Public Education Capital Outlay	0	
3700 Miscellaneous State Revenues	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5200 Interfund Transfers	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>		

# ANNUAL FINANCIAL REPORT

**PARK CITY 22**

**REVENUES**

	BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
40 BUILDING RESERVE FUND	0	0

**49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)\***

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1500 Earnings on Investments	0	
1610 Sales to Students	556,575	572,815
1620 Sales to Adults	13,300	13,300
1690 Other Revenues From Local Sources	18,000	18,000
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>587,875</b>	<b>604,115</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3700 Miscellaneous State Revenues	0	
3770 School Lunch	52,166	68,340
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>52,166</b>	<b>68,340</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4571 Lunch Reimbursement	45,484	47,368
4572 Lunch Reimbursement (Free & Reduced Meals)	52,506	73,211
4573 Special Milk Reimbursement	3,067	3,274
4574 Breakfast Reimbursement	0	
4575 Child & Adult Care Food Program	0	
4578 NET (Nutritional Education and Training Pgm.)	0	
4579 Other Child Nutrition Program Revenue	45,000	34,740
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>146,057</b>	<b>158,593</b>
<b>TOTAL REVENUES, 49 FOOD SERVICE FUND</b>	<b>786,098</b>	<b>831,048</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balance	0	206
5150 Dec in Reserved for Inventories Fund Balanc	0	2,939
5200 Interfund Transfers	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
5800 Decrease in Unappropriated Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>3,145</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 49 FOOD SERVICE FUND</b>	<b>786,098</b>	<b>834,193</b>

# ANNUAL FINANCIAL REPORT

**PARK CITY 22**

**REVENUES**

BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
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\*Use this fund only if your School Food Service is a Governmental Fund.

### 51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\*

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1500 Earnings on Investments		
1610 Sales to Students		
1620 Sales to Adults		
1690 Other Revenues From Local Sources		
TOTAL REVENUES, LOCAL SOURCES		0
<b>3000 REVENUES FROM STATE SOURCES</b>		
3700 Miscellaneous State Revenues		
3770 School Lunch		
TOTAL REVENUES, STATE SOURCES		0
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4571 Lunch Reimbursement		
4572 Lunch Reimbursement (Free & Reduced Meals)		
4573 Special Milk Reimbursement		
4574 Breakfast Reimbursement		
4575 Child & Adult Care Food Program		
4578 NET (Nutritional Education and Training Pgm.)		
4579 Other Child Nutrition Program Revenue		
TOTAL REVENUES, FEDERAL SOURCES		0
<b>TOTAL REVENUES, 51 FOOD SERVICE FUND</b>		
		0
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balance		
5150 Dec in Reserved for Inventories Fund Balance		
5200 Interfund Transfers		
5500 Decrease in Undistributed Reserve Fund Balance		
5600 Dec in Reserved For Commitments Fund Balance		
5700 Decrease in Designated Fund Balance		
5800 Decrease in Unappropriated Fund Balance		
5900 Miscellaneous Other Sources		
TOTAL OTHER SOURCES & CHANGES		0
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>		
<b>51 FOOD SERVICE FUND</b>		
		0

\*Use either Fund 49 or Fund 51 but **NOT both**.

# ANNUAL FINANCIAL REPORT

**PARK CITY 22**

**REVENUES**

BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
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An Enterprise Fund does not require a budget.

**52 ENTERPRISE FUNDS**

<u>1000 REVENUES FROM LOCAL SOURCES</u>		
TOTAL REVENUES, LOCAL SOURCES		
<u>3000 REVENUES FROM STATE SOURCES</u>		
TOTAL REVENUES, STATE SOURCES		
<u>4000 REVENUES FROM FEDERAL SOURCES</u>		
TOTAL REVENUES, FEDERAL SOURCES		
TOTAL REVENUES, 52 ENTERPRISE FUNDS		0
<u>5000 OTHER SOURCES &amp; CHANGES</u>		
5125 Dec in Reserved for Encumbrances Fund Balance		
5150 Dec in Reserved for Inventories Fund Balance		
5200 Interfund Transfers		
5700 Decrease in Designated Fund Balance		
5900 Miscellaneous Other Sources		
TOTAL OTHER SOURCES & CHANGES		0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 52 ENTERPRISE FUNDS		0

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**REVENUES**

BUDGETED REVENUES FY 1999	ACTUAL REVENUES FY 1999
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An Enterprise Fund does not require a budget.

**71 EXPENDABLE TRUST FUNDS**

<u>1000 RECEIPTS FROM LOCAL SOURCES</u>		
TOTAL RECEIPTS, LOCAL SOURCES		
<u>3000 RECEIPTS FROM STATE SOURCES</u>		
TOTAL RECEIPTS, STATE SOURCES		
<u>4000 RECEIPTS FROM FEDERAL SOURCES</u>		
TOTAL RECEIPTS, FEDERAL SOURCES		
TOTAL RECEIPTS, 71 TRUST FUNDS		0
<u>5000 OTHER SOURCES &amp; CHANGES</u>		
5125 Dec in Reserved for Encumbrances Fund Balance		
5150 Dec in Reserved for Inventories Fund Balance		
5200 Interfund Transfers		
5700 Decrease in Designated Fund Balance		
5800 Decrease in Unappropriated Fund Balance		
5900 Miscellaneous Other Sources		
TOTAL OTHER SOURCES & CHANGES		0
GRAND TOTAL RECEIPTS, SOURCES, & CHANGES 71 TRUST FUNDS		0

**SUMMARY OF REVENUES, SOURCES, & CHANGES**

TOTAL LOCAL REVENUES - Unshaded Cells	23,302,199	25,227,771
TOTAL STATE REVENUES - Unshaded Cells	5,734,180	4,797,490
TOTAL FEDERAL REVENUES - Unshaded Cells	679,182	711,084
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	0	0
TOTAL REVENUES - Unshaded Cells	29,715,561	30,736,345
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	1,064,826	2,135,969
GRAND TOTAL - Unshaded Cells	30,780,387	32,872,314

# ANNUAL FINANCIAL REPORT

**PARK CITY 22**

**EXPENDITURES**

BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
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**10 MAINTENANCE AND OPERATION FUND**

1000 INSTRUCTION			
131	Salaries - Teachers	7,851,916	7,630,880
132	Salaries - Substitute Teachers	106,364	82,601
161	Salaries - Tchr. Aides & Paraprof.	740,842	754,126
199	Salaries - All Other	17,990	14,040
TOTAL SALARIES (Subtotal)		8,717,112	8,481,647
200	Employee Benefits	2,991,896	2,938,349
300-500	Purchased Services	521,338	345,295
561	Tuition In-State	0	
562	Tuition Out-of-State	0	
610	Supplies	457,542	495,045
620	Energy Supplies	0	
641	Books (Textbooks Only)	178,896	128,952
670	Computer Supplies (Instructional Only)	41,813	41,351
680	Maintenance Supplies & Materials	0	
TOTAL SUPPLIES AND MATERIALS (Subtotal)		678,251	665,348
700	Property (Instructional Equipment)	0	
800	Other Objects	620	620
TOTAL EXPENDITURES, INSTRUCTION (Function 1000)		12,909,217	12,431,259
2000 SUPPORTING SERVICES			
2100 SUPPORT SERVICES - STUDENTS:			
141	Salaries - Attend. & Soc. Work Personnel	0	25,485
142	Salaries - Guidance Personnel	380,027	359,067
143	Salaries - Health Services Personnel	27,103	28,219
144	Salaries - Psychological Personnel	0	18,701
152	Salaries - Secretarial and Clerical	34,322	34,833
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		441,452	466,305
200	Employee Benefits	245,688	227,534
300-500	Purchased Services	284	2,480
600	Supplies and Materials	1,913	(1,387)
700	Property	0	
800	Other Objects	0	
TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS		689,337	694,932



# ANNUAL FINANCIAL REPORT

PARK CITY 22		BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
<b>EXPENDITURES</b>			
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			
115	Salaries - Supervisors & Directors	0	
133	Salaries - Sabbatical Leave	0	19,344
145	Salaries - Media Personnel - Certif.	215,629	194,515
152	Salaries - Secretarial and Clerical	0	
162	Salaries - Media Personnel - Noncertif.	63,119	28,376
199	Salaries - All Other	0	18,935
	TOTAL SALARIES (Subtotal)	278,748	261,170
200	Employee Benefits	80,687	77,570
300-500	Purchased Services	14,872	71,437
600	Supplies & Materials (Except as Below)	0	10,848
	644 Library Books	41,682	33,972
	650 Periodicals	17,553	15,150
	660 Audio Visual Materials	18,604	18,058
700	Property	0	
800	Other Objects	3,513	3,513
	TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF	455,659	491,718
<b>2300 SUPPORT SVCS. - DIST. GEN. ADMINISTRATION</b>			
	Salaries - Sch. Board, Superintendent, Associate, Deputy or Assist. Superin- tendents and Sch. Business Administrator		
111-114	Salaries - District Administration	332,184	117,973
115	Salaries - Supervisors & Directors	0	169,098
152	Salaries - Secretarial & Clerical	167,889	169,601
199	Salaries - All Other	0	
	TOTAL SALARIES (subtotal)	500,073	456,672
200	Employee Benefits	148,688	145,729
300-500	Purchased Services	177,160	229,476
522	Liability Insurance	60,679	
600	Supplies and Materials	34,654	22,939
700	Property	0	
800	Other Objects	0	
	TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.	921,254	854,816
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			
121	Salaries - Principals and Assistants	607,343	654,440
152	Salaries - Secretarial and Clerical	285,100	305,449
199	Salaries - All Other	0	26,587
	TOTAL SALARIES (Subtotal)	892,443	986,476
200	Employee Benefits	303,616	361,067
300-500	Purchased Services	32,686	28,186
600	Supplies and Materials	0	889
700	Property	0	
800	Other Objects	0	
	TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.	1,228,745	1,376,618

# ANNUAL FINANCIAL REPORT

## PARK CITY 22

EXPENDITURES		BUDGETED	ACTUAL
		EXPENDITURES	EXPENDITURES
		FY 1999	FY 1999
<b>2500 SUPPORT SERVICES - BUSINESS</b>			
100	Salaries	250,380	239,018
200	Employee Benefits	77,895	77,282
300-500	Purchased Services	21,130	16,675
522	Liability Insurance	0	
600	Supplies and Materials	800	818
700	Property	0	
800	Other Objects	0	
TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS		350,205	333,793
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>			
181	Salaries - Operation & Maint. Supervisor	67,000	49,356
182	Salaries - Custodial & Maint. Personnel	774,832	828,401
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		841,832	877,757
200	Employee Benefits	290,701	315,776
300-500	Purchased Services	344,060	303,635
522	Liability Insurance	0	
600	Supplies and Materials	740,110	767,758
700	Property	0	
800	Other Objects	0	
TOTAL EXPENDITURES, OPERATION & MAINT. OF PLANT		2,216,703	2,264,926

# ANNUAL FINANCIAL REPORT

PARK CITY 22		BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
<b>EXPENDITURES</b>			
<b>2700 STUDENT TRANSPORTATION SERVICES</b>			
152	Salaries - Secretarial and Cleric	14,845	13,239
171	Salaries - Supervisors	31,683	33,086
172	Salaries - Bus Drivers	354,802	382,881
173	Salaries - Mechanics & Other Garage Emp.	104,501	106,081
174	Salaries - Other (Trainers, etc.)	0	
	TOTAL SALARIES (Subtotal)	505,831	535,287
210	Retirement	79,213	78,609
220	Social Security	38,696	40,757
240	Insurance (Health/Accident/Life)	72,075	96,435
270	Industrial Insurance	0	
280	Unemployment Insurance	0	
	TOTAL BENEFITS (Subtotal)	189,984	215,801
421	Water / Sewer	25,805	23,033
440	Repairs	0	
441	Garage Equipment Repairs	0	1,515
452	Rental of Equipment and Vehicles	0	
490	Other Purchased Property Services	6,322	5,294
	TOTAL PURCHASED PROPERTY SERVICES (Subtotal)	32,127	29,842
511	Services from Other LEAs (In State)	0	
512	Services from Other LEAs (Out of State)	0	
513	Commercial	0	
514	Student Allowance	495	495
515	Payment in Lieu - Subsistence	0	
516	Pmt of Mileage in Lieu of Bus (Dead Miles)	0	
521	Property Insurance	5,000	4,542
522	Liability Insurance	0	
530	Communications (Telephone)	1,731	1,818
580	Travel/Per Diem	3,384	2,637
	TOTAL OTHER PURCHASED SERVICES (Subtotal)	10,610	9,492
610	Misc. Supplies (Office)	8,679	10,185
624	Motor Fuel	56,490	43,110
625	Natural Gas	9,151	10,313
626	Electricity	6,368	5,706
681	Lubricants	0	
682	Tires and Tubes	4,320	3,414
683	Repair Parts for Vehicle (Bus)	58,664	76,317
684	Repair Parts for Garage Equipment	1,000	
689	Misc. Supplies (Shop)	0	
	TOTAL SUPPLIES & MATERIALS (Subtotal)	144,672	149,045
730	Equipment	0	
732	School Buses	0	156,554
	TOTAL EQUIPMENT (Subtotal)	0	156,554
890	Misc. Expenditures	1,927	3,153
891	Training	928	
	TOTAL EXPENDITURES, STUDENT TRANS. SERVICES	886,079	1,099,174

# ANNUAL FINANCIAL REPORT

<b>PARK CITY 22</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>ACTUAL EXPENDITURES FY 1999</b>
<b>EXPENDITURES</b>		
<b>2800 SUPPORT SERVICES CENTRAL</b>		
<b>2810 PLANNING, RESEARCH, ETC.</b>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, PLANNING, RESEARCH, ETC.	0	0
<b>2820 INFORMATION SERVICES</b>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, INFORMATION SERVICES	0	0
<b>2830 STAFF SERVICES</b>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, STAFF SERVICES	0	0
<b>2840 DATA PROCESSING SERVICES</b>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, DATA PROCESSING SERVICES	0	0
<b>TOTAL EXPENDITURES, SUPPORT SERVICES - CENTRAL</b>	<b>0</b>	<b>0</b>

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

<b>EXPENDITURES</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>ACTUAL EXPENDITURES FY 1999</b>
<b>2900 OTHER SUPPORT SERVICES</b>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	100,000	88,292
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>100,000</b>	<b>88,292</b>
<b>TOTAL EXPENDITURES FOR SUPPORT SERVICES</b>	<b>6,847,982</b>	<b>7,204,269</b>
<b>5000 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>		
830 Interest	0	
<b>TOTAL EXPENDITURES, 10 MAINT. &amp; OPERATION FUND</b>	<b>19,757,199</b>	<b>19,635,528</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
920 Increase to Reserved for Encumbrances	0	9,991
925 Increase to Reserved for Inventories	0	
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve Fund Balance	125,000	125,000
940 Inc to Reserved For Commitments Fund Balance	0	28,935
945 Increase to Designated Fund Balance	0	
946 Increase to Desig. Fund Bal (Spec. Trans.)	0	
950 Increase to Unappropriated Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>125,000</b>	<b>163,926</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>19,882,199</b>	<b>19,799,454</b>

**TOTAL EXPENDITURE BY OBJECT - 10 MAINTENANCE AND OPERATION FUND**

100 Salaries	12,427,871	12,304,332
200 Employee Benefits	4,329,155	4,359,108
300-500 Purchased Services	1,214,946	1,036,518
600 Supplies and Materials	1,678,239	1,683,438
700 Property	0	156,554
800 Other Objects	106,988	95,578
<b>GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND</b>	<b>19,757,199</b>	<b>19,635,528</b>

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**EXPENDITURES**

<b>BUDGETED EXPENDITURES FY 1999</b>	<b>ACTUAL EXPENDITURES FY 1999</b>
--	--

**23 NON K-12 PROGRAMS FUND**

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>		
<b>3200 OTHER SERVICES</b>		
100 Salaries	27,709	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
<b>TOTAL EXPENDITURES, OTHER SERVICES</b>	<b>27,709</b>	<b>0</b>
<b>3300 COMMUNITY SERVICES</b>		
100 Salaries	374,716	466,299
200 Employee Benefits	93,735	85,012
300-500 Purchased Services	24,060	16,672
600 Supplies and Materials	30,700	29,379
700 Property	7,485	7,369
800 Other Objects	250,000	
<b>TOTAL EXPENDITURES, COMMUNITY SERVICES</b>	<b>780,696</b>	<b>604,731</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>808,405</b>	<b>604,731</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
920 Increase to Reserved for Encumbrances	0	
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve Fund Balance	0	
940 Inc to Reserved For Commitments Fund Balance	0	
945 Increase to Designated Fund Balance	0	
950 Increase to Unappropriated Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 23 NON K-12 PROGRAMS FUND</b>	<b>808,405</b>	<b>604,731</b>

**TOTAL EXPENDITURE BY OBJECT - 23 NON K-12 PROGRAMS FUND**

100 Salaries	402,425	466,299
200 Employee Benefits	93,735	85,012
300-500 Purchased Services	24,060	16,672
600 Supplies and Materials	30,700	29,379
700 Property	7,485	7,369
800 Other Objects	250,000	0
<b>GRAND TOTAL EXPENDITURES BY OBJECT 23 NON K-12 PROGRAMS FUND</b>	<b>808,405</b>	<b>604,731</b>

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**EXPENDITURES**

<b>BUDGETED EXPENDITURES FY 1999</b>	<b>ACTUAL EXPENDITURES FY 1999</b>
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**31 DEBT SERVICE FUND**

<b>5000 DEBT SERVICE</b>		
830 Interest	2,349,318	2,344,576
840 Redemption of Principal	3,350,000	3,350,000
890 Miscellaneous Expenditures	10,500	477
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>5,709,818</b>	<b>5,695,053</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve Fund Balance	0	
945 Increase to Designated Fund Balance	0	
950 Increase to Unappropriated Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 31 DEBT SERVICE FUND</b>	<b>5,709,818</b>	<b>5,695,053</b>

**32 CAPITAL PROJECTS FUND**

<b>.0002 TAX RATE PROGRAM</b>		
<b>2600 MAINTENANCE OF PLANT SERVICES</b>		
100 Salaries	60,000	
200 Employee Benefits	13,986	
300-500 Purchased Services	46,706	31,379
600 Supplies and Materials	13,500	12,419
700 Property	0	
800 Other Objects	300,000	
<b>TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES</b>	<b>434,192</b>	<b>43,798</b>
<b>10% OF BASIC PROGRAM</b>		
<b>1000 INSTRUCTION (10% of Basic)</b>		
610 Supplies	0	
641 Textbooks	0	
730 Equipment	0	9,290
<b>TOTAL EXPENDITURES, INSTRUCTION</b>	<b>0</b>	<b>9,290</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	1,505
<b>TOTAL EXPENDITURES, SUPPORTING SERVICES</b>	<b>0</b>	<b>1,505</b>
<b>2500 SUPPORT SERVICES - BUSINESS (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	
<b>TOTAL EXPENDITURES, BUSINESS</b>	<b>0</b>	<b>0</b>
<b>2600 MAINTENANCE OF PLANT SERV. (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	
<b>TOTAL EXPENDITURES, MAINTENANCE OF PLANT</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

<b>PARK CITY 22</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>ACTUAL EXPENDITURES FY 1999</b>
<b>EXPENDITURES</b>		
<b>2700 STUDENT TRANS. SERVICES (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	
732 School Buses	0	
<b>TOTAL EXPENDITURES, STUDENT TRANSPORTATION</b>	<b>0</b>	<b>0</b>
<b>2830 STAFF SERVICES (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	
<b>TOTAL EXPENDITURES, STAFF SERVICES</b>	<b>0</b>	<b>0</b>
<b>2840 DATA PROCESSING (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	
<b>TOTAL EXPENDITURES, DATA PROCESSING</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>		
610 Supplies	0	
730 Equipment	0	
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>0</b>	<b>0</b>
<b>4501 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY STAFF</b>		
460 Construction and Remodeling	0	
710 School Sites	0	
720 Buildings	0	
731 Machinery	0	
733 Furniture and Fixtures	0	
734 Audio-Visual Equipment	0	
735 Non-Bus Vehicles	0	
739 Other Equipment	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>	<b>0</b>	<b>0</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS</b>		
460 Construction and Remodeling	0	
700 Property	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>	<b>0</b>	<b>0</b>
<b>5000 DEBT SERVICES (10% of Basic)</b>		
830 Interest	0	
840 Redemption of Principal	0	
<b>TOTAL EXPENDITURES, DEBT SERVICE</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>0</b>	<b>10,795</b>



# ANNUAL FINANCIAL REPORT

## PARK CITY 22

EXPENDITURES	BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
<b>4501 FACILITIES ACQUISITION &amp; CONST. SERVICES PERFORMED BY STAFF</b>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
680 Supplies and Materials - Buses	0	
710 Land and Improvements	34,311	36,760
720 Buildings	1,503,778	1,872,527
731 Machinery	18,558	23,632
732 School Buses	150,000	
733 Furniture and Fixtures	29,086	29,097
734 Audio-Visual Equipment	0	
735 Non-Bus Vehicles	50,048	38,048
739 Other Equipment	779,846	731,424
750 Media Materials	0	
800 Other Objects	67,412	10,150
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>	<b>2,633,039</b>	<b>2,741,638</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. PERFORMED BY CONTRACTORS</b>		
460 Construction and Remodeling	0	
700 Property	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, FACILITIES A &amp; C</b>	<b>2,633,039</b>	<b>2,741,638</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>3,067,231</b>	<b>2,796,231</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
920 Increase to Reserved for Encumbrances	0	
925 Increase to Reserved for Inventories	0	
930 Interfund Transfers	0	
930 Interfund Transfers - 10% to M & O	594,326	594,326
930 Interfund Transfers - 10% to Debt Service	0	
930 Interfund Trans-Oth Cap Outlay to Debt Srv.	0	
935 Increase to Undistributed Reserve Fund Balance	0	
940 Inc to Reserved For Commitments Fund Balance	0	6,197,644
945 Increase to Designated Fund Balance	0	
950 Increase to Unappropriated Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>594,326</b>	<b>6,791,970</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>	<b>3,661,557</b>	<b>9,588,201</b>

### TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND

100 Salaries	60,000	0
200 Employee Benefits	13,986	0
300-500 Purchased Services	46,706	31,379
600 Supplies and Materials	13,500	12,419
700 Property	2,565,627	2,742,283
800 Other Objects	367,412	10,150
<b>GRAND TOTAL EXPENDITURES BY OBJECT 32 CAPITAL PROJECTS FUND</b>	<b>3,067,231</b>	<b>2,796,231</b>

# ANNUAL FINANCIAL REPORT

**PARK CITY 22**

**EXPENDITURES**

BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
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## 40 BUILDING RESERVE FUND

<b>4000 FACILITIES ACQUISITION &amp; CONST. SERVICES</b>		
300	Professional & Technical Services	0
400	Property Services	0
700	Property	0
800	Other Objects	0
830	Interest	0
840	Redemption of Principal	0
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>		<b>0</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
930	Interfund Transfers	0
940	Inc to Reserved For Commitments Fund Balance	0
945	Increase to Designated Fund Balance	0
<b>TOTAL OTHER USES &amp; CHANGES</b>		<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 40 BUILDING RESERVE FUND</b>		<b>0</b>

## 49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)\*

<b>3100 FOOD SERVICES</b>		
100	Salaries	304,650
200	Employee Benefits	142,495
300-500	Purchased Services	1,200
600	Supplies and Materials (except food)	22,000
630	Food	289,000
700	Property	4,700
800	Other Objects	0
<b>TOTAL EXPENDITURES, 49 FOOD SERVICES FUND</b>		<b>764,045</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
920	Increase to Reserved for Encumbrances	0
925	Increase to Reserved for Inventories	0
930	Interfund Transfers	0
935	Increase to Undistributed Reserve Fund Balance	0
940	Inc to Reserved For Commitments Fund Balance	0
945	Increase to Designated Fund Balance	0
950	Increase to Unappropriated Fund Balance	0
<b>TOTAL OTHER USES &amp; CHANGES</b>		<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 49 FOOD SERVICE FUND</b>		<b>764,045</b>

\*Use this fund only if your School Food Service is a Governmental Fund.

# ANNUAL FINANCIAL REPORT

## PARK CITY 22

### EXPENDITURES

BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
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### 51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\*

<b>3100 FOOD SERVICES</b>		
100 Salaries		
200 Employee Benefits		
300-500 Purchased Services		
600 Supplies and Materials (except food)		
630 Food		
700 Property		
780 Depreciation		
800 Other Objects		
<b>TOTAL EXPENDITURES, 51 FOOD SERVICES FUND</b>		0
<b>6000 OTHER USES &amp; CHANGES</b>		
920 Increase to Reserved for Encumbrances		
925 Increase to Reserved for Inventories		
930 Interfund Transfers		
935 Increase to Undistributed Reserve Fund Balance		
940 Inc to Reserved For Commitments Fund Balance		
945 Increase to Designated Fund Balance		
950 Increase to Unappropriated Fund Balance		
<b>TOTAL OTHER USES &amp; CHANGES</b>		0
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 51 FOOD SERVICE FUND</b>		0

\*Use either Fund 49 or Fund 51 but **NOT both**.  
An Enterprise Fund does not require a budget.

### 52 ENTERPRISE FUNDS

<b>3200 OTHER ENTERPRISE SERVICES</b>		
100 Salaries		
200 Employee Benefits		
300-500 Purchased Services		
600 Supplies and Materials (except food)		
700 Property		
780 Depreciation		
800 Other Objects		
<b>TOTAL EXPENDITURES, 52 ENTERPRISE FUNDS</b>		0
<b>6000 OTHER USES &amp; CHANGES</b>		
920 Increase to Reserved for Encumbrances		
925 Increase to Reserved for Inventories		
930 Interfund Transfers		
945 Increase to Designated Fund Balance		
<b>TOTAL OTHER USES &amp; CHANGES</b>		0
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 52 ENTERPRISE FUNDS</b>		0

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**EXPENDITURES**

BUDGETED EXPENDITURES FY 1999	ACTUAL EXPENDITURES FY 1999
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**71 EXPENDABLE TRUST FUNDS**

<b>---- OTHER OUTLAYS</b>		
100	Salaries	
200	Employee Benefits	
300-500	Purchased Services	
600	Supplies and Materials	
700	Property	
800	Other Objects	
TOTAL EXPENDITURES, 71 TRUST FUNDS		0
<b>6000 OTHER USES &amp; CHANGES</b>		
920	Increase to Reserved for Encumbrances	
925	Increase to Reserved for Inventories	
930	Interfund Transfers	
945	Increase to Designated Fund Balance	
950	Increase to Unappropriated Fund Balance	
TOTAL OTHER USES & CHANGES		0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 71 TRUST FUNDS		0

**SUMMARY OF TOTAL EXPENDITURES / USES**

GRAND TOTAL EXPENDITURES - Unshaded Cells	30,106,698	29,476,079
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	719,326	6,955,896
GRAND TOTAL - Unshaded Cells	30,826,024	36,431,975

**SUMMARY OF TOTAL EXPENDITURES BY OBJECT - ALL FUNDS**

100	Salaries	13,194,946	13,065,086
200	Employee Benefits	4,579,371	4,553,226
300-500	Purchased Services	1,286,912	1,098,613
600	Supplies and Materials	2,033,439	2,049,508
700	Property	2,577,812	2,908,553
800	Other Objects	6,434,218	5,801,093
GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS		30,106,698	29,476,079

MISCELLANEOUS REPORT SECTION

PARK CITY 22

FY 1999

D. SCHOOL BOND ELECTION

1. Was a bond election held for this fiscal year?	Yes	<u>  x  </u>	No	<u>    </u>
2. If yes, please furnish the following information:				
a. Date		<u>  2/2/1999  </u>		
b. Amount of Bonds Authorized	\$	<u>  30,000,000  </u>		
c. Number of Votes FOR		<u>      763      </u>		
d. Number of Votes AGAINST		<u>      519      </u>		

E. STATUS OF DISTRICT INDEBTEDNESS

<b>BONDED INDEBTEDNESS</b>				
1. Bonds Outstanding at Beginning of Year			\$	<u>  46,130,000  </u>
2. Bonds Issued During Year for:				
a. New Capital Outlay	\$	<u>                    </u>		
b. Funding Current/Floating Debt	\$	<u>                    </u>		
c. Refunding Bonds	\$	<u>                    </u>		
Total Bonds Issued During Year			\$	<u>                    0      </u>
3. Total Bonds Retired During Year			\$	<u>  3,350,000  </u>
Total Bonded Indebtedness			\$	<u>  42,780,000  </u>
<b>NON-BONDED INDEBTEDNESS</b>				
4. Contingencies, Compensations, Benefits, Pensions, Etc.			\$	<u>                    </u>
5. Bond Anticipation Notes			\$	<u>                    </u>
6. School Building Revolving Account Balance			\$	<u>                    </u>
7. Capital Leases			\$	<u>                    </u>
8. Miscellaneous Debt			\$	<u>                    </u>
Total Non-Bonded Indebtedness			\$	<u>                    0      </u>
<b>TOTAL GENERAL LONG-TERM DEBT</b>			\$	<u>  42,780,000  </u>

F. LOCAL PROGRAM REVENUES & USES (53A-17a-123)

1. Revenue from Local Program (State Funds from Schedule C)			\$	<u>  171,790  </u>
2. Disposition of Funds Reported in Item 1:				
a. Maintenance & Operation (Fund 10)	\$	<u>  171,790  </u>		
b. Debt Service (Fund 31)	\$	<u>                    </u>		
c. Capital Projects (Fund 32)	\$	<u>                    </u>		
d. Total			\$	<u>  171,790  </u>

G. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	<u>    </u>	No	<u>  x  </u>
2. If yes, please furnish the following information:				
a. Date		<u>                    </u>		
b. Tax Rate Approver		<u>                    </u>		

H. BOARD LEEWAY (53A-17a-134(6)(a))

1. Was a Board Leeway approved for this fiscal year?	Yes	<u>    </u>	No	<u>  x  </u>
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be prior to April 1		<u>                    </u>		
b. Tax Rate Approver		<u>                    </u>		

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

**SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2001**

ADJUSTED EXPENDITURES PER AFR  
FY 1999

	NONRESTRICTED			RESTRICTED		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT
<b>FUND 10 MAINTENANCE AND OPERATION</b>						
1000 INSTRUCTION	620		12,430,639	620		12,430,639
2100 SUPPORT SERV-STUDENTS			694,932			694,932
2200 SUPPORT SERV-INSTR-STAFF	3,513		488,205	3,513		488,205
2300 SUPPORT SERV-DISTRICT ADMIN			854,816			854,816
2400 SUPPORT SERV-SCHOOL ADMIN			1,376,618			1,376,618
2500 SUPPORT SERV-BUSINESS		333,793			333,793	
2600 OPER AND MAINT OF PLANT		2,264,926				2,264,926
2700 STUDENT TRANSP SERV	159,707		939,467	159,707		939,467
2800 SUPPORT SERV-CENTRAL						
2900 SUPPORT SERV-OTHER	88,292			88,292		
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS	163,926			163,926		
<b>FUND 23 NON K-12 PROGRAMS</b>	7,369		597,362	7,369		597,362
<b>FUND 31 DEBT SERVICE</b>	5,695,053			5,695,053		
<b>FUND 32 CAPITAL PROJECTS</b>						
1000 INSTRUCTION 10% PROGRAM	9,290			9,290		
2000 SUPPORTING SERVICES	1,505			1,505		
2500 SUPPORT SERVICES - BUSINESS						
2600 OPER AND MAINT OF PLANT		43,798				43,798
2700 STUDENT TRANS. SERVICES						
2830 STAFF SERVICES						
2840 DATA PROCESSING						
2900 OTHER SUPPORT SERVICES						
4000 FACIL ACQUISITION AND CONS	2,741,638			2,741,638		
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS	6,791,970			6,791,970		
<b>FUND 40 BUILDING RESERVE</b>						
<b>FUND 49 FOOD SERVICE (Governmental)</b>	2,659		441,553	2,659		441,553
<b>FUND 51 FOOD SERVICE (Enterprise)</b>						
<b>FUNDS 52-59 ENTERPRISE</b>						
<b>FUNDS 71 TRUST &amp; AGENCY</b>						
<b>TOTALS</b>	15,665,542	2,642,517	17,823,592	15,665,542	333,793	20,132,316

**ANNUAL FINANCIAL REPORT**

**PARK CITY 22**

ADJUSTED EXPENDITURES PER AFR  
FY 1999

**SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2001**

	<u>NONRESTRICTED</u>			<u>RESTRICTED</u>		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT

**ALLOCATION OF NONRESTRICTED INDIRECT COST POOL**

SCH. J & FOOD SERVICES % CALCULATION		441,553	2.48%	
INSTRUCTION % CALCULATION	2,642,517	17,382,039	97.52%	
TOTAL INDIRECT, DIRECT, & %	2,642,517	17,823,592	100.00%	

**ALLOCATION OF INSTRUCTION PORTION OF POOL**

AMOUNT ATTRIBUTED TO FOOD SERVICES			2.48%	
AMOUNT ATTRIBUTED TO INSTRUCTION	2,642,517		97.52%	2,576,983
TOTAL				2,576,983

**ALLOCATION FOR CALCULATIONS**

INSTRUCTION ALLOCATION			2,576,983		<b>TOTAL</b>
FOOD SERVICES ALLOCATIONS					

**THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.**

# ANNUAL FINANCIAL REPORT

## SCHEDULE J ALLOCATION OF INDIRECT COSTS FOR THE SCHOOL FOODS PROGRAM

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, 2830, 2840, 2900, and Fund 32 Functions 2500, 2600, 2830, 2840, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

<b>PARK CITY 22</b>	<b>Unallocable to School Food Program</b>	<b>Allocable to School Food Program</b>	<b>TOTAL</b>
<b>Adjusted Expenditures FY 1999</b>			
<b>10 MAINTENANCE AND OPERATION FUND</b>			
<b>2500 Support Services - Business</b>			
100 Salaries	239,018		239,018
200 Employee Benefits	77,282		77,282
300-400 Purchased Services	16,675		16,675
522 Liability Insurance			
600 Supplies and Materials	818		818
<b>TOTAL SUPPORT SERVICES - BUSINESS</b>	<b>333,793</b>		<b>333,793</b>
<b>2600 Maintenance of Plant Services</b>			
100 Salaries	877,757		877,757
200 Employee Benefits	315,776		315,776
300-400 Purchased Services	303,635		303,635
522 Liability Insurance			
600 Supplies and Materials	767,758		767,758
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>	<b>2,264,926</b>		<b>2,264,926</b>
<b>2830 Staff Services</b>			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
<b>TOTAL STAFF SERVICES</b>			
<b>2840 Data Processing Services</b>			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
<b>TOTAL DATA PROCESSING SERVICES</b>			
<b>2900 Support Services - Other</b>			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
<b>TOTAL SUPPORT SERVICES - OTHER</b>			



# ANNUAL FINANCIAL REPORT

## SCHEDULE J ALLOCATION OF INDIRECT COSTS FOR THE SCHOOL FOODS PROGRAM

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, 2830, 2840, 2900, and Fund 32 Functions 2500, 2600, 2830, 2840, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

PARK CITY 22	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
<b>Adjusted Expenditures FY 1999</b>			

### 32 CAPITAL PROJECTS FUND

<u>.0002 TAX RATE PROCEEDS</u>			
2600 Maintenance of Plant Services			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services	31,379		31,379
600 Supplies and Materials	12,419		12,419
TOTAL MAINTENANCE OF PLANT SERVICES	43,798		43,798
<u>10% OF BASIC PROGRAM</u>			
2500 Support Services - Business			
610 Supplies			
2600 Maintenance of Plant Services			
610 Supplies			
2830 Staff Services			
610 Supplies			
2840 Data Processing Services			
610 Supplies			
2900 Other Support Services			
610 Supplies			

GRAND TOTAL INDIRECT COSTS	2,642,517		2,642,517
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**ANNUAL FINANCIAL REPORT**

**SCHEDULE K  
UTAH STATE OFFICE OF EDUCATION  
SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION  
FIXED RATE WITH CARRY FORWARD PROVISION**

**PARK CITY 22**

RESTRICTED RATE	FY 1997		FY 1999		FY 2001	
	FY 1995	FY 1997	FY 1997	FY 1999	FY 1999	FY 2001
<b>BASIC CALCULATION</b>	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	12,216,752	15,126,729	15,126,729	20,132,316	20,132,316	
INDIRECT COSTS:						
POOL	205,146	218,109	218,109	333,793	333,793	
CARRY FORWARD	73,946		(126,780)		212,999	
TOTAL	279,092		91,329		546,792	
RATE	2.28%		0.60%		2.72%	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		15,126,729		20,132,316		0
RATE		2.28%		0.60%		2.72%
CALCULATED RECOVERY		344,889		120,794		0
ACTUAL POOL COSTS		(218,109)		(333,793)		(0)
OVER (UNDER) RECOVERY		126,780		(212,999)		0

NON-RESTRICTED RATE(S)	FY 1997		FY 1999		FY 2001	
	FY 1995	FY 1997	FY 1997	FY 1999	FY 1999	FY 2001
<b>BASIC CALCULATION</b>	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	11,025,193	13,523,514	13,523,514	17,823,592	17,823,592	
INDIRECT COSTS:						
POOL	1,396,705	1,821,324	1,821,324	2,642,517	2,642,517	
CARRY FORWARD	(226,203)		385,127		(266,293)	
TOTAL	1,170,502		2,206,451		2,376,224	
RATE	10.62%		16.32%		13.33%	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		13,523,514		17,823,592		0
RATE		10.62%		16.32%		13.33%
CALCULATED RECOVERY		1,436,197		2,908,810		0
ACTUAL POOL COSTS		(1,821,324)		(2,642,517)		(0)
OVER (UNDER) RECOVERY		(385,127)		266,293		0
<b>FOOD SERVICE</b>						
DIRECT COSTS	0	0	0	0	0	
INDIRECT COSTS:						
POOL	0	0	0	0	0	
CARRY FORWARD	0		0		0	
TOTAL	0		0		0	
RATE	0.00%		0.00%		0.00%	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

**ANNUAL FINANCIAL REPORT  
SCHEDULE L  
UTAH STATE OFFICE OF EDUCATION  
INDIRECT COST NEGOTIATION AGREEMENT**

**PARK CITY 22**

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular 74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

**SECTION I: Rates**

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2000 - June 30, 2001	13.33%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2000 - June 30, 2001	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2000 - June 30, 2001	2.72%	Instructional Programs

\* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

**SECTION II: General**

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## 1. GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (Prior Year):** Reported amounts are completed by USOE. The amounts are exactly as those reported on the prior year Annual Financial Report. In some instances, the amounts have been changed by audit adjustments.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

## BUDGET

### 1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Budgeted Column (Current Year):** Report final budget amounts adopted by the Board. Last year's reported amounts have been carried forward. Adjust amounts as appropriate.
- c. **Budgeted Column (Next Year):** Report projected amounts for the upcoming year.

### 2. DUE DATE:

- a. **July 15** if the adopted rate is equal to or less than the certified rate.
- b. **August 15** if the adopted rate is greater than the certified rate.

### 3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the Governmental GAAP Guide, or the NCES Financial Accounting for School Systems manual.

### 4. UNAPPROPRIATED FUND BALANCE:

A summary statement is prepared for each fund. On each statement, total revenues, total expenses, other sources, and other uses of funds should agree exactly with amounts found in the body of the report. The statement summarizes transactions in each fund and shows the effect on the unappropriated fund balance. Utah law restricts school districts from assessing taxes in excess of anticipated expenditures (53A-19-101).

### 5. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount reserved should be shown on the balance sheet of the Annual Financial Report. The initial establishment of a reserve, or increases in an existing reserve, should be recorded under Expenditures, Function 6000, Other Uses. Any decreases in a reserve should be recorded under Revenues, Function 5000, Other Sources.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## 6. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are to be reported in the Capital Projects Fund.

## 7. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- \* School Finance & Statistics  
c/o Randy Upton  
250 East 500 South  
Salt Lake City, Utah 84111
  
- \* Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Please send (only) the Property Tax Detail Report to:

- \* Kerry Chapman  
Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, Utah 84134

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **ACTUAL**

### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-303). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

### **2. SIGNATURES:**

- a. The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge.
- b. The APR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge.

### **3. DUE DATES (UCA 53A-3-404):**

- a. The AFR is due **October 1**.
- b. The Audit Report is due **November 30**.

### **4. ACCOUNT CODING:**

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the Government GAAP Guide, or the NCES Financial Accounting for School Systems manual.

### **5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

### **6. ENCUMBRANCES (GAAP vs Budgetary):**

If you included encumbrances with expenditures, you must **Increase (Decrease) Reserved For Encumbrances** **after** you have completed entering all expenditures. The Unappropriated Fund Balance will be automatically offset by the same amount to adjust appropriate balance sheet amounts to actual.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please send the completed report to:

- \* School Finance & Statistics  
FTP address as specified  
<ftp://ftp.usoe.k12.ut.us/Pub/Sf/Afr-apr/dropbox>

Please send the completed (paper copy) report to:

- \* Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

## 8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- \* School Finance & Statistics  
c/o Randy Upton  
Utah State Office of Education  
250 East 500 South  
Salt Lake City, Utah 84111
- \* Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114
- \* Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132