

General Long-Term Liabilities (00)	
<b>Balance Sheet</b>	
<b>Assets and Deferred Outflows of Resources</b>	
<b>100 Current Assets</b>	<b>\$2,635,460.12</b>
193 Unamortized Discounts on Debt Sold	\$67,164.00
196 Net Pension Asset	\$2,568,296.12
<b>250 Deferred Outflows of Resources</b>	<b>\$9,037,130.90</b>
251 Deferred Charges on Refunding	(\$1,672,239.10)
252 Pension Related Deferred Outflows	\$10,548,598.20
259 Other Deferred Outflows of Resources	\$160,771.80
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$11,672,591.02</b>
<b>Liabilities, Deferred Inflows of Resources</b>	
<b>400 Current Liabilities</b>	<b>\$6,999,243.53</b>
442 Accrued Interest Payable	\$1,177,967.32
473 Unamortized Premiums on Bonds Sold	\$5,821,276.21
<b>500 Long-Term Liabilities</b>	<b>\$1,466,940,260.90</b>
501 Bonds Payable	\$774,765,209.19
502 Capital Outlay Certificates Payable	\$598,181,006.27
504 Accrued Leave Payable	\$12,186,056.64
505 Early Retirement Benefits Payable	\$5,154,031.88
506 Net OPEB Obligation	\$11,807,560.69
507 Net Pension Liability	\$429,397.30
508 Lease Liability	\$402,677.06
509 Other Long Term Liabilities	\$64,014,321.87
<b>550 Deferred Inflows of Resources</b>	<b>\$9,749,000.56</b>
554 Pension Related Deferred Inflows	\$9,749,000.56
<b>Fund Equity</b>	
<b>700 Fund Balances</b>	<b>(\$1,472,015,913.97)</b>

General Long-Term Liabilities (00)

706 Net Investment in Capital Assets	(\$1,400,053,482.99)
707 Restricted Net Position	(\$29,857,246.60)
708 Unrestricted Net Position	(\$42,105,184.38)

**Total Liabilities, Deferred Inflows of Resources and Fund Equity**

**\$11,672,591.02**

General Fund (10)

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

**100 Current Assets**

**\$570,654,797.34**

101 Cash / Cash & Deposits	\$140,349,241.64
102 Petty Cash	\$60,651.77
103 Cash Change	\$72,048.68
105 Interest Bearing Accounts	\$103,459,982.34
106 Savings Certificates	\$26,908,192.95
107 Restricted Cash in Banks	\$11,898,955.21
108 Advance Payments	\$1,115,412.66
110 Taxes Receivable - Current	\$175,635,853.02
111 Estimated Uncollectible Taxes Receivable (Current)	(\$74,885.00)
112 Taxes Receivable - Delinquent	\$4,942,768.82
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$387,161.00)
120 Accounts Receivable	\$8,052,116.05
122 Judgments Receivable	\$62,004.76
124 Due from Component Unit	\$64,649.25
125 Lease Receivable	\$7,646.51
130 Due from Other Fund	\$880,140.12
140 Due from Other Govt	\$80,803,079.91
150 Advance to Other Fund	\$217,128.86

General Fund (10)

162 Interest Receivable on Investments and Deposits	\$13,588.33
170 Inventories-materials and supplies	\$2,405,196.94
180 Investments	\$10,357,192.16
191 Deposits	\$1,600,060.20
192 Prepaid Items	\$2,175,959.16
195 Investment in Joint Venture	\$34,974.00

**Total Assets and Deferred Outflows of Resources**

**\$570,654,797.34**

**Liabilities, Deferred Inflows of Resources**

**400 Current Liabilities**

**\$106,927,428.98**

401 Vouchers Payable	\$1,026,051.57
402 Accounts Payable	\$9,062,625.02
403 Judgments Payable	\$951.70
404 Contracts Payable	\$75,519,334.62
405 Construction Contracts Payable	\$452,548.56
407 Sales Tax Payable	\$225.82
410 Due to Other Fund	\$163,563.91
420 Due to Other Gov't	\$19,483.90
431 Notes Payable	\$49,191.19
450 Payroll Deduction & WH and Emplr. Matching	\$20,566,667.86
451 Compensated Absences Payable	(\$22,175.54)
471 Deposits Payable	\$15,925.00
475 Unearned Revenue	\$73,035.37

**550 Deferred Inflows of Resources**

**\$187,922,051.60**

551 Unavailable Revenue - Property Taxes	\$149,357,665.77
552 Unavailable Revenue - Utility Taxes	\$663,701.37
553 Taxes Levied for Future Period	\$37,417,892.61
559 Other Deferred Inflows of Resources	\$482,791.85

General Fund (10)

Fund Equity

<b>700 Fund Balances</b>		<b>\$275,805,316.76</b>
710 Nonspendable Fund Balance		
711 Inventory	\$2,391,314.87	\$5,962,486.95
712 Prepaids	\$2,415,638.10	
714 Advances	\$974,836.60	
718 Other Nonspendable	\$180,697.38	
720 Restricted Fund Balance		\$58,763.65
739 Other Restricted	\$58,763.65	
740 Committed Fund Balance		\$71,528.90
749 Other Committed	\$71,528.90	
750 Assigned Fund Balance		\$17,416,981.00
752 Subsequent Year's Budget	\$14,011,121.85	
753 Unemployment	\$1,264,736.95	
759 Other Assigned	\$2,141,122.20	
760 Unassigned Fund Balance		\$252,295,556.26

**Total Liabilities, Deferred Inflows of Resources and Fund Equity \$570,654,797.34**

Revenue

<b>1000 Revenue from Local Sources</b>		<b>\$452,371,575.30</b>
<b>1100 Taxes</b>		<b>\$421,042,381.19</b>
1110 Ad Valorem Taxes	\$392,270,812.88	
1120 Prior Years Ad Valorem Taxes	\$3,805,575.23	
1130 Tax Deed Revenue	\$194,608.86	
1140 Utility Tax	\$23,504,217.32	
1180 Other Taxes	\$333,345.06	
1190 Penalties and Interest on Taxes	\$933,821.84	

General Fund (10)	
<b>1200 Revenue from Local Govt Other than School Districts</b>	<b>\$30,544.69</b>
1210 Revenue in Lieu of Taxes	\$30,544.69
<b>1300 Tuition and Fees</b>	<b>\$2,183,366.49</b>
1310 School Tuition	\$1,598,015.83
1311 Tuition for Credit from Students, Parents or Other	\$44,703.02
1312 Tuition for Credit from School Districts In State	\$653,614.36
1313 Tuition for Credit from School Districts Outside the State	\$874,624.32
1317 Non-credit Tuition from School Districts In State	\$25,074.13
1320 Adult Continuing Education Tuition	\$12,994.01
1330 Summer School Tuition	\$1,955.00
1331 Tuition for Credit Classes	\$1,955.00
1340 Preschool Tuition	\$63,249.08
1360 Regular Day School Transportation Fees	\$430,312.63
1361 Transportation Fees from Students, Parents or Other	\$343,060.40
1363 Transportation Fees from School Districts Outside the State	\$87,252.23
1380 Other Transportation Fees	\$76,839.94
<b>1500 Earnings on Investments and Deposits</b>	<b>\$1,220,203.58</b>
1510 Investment Earnings	\$1,220,203.58
<b>1700 Cocurricular Activities</b>	<b>\$7,656,276.19</b>
1710 Admissions	\$4,390,156.54
1730 Student Organization Memberships	\$43,875.00
1740 Rentals, Cocurricular Activities	\$162,898.90
1790 Other Student Activity Income	\$3,059,345.75
<b>1900 Other Revenue from Local Sources</b>	<b>\$20,238,803.16</b>
1910 Rentals	\$1,512,879.31
1920 Contributions and Donations	\$2,195,357.61
1940 Services Provided Other School Districts	\$981,649.80



General Fund (10)	
3119 Other Unrestricted	\$258,659.92
3120 Restricted Grants-in-Aid	\$1,096,582.89
3125 Mentor Teacher Program	\$919,938.75
3129 Other Restricted	\$176,644.14
<b>3200 Revenue in Lieu of Taxes</b>	<b>\$2,697.38</b>
3210 Tax Base on Shooting Areas	\$2,697.38
<b>3300 Tuition</b>	<b>\$1,526,554.02</b>
3320 Regular Education	\$1,526,554.02
<b>3900 Other State Revenue</b>	<b>\$629,803.89</b>
<b>4000 Revenue from Federal Sources</b>	<b>\$138,121,548.68</b>
<b>4100 Grants-in-Aid</b>	<b>\$136,836,109.05</b>
4120 Unrestricted Grants from Federal Government through the State	\$479,996.12
4121 National Minerals (ALN 15.207)	\$403,191.93
4122 Taylor Grazing (ALN 15.206)	\$76,804.19
4130 Unrestricted Grants from Federal Govt through Intermediate Source	\$734,289.14
4131 National Forest Lands (ALN 10.665)	\$671,161.35
4133 Bankhead Jones Farm Tenant (ALN 10.901)	\$7,234.81
4134 Federal Wetlands (ALN 15.227)	\$55,892.98
4135 Restricted Grants from Federal Govt through Intermediate Source	\$13,657.51
4140 Restricted Grants Direct from Federal Government	\$6,918,652.21
4142 Indian Education, Title VII (ALN 84.060)	\$2,734,124.47
4149 Other Grants Direct from Federal Govt	\$4,184,527.74
4150 Restricted Grants from Federal Government through the State	\$128,689,514.07
4151 Other Grants Federal Government Through the State	\$7,692,947.78
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$4,967,789.15
4158 Title I Grants - ALL PROGRAMS	\$51,277,112.84
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$9,428,477.67

General Fund (10)	
4160 Title III, English Language Acquisition (ALN 84.365)	\$575,709.68
4161 Perkins - Vocational Education (ALN 84.048)	\$1,338,142.41
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$42,117.62
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$22,223,654.97
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$31,143,561.95
<b>4200 Revenue in Lieu of Taxes (PILT)</b>	<b>\$263,311.14</b>
<b>4300 Revenue for/on Behalf of School District</b>	<b>\$5,436.92</b>
<b>4400 Johnson OMalley Funds (ALN 15.130)</b>	<b>\$272,006.87</b>
<b>4900 Other Federal Revenue</b>	<b>\$744,684.70</b>
<b>5000 Other Sources</b>	<b>\$75,566,444.21</b>
<b>5100 Other Financing Sources</b>	<b>\$74,501,869.48</b>
5110 Transfers In	\$667,213.60
5130 Sale of Surplus Property	\$393,000.78
5140 Compensation for Loss of General Capital Assets	\$4,360.35
5180 Other	
<b>General Fund Total Revenues</b>	<b>\$1,213,571,387.91</b>

<b>Expenditures</b>		
<b>1000 Instruction</b>		<b>\$684,986,993.22</b>
<b>1100 Regular Programs</b>		<b>\$618,579,499.67</b>
1110 Elementary Programs	\$292,911,908.06	
1111 Elem Regular Term	\$290,828,142.16	
1112 Elem Summer Term	\$2,083,765.90	
1120 Middle/Junior High Programs	\$132,374,370.99	
1121 MS Regular Term	\$132,080,895.49	
1122 MS Summer Term	\$293,475.50	
1130 High School Programs	\$184,497,990.78	



General Fund (10)	
1131 HS Regular Term	\$184,003,686.62
1132 HS Summer Term	\$494,304.16
1140 Preschool Programs	\$6,595,967.93
1141 Regular Preschool	\$5,333,982.88
1142 Title I Preschool	\$1,261,985.05
1190 Other Regular Programs	\$2,199,261.91
<b>1200 Special Programs</b>	<b>\$66,394,212.07</b>
1210 Programs for Gifted and Talented	\$2,072,271.10
1230 Coordinated Early Intervening Services (CEIS)	\$53,735.83
1250 Culturally Different	\$11,390,058.22
1270 Programs for Educationally Deprived, Title I	\$44,986,627.87
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$44,986,627.87
1290 Other Special Programs	\$7,891,519.05
1293 Contracts--Outside State	\$166,551.08
1294 Contracts--Inside State	\$105,585.98
1299 Other (Alternative Schooling)	\$7,619,381.99
<b>1300 Adult Continuing Education Programs</b>	<b>\$13,281.48</b>
1390 Other Adult Continuing Education Programs	\$13,281.48
<b>2000 Support Services</b>	<b>\$460,662,014.68</b>
<b>2100 Support Services--Students</b>	<b>\$45,173,345.43</b>
2110 Attendance and Social Work Services	\$6,012,498.42
2111 Attendance and Social Work Director	\$86,499.20
2112 Attendance Service	\$1,336,026.50
2113 Social Work Services	\$817,514.49
2114 Student Accounting Services	\$40,816.89
2115 Drug and Alcohol Services	\$343,008.49
2116 Title I Attendance and Social Work Services	\$1,776,688.18

General Fund (10)

2119 Other Attendance and Social Work Services	\$1,611,944.67	
2120 Guidance Services		\$30,397,344.85
2121 Guidance Services Director	\$5,822,483.31	
2122 Counseling Services	\$13,024,748.30	
2123 Appraisal Services	\$50,234.89	
2125 Records Maintenance Services	\$353,405.32	
2126 Placement Services	\$474.66	
2128 Title I Parent Involvement Activities	\$588,466.98	
2129 Other Guidance Services	\$10,557,531.39	
2130 Health Services		\$8,637,128.47
2131 Health Services Director	\$546,412.02	
2132 Medical Services	\$12,630.77	
2133 Dental Services	\$5,000.00	
2134 Nurse Services	\$5,959,741.63	
2139 Other Health Services	\$2,113,344.05	
2140 Psychological Services		\$126,083.69
2142 Psychological Testing Services	\$875.00	
2143 Psychological Counseling Services	\$125,208.69	
2160 Audiology Services		\$215.00
2169 Other Audiology Services	\$215.00	
2170 Student Therapy Services		\$75.00
2171 Physical Therapy	\$75.00	
<b>2200 Support Services -- Instructional Staff</b>		<b>\$58,421,464.40</b>
2210 Improvement of Instruction Services		\$24,029,469.51
2211 Improvement of Instruction Director	\$2,290,957.43	
2212 Instruction and Curriculum Development Services	\$4,736,352.99	
2213 Instructional Staff Training Services	\$11,031,356.60	

General Fund (10)

2214 Title I Professional Development Services	\$3,777,130.72	
2219 Other Improvement of Instruction Services	\$2,193,671.77	
2220 Educational Media Services		\$34,391,994.89
2221 Education Media Director	\$441,326.79	
2222 School Library Services	\$14,563,788.50	
2223 Audiovisual Services	\$150,777.70	
2225 Computer-Assisted Instruction Services	\$830,002.47	
2226 RDT Facilities and Support Staff	\$520.00	
2227 Technology in School	\$18,105,523.06	
2229 Other Educational Media Services	\$300,056.37	
<b>2300 Support Services--General Administration</b>		<b>\$41,926,819.91</b>
2310 Board of Education Services		\$13,763,958.15
2311 Board of Education Services	\$5,738,410.90	
2312 Board Secretary Services	\$62,019.62	
2314 Election Services	\$177,258.99	
2315 Legal Services	\$1,097,199.22	
2316 Tax Assessment and Collection Services	\$2,543.40	
2317 Audit Services	\$1,956,205.19	
2319 Other Board of Education Services	\$4,730,320.83	
2320 Executive Administration Services		\$28,162,861.76
2321 Office of the Superintendent Services	\$22,278,013.81	
2322 Community Relations Services	\$1,037,519.03	
2323 Staff Relations and Negotiations Services	\$1,277,420.63	
2324 State and Federal Relations Services	\$7,431.00	
2329 Other Executive Administration Services	\$3,562,477.29	
<b>2400 Support Services--School Administration</b>		<b>\$79,281,850.56</b>
2410 Office of the Principal Services		\$74,407,783.07

General Fund (10)

2440 Title I Program Administration		\$1,673,273.35
2490 Other Support Services--School Administration		\$3,200,794.14
<b>2500 Support Services--Business</b>		<b>\$226,928,886.77</b>
2520 Fiscal Services		\$26,777,304.42
2521 Fiscal Services Director	\$5,694,749.07	
2523 Receiving and Disbursing Funds Services	\$3,450.00	
2524 Payroll Services	\$175,379.30	
2525 Financial Accounting Services	\$201,678.32	
2529 Other Fiscal Services	\$20,702,047.73	
2530 Facilities Acquisition and Construction Services		\$586,974.92
2531 Facilities Acquisition and Construction Director	\$170,398.14	
2533 Architecture and Engineering Services	\$413,797.03	
2539 Other Facilities Acquisition and Construction Services	\$2,779.75	
2540 Operation and Maintenance of Plant Services		\$148,811,022.96
2541 Operation and Maintenance of Plant Director	\$14,797,731.44	
2542 Care and Upkeep of Buildings Services	\$49,213,883.56	
2543 Care and Upkeep of Grounds Services	\$2,680,679.22	
2544 Care and Upkeep of Equipment Services	\$837,160.79	
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$978,790.93	
2546 Security Services	\$2,046,003.61	
2547 Land and Building Rental	\$59,502.71	
2549 Other Operation and Maintenance of Plant Services	\$78,197,270.70	
2550 Student Transportation Services		\$45,464,719.59
2551 Student Transportation Services Director	\$6,082,568.41	
2552 Vehicle Operation Services	\$7,044,695.82	
2553 Monitoring Services	\$17,362.19	
2554 Vehicle Servicing and Maintenance Services	\$2,498,469.67	

General Fund (10)

2555 Contracted Services	\$8,753,800.48	
2556 Title I Student Transportation Services	\$434,452.57	
2559 Other Student Transportation Services	\$20,633,370.45	
2560 Food Services		\$3,234,700.98
2561 Food Services Director	\$829,275.20	
2562 Food Preparation and Dispensing Services	\$611,241.52	
2563 Food Delivery Services	\$11,319.85	
2569 Other Food Services	\$1,782,864.41	
2570 Internal Services		\$1,922,949.60
2571 Internal Services Director	\$53,776.41	
2572 Purchasing Services	(\$91,932.65)	
2573 Warehousing and Distributing Services	\$713,057.52	
2574 Printing, Publishing and Duplicating Services	\$974,443.89	
2579 Other Internal Services	\$273,604.43	
2590 Other Support Services-Business		\$131,214.30
<b>2600 Support Services--Central</b>		<b>\$8,925,148.63</b>
2610 Direction of Central Support Services		\$22,703.24
2620 Planning, Research, Development and Evaluation Services		\$1,394,840.38
2621 Planning Research Development and Evaluation Director	\$2,623.01	
2622 Development Services	\$43,790.00	
2623 Evaluation Services	\$1,700.00	
2624 Planning Services	\$69,461.88	
2625 Research Services	\$435,702.00	
2626 Title I Program Evaluation Services	\$21,249.91	
2629 Other Planning, Research, Development and Evaluation Services	\$820,313.58	
2630 Information Services		\$118,436.76
2633 Public Information Services		\$118,436.76

General Fund (10)

2640 Staff Services		\$2,068,719.36	
2641 Staff Services Director	\$1,859,623.45		
2642 Recruitment and Placement Services	\$187,606.56		
2644 In-Service Training Services (For Non-Instructional Staff)	\$18,744.35		
2645 Health Services	\$2,745.00		
2660 Data Processing Services		\$5,191,976.38	
2661 Data Processing Director	\$431,519.31		
2669 Other Data Processing Services	\$4,760,457.07		
2690 Other Support Services--Central		\$128,472.51	
<b>2900 Other Support Services</b>			<b>\$4,498.98</b>
<b>3000 Community Services</b>			<b>\$3,219,843.63</b>
<b>3100 Community Services Director</b>			<b>\$23,050.29</b>
<b>3200 Community Recreation Services</b>			<b>\$57,048.16</b>
<b>3300 Civic Services</b>			<b>\$710.86</b>
<b>3500 Custody and Care of Children Services</b>			<b>\$890,941.65</b>
<b>3600 Welfare Activities Services</b>			<b>\$122,017.38</b>
<b>3700 Nonpublic School Student Services</b>			<b>\$2,023,444.06</b>
3710 Nonpublic School Instruction Services		\$1,921,681.23	
3711 Title I NonPublic Instruction Services	\$1,672,011.24		
3719 Other Nonpublic Instruction Services	\$249,669.99		
3720 Nonpublic School Support Services		\$94,694.73	
3721 Title I Nonpublic School Support Services	\$57,204.05		
3729 Other Nonpublic School Support Services	\$37,490.68		
3790 Other Nonpublic School Services		\$7,068.10	
<b>3900 Other Community Services</b>			<b>\$102,631.23</b>
<b>4000 Nonprogrammed Charges</b>			<b>\$6,235,938.68</b>
<b>4300 Scholarships</b>			<b>\$2,412.00</b>

General Fund (10)	
4400 Payments to State-Unemployment	\$27,097.19
4500 Early Retirement Payment	\$6,199,429.49
4600 Insurance Costs	\$7,000.00
4610 Retiree Insurance Premiums	\$7,000.00
5000 Debt Services (Includes Lease Purchase Pmts)	\$170,529.54
6000 Cocurricular Activities	\$52,863,541.16
6100 Male Activities	\$11,706,565.66
6200 Female Activities	\$9,661,841.99
6500 Transportation	\$5,528,493.02
6900 Combined Activities	\$25,966,640.49
8000 Other Uses	\$812,087.63
8100 Other Financing Uses	\$812,087.63
8110 Transfers Out	\$812,087.63
<b>General Fund Total Expenditures</b>	<b>\$1,208,950,948.54</b>

Capital Outlay Fund (21)	
<b>Balance Sheet</b>	
<b>Assets and Deferred Outflows of Resources</b>	<b>\$622,745,350.06</b>
<b>100 Current Assets</b>	
101 Cash / Cash & Deposits	\$203,279,972.80
104 Cash with Fiscal Agent	\$43,410,245.33
105 Interest Bearing Accounts	\$162,059,503.67
106 Savings Certificates	\$36,249,427.03
107 Restricted Cash in Banks	\$13,372,762.83
110 Taxes Receivable - Current	\$113,186,860.12
111 Estimated Uncollectible Taxes Receivable (Current)	(\$32,349.00)
112 Taxes Receivable - Delinquent	\$2,344,008.92

**Capital Outlay Fund (21)**

113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$121,865.00)
120 Accounts Receivable	\$4,659,307.56
130 Due from Other Fund	\$101,680.00
140 Due from Other Govt	\$29,739,769.57
150 Advance to Other Fund	\$500,000.00
162 Interest Receivable on Investments and Deposits	\$1,282.18
180 Investments	\$13,846,077.87
191 Deposits	\$14,693.90
192 Prepaid Items	\$133,972.28
<b>250 Deferred Outflows of Resources</b>	<b>\$39,713.00</b>
259 Other Deferred Outflows of Resources	\$39,713.00
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$622,785,063.06</b>

**Liabilities, Deferred Inflows of Resources**

<b>400 Current Liabilities</b>	<b>\$16,662,238.86</b>
401 Vouchers Payable	\$13,078.62
402 Accounts Payable	\$14,275,147.55
404 Contracts Payable	\$428.40
405 Construction Contracts Payable	\$396,268.55
406 Construction Contracts Payable - Retained %	\$837,076.22
410 Due to Other Fund	\$97,868.67
431 Notes Payable	\$26,469.10
442 Accrued Interest Payable	\$53,504.38
450 Payroll Deduction & WH and Emplr. Matching	\$32.77
471 Deposits Payable	\$14,017.00
475 Unearned Revenue	\$948,347.60
<b>550 Deferred Inflows of Resources</b>	<b>\$117,565,003.53</b>
551 Unavailable Revenue - Property Taxes	\$92,450,708.64



Capital Outlay Fund (21)	
553 Taxes Levied for Future Period	\$24,662,240.70
559 Other Deferred Inflows of Resources	\$452,054.19
<b>Fund Equity</b>	
<b>700 Fund Balances</b>	<b>\$488,557,820.67</b>
710 Nonspendable Fund Balance	
711 Inventory	\$7,254.05
712 Prepaids	\$80,493.02
718 Other Nonspendable	\$1,020,000.00
720 Restricted Fund Balance	\$487,520,489.48
721 Debt Service	\$6,393,395.68
722 Capital Projects	\$1,874,598.79
723 Capital Outlay	\$473,536,819.50
739 Other Restricted	\$5,715,675.51
750 Assigned Fund Balance	\$6,930.50
759 Other Assigned	\$6,930.50
760 Unassigned Fund Balance	(\$77,346.38)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>	<b>\$622,785,063.06</b>
<b>Revenue</b>	
<b>1000 Revenue from Local Sources</b>	<b>\$263,444,338.96</b>
<b>1100 Taxes</b>	<b>\$255,004,993.90</b>
1110 Ad Valorem Taxes	\$252,253,080.27
1120 Prior Years Ad Valorem Taxes	\$2,159,651.79
1130 Tax Deed Revenue	\$5,532.03
1180 Other Taxes	\$122,175.70
1190 Penalties and Interest on Taxes	\$464,554.11
<b>1200 Revenue from Local Govt Other than School Districts</b>	<b>\$814.90</b>

Capital Outlay Fund (21)	
1210 Revenue in Lieu of Taxes	\$814.90
<b>1500 Earnings on Investments and Deposits</b>	<b>\$908,024.56</b>
1510 Investment Earnings	\$908,024.56
<b>1900 Other Revenue from Local Sources</b>	<b>\$7,530,505.60</b>
1910 Rentals	\$58,000.00
1920 Contributions and Donations	\$2,932,012.95
1940 Services Provided Other School Districts	\$3,913.76
1941 School Districts Within the State	\$3,913.76
1950 Refund of Prior Years Expenditures	\$51,782.10
1960 Judgments	\$2,376.97
1990 Other	\$4,482,419.82
<b>2000 Revenue from Intermediate Sources</b>	<b>\$204,364.32</b>
<b>2100 County Sources</b>	<b>\$32,766.31</b>
2120 Lease of County-Owned Land	\$32,766.31
<b>2200 Revenue in Lieu of Taxes</b>	<b>\$57,895.06</b>
<b>2300 Revenue for Joint Facilities</b>	<b>\$111,981.95</b>
<b>2900 Other</b>	<b>\$1,721.00</b>
<b>3000 Revenue from State Sources</b>	<b>\$807,757.36</b>
<b>3100 Grants-in-Aid</b>	<b>\$480,741.19</b>
3120 Restricted Grants-in-Aid	\$480,741.19
3129 Other Restricted	\$480,741.19
<b>3200 Revenue in Lieu of Taxes</b>	<b>\$1,276.44</b>
3210 Tax Base on Shooting Areas	\$1,276.44
<b>3900 Other State Revenue</b>	<b>\$325,739.73</b>
<b>4000 Revenue from Federal Sources</b>	<b>\$67,237,723.86</b>
<b>4100 Grants-in-Aid</b>	<b>\$65,324,313.32</b>
4110 Unrestricted Grants Directly from Federal Government	\$47,166.00

Capital Outlay Fund (21)		
4111 Impact Aid (ALN 84.041)	\$47,166.00	
4120 Unrestricted Grants from Federal Government through the State		\$16,250.00
4129 Other Unrestricted Grants from Federal thru the State	\$16,250.00	
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$18,898.69
4134 Federal Wetlands (ALN 15.227)	\$18,898.69	
4135 Restricted Grants from Federal Govt through Intermediate Source		\$438,630.02
4140 Restricted Grants Direct from Federal Government	\$255,202.86	
4149 Other Grants Direct from Federal Govt		\$64,548,165.75
4150 Restricted Grants from Federal Government through the State		
4151 Other Grants Federal Government Through the State	\$4,370,132.37	
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$173,623.00	
4158 Title I Grants - ALL PROGRAMS	\$36,102.00	
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$66,110.80	
4161 Perkins - Vocational Education (ALN 84.048)	\$307,277.33	
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$34,090,898.39	
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$25,504,021.86	
<b>4200 Revenue in Lieu of Taxes (PILT)</b>		<b>\$2,672.03</b>
<b>4900 Other Federal Revenue</b>		<b>\$1,910,738.51</b>
<b>5000 Other Sources</b>		<b>\$180,347,975.48</b>
<b>5100 Other Financing Sources</b>		<b>\$180,347,975.48</b>
5110 Transfers In		\$20,730,750.79
5120 Proceeds of General Long-Term Debt Issues		\$143,924,301.54
5123 Premiums on Debt Issued	\$855,019.95	
5124 Lease Proceeds	\$674,545.43	
5125 Capital Outlay Certificates Issued	\$120,240,695.32	
5126 Refunding Capital Outlay Certificates Issued	\$22,022,536.24	
5127 Note Proceeds	\$131,504.60	

Capital Outlay Fund (21)	
5130 Sale of Surplus Property	\$1,237,153.46
5140 Compensation for Loss of General Capital Assets	\$14,455,769.69
<b>Capital Outlay Fund Total Revenues</b>	<b>\$512,042,159.98</b>

**Expenditures**

<b>1000 Instruction</b>			<b>\$60,300,907.25</b>
<b>1100 Regular Programs</b>		<b>\$53,971,255.67</b>	
1110 Elementary Programs		\$23,398,259.53	
1111 Elem Regular Term	\$23,390,788.53		
1112 Elem Summer Term	\$7,471.00		
1120 Middle/Junior High Programs		\$8,913,004.84	
1121 MS Regular Term	\$8,913,004.84		
1130 High School Programs		\$21,348,790.50	
1131 HS Regular Term	\$21,347,490.50		
1132 HS Summer Term	\$1,300.00		
1140 Preschool Programs		\$112,720.52	
1141 Regular Preschool	\$112,720.52		
1190 Other Regular Programs		\$198,480.28	
<b>1200 Special Programs</b>		<b>\$6,329,651.58</b>	
1210 Programs for Gifted and Talented		\$12,370.69	
1220 Programs for Special Education		\$171,008.54	
1221 Programs for Students with Mild to Moderate Disabilities	\$151,214.31		
1222 Programs for Students with Severe Disabilities	\$16,662.79		
1226 Early Childhood Programs (3-5)	\$2,442.70		
1227 Prolonged Assistance Programs (0-2)	\$688.74		
1250 Culturally Different		\$31,518.26	
1270 Programs for Educationally Deprived, Title I		\$95,543.27	

Capital Outlay Fund (21)		
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$95,543.27	
1290 Other Special Programs		\$6,019,210.82
1299 Other (Alternative Schooling)	\$6,019,210.82	
<b>2000 Support Services</b>		<b>\$164,096,358.95</b>
<b>2100 Support Services--Students</b>		<b>\$228,155.98</b>
2110 Attendance and Social Work Services		\$68,422.82
2114 Student Accounting Services	\$1,347.20	
2116 Title I Attendance and Social Work Services	\$62,949.04	
2119 Other Attendance and Social Work Services	\$4,126.58	
2120 Guidance Services		\$62,918.30
2121 Guidance Services Director	\$47,934.32	
2122 Counseling Services	\$8,084.35	
2128 Title I Parent Involvement Activities	\$4,064.00	
2129 Other Guidance Services	\$2,835.63	
2130 Health Services		\$55,864.60
2134 Nurse Services	\$11,298.35	
2139 Other Health Services	\$44,566.25	
2140 Psychological Services		\$22,964.84
2142 Psychological Testing Services	\$22,964.84	
2150 Speech Pathology Services		\$5,729.18
2152 Speech Pathology Services	\$5,729.18	
2160 Audiology Services		\$10,514.96
2162 Audiology Services	\$10,514.96	
2170 Student Therapy Services		\$1,741.28
2172 Occupational Therapy	\$1,741.28	
<b>2200 Support Services--Instructional Staff</b>		<b>\$6,686,458.80</b>
2210 Improvement of Instruction Services		\$551,267.40

Capital Outlay Fund (21)

2212 Instruction and Curriculum Development Services	\$330,637.29	
2213 Instructional Staff Training Services	\$53,364.98	
2214 Title I Professional Development Services	\$1,116.67	
2219 Other Improvement of Instruction Services	\$166,148.46	
2220 Educational Media Services		\$6,135,191.40
2221 Education Media Director	\$7,786.51	
2222 School Library Services	\$1,510,102.05	
2223 Audiovisual Services	\$4,674.37	
2224 Educational Television Services	\$14,336.09	
2225 Computer-Assisted Instruction Services	\$297,857.91	
2227 Technology in School	\$4,145,207.55	
2229 Other Educational Media Services	\$155,226.92	
<b>2300 Support Services--General Administration</b>		<b>\$268,562.43</b>
2310 Board of Education Services		\$103,512.91
2311 Board of Education Services	\$46,089.21	
2315 Legal Services	\$400.00	
2319 Other Board of Education Services	\$57,023.70	
2320 Executive Administration Services		\$165,049.52
2321 Office of the Superintendent Services	\$127,554.35	
2323 Staff Relations and Negotiations Services	\$17,914.08	
2329 Other Executive Administration Services	\$19,581.09	
<b>2400 Support Services--School Administration</b>		<b>\$404,603.21</b>
2410 Office of the Principal Services		\$387,664.78
2440 Title I Program Administration		\$2,276.99
2490 Other Support Services--School Administration		\$14,661.44
<b>2500 Support Services--Business</b>		<b>\$154,192,430.17</b>
2520 Fiscal Services		\$990,642.56

Capital Outlay Fund (21)

2521 Fiscal Services Director	\$278,544.55	
2525 Financial Accounting Services	\$725.93	
2529 Other Fiscal Services	\$711,372.08	\$84,936,840.36
2530 Facilities Acquisition and Construction Services		
2531 Facilities Acquisition and Construction Director	\$2,411,233.98	
2532 Land Acquisition and Development Services	\$4,631,110.73	
2533 Architecture and Engineering Services	\$2,946,655.51	
2535 Building Acquisition, Construction and Improvements Services	\$62,967,348.46	
2539 Other Facilities Acquisition and Construction Services	\$11,980,491.68	\$54,467,624.07
2540 Operation and Maintenance of Plant Services		
2541 Operation and Maintenance of Plant Director	\$5,557,198.55	
2542 Care and Upkeep of Buildings Services	\$26,845,255.74	
2543 Care and Upkeep of Grounds Services	\$3,561,324.51	
2544 Care and Upkeep of Equipment Services	\$1,131,837.96	
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$295,543.04	
2546 Security Services	\$344,145.68	
2547 Land and Building Rental	\$712,724.62	
2549 Other Operation and Maintenance of Plant Services	\$16,019,593.97	\$11,977,046.96
2550 Student Transportation Services		
2551 Student Transportation Services Director	\$836,506.42	
2552 Vehicle Operation Services	\$3,894,490.00	
2553 Monitoring Services	\$2,025.00	
2554 Vehicle Servicing and Maintenance Services	\$241,993.26	
2555 Contracted Services	\$762,373.99	
2559 Other Student Transportation Services	\$6,239,658.29	
2560 Food Services		\$1,259,797.68
2561 Food Services Director	\$218,708.93	

Capital Outlay Fund (21)	
2562 Food Preparation and Dispensing Services	\$333,936.96
2569 Other Food Services	\$707,151.79
2570 Internal Services	\$532,474.67
2571 Internal Services Director	\$75,212.08
2573 Warehousing and Distributing Services	\$16,391.94
2574 Printing, Publishing and Duplicating Services	\$440,870.65
2590 Other Support Services-Business	\$28,003.87
<b>2600 Support Services--Central</b>	<b>\$1,658,131.37</b>
2620 Planning, Research, Development and Evaluation Services	
2629 Other Planning, Research, Development and Evaluation Services	\$19,654.00
2630 Information Services	\$82,410.43
2633 Public Information Services	\$55,060.63
2639 Other Information Services	\$27,349.80
2640 Staff Services	\$5,580.00
2643 Staff Accounting Services	\$5,580.00
2660 Data Processing Services	\$1,550,486.94
2669 Other Data Processing Services	
<b>2700 Support Services--Special Education</b>	<b>\$658,016.99</b>
2710 Special Education Administrative Costs	\$4,616.99
2730 Special Education Transportation Costs	\$653,400.00
2731 Deaf-Blind	\$653,400.00
<b>3000 Community Services</b>	<b>\$66,129.52</b>
<b>3200 Community Recreation Services</b>	<b>\$2,989.65</b>
<b>3500 Custody and Care of Children Services</b>	<b>\$8,627.62</b>
<b>3700 Nonpublic School Student Services</b>	<b>\$39,882.06</b>
3710 Nonpublic School Instruction Services	\$39,882.06
3719 Other Nonpublic Instruction Services	\$39,882.06



Capital Outlay Fund (21)	
3900 Other Community Services	\$14,630.19
5000 Debt Services (Includes Lease Purchase Pmts)	\$79,379,263.59
6000 Cocurricular Activities	\$8,699,574.81
6100 Male Activities	\$1,249,909.97
6200 Female Activities	\$485,737.91
6500 Transportation	\$271,299.57
6900 Combined Activities	\$6,692,627.36
8000 Other Uses	\$131,979,333.70
8100 Other Financing Uses	\$131,979,333.70
8110 Transfers Out	\$109,053,747.96
8120 Payment to Refunded Debt Escrow Agent	\$21,947,912.39
8130 Special Items	\$977,673.35
<b>Capital Outlay Fund Total Expenditures</b>	<b>\$444,521,567.82</b>

Special Education Fund (22)	
<b>Balance Sheet</b>	
<b>Assets and Deferred Outflows of Resources</b>	
100 Current Assets	\$198,554,021.42
101 Cash / Cash & Deposits	\$64,627,172.80
105 Interest Bearing Accounts	\$45,705,102.96
106 Savings Certificates	\$3,301,132.07
107 Restricted Cash in Banks	\$428,159.98
110 Taxes Receivable - Current	\$69,862,427.39
111 Estimated Uncollectible Taxes Receivable (Current)	(\$23,773.00)
112 Taxes Receivable - Delinquent	\$1,492,936.78
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$72,913.00)
120 Accounts Receivable	\$576,222.31

Special Education Fund (22)

130 Due from Other Fund	\$306.67
140 Due from Other Govt	\$9,376,313.75
150 Advance to Other Fund	\$1,227.00
162 Interest Receivable on Investments and Deposits	\$393.10
180 Investments	\$3,079,257.80
191 Deposits	\$16,263.90
192 Prepaid Items	\$183,790.91

**Total Assets and Deferred Outflows of Resources**

**\$198,554,021.42**

**Liabilities, Deferred Inflows of Resources**

**400 Current Liabilities** **\$20,989,799.27**

401 Vouchers Payable	\$156,541.85
402 Accounts Payable	\$2,145,258.72
404 Contracts Payable	\$13,866,532.02
405 Construction Contracts Payable	\$24,473.41
410 Due to Other Fund	\$196,818.03
420 Due to Other Gov't	\$83,679.09
450 Payroll Deduction & WH and Empl. Matching	\$4,523,766.98
451 Compensated Absences Payable	(\$7,270.83)

**550 Deferred Inflows of Resources**

**\$73,349,202.69**

551 Unavailable Revenue - Property Taxes	\$58,178,047.86
553 Taxes Levied for Future Period	\$15,132,008.45
559 Other Deferred Inflows of Resources	\$39,146.38

**Fund Equity**

**700 Fund Balances**

**\$104,215,019.46**

710 Nonspendable Fund Balance	\$103,071.58
712 Prepaids	\$103,071.58
720 Restricted Fund Balance	\$104,245,810.85

Special Education Fund (22)	
724 Special Education	\$104,245,810.85
760 Unassigned Fund Balance	(\$133,862.97)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>	<b>\$198,554,021.42</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>				<b>\$160,933,069.96</b>
<b>1100 Taxes</b>			<b>\$157,326,435.94</b>	
1110 Ad Valorem Taxes		\$155,593,777.57		
1120 Prior Years Ad Valorem Taxes		\$1,364,269.18		
1130 Tax Deed Revenue		\$1,611.39		
1180 Other Taxes		\$87,372.72		
1190 Penalties and Interest on Taxes		\$279,405.08		
<b>1200 Revenue from Local Govt Other than School Districts</b>			<b>\$366.65</b>	
1210 Revenue in Lieu of Taxes		\$366.65		
<b>1300 Tuition and Fees</b>			<b>\$245,083.92</b>	
1310 School Tuition		\$165,161.69		
1312 Tuition for Credit from School Districts In State		\$133,932.74		
1313 Tuition for Credit from School Districts Outside the State		\$31,228.95		
1360 Regular Day School Transportation Fees		\$79,922.23		
1361 Transportation Fees from Students, Parents or Other		\$48,839.73		
1362 Transportation Fees from School Districts In State		\$31,082.50		
<b>1500 Earnings on Investments and Deposits</b>			<b>\$129,429.99</b>	
1510 Investment Earnings		\$129,429.99		
<b>1900 Other Revenue from Local Sources</b>			<b>\$3,231,753.46</b>	
1920 Contributions and Donations		\$9,854.98		
1940 Services Provided Other School Districts		\$548,756.60		
1941 School Districts Within the State		\$360,802.86		

Special Education Fund (22)			
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$187,953.74		
1950 Refund of Prior Years Expenditures		\$10,341.21	
1970 Charges for Services		\$2,278,916.54	
1972 Medicaid Direct Services	\$1,884,300.41		
1973 Medicaid Indirect Administrative Services	\$394,616.13		
1990 Other		\$383,884.13	
<b>2000 Revenue from Intermediate Sources</b>			<b>\$28,415.20</b>
<b>2100 County Sources</b>			<b>\$11,439.67</b>
2120 Lease of County-Owned Land		\$11,439.67	
<b>2200 Revenue in Lieu of Taxes</b>			<b>\$16,030.02</b>
<b>2900 Other</b>			<b>\$945.51</b>
<b>3000 Revenue from State Sources</b>			<b>\$61,889,893.05</b>
<b>3100 Grants-in-Aid</b>			<b>\$61,572,478.06</b>
3120 Restricted Grants-in-Aid		\$61,572,478.06	
3121 Exceptional Children	\$58,927,749.00		
3125 Mentor Teacher Program	\$43.06		
3129 Other Restricted	\$2,644,686.00		
<b>3200 Revenue in Lieu of Taxes</b>			<b>\$1,140.81</b>
3210 Tax Base on Shooting Areas		\$1,140.81	
<b>3300 Tuition</b>			<b>\$308,535.54</b>
3310 Special Education		\$308,535.54	
<b>3900 Other State Revenue</b>			<b>\$7,738.64</b>
<b>4000 Revenue from Federal Sources</b>			<b>\$36,291,373.56</b>
<b>4100 Grants-in-Aid</b>			<b>\$36,291,373.56</b>
4110 Unrestricted Grants Directly from Federal Government		\$1,419,420.00	
4111 Impact Aid (ALN 84.041)			
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$1,954.00	

Special Education Fund (22)		
4134 Federal Wetlands (ALN 15.227)	\$11,954.00	
4150 Restricted Grants from Federal Government through the State		\$34,859,999.56
4151 Other Grants Federal Government Through the State	\$348,946.26	
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$6,819.00	
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$26,353,352.41	
4186 Special Education-IDEA Part B-Section 619 Preschool (ALN 84.173)	\$898,741.20	
4187 Special Education - Infants and Toddlers (Birth to 3) (ALN 84.181)	\$36,955.89	
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$296,924.00	
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$387,161.93	
4192 American Rescue Plan - IDEA 611 (ALN 84.027X)	\$6,136,488.87	
4193 American Rescue Plan - IDEA 619 (ALN 84.173X)	\$394,610.00	
<b>4200 Revenue in Lieu of Taxes (PLT)</b>		<b>\$3,322.39</b>
<b>5000 Other Sources</b>		<b>\$1,970,541.44</b>
<b>5100 Other Financing Sources</b>		<b>\$1,970,541.44</b>
5110 Transfers In		\$1,970,000.00
5140 Compensation for Loss of General Capital Assets		\$541.44
<b>Special Education Fund Total Revenues</b>		<b>\$261,116,615.60</b>

Expenditures		
<b>1000 Instruction</b>		
<b>1200 Special Programs</b>		<b>\$174,353,080.41</b>
1220 Programs for Special Education		\$174,068,574.04
1221 Programs for Students with Mild to Moderate Disabilities	\$103,551,392.01	
1222 Programs for Students with Severe Disabilities	\$46,896,138.01	
1223 Day Programs	\$8,407,210.29	
1224 Residential Programs	\$4,416,857.60	
1225 Homebound Programs	\$96,612.45	

Special Education Fund (22)		
1226 Early Childhood Programs (3-5)	\$9,322,795.12	
1227 Prolonged Assistance Programs (0-2)	\$1,377,568.56	
1230 Coordinated Early Intervening Services (CEIS)		\$284,506.37
<b>2000 Support Services</b>		<b>\$75,036,347.84</b>
<b>2100 Support Services--Students</b>		<b>\$46,151,449.35</b>
2110 Attendance and Social Work Services		\$584,538.92
2111 Attendance and Social Work Director	\$54,895.57	
2113 Social Work Services	\$529,643.35	
2120 Guidance Services		\$551,440.71
2121 Guidance Services Director	\$23,282.55	
2122 Counseling Services	\$270,719.84	
2124 CEIS Evaluation Services	\$758.64	
2126 Placement Services	\$119,960.29	
2129 Other Guidance Services	\$136,719.39	
2130 Health Services		\$1,907,309.65
2131 Health Services Director	\$29,835.19	
2132 Medical Services	\$47,051.37	
2134 Nurse Services	\$1,790,376.17	
2139 Other Health Services	\$40,046.92	
2140 Psychological Services		\$8,216,196.65
2141 Psychological Services Director	\$811,558.16	
2142 Psychological Testing Services	\$5,031,868.04	
2143 Psychological Counseling Services	\$495,976.68	
2144 Psychotherapy Services	\$150,107.15	
2149 Other Psychological Services	\$1,726,686.62	
2150 Speech Pathology Services		\$22,329,345.85
2151 Speech Pathology Services Director	\$661,520.12	

Special Education Fund (22)

2152 Speech Pathology Services	\$18,745,238.15	
2159 Other Speech Pathology Services	\$2,922,587.58	
2160 Audiology Services		\$366,882.09
2161 Audiology Services Director	\$1,518.80	
2162 Audiology Services	\$177,833.26	
2169 Other Audiology Services	\$187,530.03	
2170 Student Therapy Services		\$11,918,826.40
2171 Physical Therapy	\$4,339,295.04	
2172 Occupational Therapy	\$7,245,247.95	
2173 Recreational Therapy	\$61,218.59	
2179 Other Therapy Services	\$273,064.82	
2180 Orientation and Mobility Services		\$276,909.08
2182 Orientation and Mobility Services	\$267,218.82	
2189 Other Orientation and Mobility Services	\$9,690.26	
<b>2200 Support Services--Instructional Staff</b>		<b>\$1,071,021.40</b>
2210 Improvement of Instruction Services		\$850,936.40
2211 Improvement of Instruction Director	\$49,633.43	
2212 Instruction and Curriculum Development Services	\$240,173.97	
2213 Instructional Staff Training Services	\$400,964.64	
2215 CEIS Professional Development Services	\$43,822.64	
2219 Other Improvement of Instruction Services	\$116,341.72	
2220 Educational Media Services		\$220,085.00
2222 School Library Services	\$110,910.98	
2227 Technology in School	\$109,174.02	
<b>2300 Support Services--General Administration</b>		<b>\$46,423.49</b>
2310 Board of Education Services		\$46,423.49
2311 Board of Education Services	\$29,876.65	

Special Education Fund (22)

2312 Board Secretary Services	\$991.23	
2315 Legal Services	\$3,402.70	
2317 Audit Services	\$7,099.92	
2319 Other Board of Education Services	\$5,052.99	
<b>2500 Support Services--Business</b>		<b>\$51,612.67</b>
2520 Fiscal Services		\$51,612.67
2525 Financial Accounting Services	\$8,504.00	
2529 Other Fiscal Services	\$43,108.67	
<b>2700 Support Services--Special Education</b>		<b>\$27,715,840.93</b>
2710 Special Education Administrative Costs		\$13,109,768.66
2730 Special Education Transportation Costs		\$8,107,145.44
2731 Deaf-Blind	\$13,092.67	
2732 Emotionally Disturbed	\$486,552.60	
2733 Cognitive Disability	\$1,184,916.68	
2734 Hearing Loss	\$17,950.65	
2735 Specific Learning Disabled	\$871,152.74	
2736 Multiple Disabilities	\$1,085,717.86	
2737 Orthopedic Impairments	\$272,285.45	
2738 Vision Loss	\$15,722.97	
2739 Deafness	\$24,892.65	
2740 Speech/Language Impairments	\$609,070.63	
2741 Other Health Impaired	\$429,112.47	
2742 Autism	\$1,429,229.86	
2743 Traumatic Brain Injury	\$35,151.53	
2744 Preschool (age 3-5)	\$1,624,344.43	
2745 Early Intervention (age 0-2)	\$7,952.25	
2750 Other Special Education Costs		\$6,498,926.83



**Special Education Fund (22)**

2751 Deaf-Blind	\$79,266.31		
2752 Emotionally Disturbed	\$291,785.97		
2753 Cognitive Disability	\$669,566.24		
2754 Hearing Loss	\$527,381.00		
2755 Specific Learning Disabled	\$779,411.82		
2756 Multiple Disabilities	\$859,886.64		
2757 Orthopedic Impairments	\$15,610.35		
2758 Vision Loss	\$25,598.53		
2759 Deafness	\$906,078.34		
2760 Speech/Language Impairments	\$456,449.85		
2761 Other Health Impaired	\$624,102.26		
2762 Autism	\$823,208.05		
2763 Traumatic Brain Injury	\$199,339.65		
2764 Preschool (age 3-5)	\$159,914.42		
2765 Early Intervention (age 0-2)	\$81,327.40		
<b>3000 Community Services</b>			<b>\$1,065.14</b>
<b>3700 Nonpublic School Student Services</b>			<b>\$1,065.14</b>
3720 Nonpublic School Support Services		\$1,065.14	
3729 Other Nonpublic School Support Services	\$1,065.14		
<b>4000 Nonprogrammed Charges</b>			<b>\$241,495.95</b>
<b>4500 Early Retirement Payment</b>			<b>\$241,495.95</b>
<b>8000 Other Uses</b>			<b>\$60,838.60</b>
<b>8100 Other Financing Uses</b>			<b>\$60,838.60</b>
8110 Transfers Out		\$60,838.60	
<b>Special Education Fund Total Expenditures</b>			<b>\$249,692,827.94</b>

		Building Fund (25)
<b>Balance Sheet</b>		
<b>Assets and Deferred Outflows of Resources</b>		
<b>100 Current Assets</b>		
101 Cash / Cash & Deposits	\$8,686.31	
105 Interest Bearing Accounts	\$91,051.38	
<b>Total Assets and Deferred Outflows of Resources</b>		<b>\$99,737.69</b>
<b>Fund Equity</b>		
<b>700 Fund Balances</b>		
720 Restricted Fund Balance	\$99,737.69	
727 Building	\$99,737.69	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$99,737.69</b>
<b>Revenue</b>		
<b>1000 Revenue from Local Sources</b>		
<b>1500 Earnings on Investments and Deposits</b>		
1510 Investment Earnings	\$245.49	
<b>1700 Cocurricular Activities</b>		
1710 Admissions	\$13,949.75	
<b>1900 Other Revenue from Local Sources</b>		
1910 Rentals	\$335.00	
<b>Building Fund Total Revenues</b>		<b>\$14,530.24</b>
<b>Expenditures</b>		
<b>2000 Support Services</b>		
<b>2500 Support Services--Business</b>		
2530 Facilities Acquisition and Construction Services	\$3,151.87	
2539 Other Facilities Acquisition and Construction Services	\$3,151.87	
<b>Building Fund Total Revenues</b>		<b>\$3,151.87</b>

	Building Fund (25)	
8000 Other Uses		\$57.71
8100 Other Financing Uses	\$57.71	
8110 Transfers Out	\$57.71	
<b>Building Fund Total Expenditures</b>		<b>\$3,209.58</b>

	Impact Aid Fund (27)	
<b>Balance Sheet</b>		
<b>Assets and Deferred Outflows of Resources</b>		
100 Current Assets		\$211,539,071.10
101 Cash / Cash & Deposits	\$83,410,134.32	
105 Interest Bearing Accounts	\$78,845,379.11	
106 Savings Certificates	\$46,706,893.65	
130 Due from Other Fund	\$33,000.00	
162 Interest Receivable on Investments and Deposits	\$615.20	
163 Accrued Interest on Investments Purchased	\$33,816.09	
180 Investments	\$2,509,232.73	
<b>Total Assets and Deferred Outflows of Resources</b>		<b>\$211,539,071.10</b>

<b>Fund Equity</b>		
700 Fund Balances		\$211,539,071.10
760 Unassigned Fund Balance	\$211,539,071.10	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$211,539,071.10</b>

<b>Revenue</b>		
1000 Revenue from Local Sources		\$448,244.75
1500 Earnings on Investments and Deposits	\$448,244.75	
1510 Investment Earnings	\$448,244.75	
4000 Revenue from Federal Sources		\$80,378,492.18

		<b>Impact Aid Fund (27)</b>	
<b>4100 Grants-in-Aid</b>			<b>\$80,378,492.18</b>
4110 Unrestricted Grants Directly from Federal Government		\$80,378,492.18	
4111 Impact Aid (ALN 84.041)		\$80,378,492.18	
<b>Impact Aid Fund Total Revenues</b>			<b>\$80,826,736.93</b>
<hr/>			
<b>Expenditures</b>			
<b>8000 Other Uses</b>			<b>\$84,939,892.36</b>
<b>8100 Other Financing Uses</b>			<b>\$84,939,892.36</b>
8110 Transfers Out		\$84,939,892.36	
<b>Impact Aid Fund Total Expenditures</b>			<b>\$84,939,892.36</b>
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		<b>Other Special Revenue Funds (29)</b>	
<hr/>			
<b>Balance Sheet</b>			
<b>Assets and Deferred Outflows of Resources</b>			
<b>100 Current Assets</b>			<b>\$1,347,324.49</b>
101 Cash / Cash & Deposits		\$17,035.47	
105 Interest Bearing Accounts		\$394,885.89	
106 Savings Certificates		\$198,549.99	
140 Due from Other Govt		\$1,000.00	
180 Investments		\$735,853.14	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$1,347,324.49</b>
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<b>Liabilities, Deferred Inflows of Resources</b>			
<b>400 Current Liabilities</b>			<b>\$1,559.90</b>
402 Accounts Payable		\$1,559.90	
<b>Fund Equity</b>			
<b>700 Fund Balances</b>			<b>\$1,345,764.59</b>
720 Restricted Fund Balance		\$1,345,764.59	

		Other Special Revenue Funds (29)	
	739 Other Restricted		\$1,345,764.59
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$1,347,324.49</b>
<b>Revenue</b>			
	<b>1000 Revenue from Local Sources</b>		<b>\$61,630.06</b>
	<b>1500 Earnings on Investments and Deposits</b>		<b>\$982.29</b>
	1510 Investment Earnings	\$982.29	
	<b>1900 Other Revenue from Local Sources</b>		<b>\$60,647.77</b>
	1920 Contributions and Donations	\$59,125.77	
	1990 Other	\$1,522.00	
	<b>4000 Revenue from Federal Sources</b>		<b>\$42,444.00</b>
	<b>4100 Grants-in-Aid</b>		<b>\$42,444.00</b>
	4150 Restricted Grants from Federal Government through the State	\$42,444.00	
	4151 Other Grants Federal Government Through the State	\$10,000.00	
	4161 Perkins - Vocational Education (ALN 84.048)	\$32,444.00	
<b>Other Special Revenue Funds Total Revenues</b>			<b>\$104,074.06</b>
<b>Expenditures</b>			
	<b>1000 Instruction</b>		<b>\$15,926.07</b>
	<b>1100 Regular Programs</b>		<b>\$15,926.07</b>
	1130 High School Programs	\$15,926.07	
	1131 HS Regular Term		
	<b>2000 Support Services</b>		
	2500 Support Services--Business		
	2530 Facilities Acquisition and Construction Services		
	2535 Building Acquisition, Construction and Improvements Services	\$24,626.50	
	<b>3000 Community Services</b>		<b>\$15,914.25</b>

Other Special Revenue Funds (29)	
3400 Public Library Services	\$15,914.25
8000 Other Uses	\$50,000.00
8100 Other Financing Uses	\$50,000.00
8110 Transfers Out	\$50,000.00
<b>Other Special Revenue Funds Total Expenditures</b>	<b>\$106,466.82</b>

Debt Service Funds (30)	
<b>Balance Sheet</b>	
<b>Assets and Deferred Outflows of Resources</b>	
<b>100 Current Assets</b>	<b>\$149,425,807.08</b>
101 Cash / Cash & Deposits	\$27,972,723.53
104 Cash with Fiscal Agent	\$61,492,212.96
105 Interest Bearing Accounts	\$21,542,043.33
106 Savings Certificates	\$6,061,479.47
107 Restricted Cash in Banks	\$9,634,528.50
110 Taxes Receivable - Current	\$21,615,188.04
111 Estimated Uncollectible Taxes Receivable (Current)	(\$10,036.00)
112 Taxes Receivable - Delinquent	\$357,458.09
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$14,854.00)
120 Accounts Receivable	\$54,022.53
140 Due from Other Govt	\$29,393.14
162 Interest Receivable on Investments and Deposits	\$548.14
180 Investments	\$691,099.35
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$149,425,807.08</b>
<b>Liabilities, Deferred Inflows of Resources</b>	
<b>400 Current Liabilities</b>	<b>\$503,000.00</b>
410 Due to Other Fund	\$3,000.00

Debt Service Funds (30)	
430 Advance from Other Fund	\$500,000.00
<b>550 Deferred Inflows of Resources</b>	<b>\$22,517,796.91</b>
551 Unavailable Revenue - Property Taxes	\$19,871,257.27
553 Taxes Levied for Future Period	\$2,646,539.64
<b>Fund Equity</b>	<b>\$126,405,010.17</b>
<b>700 Fund Balances</b>	<b>\$126,414,329.50</b>
720 Restricted Fund Balance	\$126,414,329.50
721 Debt Service	\$126,414,329.50
760 Unassigned Fund Balance	(\$9,319.33)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>	
<b>\$149,425,807.08</b>	

<b>Revenue</b>		
<b>1000 Revenue from Local Sources</b>		<b>\$46,339,212.91</b>
<b>1100 Taxes</b>	<b>\$46,137,329.51</b>	
1110 Ad Valorem Taxes	\$45,613,587.42	
1120 Prior Years Ad Valorem Taxes	\$430,648.63	
1130 Tax Deed Revenue	\$39.46	
1180 Other Taxes	\$33,220.57	
1190 Penalties and Interest on Taxes	\$59,833.43	
<b>1500 Earnings on Investments and Deposits</b>	<b>\$201,883.40</b>	
1510 Investment Earnings	\$201,883.40	
<b>2000 Revenue from Intermediate Sources</b>		<b>\$10,794.22</b>
<b>2100 County Sources</b>	<b>\$9,749.95</b>	
2120 Lease of County-Owned Land	\$9,749.95	
<b>2200 Revenue in Lieu of Taxes</b>	<b>\$1,044.27</b>	
<b>4000 Revenue from Federal Sources</b>		<b>\$531,609.82</b>
<b>4100 Grants-in-Aid</b>	<b>\$2,170.54</b>	

Debt Service Funds (30)	
4130 Unrestricted Grants from Federal Govt through Intermediate Source	\$2,170.54
4134 Federal Wetlands (ALN 15.227)	\$2,170.54
<b>4900 Other Federal Revenue</b>	<b>\$529,439.28</b>
<b>5000 Other Sources</b>	<b>\$8,872,484.56</b>
<b>5100 Other Financing Sources</b>	<b>\$8,872,484.56</b>
5110 Transfers In	\$4,487,871.36
5120 Proceeds of General Long-Term Debt Issues	\$4,384,613.20
5122 Refunding Bonds Issued	\$4,384,613.20
<b>Debt Service Funds Total Revenues</b>	<b>\$55,754,101.51</b>

Expenditures	
<b>5000 Debt Services (Includes Lease Purchase Pmts)</b>	<b>\$39,462,230.78</b>
<b>8000 Other Uses</b>	<b>\$4,460,282.68</b>
<b>8100 Other Financing Uses</b>	<b>\$4,460,282.68</b>
8110 Transfers Out	\$410,282.68
8120 Payment to Refunded Debt Escrow Agent	\$4,050,000.00
<b>Debt Service Funds Total Expenditures</b>	<b>\$43,922,513.46</b>

Capital Projects Funds (40)	
<b>Balance Sheet</b>	
<b>Assets and Deferred Outflows of Resources</b>	
<b>100 Current Assets</b>	<b>\$288,869,944.29</b>
101 Cash / Cash & Deposits	\$111,771,800.20
105 Interest Bearing Accounts	\$89,575,645.46
106 Savings Certificates	\$45,422,022.38
107 Restricted Cash in Banks	\$32,288,202.46
120 Accounts Receivable	\$259,036.00



Capital Projects Funds (40)

140 Due from Other Govt	\$3,522,711.00	
180 Investments	\$6,030,526.79	

**Total Assets and Deferred Outflows of Resources**

**\$288,869,944.29**

**Liabilities, Deferred Inflows of Resources**

**400 Current Liabilities** **\$7,319,098.29**

402 Accounts Payable	\$7,247,995.68	
406 Construction Contracts Payable - Retained %	\$71,102.61	

**Fund Equity**

**700 Fund Balances** **\$281,550,846.00**

720 Restricted Fund Balance	\$282,573,055.42	
722 Capital Projects	\$282,573,055.42	
760 Unassigned Fund Balance	(\$1,022,209.42)	

**Total Liabilities, Deferred Inflows of Resources and Fund Equity**

**\$288,869,944.29**

**Revenue**

**1000 Revenue from Local Sources**

**\$1,223,165.30**

**1500 Earnings on Investments and Deposits**

**\$54,717.47**

1510 Investment Earnings

\$54,717.47

**1900 Other Revenue from Local Sources**

**\$1,168,447.83**

1920 Contributions and Donations

\$8,000.00

1990 Other

\$1,160,447.83

**4000 Revenue from Federal Sources**

**\$11,210,194.00**

**4100 Grants-in-Aid**

**\$11,161,894.00**

4150 Restricted Grants from Federal Government through the State

\$11,161,894.00

4151 Other Grants Federal Government Through the State

\$10,000.00

4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)

\$7,819,848.00

4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)

\$3,332,046.00

Capital Projects Funds (40)		
<b>4900 Other Federal Revenue</b>		<b>\$48,300.00</b>
<b>5000 Other Sources</b>		<b>\$321,543,397.71</b>
<b>5100 Other Financing Sources</b>		<b>\$321,543,397.71</b>
5110 Transfers In	\$93,852,733.39	
5120 Proceeds of General Long-Term Debt Issues	\$227,690,664.32	
5121 General Obligation Bonds Issued	\$225,718,904.62	
5123 Premiums on Debt Issued	\$1,971,759.70	
<b>Capital Projects Funds Total Revenues</b>		<b>\$333,976,757.01</b>
<b>Expenditures</b>		
<b>2000 Support Services</b>		<b>\$81,699,438.14</b>
<b>2500 Support Services--Business</b>		<b>\$81,699,438.14</b>
2530 Facilities Acquisition and Construction Services	\$81,699,438.14	
2531 Facilities Acquisition and Construction Director	\$2,099,427.38	
2532 Land Acquisition and Development Services	\$3,047,756.80	
2533 Architecture and Engineering Services	\$13,789,836.04	
2535 Building Acquisition, Construction and Improvements Services	\$47,190,704.50	
2539 Other Facilities Acquisition and Construction Services	\$15,571,713.42	
<b>5000 Debt Services (Includes Lease Purchase Pmnts)</b>		<b>\$476,911.19</b>
<b>7500 Capital Outlay</b>		<b>\$6,144,764.81</b>
<b>8000 Other Uses</b>		<b>\$1,470,041.94</b>
<b>8100 Other Financing Uses</b>		<b>\$1,470,041.94</b>
8110 Transfers Out	\$1,460,536.24	
8130 Special Items	\$9,505.70	
<b>Capital Projects Funds Total Expenditures</b>		<b>\$89,791,156.08</b>

Food Service Fund (51)

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

**100 Current Assets**

101 Cash / Cash & Deposits	\$30,375,790.61	
102 Petty Cash	\$1,332.20	
103 Cash Change	\$2,181.00	
105 Interest Bearing Accounts	\$8,492,737.36	
106 Savings Certificates	\$332,510.17	
107 Restricted Cash in Banks	\$8,947.47	
120 Accounts Receivable	\$381,917.86	
122 Judgments Receivable	(\$8,587.97)	
130 Due from Other Fund	\$30,354.47	
140 Due from Other Govt	\$932,573.85	
150 Advance to Other Fund	\$1,000.00	
170 Inventories-materials and supplies	\$601,812.23	
171 Inventories-stores for resale	\$874,982.54	
172 Inventory of Donated Food	\$413,882.10	
180 Investments	\$350,792.03	
191 Deposits	\$21,283.19	
192 Prepaid Items	\$48,452.21	
196 Net Pension Asset	\$491,883.96	
<b>200 Capital Assets</b>		<b>\$13,015,857.73</b>
202 Buildings	\$6,108,220.42	
203 Improvements Other than Buildings	\$572,426.01	
204 Machinery & Equipment - Local Funds	\$33,851,114.37	
205 Machinery & Equipment - Federal Assistance	\$1,441,892.17	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$28,265,337.13)	

\$43,353,845.28

**Food Service Fund (51)**

209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$642,379.19)	
210 Acc. Depreciation - Buildings	(\$50,078.92)	
<b>250 Deferred Outflows of Resources</b>		<b>\$2,902,201.67</b>
252 Pension Related Deferred Outflows	\$2,780,107.67	
259 Other Deferred Outflows of Resources	\$122,094.00	
<b>Total Assets and Deferred Outflows of Resources</b>		<b>\$59,271,904.68</b>
<b>Liabilities, Deferred Inflows of Resources and Net Positions</b>		
<b>400 Current Liabilities</b>		<b>\$6,002,630.85</b>
401 Vouchers Payable	\$24,698.56	
402 Accounts Payable	\$550,800.07	
404 Contracts Payable	\$616,668.79	
405 Construction Contracts Payable	\$1,126.61	
410 Due to Other Fund	\$143,451.72	
420 Due to Other Gov't	\$10,992.36	
450 Payroll Deduction & WH and Emplr. Matching	\$411,189.26	
451 Compensated Absences Payable	\$304.22	
471 Deposits Payable	\$564,463.51	
475 Unearned Revenue	\$3,678,935.75	
<b>500 Long-Term Liabilities</b>		<b>\$1,014,734.95</b>
504 Accrued Leave Payable	\$447,302.25	
506 Net OPEB Obligation	\$565,634.00	
509 Other Long Term Liabilities	\$1,798.70	
<b>550 Deferred Inflows of Resources</b>		<b>\$2,927,310.31</b>
554 Pension Related Deferred Inflows	\$2,606,647.84	
559 Other Deferred Inflows of Resources	\$320,662.47	
<b>Net Position</b>		
<b>700 Fund Balances</b>		<b>\$49,327,228.57</b>

Food Service Fund (51)

706 Net Investment in Capital Assets	\$11,520,292.19
707 Restricted Net Position	\$8,272,927.44
708 Unrestricted Net Position	\$29,534,008.94

**\$59,271,904.68**

**Total Liabilities, Deferred Inflows of Resources and Net Positions**

Revenue

<b>1000 Revenue from Local Sources</b>				<b>\$7,936,503.21</b>
<b>1500 Earnings on Investments and Deposits</b>			<b>\$29,001.03</b>	
1510 Investment Earnings		\$29,001.03		
<b>1600 Food Service</b>			<b>\$7,748,390.50</b>	
1610 Sales to Students		\$2,630,845.02		
1620 Sales to Adults		\$996,940.38		
1630 A la Carte Sales		\$3,517,973.12		
1640 Nutrition Program for the Elderly (NPE) Sales		\$188,633.02		
1650 Child Care Sales		\$19,089.15		
1660 Other Sales		\$158,274.03		
1670 Local Donations		\$40,765.09		
1690 Miscellaneous Revenue from Other Sources		\$195,870.69		
<b>1900 Other Revenue from Local Sources</b>				<b>\$159,111.68</b>
1930 Sale and Loss of Capital Assets		\$7,861.88		
1931 Gain on Sale of Capital Assets			\$6,557.14	
1932 Compensation for Loss of Capital Assets			\$1,304.74	
1950 Refund of Prior Years Expenditures		\$812.74		
1960 Judgments		\$12,638.30		
1990 Other		\$137,798.76		
<b>3000 Revenue from State Sources</b>				<b>\$201,942.46</b>
<b>3800 Food Service Assistance</b>				<b>\$201,942.46</b>

Food Service Fund (51)	
3810 Cash Reimbursements	\$201,942.46
<b>4000 Revenue from Federal Sources</b>	<b>\$95,451,073.51</b>
<b>4100 Grants-in-Aid</b>	<b>\$482,031.07</b>
4150 Restricted Grants from Federal Government through the State	\$482,031.07
4151 Other Grants Federal Government Through the State	\$238,534.49
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$164,057.00
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$79,439.58
<b>4800 Food Service Assistance</b>	<b>\$94,531,631.09</b>
4810 Federal Reimbursement (ALN 10.553 and 10.555)	\$89,164,866.37
4820 Donated Food (ALN 10.550)	\$5,366,764.72
<b>4900 Other Federal Revenue</b>	<b>\$437,411.35</b>
<b>5000 Other Sources</b>	<b>\$2,301,900.96</b>
<b>5100 Other Financing Sources</b>	<b>\$2,301,900.96</b>
5110 Transfers In	\$874,367.00
5170 Capital Contributions	\$1,427,533.96
<b>Food Service Fund Total Revenues</b>	<b>\$105,891,420.14</b>

<b>Expenditures</b>	
<b>2000 Support Services</b>	<b>\$88,610,187.64</b>
<b>2300 Support Services--General Administration</b>	<b>\$26,168.03</b>
2310 Board of Education Services	\$26,168.03
2319 Other Board of Education Services	\$26,168.03
<b>2500 Support Services--Business</b>	<b>\$88,584,019.61</b>
2540 Operation and Maintenance of Plant Services	\$962,762.90
2549 Other Operation and Maintenance of Plant Services	\$962,762.90
2560 Food Services	\$87,621,256.71
2561 Food Services Director	\$19,667,409.54

Food Service Fund (51)	
2562 Food Preparation and Dispensing Services	\$20,239,276.65
2563 Food Delivery Services	\$1,362,699.00
2569 Other Food Services	\$46,351,871.52
<b>4000 Nonprogrammed Charges</b>	<b>\$860.16</b>
<b>4400 Payments to State-Unemployment</b>	<b>\$150,000.00</b>
<b>8000 Other Uses</b>	<b>\$150,000.00</b>
8110 Transfers Out	\$150,000.00
<b>8100 Other Financing Uses</b>	<b>\$150,000.00</b>
<hr/>	
<b>Food Service Fund Total Expenditures</b>	<b>\$88,761,047.80</b>

Other Enterprise Funds (53)	
<b>Balance Sheet</b>	
<b>Assets and Deferred Outflows of Resources</b>	
<b>100 Current Assets</b>	<b>\$5,622,927.96</b>
101 Cash / Cash & Deposits	\$3,256,055.00
102 Petty Cash	\$31,169.93
103 Cash Change	\$3,261.00
105 Interest Bearing Accounts	\$1,388,086.37
106 Savings Certificates	\$110,567.70
107 Restricted Cash in Banks	\$15,276.28
120 Accounts Receivable	\$279,182.64
130 Due from Other Fund	\$18,271.53
140 Due from Other Govt	\$442,499.56
170 Inventories-materials and supplies	\$5,230.00
171 Inventories-stores for resale	\$8,779.67
180 Investments	\$17,358.17
191 Deposits	\$1,010.00

Other Enterprise Funds (53)	
192 Prepaid Items	\$7,536.53
196 Net Pension Asset	\$38,643.58
<b>200 Capital Assets</b>	<b>\$1,082,055.37</b>
201 Land	\$9,000.00
202 Buildings	\$755,116.78
204 Machinery & Equipment - Local Funds	\$775,812.11
205 Machinery & Equipment - Federal Assistance	\$12,316.16
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$364,407.25)
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$3,640.67)
210 Acc. Depreciation - Buildings	(\$102,141.76)
<b>250 Deferred Outflows of Resources</b>	<b>\$1,265,286.24</b>
252 Pension Related Deferred Outflows	\$1,207,554.24
259 Other Deferred Outflows of Resources	\$57,732.00
<b>Total Assets and Deferred Outflows of Resources</b>	
<b>\$7,970,269.57</b>	
<b>Liabilities, Deferred Inflows of Resources and Net Positions</b>	
<b>400 Current Liabilities</b>	<b>\$1,357,160.67</b>
401 Vouchers Payable	\$624.58
402 Accounts Payable	\$192,682.57
404 Contracts Payable	\$762,104.76
407 Sales Tax Payable	\$12,350.00
410 Due to Other Fund	\$101,806.82
420 Due to Other Gov't	\$7.84
450 Payroll Deduction & WH and Emplr. Matching	\$180,493.46
451 Compensated Absences Payable	\$200.20
471 Deposits Payable	\$15,476.00
475 Unearned Revenue	\$91,414.44
<b>500 Long-Term Liabilities</b>	<b>\$401,023.20</b>



Other Enterprise Funds (53)	
504 Accrued Leave Payable	\$74,817.78
506 Net OPEB Obligation	\$284,691.00
509 Other Long Term Liabilities	\$41,514.42
<b>550 Deferred Inflows of Resources</b>	<b>\$1,065,110.87</b>
554 Pension Related Deferred Inflows	\$1,026,568.80
559 Other Deferred Inflows of Resources	\$38,542.07
<b>Net Position</b>	
<b>700 Fund Balances</b>	<b>\$5,146,974.83</b>
706 Net Investment in Capital Assets	\$494,471.07
707 Restricted Net Position	\$245,708.70
708 Unrestricted Net Position	\$4,406,795.06
<b>Total Liabilities, Deferred Inflows of Resources and Net Positions</b>	<b>\$7,970,269.57</b>

Revenue	
<b>1000 Revenue from Local Sources</b>	<b>\$11,954,303.86</b>
<b>1300 Tuition and Fees</b>	<b>\$6,930,805.21</b>
1310 School Tuition	\$1,063,088.10
1311 Tuition for Credit from Students, Parents or Other	\$71,441.97
1316 Non-credit Tuition from Students, Parents or Other	\$991,646.13
1320 Adult Continuing Education Tuition	\$583,018.32
1330 Summer School Tuition	\$589,499.70
1331 Tuition for Credit Classes	\$103,515.00
1332 Tuition for Non-Credit Classes	\$485,984.70
1340 Preschool Tuition	\$4,679,689.09
1360 Regular Day School Transportation Fees	\$15,510.00
1361 Transportation Fees from Students, Parents or Other	\$15,510.00
<b>1500 Earnings on Investments and Deposits</b>	<b>\$6,598.04</b>

Other Enterprise Funds (53)

1510 Investment Earnings	\$6,598.04		
<b>1600 Food Service</b>			<b>\$567,178.35</b>
1610 Sales to Students	\$399,340.77		
1660 Other Sales	\$134,182.15		
1670 Local Donations	\$932.10		
1690 Miscellaneous Revenue from Other Sources	\$32,723.33		
<b>1900 Other Revenue from Local Sources</b>			<b>\$4,449,722.26</b>
1910 Rentals	\$9,737.05		
1920 Contributions and Donations	\$137,737.96		
1950 Refund of Prior Years Expenditures	\$172.00		
1970 Charges for Services	\$143,550.90		
1979 Other Charges for Services	\$143,550.90		
1980 Day Care Services	\$3,781,098.05		
1981 Day Care Center Services	\$456,195.33		
1982 Before and After School Services	\$3,324,902.72		
1990 Other	\$377,426.30		
<b>3000 Revenue from State Sources</b>			<b>\$75,553.66</b>
<b>3100 Grants-in-Aid</b>			<b>\$24,981.72</b>
3120 Restricted Grants-in-Aid	\$24,981.72		
3129 Other Restricted	\$24,981.72		
<b>3900 Other State Revenue</b>			<b>\$50,571.94</b>
<b>4000 Revenue from Federal Sources</b>			<b>\$2,449,366.25</b>
<b>4100 Grants-in-Aid</b>			<b>\$2,416,640.70</b>
4120 Unrestricted Grants from Federal Government through the State	\$44,150.00		
4129 Other Unrestricted Grants from Federal thru the State	\$44,150.00		
4140 Restricted Grants Direct from Federal Government	\$45,264.00		
4149 Other Grants Direct from Federal Govt	\$45,264.00		

Other Enterprise Funds (53)		
4150 Restricted Grants from Federal Government through the State		\$2,327,226.70
4151 Other Grants Federal Government Through the State	\$2,053,611.26	
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$2,778.00	
4155 Out of Schooltime Grant (Daycare) (ALN 93.575)	\$64,973.44	
4158 Title I Grants - ALL PROGRAMS	\$29,228.00	
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$12,972.00	
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$3,230.00	
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$160,434.00	
<b>4800 Food Service Assistance</b>		<b>\$26,875.55</b>
4810 Federal Reimbursement (ALN 10.553 and 10.555)		\$26,875.55
<b>4900 Other Federal Revenue</b>		<b>\$5,850.00</b>
<b>5000 Other Sources</b>		
<b>5100 Other Financing Sources</b>		<b>\$1,014,138.12</b>
5110 Transfers In		\$714,362.12
5170 Capital Contributions		\$299,776.00
<b>Other Enterprise Funds Total Revenues</b>		<b>\$15,493,361.89</b>

Expenditures		
<b>1000 Instruction</b>		<b>\$6,436,864.21</b>
<b>1100 Regular Programs</b>		<b>\$6,039,015.00</b>
1110 Elementary Programs	\$117,803.63	
1112 Elem Summer Term		
1120 Middle/Junior High Programs	\$17,163.45	
1121 MS Regular Term	\$6,670.75	
1122 MS Summer Term	\$10,492.70	
1130 High School Programs	\$431,247.11	
1131 HS Regular Term	\$232,121.32	

Other Enterprise Funds (53)	
1132 HS Summer Term	\$199,125.79
1140 Preschool Programs	\$5,472,800.81
1141 Regular Preschool	\$5,472,800.81
<b>1200 Special Programs</b>	<b>\$152,073.99</b>
1290 Other Special Programs	\$152,073.99
1299 Other (Alternative Schooling)	\$152,073.99
<b>1300 Adult Continuing Education Programs</b>	<b>\$245,775.22</b>
1390 Other Adult Continuing Education Programs	\$245,775.22
<b>2000 Support Services</b>	<b>\$1,398,068.27</b>
<b>2400 Support Services--School Administration</b>	<b>\$863,436.56</b>
2490 Other Support Services--School Administration	\$863,436.56
<b>2500 Support Services--Business</b>	<b>\$534,631.71</b>
2540 Operation and Maintenance of Plant Services	\$17,295.96
2546 Security Services	\$250.00
2549 Other Operation and Maintenance of Plant Services	\$17,045.96
2550 Student Transportation Services	\$21,152.08
2559 Other Student Transportation Services	\$21,152.08
2560 Food Services	\$496,183.67
2569 Other Food Services	\$496,183.67
<b>3000 Community Services</b>	<b>\$5,862,540.10</b>
<b>3200 Community Recreation Services</b>	<b>\$163,523.14</b>
<b>3500 Custody and Care of Children Services</b>	<b>\$4,668,428.53</b>
<b>3900 Other Community Services</b>	<b>\$1,030,588.43</b>
<b>4000 Nonprogrammed Charges</b>	<b>\$25,693.70</b>
<b>4400 Payments to State-Unemployment</b>	<b>\$332.00</b>
<b>4500 Early Retirement Payment</b>	<b>\$25,361.70</b>
<b>8000 Other Uses</b>	<b>\$12,888.42</b>

Other Enterprise Funds (53)	
<b>8100 Other Financing Uses</b>	<b>\$12,888.42</b>
8110 Transfers Out	\$12,888.42
<b>Other Enterprise Funds Total Expenditures</b>	<b>\$13,736,054.70</b>

General Capital Assets (90)	
<b>Balance Sheet</b>	
<b>Assets</b>	
<b>200 Capital Assets</b>	<b>\$2,734,148,631.61</b>
201 Land	\$77,270,806.24
202 Buildings	\$2,902,096,321.79
203 Improvements Other than Buildings	\$248,999,782.69
204 Machinery & Equipment - Local Funds	\$398,564,333.44
205 Machinery & Equipment - Federal Assistance	\$9,548,904.15
206 Construction/Development in Progress	\$209,255,300.60
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$358,139,167.23)
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$61,908,970.24)
210 Acc. Depreciation - Buildings	(\$613,567,835.30)
211 Acc. Depreciation - Improvements other than Buildings	(\$78,235,061.31)
212 Intangible Assets	\$565,674.18
213 Accumulated Amortization	(\$392,694.33)
214 Intangible Lease Assets	\$229,465.94
215 Accumulated Amortization - Lease Assets	(\$138,229.01)
<b>Total Assets</b>	<b>\$2,734,148,631.61</b>
<b>Fund Equity</b>	
<b>700 Fund Balances</b>	<b>\$2,734,148,631.61</b>
706 Net Investment in Capital Assets	\$2,734,148,631.61
<b>Total Liabilities and Fund Equity</b>	<b>\$2,734,148,631.61</b>

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General Capital Assets (90)