

Park City School District

The General Fund

Current as of: June 21, 2011

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<u>Actual</u> <u>2009-2010</u>	<u>Original</u> <u>2010-2011</u>	<u>Revised</u> <u>2010-2011</u>	<u>Original</u> <u>2011-2012</u>	<u>FY2011-FY2012</u> <u>Increase</u> <u>(Decrease)</u>		<u>Percent</u> <u>Change</u>
Revenues:							
Local Sources	\$ 37,134,781	\$ 36,875,413	\$ 37,239,297	\$ 36,808,640	\$ (430,657)		-1%
State Sources	2,545,959	3,106,915	3,280,694	2,723,896	(556,798)		-17%
Federal Sources	2,546,189	1,486,963	1,812,702	1,190,372	(622,330)		-34%
Total Revenues	\$ 42,226,929	\$ 41,469,291	\$ 42,332,693	\$ 40,722,908	\$ (1,609,785)		-4%
Expenditures:							
Instruction	\$ 27,077,143	\$ 27,870,888	\$ 28,030,515	\$ 27,949,992	\$ (80,523)		0%
Support Services:							
Student Services	1,596,418	1,674,062	2,075,203	2,108,219	33,016		2%
Staff Services	1,367,373	2,066,762	2,101,490	2,200,832	99,342		5%
Executive Administration	1,664,714	1,825,514	542,361	566,610	24,249		4%
School Administration	2,102,608	2,064,762	2,313,104	2,333,940	20,836		1%
Central Administration	603,770	538,776	2,436,981	2,488,236	51,255		2%
Operation & Maintenance of Facilities	5,520,600	5,469,911	4,306,588	4,420,952	114,364		3%
To and From Transportation	1,811,498	1,520,116	1,742,500	1,769,741	27,241		2%
Total Expenditures	\$ 41,744,124	\$ 43,030,791	\$ 43,548,742	\$ 43,838,522	\$ 289,780		1%
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 482,805	\$ (1,561,500)	\$ (1,216,049)	\$ (3,115,614)	\$ (1,899,565)		156%
Other Financing Sources (Uses):							
Transfer In: One-Time Capital Outlay				1,545,399	1,545,399		----
Transfers Out: LAND Trust	(100,962)	(218,566)	(218,566)	(218,566)	-		0%
Total Other Financing Sources (Uses)	\$ (100,962)	\$ (218,566)	\$ (218,566)	\$ 1,326,833	\$ 1,545,399		-707%
Excess (Deficiency) of Revenues							
and Other Financing Sources							
Over Expenditures*	\$ 381,843	\$ (1,780,066)	\$ (1,434,615)	\$ (1,788,781)			
Fund Balances - Beginning of Year	12,294,492	12,676,335	12,676,335	11,241,720			
Fund Balances - End of Year	\$ 12,676,335	\$ 10,896,269	\$ 11,241,720	\$ 9,452,939			
Summary of Fund Balances - End of Year:							
Restricted for:							
Reading Levy	\$ 122,027	\$ 100,000	\$ 100,000	\$ 100,000			
Tort Liability	67,607	50,000	50,000	50,000			
Committed to:							
Contractual Obligations	256,800	300,000	300,000	300,000			
Unpaid Vacation and Sick Leave	760,477	760,477	760,477	760,477			
Early Retirement Incentive	404,990	385,424	176,159	26,042			
Self-Insurance Medical and Dental	220,000	440,000	440,000	660,000			
Economic Stabilization (5%)	2,100,000	2,151,540	2,177,437	2,191,926			
Assigned to Basic Levy Recapture	250,000	250,000	250,000	250,000			
Unassigned	8,494,435	6,458,828	6,987,647	5,114,494			
Total Fund Balances	\$ 12,676,336	\$ 10,896,269	\$ 11,241,720	\$ 9,452,939			

*Exec Admin, Central Services and Maintenance reflect accounting changes in FY11.

Park City School District

The General Fund Revenues

Current as of: June 21, 2011

	<u>Actual 2009-2010</u>	<u>Original 2010-2011</u>	<u>Revised 2010-2011</u>	<u>Original 2011-2012</u>	<u>FY2011-FY2012 Increase (Decrease)</u>	<u>Percent Change</u>
Local Sources:						
1100 - Property Taxes						
Basic	\$ 17,584,925	\$ 16,446,591	\$ 16,516,024	\$ 16,710,367	\$ 194,343	1%
Voted Leeway	16,065,235	16,578,402	16,358,945	15,754,589	(604,356)	-4%
K-3 Reading	691,459	618,926	718,088	703,705	(14,383)	-2%
Special Transportation	263,633	1,016,809	1,003,348	978,968	(24,380)	-2%
Tort Liability	37,043	33,157	43,624	52,516	8,892	20%
Ten Percent of Basic	1,528,951	1,624,684	1,601,889	1,625,930	24,041	2%
1500 - Earnings on Investments	116,924	69,683	144,814	130,000	(14,814)	-10%
1900 - Local Revenue	38,719	45,000	45,000	45,000	0	0%
1960 - Local Governments	807,892	442,161	807,565	807,565	0	0%
Total Local Sources	\$ 37,134,781	\$ 36,875,413	\$ 37,239,297	\$ 36,808,640	\$ (430,657)	-1%
State Sources:						
Minimum School Program						
3010 - Charter School Local Replacement	(1,925)	(1,925)	(4,902)	(116,330)	(111,428)	2273%
3010 - Regular School Programs - K-12	11,079,128	11,097,881	11,291,122	12,331,715	1,040,593	9%
3020 - Professional Staff	1,110,089	1,109,788	1,173,767	1,282,499	108,732	9%
3025 - Administrative Costs	154,620	154,620	154,620	168,960	14,340	9%
3100 - Special Education	1,221,365	1,218,788	1,234,116	1,266,315	32,199	3%
3155 - Career and Technology Education	524,962	497,219	508,803	509,917	1,114	0%
3230 - Class Size Reduction	705,336	719,052	712,942	781,527	68,585	10%
Less Basic Levy	(17,365,961)	(16,446,591)	(16,685,383)	(16,710,367)	(24,984)	0%
Total Basic School Program	\$ (2,572,386)	\$ (1,651,168)	\$ (1,614,915)	\$ (485,764)	\$ 1,129,151	-70%
Other Minimum School Program						
3212 - Accelerated Students (combined FY12)	84,506	79,137	79,134	69,488	(9,646)	-12%
3215 - At-Risk Programs (combined FY12)	46,321	36,105	45,430	35,876	(9,554)	-21%
3270 - Interventions for Student Success BG	138,637	136,508	137,962	0	(137,962)	-100%
3405 - SS&R / 2011 Flexible WPU	1,334,427	1,690,235	1,713,684	174,433	(1,539,251)	-90%
3415 - Pupil Transportation	769,076	848,066	779,264	779,264	0	0%
3520 - School LAND Trust	235,862	235,862	218,566	218,566	0	0%
3640 - Extended Day K	56,110	56,110	54,896	54,896	0	0%
3805 - Reading Achievement	28,571	28,000	28,000	28,000	0	0%
3810 - Library Books and Electronic Res.	4,077	3,450	3,475	4,075	600	17%
3851 - Classroom Supplies and Materials	105,448	51,254	50,943	50,796	(147)	0%
3876 - Educator Salary Adjustment	1,562,343	1,562,343	1,585,637	1,560,735	(24,902)	-2%
3876 - USTAR	130,688	-	145,971	170,000	24,029	16%
3900 - Other State Revenue	251,791	31,013	52,647	63,531	10,884	21%
Total Other Minimum School Program	4,747,857	4,758,083	4,895,609	3,209,660	(1,685,949)	-34%
Deferred State Revenue	370,488	0	0	0	0	0%
Total State Support	\$ 2,545,959	\$ 3,106,915	\$ 3,280,694	\$ 2,723,896	\$ (556,798)	-17%
Federal Sources:						
4520 - IDEA Special Education	\$ 783,356	\$ 742,802	\$ 758,817	\$ 743,817	\$ (15,000)	-2%
4530 - Applied Technology	35,528	35,000	37,481	37,481	0	0%
4810 - Forest Reserve	52,725	50,000	0	0	0	0%
4800 - NCLB (ELL in FY11)	420,698	200,000	270,587	200,000	(70,587)	-26%
4801 - Title I	0	0	173,557	209,074	35,517	20%
7661 - ARRA--Stabilization	897,147	0	0	0	0	0%
7662 - ARRA--Title I	0	57,768	68,929	0	(68,929)	-100%
7664 - ARRA--IDEA Special Ed	0	401,393	377,205	0	(377,205)	-100%
Other Federal	356,735	-	126,126	0	(126,126)	-100%
Total Federal Sources	2,546,189	1,486,963	1,812,702	1,190,372	(622,330)	-34%
Total Revenues	\$ 42,226,929	\$ 41,469,291	\$ 42,332,693	\$ 40,722,908	\$ (1,609,785)	-4%

Park City School District

The General Fund Expenditures

Current as of: June 21, 2011

	<u>Actual</u> <u>2009-2010</u>	<u>Original</u> <u>2010-2011</u>	<u>Revised</u> <u>2010-2011</u>	<u>Original</u> <u>2011-2012</u>	<u>FY2011-FY2012</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Instruction (1000):						
Salaries:						
131 - Teachers - Certificated	\$ 15,787,058	\$ 16,017,372	\$ 16,240,408	\$ 16,295,993	\$ 55,585	0%
132 - Substitute Teachers	235,341	258,007	215,692	215,692	0	0%
136 - Teachers - Hourly	49,097	24,164	28,559	28,559	0	0%
161 - Paraprofessionals	2,122,747	2,331,700	2,105,132	2,172,496	67,364	3%
Total Salaries	<u>\$ 18,194,243</u>	<u>\$ 18,631,243</u>	<u>\$ 18,589,791</u>	<u>\$ 18,712,740</u>	<u>\$ 122,949</u>	<u>1%</u>
Employee Benefits:						
210 - State Retirement	2,790,734	2,904,579	3,149,858	3,168,118	18,260	1%
220 - Social Security	1,420,691	1,425,290	1,384,818	1,431,525	46,707	3%
240 - Group Insurance	2,542,069	3,132,182	2,842,494	2,842,494	0	0%
290 - District Retiree/Other Benefits	1,072,688	209,265	137,571	96,352	(41,219)	-30%
Total Employee Benefits	<u>\$ 7,826,182</u>	<u>\$ 7,671,316</u>	<u>\$ 7,514,741</u>	<u>\$ 7,538,489</u>	<u>\$ 23,748</u>	<u>0%</u>
Purchased Services:						
300 - Purchased Services	56,725	76,000	67,773	69,806	2,033	3%
500 - Other Purchased Services	76,385	137,875	171,200	176,336	5,136	3%
Total Purchased Services	<u>\$ 133,110</u>	<u>\$ 213,875</u>	<u>\$ 238,973</u>	<u>\$ 246,142</u>	<u>\$ 7,169</u>	<u>3%</u>
Supplies and Materials:						
610 - 640 - Supplies	521,998	843,424	831,857	821,813	(10,044)	-1%
641 - Textbooks	297,466	435,875	738,600	510,758	(227,842)	-31%
670 - Software	104,144	75,155	116,553	120,050	3,497	3%
Total Supplies and Materials	<u>923,608</u>	<u>1,354,454</u>	<u>1,687,010</u>	<u>1,452,621</u>	<u>(234,389)</u>	<u>-14%</u>
Total Instruction	<u>\$ 27,077,143</u>	<u>\$ 27,870,888</u>	<u>\$ 28,030,515</u>	<u>\$ 27,949,992</u>	<u>\$ (80,523)</u>	<u>0%</u>
Student Services (2100):						
Salaries:						
142 - Guidance Personnel	804,968	848,956	832,671	832,671	0	0%
143 - Health Services Personnel	89,978	95,379	91,448	91,448	0	0%
152 - Secretarial, Clerical and Other	128,846	104,052	424,771	433,266	8,495	2%
Total Salaries	<u>\$ 1,023,792</u>	<u>\$ 1,048,387</u>	<u>\$ 1,348,890</u>	<u>\$ 1,357,385</u>	<u>\$ 8,495</u>	<u>1%</u>
200 - Employee Benefits	403,767	429,839	551,556	570,835	19,279	3%
300 - Purchased Services	89,983	111,215	87,400	90,022	2,622	3%
500 - Other Purchased Services	20,860	20,355	31,476	32,420	944	3%
600 - Supplies and Materials	58,016	64,266	55,881	57,557	1,676	3%
Total Student Services	<u>\$ 1,596,418</u>	<u>\$ 1,674,062</u>	<u>\$ 2,075,203</u>	<u>\$ 2,108,219</u>	<u>\$ 33,016</u>	<u>2%</u>

Park City School District

The General Fund Expenditures

Current as of: June 21, 2011

	<u>Actual</u> <u>2009-2010</u>	<u>Original</u> <u>2010-2011</u>	<u>Revised</u> <u>2010-2011</u>	<u>Original</u> <u>2011-2012</u>	<u>FY2011-FY2012</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Staff Services (2200):						
Salaries:						
131 - Teacher Prof. Dev.	255,608	744,937	299,743	352,243	52,500	18%
132 - Substitutes Prof. Dev.	106,300	141,133	138,238	141,003	2,765	2%
145 - Media Personnel	403,955	430,687	415,084	415,084	0	0%
161 and 162 - Paraprofessionals	23,937	73,984	382,774	390,429	7,655	2%
Total Salaries	\$ 789,800	\$ 1,390,741	\$ 1,235,839	\$ 1,298,759	\$ 62,920	5%
200 - Employee Benefits	219,966	367,156	419,074	442,098	23,024	5%
300 - Purchased Services	88,618	42,461	83,974	86,493	2,519	3%
500 - Travel, Communication	104,256	106,305	160,026	164,827	4,801	3%
610 - 630 Supplies	51,823	74,277	60,922	62,750	1,828	3%
644 - Library Books	64,268	47,468	65,236	67,193	1,957	3%
645 - Periodicals	23,840	20,286	24,628	25,367	739	3%
660 - Audio Visual, Software	24,802	18,068	51,791	53,345	1,554	3%
Total Instructional Staff Services	\$ 1,367,373	\$ 2,066,762	\$ 2,101,490	\$ 2,200,832	\$ 99,342	5%
Executive Administration (2300):						
Salaries:						
110 - Board and Administration	169,676	175,294	250,804	251,539	735	0%
115 - Supervisors and Directors	379,683	495,608	0	0	0	----
152 - Other Staff	267,224	275,458	0	0	0	----
100 - All Other	16,879	11,596	0	0	0	----
Total Salaries	\$ 833,462	\$ 957,956	\$ 250,804	\$ 251,539	\$ 735	0%
200 - Employee Benefits	360,588	392,762	159,435	160,985	1,550	1%
300 - Purchased Services	240,624	247,954	1,520	1,566	46	3%
400 - Purchased Property Services	0	0	0	18,000	18,000	----
500 - Other Purchased Services	160,771	89,582	85,648	88,217	2,569	3%
600 - Supplies and Materials	69,269	82,260	44,954	46,303	1,349	3%
800 - Other	0	55,000	0	0	0	0%
Total Board and Superintendent	\$ 1,664,714	\$ 1,825,514	\$ 542,361	\$ 566,610	\$ 24,249	4%
School Administration (2400):						
Salaries:						
121 - Principals and Assistants	977,220	1,037,530	1,152,555	1,165,233	12,678	1%
152 - Secretarial and Clerical	433,790	389,705	436,518	443,502	6,984	2%
100 - Other Salaries	59,317	9,467	19,241	19,549	308	2%
Total Salaries	\$ 1,470,327	\$ 1,436,702	\$ 1,608,314	\$ 1,628,284	\$ 19,970	1%
200 - Employee Benefits	593,418	589,048	653,612	652,942	(670)	0%
500 - Other Purchased Services	28,661	26,018	46,457	47,851	1,394	3%
600 - Supplies & Materials	10,202	12,994	4,721	4,863	142	3%
Total School Administration	\$ 2,102,608	\$ 2,064,762	\$ 2,313,104	\$ 2,333,940	\$ 20,836	1%
Central Services (2500):						
100 - Salaries	364,265	369,432	1,370,410	1,397,818	27,408	2%
200 - Employee Benefits	124,532	125,607	510,488	517,947	7,459	1%
300 - Purchased Services	0	0	236,406	243,498	7,092	3%
400 - Purchased Property Services	0	0	37,078	38,190	1,112	3%
500 - Other Purchased Services	6,771	6,990	31,109	32,042	933	3%
600 - Supplies and Materials	18,497	19,191	241,709	248,960	7,251	3%
800 - Other	89,705	17,556	9,781	9,781	0	0%
Total Central Services	\$ 603,770	\$ 538,776	\$ 2,436,981	\$ 2,488,236	\$ 51,255	2%

Park City School District

The General Fund Expenditures

Current as of: June 21, 2011

	<u>Actual 2009-2010</u>	<u>Original 2010-2011</u>	<u>Revised 2010-2011</u>	<u>Original 2011-2012</u>	<u>FY2011-FY2012</u>	
					<u>Increase (Decrease)</u>	<u>Percent Change</u>
Operation & Maint. of Facilities (2600):						
Salaries:						
180 - Custodial/Maint./Tech Personnel	1,896,153	1,923,386	1,307,707	1,336,708	29,001	2%
100 - Other Salaries	74,105	26,624	-	-	0	0%
Total Salaries	\$ 1,970,258	\$ 1,950,010	\$ 1,307,707	\$ 1,336,708	\$ 29,001	2%
200 - Employee Benefits	871,096	887,255	588,468	601,519	13,051	2%
300 - Purchased Services	18,387	25,374	0	0	0	----
400 - Purchased Property Services	1,091,948	1,041,027	1,002,233	1,032,300	30,067	3%
500 - Other Purchased Services	50,840	29,720	74,571	76,808	2,237	3%
600 - Supplies and Materials	1,518,071	1,536,525	1,333,609	1,373,617	40,008	3%
Total Operation & Maintenance	\$ 5,520,600	\$ 5,469,911	\$ 4,306,588	\$ 4,420,952	\$ 114,364	3%
To and From Student Trans. (2700):						
Salaries:						
152 - Secretarial and Clerical	108,779	56,855	63,185	64,449	1,264	2%
171 - Transportation Supervisors	111,650	98,542	113,323	93,589	(19,734)	-17%
172 - Bus Drivers	681,765	586,935	693,937	707,816	13,879	2%
173 - Mechanics	165,578	165,487	117,530	119,881	2,351	2%
Total Salaries	\$ 1,067,772	\$ 907,819	\$ 987,975	\$ 985,735	\$ (2,240)	0%
200 - Employee Benefits	472,714	390,362	445,416	449,692	4,276	1%
300 - Purchased Services	547	2,851	7,004	7,214	210	3%
400 - Purchased Property Services	27,576	22,090	32,267	33,235	968	3%
500 - Other Purchased Services	73,490	13,122	51,782	53,335	1,553	3%
626 - Motor Fuel	176,503	161,415	182,637	191,769	9,132	5%
600 - Other Supplies	224,323	253,884	266,846	280,188	13,342	5%
800 - Cost Allocation	(231,427)	(231,427)	(231,427)	(231,427)	0	0%
Total Student Transportation	\$ 1,811,498	\$ 1,520,116	\$ 1,742,500	\$ 1,769,741	\$ 27,241	2%
Total Expenditures	\$ 41,744,124	\$ 43,030,791	\$ 43,548,742	\$ 43,838,522	\$ 289,780	1%
Total Expenditures						
Salaries	\$ 25,713,919	\$ 26,692,290	\$ 26,699,730	\$ 26,968,968	\$ 269,238	1%
Employee Benefits	10,872,263	10,853,345	10,842,790	10,934,507	91,717	1%
Purchased Services	494,884	505,855	484,077	498,599	14,522	3%
Purchased Property Services	1,119,524	1,063,117	1,071,578	1,121,725	50,147	5%
Other Purchased Services	522,034	429,967	652,269	671,836	19,567	3%
Supplies	3,163,222	3,645,088	4,019,944	3,864,533	(155,411)	-4%
Other	(141,722)	(158,871)	(221,646)	(221,646)	0	0%
Total Expenditures	\$ 41,744,124	\$ 43,030,791	\$ 43,548,742	\$ 43,838,522	\$ 289,780	1%

Park City School District

Student Activity Fund Revenues

Current as of: June 21, 2011

	<u>Actual 2009-2010</u>	<u>Original 2010-2011</u>	<u>Revised 2010-2011</u>	<u>Original 2011-2012</u>	<u>FY2011-FY2012 Increase (Decrease) Percent Change</u>	
Local Sources:						
1500 - Interest	\$ 158	\$ 158	160	\$ 165	\$ 5	3%
1700 - Student Activities	1,376,354	1,800,934	1,668,942	1,668,942	0	0%
1900 - Local	133,769	23,372	130,595	130,595	0	0%
Total Local Sources	\$ 1,510,281	\$ 1,824,464	\$ 1,799,697	\$ 1,799,702	\$ 5	0%

Expenditures

	<u>Actual 2009-2010</u>	<u>Original 2010-2011</u>	<u>Revised 2010-2011</u>	<u>Original 2011-2012</u>	<u>FY2011-FY2012 Increase (Decrease) Percent Change</u>	
Non-Instructional Services						
100 - Salaries	\$ 25,734	\$ 4,998	\$ 32,138	\$ 32,781	\$ 643	2%
200 - Employee Benefits	3,516	1,200	7,716	7,871	155	2%
300 - Purchased Services	0	107,381	0	0	0	-----
400 - Purchased Property Services	0	7,935	0	0	0	-----
500 - Other Purchased Services	7,284	224,940	23,706	23,706	0	0%
600 - Supplies	1,607,435	1,633,456	1,550,547	1,597,063	46,516	3%
700 - Equipment	25,177	1,000	65,166	50,000	(15,166)	-23%
800 - Other	0	0	0	0	0	0%
Total Expenditures	\$ 1,669,146	\$ 1,980,910	\$ 1,679,273	\$ 1,711,421	\$ 32,148	2%
Excess (Deficiency) for Year	\$ (158,865)	\$ (156,446)	\$ 120,424	\$ 88,281	\$ (32,143)	-27%
Other Financing Sources (Uses):						
Transfers In (Out)	105,448	218,566	218,566	218,566	0	-----
Fund Balances - Beginning of Year	507,352	453,935	453,935	792,925	338,990	75%
Fund Balances - End of Year	<u>\$ 453,935</u>	<u>\$ 516,055</u>	<u>\$ 792,925</u>	<u>\$ 1,099,772</u>	<u>\$ 306,847</u>	<u>39%</u>
Summary of Fund Balances - End of Year:						
Reserved for:						
Encumbrances	0	0	0	0	0	0%
Assigned to Schools	453,935	516,055	792,925	1,099,772	306,847	39%
Undesignated (Available for Appropriation)	0	0	0	0	0	0
Total Fund Balances	\$ 453,935	\$ 516,055	\$ 792,925	\$ 1,099,772	\$ 613,694	77%

Park City School District

Non K-12 Programs Fund Revenues

Current as of: June 21, 2011

	Actual 2009-2010	Original 2010-2011	Revised 2010-2011	Original 2011-2012	FY2011-FY2012	
					Increase (Decrease)	Percent Change
Local Sources:						
1100 - Property Taxes	\$ 1,015,114	\$ 960,731	\$ 983,228	\$ 1,018,797	\$ 35,569	4%
1300 - Tuition	779,219	450,000	643,200	743,680	100,480	16%
1500 - Earnings on Investments	1,803	3,126	2,086	2,086	0	0%
1900 - Other Local Revenue	135,124	259,800	181,590	181,590	0	0%
Total Local Sources	1,931,260	1,673,657	1,810,104	1,946,153	136,049	8%
State Sources:						
3115 - Special Education - Pre-School	101,900	76,549	76,549	76,549	0	0%
3260 - Adult High School	65,566	46,648	46,648	46,648	0	0%
3656 - ELL Family Literacy	28,598	29,910	29,968	-	(29,968)	-100%
Basic School Program	(101,900)	(76,549)	(76,549)	(76,549)	0	0%
Total State Sources	94,164	76,558	76,616	46,648	(29,968)	(39%)
Federal Sources:						
4511 - Head Start	89,817	60,000	68,477	0	(68,477)	-100%
4522 - IDEA Pre-School	19,797	19,706	21,383	19,706	0	0%
4900 - Title I	0	40,000	40,000	40,000	0	0%
4662 - Edujobs Pre-K	0	0	19,200	377,364	358,164	1865%
4667 - ARRA--Pre-K	0	0	21,383	0	(21,383)	-----
Total Federal Sources	109,614	119,706	170,443	437,070	268,304	157%
Total Revenues	\$ 2,135,038	\$ 1,869,921	\$ 2,057,163	\$ 2,429,871	\$ 374,385	18%

Expenditures

	Actual 2009-2010	Original 2010-2011	Revised 2010-2011	Original 2011-2012	FY2011-FY2012	
					Increase (Decrease)	Percent Change
Non-Instructional Services						
100 - Salaries	\$ 1,248,085	\$ 1,257,280	\$ 1,259,363	\$ 1,514,113	\$ 254,750	20%
200 - Employee Benefits	373,802	389,757	369,849	443,819	73,970	20%
300 - Purchased Services	45,508	35,165	43,180	43,180	0	0%
400 - Purchased Property Services	9,427	74,819	75,145	9,500	(65,645)	(87%)
500 - Other Purchased Services	240,982	242,400	253,286	265,950	12,664	5%
600 - Supplies	117,694	110,560	113,767	117,180	3,413	3%
700 - Equipment	21,304	30,000	1,281	1,281	0	0%
800 - Indirect Costs	11,200	9,050	21,128	21,128	0	0%
Total Expenditures	\$ 2,068,002	\$ 2,149,031	\$ 2,136,999	\$ 2,416,151	\$ 279,152	13%
Transfers In (Out)	0	0	0	0		
Excess (Deficiency) for Year	\$ 67,036	\$ (279,110)	\$ (79,836)	\$ 13,720		
Fund Balances - Beginning of Year	385,208	452,244	452,244	372,408		
Fund Balances - End of Year	\$ 452,244	\$ 173,134	\$ 372,408	\$ 386,128		
Summary of Fund Balances - End of Year:						
Nonspendable:						
Encumbrances	52,462	0	0	0		
Committed to:						
Employee Benefits	33,513	25,000	33,513	33,513		
Other	14,764	15,000	15,000	15,000		
Unassigned	351,505	133,134	323,895	337,615		
Total Fund Balances	\$ 452,244	\$ 173,134	\$ 372,408	\$ 386,128		

Park City School District

Debt Service Fund Revenues

Current as of: June 21, 2011

	<i>Actual 2009-2010</i>	<i>Original 2010-2011</i>	<i>Revised 2010-2011</i>	<i>Original 2011-2012</i>	<i>FY2011-FY2012 Increase Percent (Decrease) Change</i>	
Local Sources:						
1100 - Property Tax	\$ 6,481,121	\$ 6,134,009	\$ 6,020,892	\$ 4,285,248	\$ (1,735,644)	(29%)
1500 - Earnings on Investments	4,375	2,733	5,845	5,845	0	0%
1990 - Other Payments	26,584	21,096	21,096	21,096	0	0%
Total Revenues	\$ 6,512,080	\$ 6,157,838	\$ 6,047,833	\$ 4,312,189	\$ (1,735,644)	(29%)

Expenditures

	<i>Actual 2009-2010</i>	<i>Original 2010-2011</i>	<i>Revised 2010-2011</i>	<i>Original 2011-2012</i>	<i>FY2011-FY2012 Increase Percent (Decrease) Change</i>	
Debt Service Payments						
810 - Paying Agent Fees	\$ 2,720	\$ 3,500	\$ 3,000	\$ 3,000	\$ -	0%
830 - Interest Payments	957,504	746,690	746,690	552,398	(194,292)	(26%)
840 - Principal Payments	5,535,000	5,050,000	5,050,000	4,330,000	(720,000)	(14%)
Total Expenditures	\$ 6,495,224	\$ 5,800,190	\$ 5,799,690	\$ 4,885,398	\$ (914,292)	(16%)
Excess (Deficiency) for Year	\$ 16,856	\$ 357,648	\$ 248,143	\$ (573,209)		
Transfers In from General Fund	0	0	0	0		
Fund Balances - Beginning of Year	628,522	645,378	645,378	893,521		
Fund Balances - End of Year	<u>\$ 645,378</u>	<u>\$ 1,003,026</u>	<u>\$ 893,521</u>	<u>\$ 320,312</u>		

Park City School District

Capital Projects Fund Revenues

Current as of: June 21, 2011

	Actual 2009-2010	Original 2010-2011	Revised 2010-2011	Original 2011-2012	FY2011-FY2012	
					Increase (Decrease)	Percent Change
Local Sources:						
1100 - Property Taxes						
Capital Outlay	\$ 5,921,485	\$ 4,586,691	\$ 4,695,191	\$ 4,589,837	\$ (105,354)	(2%)
Ten Percent of Basic	0	0	0	2,045	2,045	-----
Transportation	0	0	0	628,000	628,000	-----
1500 - Earnings on Investments	123,044	93,899	40,920	40,920	0	0%
1900 - Other Local Revenue	374,130	442,161	442,161	442,161	0	0%
Total Local Sources	6,418,659	5,122,751	5,178,272	5,702,963	524,691	10%
State Sources:						
3710 - Driver Education	35,000	30,000	20,000	20,000	0	0%
Total State Sources	35,000	30,000	20,000	20,000	0	0%
Federal Sources:						
4500 - Restricted Grants-in-Aid	0	0	0	0	0	0%
Total Federal Sources	0	0	0	0	0	0%
Total Revenues	\$ 6,453,659	\$ 5,152,751	\$ 5,198,272	\$ 5,722,963	\$ 524,691	10%

Expenditures

	Actual 2009-2010	Original 2010-2011	Revised 2010-2011	Original 2011-2012	FY2011-FY2012	
					Increase (Decrease)	Percent Change
Capital Outlay:						
400 - Purchased Property Services	1,664,071	6,346,056	5,854,534	5,858,025	3,491	0%
451 - Improvements to Land and Site	355,060	446,000	715,615	870,332	154,717	22%
500 - Other Purchased Services	80,906	125,566	84,911	84,911	0	0%
600 - Supplies	116,913	165,000	115,999	250,999	135,000	116%
700 - Property	4,101	65,000	30,135	30,135	0	0%
732 - School Buses	259,830	130,000	140,000	628,000	488,000	349%
733 - Furniture	79,229	82,500	149,864	351,200	201,336	134%
734 - Tech and Security Equipment	2,395,377	1,840,000	480,687	1,545,478	1,064,791	222%
735 - Non-Bus Vehicles	0	35,000	39,269	117,782	78,513	200%
739 - Equipment	903,856	772,153	261,682	567,638	305,956	117%
Total Expenditures	\$ 5,859,343	\$ 10,007,275	\$ 7,872,696	\$ 10,304,500	\$ 2,431,804	31%
Excess (Deficiency) for Year	\$ 594,316	\$ (4,854,524)	\$ (2,674,424)	\$ (4,581,537)		
Other Financing Sources (Uses):						
Transfers In (Out)	0	0	0	(1,545,399)	(1,545,399)	-----
Sale of Capital Assets	277	500	300	300	0	0%
Total Other Financing Sources (Uses)	\$ 277	\$ 500	\$ 300	\$ (1,545,099)	\$ (1,545,399)	-----
Fund Balances - Beginning of Year	16,788,171	16,788,448	11,934,424	9,260,300		
Fund Balances - End of Year	\$ 16,788,448	\$ 11,934,424	\$ 9,260,300	\$ 3,133,664		
Summary of Fund Balances - End of Year:						
Committed to:						
Capital Projects	16,788,448	11,934,424	9,260,300	3,133,664		
Unassigned	0	0	0	0		
Total Fund Balances	\$ 16,788,448	\$ 11,934,424	\$ 9,260,300	\$ 3,133,664		

Park City School District

School Meals Program Revenues

Current as of: June 21, 2011

	<u>Actual 2009-2010</u>	<u>Original 2010-2011</u>	<u>Revised 2010-2011</u>	<u>Original 2011-2012</u>	<u>FY2011-FY2012 Increase (Decrease)</u>	<u>Percent Change</u>
Local Sources:						
1500 - Earnings on Investments	\$ 4,380	\$ 3,691	\$ 5,308	\$ 5,308	\$ -	0%
1610 - Sales to Pupils	633,988	638,024	522,377	522,377	0	0%
1620 - Sales to Adults	21,543	21,016	21,694	21,694	0	0%
1690 - Other Local Revenue	90,607	78,944	134,300	134,300	0	0%
Total Local Sources	<u>750,518</u>	<u>741,675</u>	<u>683,679</u>	<u>683,679</u>	<u>-</u>	<u>0%</u>
State Sources:						
3770 - Liquor Tax	154,380	203,510	205,510	205,510	-	0%
Total State Sources	<u>154,380</u>	<u>203,510</u>	<u>205,510</u>	<u>205,510</u>	<u>-</u>	<u>0%</u>
Federal Sources:						
4571 - Lunch Reimbursement	409,641	394,824	348,643	348,643	0	0%
4574 - Breakfast Reimbursement	84,938	79,889	114,701	114,701	0	0%
4575 - After School	6,403	5,381	5,381	5,381	0	0%
4579 - Fresh Fruit and Other	28,520	20,044	21,266	21,266	0	0%
4970 - Donated Commodities	103,280	77,253	105,000	105,000	0	0%
Total Federal Sources	<u>632,782</u>	<u>577,391</u>	<u>594,991</u>	<u>594,991</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u>\$ 1,537,680</u>	<u>\$ 1,522,576</u>	<u>\$ 1,484,180</u>	<u>\$ 1,484,180</u>	<u>\$ -</u>	<u>0%</u>

Expenditures

	<u>Actual 2009-2010</u>	<u>Original 2010-2011</u>	<u>Revised 2010-2011</u>	<u>Original 2011-2012</u>	<u>FY2011-FY2012 Increase (Decrease)</u>	<u>Percent Change</u>
Food Services:						
100 - Salaries	\$ 568,813	\$ 560,740	\$ 611,172	\$ 611,172	\$ -	0%
200 - Employee Benefits	246,843	249,249	262,145	265,860	3,715	1%
300 - Purchased Professional Services	0	0	0	0	0	0%
400 - Purchased Property Services	22,708	28,522	35,527	35,527	0	0%
500 - Other Purchased Services	58,425	66,690	51,567	51,567	0	0%
600 - Supplies	90,884	76,834	82,589	86,718	4,129	5%
630 - Food	587,717	657,821	629,868	661,361	31,493	5%
700 - Equipment	5,632	120,000	2,959	102,959	100,000	3380%
Total Expenditures	<u>\$ 1,581,022</u>	<u>\$ 1,759,856</u>	<u>\$ 1,675,827</u>	<u>\$ 1,815,164</u>	<u>\$ 139,337</u>	<u>8%</u>
Excess (Deficiency) for Year	\$ (43,342)	\$ (237,280)	\$ (191,647)	\$ (330,984)		
Fund Balances - Beginning of Year	<u>707,112</u>	<u>663,770</u>	<u>663,770</u>	<u>472,123</u>		
Fund Balances - End of Year	<u>\$ 663,770</u>	<u>\$ 426,490</u>	<u>\$ 472,123</u>	<u>\$ 141,139</u>		

Park City School District

Park City Education Foundation Revenues

Current as of: June 21, 2011

	<i>Original 2010-2011</i>	<i>Revised 2010-2011</i>	<i>Original 2011-2012</i>	<i>FY2011-FY2012</i>	
				<i>Increase (Decrease)</i>	<i>Percent Change</i>
Local Sources:					
1100 - Property Taxes	164,800	164,800	164,800	-	0%
1900 - Other Local Revenue	160,200	160,200	160,200	-	0%
	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ -</u>	<u>0%</u>
State Sources:	0	0	0	0	-----
Federal Sources:	0	0	0	0	-----
Total Revenues	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ -</u>	<u>0%</u>

Expenditures

	<i>Original 2010-2011</i>	<i>Revised 2010-2011</i>	<i>Original 2011-2012</i>	<i>FY2011-FY2012</i>	
				<i>Increase (Decrease)</i>	<i>Percent Change</i>
100 - Salaries	\$ 185,000	\$ 163,400	\$ 193,400	\$ 30,000	18%
200 - Employee Benefits	61,700	56,084	63,884	7,800	14%
300 - Purchased Professional Services	15,000	15,000	15,000	0	0%
400 - Purchased Property Services	18,000	18,000	0	(18,000)	(100%)
500 - Other Purchased Services	0	1,500	1,500	0	0%
600 - Supplies	41,000	41,000	42,230	1,230	3%
700 - Equipment	0	3,500	3,605	105	3%
Total Expenditures	<u>\$ 320,700</u>	<u>\$ 298,484</u>	<u>\$ 319,619</u>	<u>\$ 21,135</u>	<u>7%</u>
Excess (Deficiency) for Year	\$ 4,300	\$ 26,516	\$ 5,381		
Fund Balances - Beginning of Year	NA*	4,300	30,816		
Fund Balances - End of Year	<u>\$ 4,300</u>	<u>\$ 30,816</u>	<u>\$ 36,197</u>		