

## General Long-Term Liabilities (00)

**Balance Sheet****Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$493,357.28</b>
193	Unamortized Discounts on Bonds Sold	\$100,981.41	
196	Net Pension Asset	\$392,375.87	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$14,384,945.36</b>
251	Deferred Charges on Refunding	(\$1,177,463.43)	
252	Pension Related Deferred Outflows	\$15,339,195.55	
259	Other Deferred Outflows of Resources	\$223,213.24	

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$14,878,302.64</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$17,090,103.99</b>
442	Accrued Interest Payable	\$427,026.40	
473	Unamortized Premiums on Bonds Sold	\$16,663,077.59	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$1,246,702,002.25</b>
501	Bonds Payable	\$579,647,448.69	
502	Capital Outlay Certificates Payable	\$541,206,530.49	
504	Accrued Leave Payable	\$22,247,364.80	
505	Early Retirement Benefits Payable	\$9,543,647.00	
506	Net OPEB Obligation	\$23,179,421.11	
507	Net Pension Liability	\$556,135.30	
509	Other Long Term Liabilities	\$70,321,454.86	
<b>550</b>	<b>Deferred Inflows of Resources</b>		<b>\$2,633,010.49</b>
554	Pension Related Deferred Inflows	\$2,633,010.49	

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>(\$1,251,546,814.09)</b>
706	Net Investment in Capital Assets	(\$1,172,379,713.23)	
707	Restricted Net Position	(\$21,767,172.11)	
708	Unrestricted Net Position	(\$57,399,928.75)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$14,878,302.64</b>
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## General Fund (10)

**Balance Sheet****Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$512,373,789.68</b>
101	Cash / Cash & Deposits	\$129,843,608.48	
102	Petty Cash	\$53,193.01	
103	Cash Change	\$65,827.00	
105	Interest Bearing Accounts	\$103,327,647.17	
106	Savings Certificates	\$36,022,512.10	
107	Restricted Cash in Banks	\$1,466,773.49	
108	Advance Payments	\$972,783.57	
110	Taxes Receivable - Current	\$173,763,555.38	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$42,299.00)	
112	Taxes Receivable - Delinquent	\$4,994,898.58	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$166,303.00)	
120	Accounts Receivable	\$4,556,660.16	
122	Judgments Receivable	\$113,195.10	
123	Notes Receivable	\$800,000.00	
124	Due from Component Unit	\$60,200.22	
130	Due from Other Fund	\$589,151.60	
140	Due from Other Govt	\$44,895,581.60	
150	Advance to Other Fund	\$188,079.89	
162	Interest Receivable on Investments and Deposits	\$21,093.39	
170	Inventories-materials and supplies	\$1,499,558.75	
171	Inventories-stores for resale	\$3,292.43	
180	Investments	\$4,141,859.66	
191	Deposits	\$1,849,489.46	
192	Prepaid Expenses	\$3,318,456.64	
195	Investment in Joint Venture	\$34,974.00	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$512,373,789.68</b>

**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$99,433,392.44</b>
401	Vouchers Payable	\$919,552.49	

## General Fund (10)

402	Accounts Payable		\$9,051,742.12	
404	Contracts Payable		\$69,829,652.31	
405	Construction Contracts Payable		\$390,836.55	
410	Due to Other Fund		\$66,099.53	
420	Due to Other Gov't		\$5,183.51	
431	Notes Payable		\$275,000.00	
442	Accrued Interest Payable		(\$14.79)	
450	Payroll Deduction & WH and Emplr. Matching		\$18,773,268.38	
451	Compensated Absences Payable		\$14,327.21	
471	Deposits Payable		\$9,250.00	
475	Unearned Revenue		\$98,495.13	
<b>550</b>	<b>Deferred Inflows of Resources</b>			<b>\$183,753,872.39</b>
551	Unavailable Revenue - Property Taxes		\$145,117,786.68	
552	Unavailable Revenue - Utility Taxes		\$1,566,228.35	
553	Taxes Levied for Future Period		\$35,945,102.40	
559	Other Deferred Inflows of Resources		\$1,124,754.96	
<b>Fund Equity</b>				
<b>700</b>	<b>Fund Balances</b>			<b>\$229,186,524.85</b>
710	Nonspendable Fund Balance		\$5,875,891.25	
711	Inventory	\$1,517,540.47		
712	Prepays	\$3,706,954.77		
714	Advances	\$470,698.63		
718	Other Nonspendable	\$180,697.38		
720	Restricted Fund Balance		\$41,860.87	
739	Other Restricted	\$41,860.87		
740	Committed Fund Balance		\$282,511.06	
749	Other Committed	\$282,511.06		
750	Assigned Fund Balance		\$14,309,186.98	
752	Subsequent Year's Budget	\$9,639,356.44		
753	Unemployment	\$1,525,376.69		
759	Other Assigned	\$3,144,453.85		
760	Unassigned Fund Balance		\$208,677,074.69	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>				<b>\$512,373,789.68</b>

General Fund (10)

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$428,941,461.38</b>
<b>1100 Taxes</b>			<b>\$400,162,212.38</b>
1110 Ad Valorem Taxes		\$369,051,904.20	
1120 Prior Years Ad Valorem Taxes		\$3,559,740.98	
1130 Tax Deed Revenue		\$129,050.25	
1140 Utility Tax		\$26,172,349.89	
1180 Other Taxes		\$250,102.37	
1190 Penalties and Interest on Taxes		\$999,064.69	
<b>1200 Revenue from Local Govt Other than School Districts</b>			<b>\$33,093.36</b>
1210 Revenue in Lieu of Taxes		\$33,093.36	
<b>1300 Tuition and Fees</b>			<b>\$2,094,601.05</b>
1310 School Tuition		\$1,564,429.25	
1311 Tuition for Credit from Students, Parents or Other	\$60,993.20		
1312 Tuition for Credit from School Districts In State	\$612,114.75		
1313 Tuition for Credit from School Districts Outside the State	\$854,908.03		
1317 Non-credit Tuition from School Districts In State	\$36,413.27		
1320 Adult Continuing Education Tuition		\$9,297.67	
1330 Summer School Tuition		\$4,393.74	
1331 Tuition for Credit Classes	\$4,393.74		
1340 Preschool Tuition		\$58,952.85	
1360 Regular Day School Transportation Fees		\$366,371.04	
1361 Transportation Fees from Students, Parents or Other	\$295,146.54		
1363 Transportation Fees from School Districts Outside the State	\$71,224.50		
1380 Other Transportation Fees		\$91,156.50	
<b>1500 Earnings on Investments and Deposits</b>			<b>\$3,621,862.14</b>
1510 Investment Earnings		\$3,621,862.14	
<b>1700 Cocurricular Activities</b>			<b>\$5,475,335.29</b>
1710 Admissions		\$3,824,831.03	
1730 Student Organization Memberships		\$39,643.00	

General Fund (10)			
1740	Rentals, Cocurricular Activities		\$192,508.18
1790	Other Student Activity Income		\$1,418,353.08
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$17,554,357.16</b>
1910	Rentals		\$1,357,220.22
1920	Contributions and Donations		\$2,323,800.84
1940	Services Provided Other School Districts		\$1,141,363.31
1941	School Districts Within the State	\$699,980.04	
1942	School Districts Outside the State	\$86,262.37	
1943	Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$355,120.90	
1950	Refund of Prior Years Expenditures		\$196,038.74
1960	Judgments		\$49,071.07
1970	Charges for Services		\$1,961,370.03
1971	Insurance Premiums	\$87,264.95	
1972	Medicaid Direct Services	\$46,068.62	
1973	Medicaid Indirect Administrative Services	\$1,748,575.84	
1979	Other Charges for Services	\$79,460.62	
1980	Day Care Services		\$9,950.00
1982	Before and After School Services	\$9,950.00	
1990	Other		\$10,515,542.95
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$9,711,863.58</b>
<b>2100</b>	<b>County Sources</b>		<b>\$8,457,380.66</b>
2110	County Apportionment		\$8,213,516.21
2120	Lease of County-Owned Land		\$243,864.45
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$901,364.80</b>
<b>2300</b>	<b>Revenue for Joint Facilities</b>		<b>\$345,545.00</b>
<b>2900</b>	<b>Other</b>		<b>\$7,573.12</b>
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$507,336,539.89</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$504,946,949.83</b>
3110	Unrestricted Grants-in-Aid		\$503,795,061.49
3111	State Aid	\$474,189,880.00	

General Fund (10)			
3112	State Apportionment	\$12,694,913.75	
3113	Renewable Facility Tax	\$1,696,853.86	
3114	Bank Franchise Tax	\$15,049,571.27	
3119	Other Unrestricted	\$163,842.61	
3120	Restricted Grants-in-Aid		\$1,151,888.34
3125	Mentor Teacher Program	\$709,017.45	
3129	Other Restricted	\$442,870.89	
<b>3200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$2,970.57</b>
3210	Tax Base on Shooting Areas		\$2,970.57
<b>3300</b>	<b>Tuition</b>		<b>\$1,476,774.30</b>
3320	Regular Education		\$1,476,774.30
<b>3900</b>	<b>Other State Revenue</b>		<b>\$909,845.19</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$79,993,519.54</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$78,428,712.81</b>
4120	Unrestricted Grants from Federal Government through the State		\$535,429.76
4121	National Minerals (CFDA 15.207)	\$425,849.73	
4122	Taylor Grazing (CFDA 15.206)	\$109,580.03	
4130	Unrestricted Grants from Federal Govt through Intermediate Source		\$779,969.54
4131	National Forest Lands (CFDA 10.665)	\$596,086.33	
4133	Bankhead Jones Farm Tenant (CFDA 10.901)	\$11,493.03	
4134	Federal Wetlands (CFDA 15.227)	\$172,390.18	
4135	Restricted Grants from Federal Govt through Intermediate Source		\$4,107.88
4140	Restricted Grants Direct from Federal Government		\$5,921,591.83
4142	Indian Education, Title VII (CFDA 84.060)	\$2,686,659.70	
4149	Other Grants Direct from Federal Govt	\$3,234,932.13	
4150	Restricted Grants from Federal Government through the State		\$71,187,613.80
4151	Other Grants Federal Government Through the State	\$7,557,874.68	
4153	Title IV, Part A - Student Support & Academic Enrichment (84.424)	\$4,985,570.39	
4158	Title I Grants - ALL PROGRAMS (84.010)	\$47,664,704.66	
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$9,022,965.92	

General Fund (10)		
4160	Title III, English Language Acquisition (84.365)	\$472,557.74
4161	Perkins - Vocational Education (CFDA 84.048)	\$1,337,165.83
4167	K-12 Tech Prep (CFDA 84.243A)	\$33,426.90
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$113,347.68
<b>4200</b>	<b>Revenue in Lieu of Taxes (PILT)</b>	<b>\$241,856.91</b>
<b>4400</b>	<b>Johnson OMalley Funds (CFDA 15.130)</b>	<b>\$498,373.94</b>
<b>4900</b>	<b>Other Federal Revenue</b>	<b>\$824,575.88</b>
<b>5000</b>	<b>Other Sources</b>	<b>\$77,842,669.29</b>
<b>5100</b>	<b>Other Financing Sources</b>	<b>\$77,842,669.29</b>
5110	Transfers In	\$77,308,087.36
5130	Sale of Surplus Property	\$437,180.78
5140	Compensation for Loss of General Capital Assets	\$97,401.15
<b>General Fund Total Revenues</b>		<b>\$1,103,826,053.68</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>	<b>\$617,662,660.99</b>
<b>1100</b>	<b>Regular Programs</b>	<b>\$555,771,260.60</b>
1110	Elementary Programs	\$263,539,589.66
1111	Elem Regular Term	\$263,422,705.68
1112	Elem Summer Term	\$116,883.98
1120	Middle/Junior High Programs	\$117,537,303.46
1121	MS Regular Term	\$117,514,533.74
1122	MS Summer Term	\$22,769.72
1130	High School Programs	\$166,438,460.96
1131	HS Regular Term	\$166,317,236.34
1132	HS Summer Term	\$121,224.62
1140	Preschool Programs	\$5,888,242.63
1141	Regular Preschool	\$4,706,493.62
1142	Title I Preschool	\$1,181,749.01
1190	Other Regular Programs	\$2,367,663.89

General Fund (10)			
<b>1200</b>	<b>Special Programs</b>		<b>\$61,885,791.77</b>
1210	Programs for Gifted and Talented		\$2,166,271.62
1230	Coordinated Early Intervening Services (CEIS)		\$128,114.89
1250	Culturally Different		\$10,258,525.91
1270	Programs for Educationally Deprived, Title I		\$42,111,754.49
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$42,111,754.49	
1290	Other Special Programs		\$7,221,124.86
1293	Contracts--Outside State	\$161,022.73	
1294	Contracts--Inside State	\$69,153.60	
1299	Other (Alternative Schooling)	\$6,990,948.53	
<b>1300</b>	<b>Adult Continuing Education Programs</b>		<b>\$5,608.62</b>
1390	Other Adult Continuing Education Programs		\$5,608.62
<b>2000</b>	<b>Support Services</b>		<b>\$400,212,156.47</b>
<b>2100</b>	<b>Support Services--Students</b>		<b>\$37,331,588.15</b>
2110	Attendance and Social Work Services		\$3,575,313.17
2111	Attendance and Social Work Director	\$83,551.00	
2112	Attendance Service	\$893,426.95	
2113	Social Work Services	\$448,869.89	
2114	Student Accounting Services	\$37,849.49	
2115	Drug and Alcohol Services	\$331,933.78	
2116	Title I Attendance and Social Work Services	\$996,989.54	
2119	Other Attendance and Social Work Services	\$782,692.52	
2120	Guidance Services		\$27,625,830.03
2121	Guidance Services Director	\$5,615,426.54	
2122	Counseling Services	\$11,828,947.24	
2123	Appraisal Services	\$34,932.58	
2125	Records Maintenance Services	\$299,146.65	
2128	Title I Parent Involvement Activities	\$760,063.42	
2129	Other Guidance Services	\$9,087,313.60	
2130	Health Services		\$6,127,513.71



**General Fund (10)**

2131	Health Services Director	\$341,323.51		
2132	Medical Services	\$19,207.92		
2134	Nurse Services	\$3,912,928.29		
2139	Other Health Services	\$1,854,053.99		
2160	Audiology Services		\$509.24	
2169	Other Audiology Services	\$509.24		
2170	Student Therapy Services		\$2,422.00	
2171	Physical Therapy	\$2,422.00		
<b>2200</b>	<b>Support Services--Instructional Staff</b>			<b>\$50,824,289.91</b>
2210	Improvement of Instruction Services		\$19,102,380.95	
2211	Improvement of Instruction Director	\$2,223,584.26		
2212	Instruction and Curriculum Development Services	\$3,614,934.24		
2213	Instructional Staff Training Services	\$7,852,688.06		
2214	Title I Professional Development Services	\$4,168,729.56		
2219	Other Improvement of Instruction Services	\$1,242,444.83		
2220	Educational Media Services		\$31,721,908.96	
2221	Education Media Director	\$377,584.04		
2222	School Library Services	\$13,596,244.52		
2223	Audiovisual Services	\$122,442.58		
2225	Computer-Assisted Instruction Services	\$508,085.77		
2226	RDT Facilities and Support Staff	\$76.66		
2227	Technology in School	\$16,845,113.79		
2229	Other Educational Media Services	\$272,361.60		
<b>2300</b>	<b>Support Services--General Administration</b>			<b>\$38,147,209.11</b>
2310	Board of Education Services		\$11,394,419.69	
2311	Board of Education Services	\$4,432,025.15		
2312	Board Secretary Services	\$48,452.73		
2314	Election Services	\$305,594.72		
2315	Legal Services	\$751,558.84		

**General Fund (10)**

2316	Tax Assessment and Collection Services	\$2,543.40	
2317	Audit Services	\$1,703,567.35	
2319	Other Board of Education Services	\$4,150,677.50	
2320	Executive Administration Services		\$26,752,789.42
2321	Office of the Superintendent Services	\$20,316,049.97	
2322	Community Relations Services	\$922,072.43	
2323	Staff Relations and Negotiations Services	\$1,269,161.81	
2324	State and Federal Relations Services	\$9,207.04	
2329	Other Executive Administration Services	\$4,236,298.17	
<b>2400</b>	<b>Support Services--School Administration</b>		<b>\$71,796,161.03</b>
2410	Office of the Principal Services		\$67,499,898.47
2440	Title I Program Administration		\$1,489,602.23
2490	Other Support Services--School Administration		\$2,806,660.33
<b>2500</b>	<b>Support Services--Business</b>		<b>\$195,827,833.55</b>
2520	Fiscal Services		\$24,873,606.19
2521	Fiscal Services Director	\$5,406,416.74	
2523	Receiving and Disbursing Funds Services	\$3,522.00	
2524	Payroll Services	\$158,653.92	
2525	Financial Accounting Services	\$189,548.88	
2529	Other Fiscal Services	\$19,115,464.65	
2530	Facilities Acquisition and Construction Services		\$33,739.09
2533	Architecture and Engineering Services	\$10,500.00	
2539	Other Facilities Acquisition and Construction Services	\$23,239.09	
2540	Operation and Maintenance of Plant Services		\$127,917,401.82
2541	Operation and Maintenance of Plant Director	\$12,981,921.22	
2542	Care and Upkeep of Buildings Services	\$41,848,540.11	
2543	Care and Upkeep of Grounds Services	\$2,656,265.23	
2544	Care and Upkeep of Equipment Services	\$754,490.78	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$831,667.67	

**General Fund (10)**

2546	Security Services	\$2,054,477.47	
2547	Land and Building Rental	\$49,980.03	
2549	Other Operation and Maintenance of Plant Services	\$66,740,059.31	
2550	Student Transportation Services		\$38,712,534.18
2551	Student Transportation Services Director	\$5,289,707.44	
2552	Vehicle Operation Services	\$5,719,452.13	
2553	Monitoring Services	\$10,455.73	
2554	Vehicle Servicing and Maintenance Services	\$1,796,326.38	
2555	Contracted Services	\$7,637,278.50	
2556	Title I Student Transportation Services	\$363,320.62	
2559	Other Student Transportation Services	\$17,895,993.38	
2560	Food Services		\$2,358,513.70
2561	Food Services Director	\$261,530.34	
2562	Food Preparation and Dispensing Services	\$583,247.47	
2563	Food Delivery Services	\$29,679.25	
2569	Other Food Services	\$1,484,056.64	
2570	Internal Services		\$1,882,281.31
2571	Internal Services Director	\$42,364.46	
2572	Purchasing Services	\$49,929.20	
2573	Warehousing and Distributing Services	\$668,613.53	
2574	Printing, Publishing and Duplicating Services	\$933,223.20	
2579	Other Internal Services	\$188,150.92	
2590	Other Support Services-Business		\$49,757.26
<b>2600</b>	<b>Support Services--Central</b>		<b>\$6,281,374.72</b>
2610	Direction of Central Support Services		\$26,995.86
2620	Planning, Research, Development and Evaluation Services		\$1,431,880.11
2621	Planning Research Development and Evaluation Director	\$124,224.11	
2622	Development Services	\$46,187.53	
2623	Evaluation Services	\$1,893.00	

General Fund (10)		
2624	Planning Services	\$72,187.77
2625	Research Services	\$16,730.38
2626	Title I Program Evaluation Services	\$416,803.16
2629	Other Planning, Research, Development and Evaluation Services	\$753,854.16
2630	Information Services	\$119,315.73
2633	Public Information Services	\$118,821.40
2639	Other Information Services	\$494.33
2640	Staff Services	\$441,087.58
2641	Staff Services Director	\$307,213.91
2642	Recruitment and Placement Services	\$120,212.87
2644	In-Service Training Services (For Non-Instructional Staff)	\$1,734.62
2645	Health Services	\$4,588.88
2649	Other Staff Services	\$7,337.30
2660	Data Processing Services	\$4,149,681.13
2661	Data Processing Director	\$393,601.29
2669	Other Data Processing Services	\$3,756,079.84
2690	Other Support Services--Central	\$112,414.31
<b>2900</b>	<b>Other Support Services</b>	<b>\$3,700.00</b>
<b>3000</b>	<b>Community Services</b>	<b>\$2,307,133.91</b>
<b>3100</b>	<b>Community Services Director</b>	<b>\$7,187.08</b>
<b>3200</b>	<b>Community Recreation Services</b>	<b>\$122,704.79</b>
<b>3300</b>	<b>Civic Services</b>	<b>\$1,612.75</b>
<b>3400</b>	<b>Public Library Services</b>	<b>\$5,160.27</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>	<b>\$729,378.77</b>
<b>3600</b>	<b>Welfare Activities Services</b>	<b>\$3,239.84</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>	<b>\$1,362,387.91</b>
3710	Nonpublic School Instruction Services	\$1,280,931.70
3711	Title I NonPublic Instruction Services	\$1,170,861.92
3719	Other Nonpublic Instruction Services	\$110,069.78

**Statewide**

**Fiscal Year: 2020**

<b>General Fund (10)</b>			
3720	Nonpublic School Support Services		\$79,770.51
3721	Title I Nonpublic School Support Services	\$42,614.67	
3729	Other Nonpublic School Support Services	\$37,155.84	
3790	Other Nonpublic School Services		\$1,685.70
<b>3900</b>	<b>Other Community Services</b>		<b>\$75,462.50</b>
<b>4000</b>	<b>Nonprogrammed Charges</b>		<b>\$9,653,345.17</b>
<b>4400</b>	<b>Payments to State-Unemployment</b>		<b>\$267,189.13</b>
<b>4500</b>	<b>Early Retirement Payment</b>		<b>\$9,302,924.48</b>
<b>4600</b>	<b>Insurance Costs</b>		<b>\$562.61</b>
4610	Retiree Insurance Premiums		\$550.00
4620	Self Insurance Costs		\$12.61
4621	Self Insurance Claims	\$12.61	
<b>4900</b>	<b>Other Non-Programmed Costs</b>		<b>\$82,668.95</b>
<b>5000</b>	<b>Debt Services (Includes Lease Purchase Pmts)</b>		<b>\$536,144.00</b>
<b>6000</b>	<b>Cocurricular Activities</b>		<b>\$43,115,128.27</b>
6100	Male Activities		\$10,283,722.33
6200	Female Activities		\$8,543,059.92
6500	Transportation		\$3,705,551.29
6900	Combined Activities		\$20,582,794.73
<b>8000</b>	<b>Other Uses</b>		<b>\$1,556,819.34</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$1,556,819.34</b>
8110	Transfers Out		\$1,556,819.34
<b>General Fund Total Expenditures</b>			<b>\$1,075,043,388.15</b>

**Capital Outlay Fund (21)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$467,547,715.84</b>
101	Cash / Cash & Deposits		\$135,978,590.15
104	Cash with Fiscal Agent		\$44,625,076.38

## Capital Outlay Fund (21)

105	Interest Bearing Accounts	\$112,035,360.28
106	Savings Certificates	\$37,758,119.75
107	Restricted Cash in Banks	\$11,551,988.97
110	Taxes Receivable - Current	\$113,031,242.57
111	Estimated Uncollectible Taxes Receivable (Current)	(\$19,691.00)
112	Taxes Receivable - Delinquent	\$2,388,554.73
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$76,716.00)
120	Accounts Receivable	\$670,708.37
130	Due from Other Fund	\$525,000.00
140	Due from Other Govt	\$2,285,882.09
150	Advance to Other Fund	\$500,000.00
162	Interest Receivable on Investments and Deposits	\$24,668.61
170	Inventories-materials and supplies	\$123,965.33
180	Investments	\$5,946,585.84
192	Prepaid Expenses	\$198,379.77

**Total Assets and Deferred Outflows of Resources****\$467,547,715.84****Liabilities and Deferred Inflows of Resources****400 Current Liabilities****\$13,872,986.49**

401	Vouchers Payable	\$352,896.95
402	Accounts Payable	\$10,888,700.55
404	Contracts Payable	\$400.00
405	Construction Contracts Payable	\$166,713.88
406	Construction Contracts Payable - Retained %	\$632,982.48
410	Due to Other Fund	\$146,305.07
431	Notes Payable	\$810,973.63
450	Payroll Deduction & WH and Emplr. Matching	\$54.60
471	Deposits Payable	\$568,842.48
475	Unearned Revenue	\$305,116.85

**550 Deferred Inflows of Resources****\$118,424,511.75**

551	Unavailable Revenue - Property Taxes	\$93,231,535.85
553	Taxes Levied for Future Period	\$24,091,156.08
559	Other Deferred Inflows of Resources	\$1,101,819.82

Capital Outlay Fund (21)

Fund Equity

<b>700 Fund Balances</b>			<b>\$335,250,217.60</b>
710 Nonspendable Fund Balance		\$1,300,597.99	
711 Inventory	\$169,529.97		
712 Prepaids	\$111,068.02		
718 Other Nonspendable	\$1,020,000.00		
720 Restricted Fund Balance		\$334,128,476.18	
721 Debt Service	\$6,788,557.92		
722 Capital Projects	\$1,847,425.82		
723 Capital Outlay	\$325,492,492.44		
760 Unassigned Fund Balance		(\$178,856.57)	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$467,547,715.84</b>

Revenue

<b>1000 Revenue from Local Sources</b>			<b>\$250,190,403.82</b>
<b>1100 Taxes</b>		<b>\$241,748,911.34</b>	
1110 Ad Valorem Taxes	\$239,195,008.97		
1120 Prior Years Ad Valorem Taxes	\$1,918,379.19		
1130 Tax Deed Revenue	\$12,331.16		
1180 Other Taxes	\$124,562.22		
1190 Penalties and Interest on Taxes	\$498,629.80		
<b>1200 Revenue from Local Govt Other than School Districts</b>		<b>\$113.14</b>	
1210 Revenue in Lieu of Taxes	\$113.14		
<b>1500 Earnings on Investments and Deposits</b>		<b>\$2,669,384.70</b>	
1510 Investment Earnings	\$2,669,384.70		
<b>1900 Other Revenue from Local Sources</b>		<b>\$5,771,994.64</b>	
1910 Rentals	\$51,190.61		
1920 Contributions and Donations	\$1,859,198.59		
1950 Refund of Prior Years Expenditures	\$19,381.97		
1960 Judgments	\$12,975.00		
1990 Other	\$3,829,248.47		
<b>2000 Revenue from Intermediate Sources</b>			<b>\$1,434,629.19</b>

Capital Outlay Fund (21)			
<b>2100</b>	<b>County Sources</b>		<b>\$29,558.57</b>
2120	Lease of County-Owned Land	\$29,558.57	
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$307,194.72</b>
<b>2300</b>	<b>Revenue for Joint Facilities</b>		<b>\$1,090,934.85</b>
<b>2900</b>	<b>Other</b>		<b>\$6,941.05</b>
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$379,391.96</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$150,191.63</b>
3120	Restricted Grants-in-Aid	\$150,191.63	
3129	Other Restricted	\$150,191.63	
<b>3200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$3,618.66</b>
3210	Tax Base on Shooting Areas	\$3,618.66	
<b>3900</b>	<b>Other State Revenue</b>		<b>\$225,581.67</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$10,253,264.22</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$7,962,706.73</b>
4110	Unrestricted Grants Directly from Federal Government	\$5,588,079.81	
4111	Impact Aid (CFDA 84.041)	\$5,588,079.81	
4130	Unrestricted Grants from Federal Govt through Intermediate Source	\$59,634.14	
4134	Federal Wetlands (CFDA 15.227)	\$59,634.14	
4135	Restricted Grants from Federal Govt through Intermediate Source	\$5,392.98	
4140	Restricted Grants Direct from Federal Government	\$220,586.52	
4149	Other Grants Direct from Federal Govt	\$220,586.52	
4150	Restricted Grants from Federal Government through the State	\$2,089,013.28	
4151	Other Grants Federal Government Through the State	\$1,598,952.31	
4153	Title IV, Part A - Student Support & Academic Enrichment (84.424)	\$61,212.13	
4158	Title I Grants - ALL PROGRAMS (84.010)	\$96,226.00	
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$118,460.00	
4161	Perkins - Vocational Education (CFDA 84.048)	\$214,162.84	
<b>4200</b>	<b>Revenue in Lieu of Taxes (PILT)</b>		<b>\$7,618.89</b>
<b>4900</b>	<b>Other Federal Revenue</b>		<b>\$2,282,938.60</b>
<b>5000</b>	<b>Other Sources</b>		<b>\$100,007,342.53</b>



**Capital Outlay Fund (21)**

<b>5100 Other Financing Sources</b>			<b>\$100,007,342.53</b>
5110 Transfers In		\$14,628,356.17	
5120 Proceeds of General Long-Term Debt Issues		\$77,288,057.47	
5123 Premiums on Debt Issued	\$2,924,730.10		
5124 Capital Lease	\$477,327.56		
5125 Capital Outlay Certificates Issued	\$58,622,793.00		
5126 Other Debts Issued	\$13,263,973.10		
5127 Refunding CO Certificates Issued	\$1,999,233.71		
5130 Sale of Surplus Property		\$1,414,325.80	
5140 Compensation for Loss of General Capital Assets		\$6,657,687.59	
5160 Extraordinary Items		\$18,915.50	
<b>Capital Outlay Fund Total Revenues</b>			<b>\$362,265,031.72</b>

**Expenditures**

<b>1000 Instruction</b>			<b>\$36,054,597.48</b>
<b>1100 Regular Programs</b>			<b>\$35,559,080.60</b>
1110 Elementary Programs		\$13,564,168.64	
1111 Elem Regular Term	\$13,564,168.64		
1120 Middle/Junior High Programs		\$6,845,908.85	
1121 MS Regular Term	\$6,845,908.85		
1130 High School Programs		\$14,448,783.83	
1131 HS Regular Term	\$14,448,783.83		
1140 Preschool Programs		\$71,524.83	
1141 Regular Preschool	\$71,524.83		
1190 Other Regular Programs		\$628,694.45	
<b>1200 Special Programs</b>			<b>\$495,516.88</b>
1210 Programs for Gifted and Talented		\$24,590.76	
1220 Programs for Special Education		\$299,852.01	
1221 Programs for Students with Mild to Moderate Disabilities	\$239,650.62		
1222 Programs for Students with Severe Disabilities	\$53,456.39		

Capital Outlay Fund (21)

1226	Early Childhood Programs (3-5)	\$6,745.00		
1250	Culturally Different		\$3,806.62	
1270	Programs for Educationally Deprived, Title I		\$138,777.61	
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$138,777.61		
1290	Other Special Programs		\$28,489.88	
1299	Other (Alternative Schooling)	\$28,489.88		
<b>2000</b>	<b>Support Services</b>			<b>\$106,297,396.96</b>
<b>2100</b>	<b>Support Services--Students</b>		<b>\$59,638.76</b>	
2110	Attendance and Social Work Services		\$156.10	
2114	Student Accounting Services	\$156.10		
2120	Guidance Services		\$11,425.62	
2121	Guidance Services Director	\$1,620.00		
2122	Counseling Services	\$4,084.79		
2128	Title I Parent Involvement Activities	\$401.00		
2129	Other Guidance Services	\$5,319.83		
2130	Health Services		\$19,817.16	
2134	Nurse Services	\$7,724.19		
2139	Other Health Services	\$12,092.97		
2150	Speech Pathology Services		\$5,625.55	
2152	Speech Pathology Services	\$5,625.55		
2160	Audiology Services		\$12,549.99	
2162	Audiology Services	\$12,549.99		
2170	Student Therapy Services		\$10,064.34	
2171	Physical Therapy	\$8,148.75		
2172	Occupational Therapy	\$1,915.59		
<b>2200</b>	<b>Support Services--Instructional Staff</b>		<b>\$5,269,914.10</b>	
2210	Improvement of Instruction Services		\$256,860.67	
2212	Instruction and Curriculum Development Services	\$210,945.39		
2213	Instructional Staff Training Services	\$38,415.28		
2219	Other Improvement of Instruction Services	\$7,500.00		

Capital Outlay Fund (21)

2220	Educational Media Services		\$5,013,053.43	
2221	Education Media Director	\$1,655.00		
2222	School Library Services	\$1,230,905.46		
2223	Audiovisual Services	\$6,885.00		
2225	Computer-Assisted Instruction Services	\$159,358.21		
2227	Technology in School	\$3,569,280.84		
2229	Other Educational Media Services	\$44,968.92		
<b>2300</b>	<b>Support Services--General Administration</b>			<b>\$277,565.98</b>
2310	Board of Education Services		\$77,370.28	
2311	Board of Education Services	\$47,675.35		
2315	Legal Services	\$400.00		
2319	Other Board of Education Services	\$29,294.93		
2320	Executive Administration Services		\$200,195.70	
2321	Office of the Superintendent Services	\$160,103.58		
2323	Staff Relations and Negotiations Services	\$8,501.08		
2329	Other Executive Administration Services	\$31,591.04		
<b>2400</b>	<b>Support Services--School Administration</b>			<b>\$387,098.99</b>
2410	Office of the Principal Services		\$360,817.18	
2490	Other Support Services--School Administration		\$26,281.81	
<b>2500</b>	<b>Support Services--Business</b>			<b>\$99,562,168.60</b>
2520	Fiscal Services		\$1,022,747.50	
2521	Fiscal Services Director	\$76,662.36		
2525	Financial Accounting Services	\$1,168.00		
2529	Other Fiscal Services	\$944,917.14		
2530	Facilities Acquisition and Construction Services		\$51,414,316.92	
2531	Facilities Acquisition and Construction Director	\$1,662,233.40		
2532	Land Acquisition and Development Services	\$445,890.41		
2533	Architecture and Engineering Services	\$6,257,134.25		
2535	Building Acquisition, Construction and Improvements Services	\$33,860,102.88		

Capital Outlay Fund (21)

2539	Other Facilities Acquisition and Construction Services	\$9,188,955.98	
2540	Operation and Maintenance of Plant Services		\$35,379,845.25
2541	Operation and Maintenance of Plant Director	\$4,871,451.32	
2542	Care and Upkeep of Buildings Services	\$14,571,917.46	
2543	Care and Upkeep of Grounds Services	\$3,019,792.79	
2544	Care and Upkeep of Equipment Services	\$953,567.28	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$650,052.45	
2546	Security Services	\$221,701.36	
2547	Land and Building Rental	\$343,995.46	
2549	Other Operation and Maintenance of Plant Services	\$10,747,367.13	
2550	Student Transportation Services		\$10,602,466.04
2551	Student Transportation Services Director	\$966,604.18	
2552	Vehicle Operation Services	\$3,644,286.98	
2554	Vehicle Servicing and Maintenance Services	\$395,917.96	
2555	Contracted Services	\$679,339.89	
2559	Other Student Transportation Services	\$4,916,317.03	
2560	Food Services		\$529,475.41
2561	Food Services Director	\$91,390.97	
2562	Food Preparation and Dispensing Services	\$152,911.53	
2569	Other Food Services	\$285,172.91	
2570	Internal Services		\$613,317.48
2571	Internal Services Director	\$69,699.56	
2573	Warehousing and Distributing Services	\$29,986.00	
2574	Printing, Publishing and Duplicating Services	\$503,268.72	
2579	Other Internal Services	\$10,363.20	
<b>2600</b>	<b>Support Services--Central</b>		<b>\$283,730.05</b>
2630	Information Services		\$49,329.84
2633	Public Information Services	\$10,436.60	
2639	Other Information Services	\$38,893.24	

**Capital Outlay Fund (21)**

2660	Data Processing Services		\$234,400.21	
2669	Other Data Processing Services	\$234,400.21		
<b>2700</b>	<b>Support Services--Special Education</b>			<b>\$457,280.48</b>
2710	Special Education Administrative Costs		\$34,480.48	
2730	Special Education Transportation Costs		\$422,800.00	
2731	Deaf-Blind	\$422,800.00		
<b>3000</b>	<b>Community Services</b>			<b>\$6,006.25</b>
<b>3200</b>	<b>Community Recreation Services</b>			<b>\$2,821.26</b>
<b>3400</b>	<b>Public Library Services</b>			<b>\$489.14</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>			<b>\$2,695.85</b>
3710	Nonpublic School Instruction Services		\$2,695.85	
3719	Other Nonpublic Instruction Services	\$2,695.85		
<b>5000</b>	<b>Debt Services (Includes Lease Purchase Pmts)</b>			<b>\$102,228,424.66</b>
<b>6000</b>	<b>Cocurricular Activities</b>			<b>\$4,278,741.93</b>
<b>6100</b>	<b>Male Activities</b>			<b>\$865,386.05</b>
<b>6200</b>	<b>Female Activities</b>			<b>\$440,809.98</b>
<b>6500</b>	<b>Transportation</b>			<b>\$289,716.00</b>
<b>6900</b>	<b>Combined Activities</b>			<b>\$2,682,829.90</b>
<b>8000</b>	<b>Other Uses</b>			<b>\$67,810,315.31</b>
<b>8100</b>	<b>Other Financing Uses</b>			<b>\$67,810,315.31</b>
8110	Transfers Out		\$51,518,041.56	
8120	Payment to Refunded Debt Escrow Agent		\$15,420,000.00	
8130	Special Items		\$872,273.75	
<b>Capital Outlay Fund Total Expenditures</b>				<b>\$316,675,482.59</b>

**Special Education Fund (22)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>			<b>\$163,451,209.00</b>
101	Cash / Cash & Deposits		\$52,683,877.18	

**Special Education Fund (22)**

105	Interest Bearing Accounts	\$26,803,491.26
106	Savings Certificates	\$7,097,067.38
107	Restricted Cash in Banks	\$306,916.98
110	Taxes Receivable - Current	\$65,869,373.47
111	Estimated Uncollectible Taxes Receivable (Current)	(\$12,370.00)
112	Taxes Receivable - Delinquent	\$1,423,523.67
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$37,696.00)
120	Accounts Receivable	\$89,153.57
130	Due from Other Fund	(\$954.12)
140	Due from Other Govt	\$6,429,008.71
150	Advance to Other Fund	\$1,227.00
162	Interest Receivable on Investments and Deposits	\$329.78
170	Inventories-materials and supplies	\$1,715.44
180	Investments	\$2,514,307.09
191	Deposits	\$48,359.61
192	Prepaid Expenses	\$233,877.98

<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$163,451,209.00</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$19,022,941.29</b>
401	Vouchers Payable	\$165,740.01	
402	Accounts Payable	\$1,919,501.03	
404	Contracts Payable	\$12,727,000.54	
405	Construction Contracts Payable	\$22,484.43	
410	Due to Other Fund	\$37,248.58	
420	Due to Other Gov't	\$141,227.00	
450	Payroll Deduction & WH and Emplr. Matching	\$4,008,653.24	
451	Compensated Absences Payable	\$1,086.46	
<b>550</b>	<b>Deferred Inflows of Resources</b>		<b>\$68,433,582.25</b>
551	Unavailable Revenue - Property Taxes	\$54,210,399.31	
553	Taxes Levied for Future Period	\$14,130,600.05	
559	Other Deferred Inflows of Resources	\$92,582.89	

**Fund Equity**

**Special Education Fund (22)**

<b>700 Fund Balances</b>			<b>\$75,994,685.46</b>
710 Nonspendable Fund Balance			\$151,614.02
711 Inventory	\$1,369.56		
712 Prepays	\$150,244.46		
720 Restricted Fund Balance			\$76,110,261.71
724 Special Education	\$76,110,261.71		
760 Unassigned Fund Balance			(\$267,190.27)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$163,451,209.00</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$141,075,784.06</b>
<b>1100 Taxes</b>			<b>\$137,480,058.84</b>
1110 Ad Valorem Taxes	\$136,035,842.60		
1120 Prior Years Ad Valorem Taxes	\$1,102,679.15		
1130 Tax Deed Revenue	\$6,983.03		
1180 Other Taxes	\$73,160.06		
1190 Penalties and Interest on Taxes	\$261,394.00		
<b>1200 Revenue from Local Govt Other than School Districts</b>			<b>\$71.80</b>
1210 Revenue in Lieu of Taxes	\$71.80		
<b>1300 Tuition and Fees</b>			<b>\$465,558.22</b>
1310 School Tuition	\$427,200.62		
1312 Tuition for Credit from School Districts In State	\$371,431.69		
1313 Tuition for Credit from School Districts Outside the State	\$55,768.93		
1360 Regular Day School Transportation Fees	\$38,357.60		
1361 Transportation Fees from Students, Parents or Other	\$38,357.60		
<b>1500 Earnings on Investments and Deposits</b>			<b>\$397,953.48</b>
1510 Investment Earnings	\$397,953.48		
<b>1900 Other Revenue from Local Sources</b>			<b>\$2,732,141.72</b>
1920 Contributions and Donations	\$7,426.70		
1940 Services Provided Other School Districts	\$435,604.53		
1941 School Districts Within the State	\$323,817.53		

Special Education Fund (22)			
1943	Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$111,787.00	
1950	Refund of Prior Years Expenditures		\$13,868.95
1970	Charges for Services		\$2,084,649.78
1972	Medicaid Direct Services	\$1,761,996.32	
1973	Medicaid Indirect Administrative Services	\$322,653.46	
1990	Other		\$190,591.76
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$181,670.93</b>
<b>2100</b>	<b>County Sources</b>		<b>\$10,036.68</b>
2120	Lease of County-Owned Land		\$10,036.68
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$170,586.66</b>
<b>2900</b>	<b>Other</b>		<b>\$1,047.59</b>
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$63,415,626.47</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$62,944,566.55</b>
3120	Restricted Grants-in-Aid		\$62,944,566.55
3121	Exceptional Children	\$60,146,421.00	
3125	Mentor Teacher Program	\$375.00	
3129	Other Restricted	\$2,797,770.55	
<b>3200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$841.86</b>
3210	Tax Base on Shooting Areas		\$841.86
<b>3300</b>	<b>Tuition</b>		<b>\$453,840.20</b>
3310	Special Education		\$453,840.20
<b>3900</b>	<b>Other State Revenue</b>		<b>\$16,377.86</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$30,417,965.37</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$30,412,888.89</b>
4110	Unrestricted Grants Directly from Federal Government		\$1,357,736.12
4111	Impact Aid (CFDA 84.041)	\$1,357,736.12	
4130	Unrestricted Grants from Federal Govt through Intermediate Source		\$34,026.79
4134	Federal Wetlands (CFDA 15.227)	\$34,026.79	
4150	Restricted Grants from Federal Government through the State		\$29,021,125.98
4151	Other Grants Federal Government Through the State	\$102,608.82	



**Special Education Fund (22)**

4159	Title II, Part A - Improving Teacher Quality (84.367)	\$4,849.00		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$27,933,984.86		
4186	Special Education-IDEA Part B-Section 619 Preschool (CFDA 84.173)	\$800,392.53		
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$179,290.77		
<b>4200</b>	<b>Revenue in Lieu of Taxes (PILT)</b>			<b>\$5,076.48</b>
<b>5000</b>	<b>Other Sources</b>			<b>\$2,370,874.28</b>
<b>5100</b>	<b>Other Financing Sources</b>			<b>\$2,370,874.28</b>
5110	Transfers In		\$2,370,874.28	
<b>Special Education Fund Total Revenues</b>				<b>\$237,461,921.11</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>			<b>\$160,240,374.29</b>
<b>1200</b>	<b>Special Programs</b>			<b>\$160,240,374.29</b>
1220	Programs for Special Education		\$159,706,667.73	
1221	Programs for Students with Mild to Moderate Disabilities	\$91,759,313.76		
1222	Programs for Students with Severe Disabilities	\$42,607,768.54		
1223	Day Programs	\$9,650,736.87		
1224	Residential Programs	\$5,440,232.01		
1225	Homebound Programs	\$91,099.03		
1226	Early Childhood Programs (3-5)	\$8,816,459.87		
1227	Prolonged Assistance Programs (0-2)	\$1,341,057.65		
1230	Coordinated Early Intervening Services (CEIS)		\$533,706.56	
<b>2000</b>	<b>Support Services</b>			<b>\$67,406,707.75</b>
<b>2100</b>	<b>Support Services--Students</b>			<b>\$40,898,284.37</b>
2110	Attendance and Social Work Services		\$328,262.23	
2111	Attendance and Social Work Director	\$98,630.18		
2113	Social Work Services	\$229,632.05		
2120	Guidance Services		\$294,983.08	
2121	Guidance Services Director	\$33,442.76		

## Special Education Fund (22)

2122	Counseling Services	\$21,518.88	
2126	Placement Services	\$72,572.27	
2129	Other Guidance Services	\$167,449.17	
2130	Health Services		\$1,688,772.07
2131	Health Services Director	\$32,667.15	
2132	Medical Services	\$55,663.50	
2134	Nurse Services	\$1,466,735.51	
2139	Other Health Services	\$133,705.91	
2140	Psychological Services		\$7,283,215.19
2141	Psychological Services Director	\$719,253.51	
2142	Psychological Testing Services	\$4,678,605.69	
2143	Psychological Counseling Services	\$576,741.34	
2144	Psychotherapy Services	\$17,822.74	
2149	Other Psychological Services	\$1,290,791.91	
2150	Speech Pathology Services		\$19,702,936.81
2151	Speech Pathology Services Director	\$753,298.45	
2152	Speech Pathology Services	\$16,244,873.53	
2159	Other Speech Pathology Services	\$2,704,764.83	
2160	Audiology Services		\$474,054.78
2162	Audiology Services	\$174,564.67	
2169	Other Audiology Services	\$299,490.11	
2170	Student Therapy Services		\$10,844,043.81
2171	Physical Therapy	\$3,999,172.30	
2172	Occupational Therapy	\$6,469,949.62	
2173	Recreational Therapy	\$48,443.39	
2179	Other Therapy Services	\$326,478.50	
2180	Orientation and Mobility Services		\$282,016.40
2182	Orientation and Mobility Services	\$277,104.53	
2189	Other Orientation and Mobility Services	\$4,911.87	

## Special Education Fund (22)

<b>2200 Support Services--Instructional Staff</b>			<b>\$332,943.41</b>
2210 Improvement of Instruction Services		\$325,032.66	
2212 Instruction and Curriculum Development Services	\$203,290.43		
2213 Instructional Staff Training Services	\$64,183.48		
2219 Other Improvement of Instruction Services	\$57,558.75		
2220 Educational Media Services		\$7,910.75	
2227 Technology in School	\$7,910.75		
<b>2300 Support Services--General Administration</b>			<b>\$109,424.20</b>
2310 Board of Education Services		\$109,424.20	
2311 Board of Education Services	\$63,804.79		
2312 Board Secretary Services	\$1,279.55		
2315 Legal Services	\$32,061.37		
2317 Audit Services	\$6,381.08		
2319 Other Board of Education Services	\$5,897.41		
<b>2500 Support Services--Business</b>			<b>\$54,421.21</b>
2520 Fiscal Services		\$54,421.21	
2525 Financial Accounting Services	\$11,803.48		
2529 Other Fiscal Services	\$42,617.73		
<b>2700 Support Services--Special Education</b>			<b>\$26,011,634.56</b>
2710 Special Education Administrative Costs		\$11,763,609.98	
2730 Special Education Transportation Costs		\$7,073,992.83	
2731 Deaf-Blind	\$6,039.94		
2732 Emotionally Disturbed	\$554,524.98		
2733 Cognitive Disability	\$1,191,759.53		
2734 Hearing Loss	\$17,350.14		
2735 Specific Learning Disabled	\$736,289.74		
2736 Multiple Disabilities	\$902,898.22		
2737 Orthopedic Impairments	\$138,502.88		
2738 Vision Loss	\$21,769.26		

Special Education Fund (22)

2739	Deafness	\$27,657.18		
2740	Speech/Language Impairments	\$530,657.47		
2741	Other Health Impaired	\$357,512.68		
2742	Autism	\$1,099,168.96		
2743	Traumatic Brain Injury	\$8,260.11		
2744	Preschool (age 3-5)	\$1,468,001.52		
2745	Early Intervention (age 0-2)	\$13,600.22		
2750	Other Special Education Costs		\$7,174,031.75	
2751	Deaf-Blind	\$24.42		
2752	Emotionally Disturbed	\$425,414.32		
2753	Cognitive Disability	\$792,032.95		
2754	Hearing Loss	\$453,662.75		
2755	Specific Learning Disabled	\$735,013.82		
2756	Multiple Disabilities	\$1,825,015.77		
2757	Orthopedic Impairments	\$12,698.29		
2758	Vision Loss	\$19,254.18		
2759	Deafness	\$732,036.53		
2760	Speech/Language Impairments	\$430,321.19		
2761	Other Health Impaired	\$446,204.46		
2762	Autism	\$839,569.21		
2763	Traumatic Brain Injury	\$183,546.73		
2764	Preschool (age 3-5)	\$150,339.25		
2765	Early Intervention (age 0-2)	\$128,897.88		
<b>4000</b>	<b>Nonprogrammed Charges</b>			<b>\$274,869.46</b>
<b>4500</b>	<b>Early Retirement Payment</b>		<b>\$274,869.46</b>	
<b>8000</b>	<b>Other Uses</b>			<b>\$182,807.06</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$182,807.06</b>	
8110	Transfers Out		\$182,807.06	

Special Education Fund (22)

Special Education Fund Total Expenditures \$228,104,758.56

Pension Fund (24)

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$84,327.55</b>
<b>1100 Taxes</b>		<b>\$17,426.23</b>	
1120 Prior Years Ad Valorem Taxes	\$13,331.96		
1130 Tax Deed Revenue	\$2.28		
1180 Other Taxes	\$39.15		
1190 Penalties and Interest on Taxes	\$4,052.84		
<b>1500 Earnings on Investments and Deposits</b>		<b>\$66,885.68</b>	
1510 Investment Earnings	\$66,885.68		
<b>1900 Other Revenue from Local Sources</b>		<b>\$15.64</b>	
1990 Other	\$15.64		
<b>2000 Revenue from Intermediate Sources</b>			<b>\$282.81</b>
<b>2200 Revenue in Lieu of Taxes</b>		<b>\$268.03</b>	
<b>2900 Other</b>		<b>\$14.78</b>	
<b>5000 Other Sources</b>			<b>\$1,711.00</b>
<b>5100 Other Financing Sources</b>		<b>\$1,711.00</b>	
5110 Transfers In	\$1,711.00		

Pension Fund Total Revenues \$86,321.36

**Expenditures**

<b>1000 Instruction</b>			<b>\$355,975.04</b>
<b>1100 Regular Programs</b>		<b>\$355,975.04</b>	
1110 Elementary Programs	\$170,477.54		
1111 Elem Regular Term	\$170,477.54		
1120 Middle/Junior High Programs	\$48,809.92		
1121 MS Regular Term	\$48,809.92		
1130 High School Programs	\$136,687.58		

Pension Fund (24)			
1131	HS Regular Term	\$136,687.58	
<b>2000</b>	<b>Support Services</b>		<b>\$95,196.87</b>
<b>2100</b>	<b>Support Services--Students</b>		<b>\$1,715.16</b>
2120	Guidance Services		\$1,715.16
2129	Other Guidance Services	\$1,715.16	
<b>2200</b>	<b>Support Services--Instructional Staff</b>		<b>\$1,943.87</b>
2220	Educational Media Services		\$1,943.87
2227	Technology in School	\$1,943.87	
<b>2300</b>	<b>Support Services--General Administration</b>		<b>\$23,755.42</b>
2310	Board of Education Services		\$1,717.62
2312	Board Secretary Services	\$1,717.62	
2320	Executive Administration Services		\$22,037.80
2321	Office of the Superintendent Services	\$22,037.80	
<b>2400</b>	<b>Support Services--School Administration</b>		<b>\$54,730.94</b>
2410	Office of the Principal Services		\$54,730.94
<b>2500</b>	<b>Support Services--Business</b>		<b>\$13,051.48</b>
2520	Fiscal Services		\$2,974.20
2529	Other Fiscal Services	\$2,974.20	
2540	Operation and Maintenance of Plant Services		\$3,703.23
2549	Other Operation and Maintenance of Plant Services	\$3,703.23	
2550	Student Transportation Services		\$2,027.94
2559	Other Student Transportation Services	\$2,027.94	
2560	Food Services		\$4,346.11
2569	Other Food Services	\$4,346.11	
<b>3000</b>	<b>Community Services</b>		<b>\$2,442.05</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$1,919.96</b>
<b>3900</b>	<b>Other Community Services</b>		<b>\$522.09</b>
<b>4000</b>	<b>Nonprogrammed Charges</b>		<b>\$1,899,413.45</b>
<b>4500</b>	<b>Early Retirement Payment</b>		<b>\$1,899,413.45</b>
<b>6000</b>	<b>Cocurricular Activities</b>		<b>\$2,223.03</b>

**Pension Fund (24)**

6100 Male Activities		\$1,075.44	
6200 Female Activities		\$994.59	
6900 Combined Activities		\$153.00	
8000 Other Uses			\$11,643,388.02
8100 Other Financing Uses		\$11,643,388.02	
8110 Transfers Out	\$11,643,388.02		
<b>Pension Fund Total Expenditures</b>			<b>\$13,998,638.46</b>

**Building Fund (25)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$83,171.34</b>
101 Cash / Cash & Deposits		\$11,196.41	
105 Interest Bearing Accounts		\$71,974.93	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$83,171.34</b>

**Fund Equity**

<b>700 Fund Balances</b>			<b>\$83,171.34</b>
720 Restricted Fund Balance		\$83,171.34	
727 Building	\$83,171.34		
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$83,171.34</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$11,756.71</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$183.20</b>	
1510 Investment Earnings	\$183.20		
<b>1700 Cocurricular Activities</b>		<b>\$11,423.51</b>	
1710 Admissions	\$11,423.51		
<b>1900 Other Revenue from Local Sources</b>		<b>\$150.00</b>	
1910 Rentals	\$150.00		

**Building Fund (25)**

**Building Fund Total Revenues** **\$11,756.71**

**Expenditures**

<b>2000 Support Services</b>				<b>\$9,430.91</b>
<b>2500 Support Services--Business</b>			<b>\$9,430.91</b>	
2530 Facilities Acquisition and Construction Services		\$8,006.44		
2539 Other Facilities Acquisition and Construction Services	\$8,006.44			
2540 Operation and Maintenance of Plant Services		\$1,424.47		
2542 Care and Upkeep of Buildings Services	\$1,424.47			
<b>8000 Other Uses</b>				<b>\$135.20</b>
<b>8100 Other Financing Uses</b>			<b>\$135.20</b>	
8110 Transfers Out		\$135.20		

**Building Fund Total Expenditures** **\$9,566.11**

**Impact Aid Fund (27)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>				<b>\$202,890,022.68</b>
101 Cash / Cash & Deposits			\$68,168,826.59	
105 Interest Bearing Accounts			\$38,319,135.23	
106 Savings Certificates			\$87,402,297.01	
120 Accounts Receivable			\$22,038.90	
163 Accrued Interest on Investments Purchased			\$33,816.09	
180 Investments			\$8,943,908.86	

**Total Assets and Deferred Outflows of Resources** **\$202,890,022.68**

**Fund Equity**

<b>700 Fund Balances</b>				<b>\$202,890,022.68</b>
750 Assigned Fund Balance			\$380,755.00	
759 Other Assigned	\$380,755.00			
760 Unassigned Fund Balance			\$202,509,267.68	



**Impact Aid Fund (27)**

**Total Liabilities, Deferred Inflows of Resources and Fund Equity** **\$202,890,022.68**

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$1,538,769.68</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$1,538,769.68</b>	
1510 Investment Earnings	\$1,538,769.68		
<b>4000 Revenue from Federal Sources</b>			<b>\$76,745,398.05</b>
<b>4100 Grants-in-Aid</b>		<b>\$76,745,398.05</b>	
4110 Unrestricted Grants Directly from Federal Government	\$76,745,398.05		
4111 Impact Aid (CFDA 84.041)	\$76,745,398.05		
<b>Impact Aid Fund Total Revenues</b>			<b>\$78,284,167.73</b>

**Expenditures**

<b>8000 Other Uses</b>			<b>\$74,481,762.48</b>
<b>8100 Other Financing Uses</b>		<b>\$74,481,762.48</b>	
8110 Transfers Out	\$74,481,762.48		
<b>Impact Aid Fund Total Expenditures</b>			<b>\$74,481,762.48</b>

**Other Special Revenue Funds (29)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$1,153,804.86</b>
101 Cash / Cash & Deposits		\$502,480.78	
105 Interest Bearing Accounts		\$434,823.52	
106 Savings Certificates		\$216,500.56	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$1,153,804.86</b>

**Liabilities and Deferred Inflows of Resources**

<b>400 Current Liabilities</b>			<b>(\$1,135.82)</b>
402 Accounts Payable		(\$1,135.82)	

**Other Special Revenue Funds (29)**

**Fund Equity**

<b>700 Fund Balances</b>			<b>\$1,154,940.68</b>
710 Nonspendable Fund Balance		\$415,060.75	
718 Other Nonspendable	\$415,060.75		
720 Restricted Fund Balance		\$739,879.93	
739 Other Restricted	\$739,879.93		

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$1,153,804.86</b>
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**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$507,484.35</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$238.04</b>	
1510 Investment Earnings	\$238.04		
<b>1900 Other Revenue from Local Sources</b>		<b>\$507,246.31</b>	
1920 Contributions and Donations	\$503,412.00		
1990 Other	\$3,834.31		
<b>4000 Revenue from Federal Sources</b>			<b>\$30,525.00</b>
<b>4100 Grants-in-Aid</b>		<b>\$30,525.00</b>	
4150 Restricted Grants from Federal Government through the State	\$30,525.00		
4161 Perkins - Vocational Education (CFDA 84.048)	\$30,525.00		

<b>Other Special Revenue Funds Total Revenues</b>			<b>\$538,009.35</b>
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**Expenditures**

<b>1000 Instruction</b>			<b>\$14,888.85</b>
<b>1100 Regular Programs</b>		<b>\$14,888.85</b>	
1130 High School Programs	\$14,888.85		
1131 HS Regular Term	\$14,888.85		
<b>2000 Support Services</b>			<b>\$26,708.72</b>
<b>2500 Support Services--Business</b>		<b>\$26,708.72</b>	
2530 Facilities Acquisition and Construction Services	\$26,708.72		
2535 Building Acquisition, Construction and Improvements Services	\$26,708.72		
<b>3000 Community Services</b>			<b>\$2,709.13</b>

Other Special Revenue Funds (29)

3400 Public Library Services \$2,709.13

Other Special Revenue Funds Total Expenditures \$44,306.70

Debt Service Funds (30)

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>		<b>\$145,777,866.90</b>
101 Cash / Cash & Deposits	\$18,734,208.67	
104 Cash with Fiscal Agent	\$77,486,946.10	
105 Interest Bearing Accounts	\$13,499,198.37	
106 Savings Certificates	\$5,551,303.34	
107 Restricted Cash in Banks	\$9,606,149.63	
110 Taxes Receivable - Current	\$18,689,340.57	
111 Estimated Uncollectible Taxes Receivable (Current)	(\$3,161.00)	
112 Taxes Receivable - Delinquent	\$631,247.00	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$44,413.00)	
120 Accounts Receivable	\$15,398.57	
140 Due from Other Govt	\$38,604.42	
162 Interest Receivable on Investments and Deposits	\$485.80	
180 Investments	\$1,572,558.43	

**Total Assets and Deferred Outflows of Resources \$145,777,866.90**

**Liabilities and Deferred Inflows of Resources**

<b>400 Current Liabilities</b>		<b>\$503,000.00</b>
410 Due to Other Fund	\$3,000.00	
430 Advance from Other Fund	\$500,000.00	
<b>550 Deferred Inflows of Resources</b>		<b>\$19,453,100.97</b>
551 Unavailable Revenue - Property Taxes	\$16,835,785.20	
553 Taxes Levied for Future Period	\$2,617,315.77	

**Fund Equity**

<b>700 Fund Balances</b>		<b>\$125,821,765.93</b>
710 Nonspendable Fund Balance	\$3,641.22	

Debt Service Funds (30)		
718	Other Nonspendable	\$3,641.22
720	Restricted Fund Balance	\$127,438,968.39
721	Debt Service	\$127,438,968.39
750	Assigned Fund Balance	\$162,893.38
759	Other Assigned	\$162,893.38
760	Unassigned Fund Balance	(\$1,783,737.06)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$145,777,866.90</b>

**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$39,091,219.30</b>
<b>1100</b>	<b>Taxes</b>		<b>\$38,316,266.62</b>
1110	Ad Valorem Taxes	\$37,928,568.14	
1120	Prior Years Ad Valorem Taxes	\$320,679.92	
1130	Tax Deed Revenue	\$160.86	
1180	Other Taxes	\$13,536.24	
1190	Penalties and Interest on Taxes	\$53,321.46	
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$774,951.67</b>
1510	Investment Earnings	\$774,951.67	
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$1.01</b>
1990	Other	\$1.01	
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$58,739.40</b>
<b>2100</b>	<b>County Sources</b>		<b>\$58,470.48</b>
2120	Lease of County-Owned Land	\$58,470.48	
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$268.92</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$756,779.79</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$5,847.20</b>
4130	Unrestricted Grants from Federal Govt through Intermediate Source	\$5,847.20	
4134	Federal Wetlands (CFDA 15.227)	\$5,847.20	
<b>4900</b>	<b>Other Federal Revenue</b>		<b>\$750,932.59</b>
<b>5000</b>	<b>Other Sources</b>		<b>\$13,692,238.86</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$13,692,238.86</b>

**Debt Service Funds (30)**

5110	Transfers In		\$5,403,120.66
5120	Proceeds of General Long-Term Debt Issues		\$8,289,118.20
5122	Refunding Bonds Issued	\$7,698,686.25	
5123	Premiums on Debt Issued	\$590,431.95	

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<b>Debt Service Funds Total Revenues</b>			<b>\$53,598,977.35</b>
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**Expenditures**

<b>5000</b>	<b>Debt Services (Includes Lease Purchase Pmts)</b>			<b>\$46,252,058.27</b>
<b>8000</b>	<b>Other Uses</b>			<b>\$32,667,043.20</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$32,667,043.20</b>	
8110	Transfers Out		\$1,756,563.20	
8120	Payment to Refunded Debt Escrow Agent		\$30,875,000.00	
8150	Discounts on Debt Issued		\$35,480.00	

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<b>Debt Service Funds Total Expenditures</b>			<b>\$78,919,101.47</b>
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**Capital Projects Funds (40)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>			<b>\$172,132,063.36</b>
101	Cash / Cash & Deposits		\$37,254,444.15	
105	Interest Bearing Accounts		\$29,037,013.94	
106	Savings Certificates		\$73,565,455.03	
107	Restricted Cash in Banks		\$13,203,000.00	
123	Notes Receivable		\$14,080,083.03	
162	Interest Receivable on Investments and Deposits		\$2,317,133.15	
180	Investments		\$2,658,796.56	
192	Prepaid Expenses		\$16,137.50	

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<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$172,132,063.36</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>			<b>\$15,061,463.95</b>
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**Capital Projects Funds (40)**

402	Accounts Payable		\$12,945,266.08
405	Construction Contracts Payable		\$614,871.48
406	Construction Contracts Payable - Retained %		\$1,501,326.39

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>			<b>\$157,070,599.41</b>
720	Restricted Fund Balance		\$157,494,797.21	
722	Capital Projects	\$157,494,797.21		
760	Unassigned Fund Balance		(\$424,197.80)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>				<b>\$172,132,063.36</b>
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**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>			<b>\$4,346,897.80</b>
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$4,017,176.68</b>	
1510	Investment Earnings	\$4,017,176.68		
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$329,721.12</b>	
1920	Contributions and Donations	\$48,333.33		
1990	Other	\$281,387.79		
<b>3000</b>	<b>Revenue from State Sources</b>			<b>\$450,000.00</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$450,000.00</b>	
3120	Restricted Grants-in-Aid	\$450,000.00		
3129	Other Restricted	\$450,000.00		
<b>5000</b>	<b>Other Sources</b>			<b>\$78,654,493.99</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$78,654,493.99</b>	
5110	Transfers In	\$41,028,102.32		
5120	Proceeds of General Long-Term Debt Issues	\$37,625,941.67		
5121	General Obligation Bonds Issued	\$35,063,620.17		
5123	Premiums on Debt Issued	\$2,562,321.50		
5130	Sale of Surplus Property	\$450.00		

<b>Capital Projects Funds Total Revenues</b>				<b>\$83,451,391.79</b>
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**Expenditures**

**Capital Projects Funds (40)**

<b>2000 Support Services</b>			<b>\$142,379,927.03</b>
<b>2500 Support Services--Business</b>			<b>\$142,379,927.03</b>
2530 Facilities Acquisition and Construction Services		\$142,379,927.03	
2531 Facilities Acquisition and Construction Director	\$3,151,367.46		
2532 Land Acquisition and Development Services	\$170,573.16		
2533 Architecture and Engineering Services	\$2,734,590.59		
2535 Building Acquisition, Construction and Improvements Services	\$74,957,040.91		
2539 Other Facilities Acquisition and Construction Services	\$61,366,354.91		
<b>5000 Debt Services (Includes Lease Purchase Pmts)</b>			<b>\$226,867.16</b>
<b>7500 Capital Outlay</b>			<b>\$9,702,319.70</b>
<b>8000 Other Uses</b>			<b>\$1,980,418.07</b>
<b>8100 Other Financing Uses</b>			<b>\$1,980,418.07</b>
8110 Transfers Out		\$1,980,418.07	
<b>Capital Projects Funds Total Expenditures</b>			<b>\$154,289,531.96</b>

**Food Service Fund (51)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$21,446,910.97</b>
101 Cash / Cash & Deposits		\$10,368,076.98	
102 Petty Cash		\$150,802.89	
103 Cash Change		\$3,050.00	
105 Interest Bearing Accounts		\$4,157,224.61	
106 Savings Certificates		\$315,638.69	
120 Accounts Receivable		\$400,279.21	
122 Judgments Receivable		(\$12,343.25)	
130 Due from Other Fund		\$10,039.11	
140 Due from Other Govt		\$3,022,784.15	
150 Advance to Other Fund		\$1,000.00	
170 Inventories-materials and supplies		\$570,858.16	
171 Inventories-stores for resale		\$1,178,453.27	

**Food Service Fund (51)**

172	Inventory of Donated Food	\$1,030,371.43	
180	Investments	\$15,000.00	
191	Deposits	\$53,642.28	
192	Prepaid Expenses	\$168,749.03	
196	Net Pension Asset	\$13,284.41	
<b>200</b>	<b>Capital Assets</b>		<b>\$11,218,255.73</b>
202	Buildings	\$6,019,591.27	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$30,627,267.05	
205	Machinery & Equipment - Federal Assistance	\$556,820.87	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$25,412,717.90)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$597,424.49)	
210	Acc. Depreciation - Buildings	(\$40,872.08)	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$2,889,685.65</b>
252	Pension Related Deferred Outflows	\$2,815,238.65	
259	Other Deferred Outflows of Resources	\$74,447.00	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$35,554,852.35</b>

**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$5,364,162.85</b>
401	Vouchers Payable	\$47,074.48	
402	Accounts Payable	\$1,044,856.18	
404	Contracts Payable	\$660,090.59	
405	Construction Contracts Payable	\$2,434.49	
410	Due to Other Fund	\$802,592.66	
420	Due to Other Gov't	\$19.06	
430	Advance from Other Fund	\$15,000.00	
450	Payroll Deduction & WH and Emplr. Matching	\$366,032.66	
451	Compensated Absences Payable	\$582.73	
471	Deposits Payable	\$516,226.05	
475	Unearned Revenue	\$1,909,253.95	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$981,811.58</b>
504	Accrued Leave Payable	\$489,403.00	



Food Service Fund (51)		
506	Net OPEB Obligation	\$489,195.00
509	Other Long Term Liabilities	\$3,213.58
<b>550</b>	<b>Deferred Inflows of Resources</b>	<b>\$878,845.40</b>
554	Pension Related Deferred Inflows	\$708,854.82
559	Other Deferred Inflows of Resources	\$169,990.58
<b>Net Position</b>		
<b>700</b>	<b>Fund Balances</b>	<b>\$28,330,032.52</b>
706	Net Investment in Capital Assets	\$11,218,255.73
707	Restricted Net Position	\$723,462.94
708	Unrestricted Net Position	\$16,388,313.85
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>		<b>\$35,554,852.35</b>

Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>	<b>\$26,206,685.29</b>
<b>1500</b>	<b>Earnings on Investments and Deposits</b>	<b>\$87,053.47</b>
1510	Investment Earnings	\$87,053.47
<b>1600</b>	<b>Food Service</b>	<b>\$25,986,566.13</b>
1610	Sales to Students	\$21,481,501.55
1620	Sales to Adults	\$899,122.33
1630	A la Carte Sales	\$3,120,477.45
1640	Nutrition Program for the Elderly (NPE) Sales	\$306.50
1650	Child Care Sales	\$20,968.03
1660	Other Sales	\$177,884.35
1670	Local Donations	\$56,141.83
1690	Miscellaneous Revenue from Other Sources	\$230,164.09
<b>1900</b>	<b>Other Revenue from Local Sources</b>	<b>\$133,065.69</b>
1930	Sale and Loss of Capital Assets	\$6,497.74
1931	Gain on Sale of Capital Assets	\$4,618.47
1932	Compensation for Loss of Capital Assets	\$1,879.27
1950	Refund of Prior Years Expenditures	\$2,661.73
1960	Judgments	\$1,040.64

Food Service Fund (51)			
1990	Other	\$122,865.58	
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$241,730.08</b>
<b>3800</b>	<b>Food Service Assistance</b>		<b>\$241,730.08</b>
3810	Cash Reimbursements	\$241,526.86	
3820	Other Cash Payments	\$203.22	
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$42,115,346.17</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$569,487.98</b>
4150	Restricted Grants from Federal Government through the State	\$569,487.98	
4151	Other Grants Federal Government Through the State	\$569,487.98	
<b>4800</b>	<b>Food Service Assistance</b>		<b>\$41,545,858.19</b>
4810	Federal Reimbursement (CFDA 10.553 and 10.555)	\$36,145,160.44	
4820	Donated Food (CFDA 10.550)	\$5,400,697.75	
<b>5000</b>	<b>Other Sources</b>		<b>\$2,576,601.51</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$2,576,601.51</b>
5110	Transfers In	\$2,260,662.35	
5150	Special Items	\$1,110.60	
5170	Capital Contributions	\$314,828.56	
<b>Food Service Fund Total Revenues</b>			<b>\$71,140,363.05</b>

Expenditures

<b>2000</b>	<b>Support Services</b>		<b>\$73,560,471.33</b>
<b>2300</b>	<b>Support Services--General Administration</b>		<b>\$17,775.28</b>
2310	Board of Education Services	\$17,775.28	
2319	Other Board of Education Services	\$17,775.28	
<b>2500</b>	<b>Support Services--Business</b>		<b>\$73,542,696.05</b>
2540	Operation and Maintenance of Plant Services	\$824,897.74	
2542	Care and Upkeep of Buildings Services	\$145.92	
2549	Other Operation and Maintenance of Plant Services	\$824,751.82	
2560	Food Services	\$72,717,798.31	
2561	Food Services Director	\$15,676,088.13	

**Food Service Fund (51)**

2562	Food Preparation and Dispensing Services	\$17,386,099.81
2563	Food Delivery Services	\$1,152,168.71
2569	Other Food Services	\$38,503,441.66

**Food Service Fund Total Expenditures**

**\$73,560,471.33**

**Other Enterprise Funds (53)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$4,127,957.82</b>
101	Cash / Cash & Deposits	\$2,750,651.33	
102	Petty Cash	\$5,237.16	
103	Cash Change	\$3,261.00	
105	Interest Bearing Accounts	\$1,075,140.16	
106	Savings Certificates	\$110,992.86	
107	Restricted Cash in Banks	\$5,070.00	
120	Accounts Receivable	\$84,108.05	
140	Due from Other Govt	\$50,091.63	
170	Inventories-materials and supplies	\$11,293.67	
171	Inventories-stores for resale	\$5,001.44	
191	Deposits	\$1,611.55	
192	Prepaid Expenses	\$14,370.34	
196	Net Pension Asset	\$11,128.63	
<b>200</b>	<b>Capital Assets</b>		<b>\$676,818.05</b>
201	Land	\$9,000.00	
202	Buildings	\$538,255.38	
204	Machinery & Equipment - Local Funds	\$447,928.03	
205	Machinery & Equipment - Federal Assistance	\$12,316.16	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$252,911.52)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$1,663.68)	
210	Acc. Depreciation - Buildings	(\$76,106.32)	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$1,442,217.29</b>
252	Pension Related Deferred Outflows	\$1,423,883.29	

**Other Enterprise Funds (53)**

259 Other Deferred Outflows of Resources \$18,334.00

**Total Assets and Deferred Outflows of Resources \$6,246,993.16**

**Liabilities and Deferred Inflows of Resources**

**400 Current Liabilities \$898,934.64**

401 Vouchers Payable \$3,521.58  
 402 Accounts Payable \$92,601.98  
 404 Contracts Payable \$608,527.50  
 410 Due to Other Fund \$12,927.38  
 430 Advance from Other Fund \$1,157.47  
 450 Payroll Deduction & WH and Emplr. Matching \$161,836.22  
 471 Deposits Payable \$11,890.00  
 475 Unearned Revenue \$6,472.51

**500 Long-Term Liabilities \$278,741.76**

504 Accrued Leave Payable \$60,210.76  
 506 Net OPEB Obligation \$218,531.00

**550 Deferred Inflows of Resources \$364,106.79**

554 Pension Related Deferred Inflows \$352,748.06  
 559 Other Deferred Inflows of Resources \$11,358.73

**Net Position**

**700 Fund Balances \$4,705,209.97**

706 Net Investment in Capital Assets \$674,805.55  
 707 Restricted Net Position \$58,192.28  
 708 Unrestricted Net Position \$3,972,212.14

**Total Liabilities, Deferred Inflows of Resources and Net Position \$6,246,993.16**

**Revenue**

**1000 Revenue from Local Sources \$9,370,611.50**

**1300 Tuition and Fees \$5,358,842.78**

1310 School Tuition \$480,500.09

1311 Tuition for Credit from Students, Parents or Other \$34,311.15

1316 Non-credit Tuition from Students, Parents or Other \$446,188.94

Other Enterprise Funds (53)		
1320	Adult Continuing Education Tuition	\$280,201.91
1330	Summer School Tuition	\$423,855.51
1331	Tuition for Credit Classes	\$97,651.00
1332	Tuition for Non-Credit Classes	\$326,204.51
1340	Preschool Tuition	\$4,159,050.27
1360	Regular Day School Transportation Fees	\$15,235.00
1361	Transportation Fees from Students, Parents or Other	\$15,235.00
<b>1500</b>	<b>Earnings on Investments and Deposits</b>	<b>\$12,805.48</b>
1510	Investment Earnings	\$12,805.48
<b>1600</b>	<b>Food Service</b>	<b>\$385,890.34</b>
1610	Sales to Students	\$274,312.09
1660	Other Sales	\$79,397.71
1690	Miscellaneous Revenue from Other Sources	\$32,180.54
<b>1900</b>	<b>Other Revenue from Local Sources</b>	<b>\$3,613,072.90</b>
1910	Rentals	\$5,048.98
1920	Contributions and Donations	\$88,392.55
1950	Refund of Prior Years Expenditures	\$1,376.61
1970	Charges for Services	\$132,089.75
1979	Other Charges for Services	\$132,089.75
1980	Day Care Services	\$3,270,768.55
1981	Day Care Center Services	\$463,287.69
1982	Before and After School Services	\$2,807,480.86
1990	Other	\$115,396.46
<b>3000</b>	<b>Revenue from State Sources</b>	<b>\$85,544.29</b>
<b>3900</b>	<b>Other State Revenue</b>	<b>\$85,544.29</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>	<b>\$305,858.09</b>
<b>4100</b>	<b>Grants-in-Aid</b>	<b>\$281,120.35</b>
4140	Restricted Grants Direct from Federal Government	\$9,678.00
4149	Other Grants Direct from Federal Govt	\$9,678.00
4150	Restricted Grants from Federal Government through the State	\$271,442.35
4151	Other Grants Federal Government Through the State	\$240,253.00

Other Enterprise Funds (53)			
4155	Out of Schoolltime Grant (Daycare) (CFDA 93.575)	\$3,728.07	
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$27,461.28	
<b>4800</b>	<b>Food Service Assistance</b>		<b>\$18,348.78</b>
4810	Federal Reimbursement (CFDA 10.553 and 10.555)	\$18,348.78	
<b>4900</b>	<b>Other Federal Revenue</b>		<b>\$6,388.96</b>
<b>5000</b>	<b>Other Sources</b>		<b>\$717,920.61</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$717,920.61</b>
5110	Transfers In	\$710,742.96	
5170	Capital Contributions	\$7,177.65	
<b>Other Enterprise Funds Total Revenues</b>			<b>\$10,479,934.49</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>			<b>\$5,307,766.45</b>
<b>1100</b>	<b>Regular Programs</b>			<b>\$5,000,390.41</b>
1110	Elementary Programs		\$117.56	
1112	Elem Summer Term	\$117.56		
1120	Middle/Junior High Programs		\$9,522.15	
1121	MS Regular Term	\$2,983.31		
1122	MS Summer Term	\$6,538.84		
1130	High School Programs		\$182,689.69	
1131	HS Regular Term	\$55,289.65		
1132	HS Summer Term	\$127,400.04		
1140	Preschool Programs		\$4,808,061.01	
1141	Regular Preschool	\$4,808,061.01		
<b>1200</b>	<b>Special Programs</b>			<b>\$117,702.92</b>
1290	Other Special Programs		\$117,702.92	
1299	Other (Alternative Schooling)	\$117,702.92		
<b>1300</b>	<b>Adult Continuing Education Programs</b>			<b>\$189,673.12</b>
1390	Other Adult Continuing Education Programs		\$189,673.12	
<b>2000</b>	<b>Support Services</b>			<b>\$1,301,013.37</b>

**Other Enterprise Funds (53)**

<b>2400 Support Services--School Administration</b>			<b>\$937,915.93</b>
2490 Other Support Services--School Administration		\$937,915.93	
<b>2500 Support Services--Business</b>			<b>\$363,097.44</b>
2540 Operation and Maintenance of Plant Services		\$17,045.38	
2544 Care and Upkeep of Equipment Services	\$3,158.76		
2549 Other Operation and Maintenance of Plant Services	\$13,886.62		
2550 Student Transportation Services		\$409.92	
2559 Other Student Transportation Services	\$409.92		
2560 Food Services		\$345,642.14	
2569 Other Food Services	\$345,642.14		
<b>3000 Community Services</b>			<b>\$4,883,978.64</b>
<b>3200 Community Recreation Services</b>			<b>\$61,374.20</b>
<b>3500 Custody and Care of Children Services</b>			<b>\$4,179,642.47</b>
<b>3900 Other Community Services</b>			<b>\$642,961.97</b>
<b>4000 Nonprogrammed Charges</b>			<b>\$22,556.52</b>
<b>4400 Payments to State-Unemployment</b>			<b>\$12,194.82</b>
<b>4500 Early Retirement Payment</b>			<b>\$10,361.70</b>
<b>8000 Other Uses</b>			<b>\$43,671.97</b>
<b>8100 Other Financing Uses</b>			<b>\$43,671.97</b>
8110 Transfers Out		\$43,671.97	
<b>Other Enterprise Funds Total Expenditures</b>			<b>\$11,558,986.95</b>

**General Capital Assets (90)**

**Balance Sheet**

**Assets**

<b>200 Capital Assets</b>			<b>\$2,450,177,454.04</b>
201 Land		\$65,852,828.44	
202 Buildings		\$2,649,047,029.77	
203 Improvements Other than Buildings		\$219,187,393.22	
204 Machinery & Equipment - Local Funds		\$362,188,247.27	

**General Capital Assets (90)**

205	Machinery & Equipment - Federal Assistance	\$6,401,682.90
206	Construction Work in Progress	\$137,568,844.53
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$323,089,137.72)
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$52,379,037.12)
210	Acc. Depreciation - Buildings	(\$549,029,072.38)
211	Acc. Depreciation - Improvements other than Buildings	(\$65,715,605.53)
212	Intangible Assets	\$537,443.79
213	Accumulated Amortization	(\$393,163.13)

<b>Total Assets</b>		<b>\$2,450,177,454.04</b>
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**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>\$2,450,177,454.04</b>
706	Net Investment in Capital Assets	\$2,450,177,454.04	

<b>Total Liabilities and Fund Equity</b>		<b>\$2,450,177,454.04</b>
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