

General Long-Term Liabilities (00)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$179,549.88
193	Unamortized Discounts on Bonds Sold	\$179,549.88	
250	Deferred Outflows of Resources		\$3,512,255.31
251	Deferred Charges on Refunding	\$3,512,255.31	

Total Assets and Deferred Outflows of Resources

\$3,691,805.19

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$1,622,148.57
442	Accrued Interest Payable	\$309,952.21	
473	Unamortized Premiums on Bonds Sold	\$1,312,196.36	
500	Long-Term Liabilities		\$1,078,356,636.69
501	Bonds Payable		
502	Capital Outlay Certificates Payable	\$423,218,625.62	
504	Accrued Leave Payable	\$570,124,301.69	
505	Early Retirement Benefits Payable	\$19,880,555.11	
506	Net OPEB Obligation	\$13,112,475.33	
509	Other Long Term Liabilities	\$9,994,694.42	
		\$42,025,984.52	

Fund Equity

700	Fund Balances		(\$1,076,286,980.07)
706	Net Investment in Capital Assets	(\$1,006,479,167.52)	
707	Restricted Net Position	(\$18,028,649.58)	
708	Unrestricted Net Position	(\$51,779,162.97)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity

\$3,691,805.19

General Fund (10)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$475,812,714.24
101	Cash / Cash & Deposits	\$122,859,825.55	

General Fund (10)

102	Petty Cash	\$59,101.53
103	Cash Change	\$51,604.00
105	Interest Bearing Accounts	\$88,845,794.71
106	Savings Certificates	\$32,987,131.76
107	Restricted Cash in Banks	\$7,173,721.10
108	Advance Payments	\$734,637.20
110	Taxes Receivable - Current	\$162,736,719.91
111	Estimated Uncollectible Taxes Receivable (Current)	(\$38,794.00)
112	Taxes Receivable - Delinquent	\$3,974,927.59
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$159,068.00)
120	Accounts Receivable	\$4,547,796.63
122	Judgments Receivable	\$123,453.81
124	Due from Component Unit	\$45,496.06
130	Due from Other Fund	\$483,039.98
140	Due from Other Govt	\$39,248,226.66
150	Advance to Other Fund	\$366,202.34
162	Interest Receivable on Investments and Deposits	\$43,240.64
170	Inventory of Supplies	\$1,326,645.78
180	Investments	\$6,118,951.70
191	Deposits	\$1,606,420.21
192	Prepaid Expenses	\$2,642,665.08
195	Investment in Joint Venture	\$34,974.00

Total Assets and Deferred Outflows of Resources

\$475,812,714.24

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$98,386,900.85
401	Vouchers Payable	\$798,981.40	
402	Accounts Payable	\$7,837,325.62	
403	Judgments Payable	\$389.86	
404	Contracts Payable	\$65,680,595.44	
405	Construction Contracts Payable	\$353,065.11	
410	Due to Other Fund	\$2,138,251.67	
420	Due to Other Gov't	\$10,223.34	

General Fund (10)

430	Advance from Other Fund	\$15,786.65	
442	Accrued Interest Payable	(\$14.79)	
450	Payroll Deduction & WH and Emplr. Matching	\$21,466,903.88	
451	Compensated Absences Payable	\$1,269.53	
471	Deposits Payable	\$7,400.00	
475	Unearned Revenue	\$76,723.14	
550	Deferred Inflows of Resources		\$173,436,842.50
551	Unavailable Revenue - Property Taxes	\$138,116,982.75	
552	Unavailable Revenue - Utility Taxes	\$1,521,084.27	
553	Taxes Levied for Future Period	\$32,439,282.28	
559	Other Deferred Inflows of Resources	\$1,359,493.20	
Fund Equity			
700	Fund Balances		\$203,988,970.89
710	Nonspendable Fund Balance	\$4,857,580.26	
711	Inventory	\$1,418,771.48	
712	Prepays	\$2,824,457.00	
714	Advances	\$510,999.78	
718	Other Nonspendable	\$103,352.00	
720	Restricted Fund Balance	\$38,255.98	
739	Other Restricted		
740	Committed Fund Balance	\$374,835.17	
749	Other Committed		
750	Assigned Fund Balance	\$24,128,589.54	
752	Subsequent Year's Budget	\$22,204,908.97	
753	Unemployment	\$1,004,919.69	
759	Other Assigned	\$918,760.88	
760	Unassigned Fund Balance	\$174,589,709.94	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$475,812,714.24

Revenue

1000	Revenue from Local Sources		\$406,954,628.44
1100	Taxes		\$379,665,472.36
1110	Ad Valorem Taxes	\$350,445,844.34	

General Fund (10)

1120	Prior Years Ad Valorem Taxes		\$3,522,769.07	
1130	Tax Deed Revenue		\$118,219.35	
1140	Utility Tax		\$24,618,419.80	
1180	Other Taxes		\$29,991.01	
1190	Penalties and Interest on Taxes		\$930,228.79	
	1200 Revenue from Local Govt Other than School Districts			\$12,569.04
1210	Revenue in Lieu of Taxes		\$12,569.04	
	1300 Tuition and Fees			\$2,228,860.57
1310	School Tuition		\$1,694,716.36	
1311	Tuition for Credit from Students, Parents or Other	\$53,425.11		
1312	Tuition for Credit from School Districts In State	\$799,738.36		
1313	Tuition for Credit from School Districts Outside the State	\$805,350.51		
1316	Non-credit Tuition from Students, Parents or Other	\$36,202.38		
1320	Adult Continuing Education Tuition		\$41,707.77	
1330	Summer School Tuition		\$50,655.00	
1331	Tuition for Credit Classes	\$7,905.00		
1332	Tuition for Non-Credit Classes	\$42,750.00		
1340	Preschool Tuition		\$43,246.88	
1360	Regular Day School Transportation Fees		\$306,525.47	
1361	Transportation Fees from Students, Parents or Other	\$293,380.47		
1362	Transportation Fees from School Districts In State	\$4,163.00		
1363	Transportation Fees from School Districts Outside the State	\$8,982.00		
1370	Summer School Transportation Fees		\$437.22	
1371	Summer Transportation Fees from Students, Parents or Other	\$437.22		
1380	Other Transportation Fees		\$91,571.87	
	1500 Earnings on Investments and Deposits			\$1,296,209.32
1510	Investment Earnings		\$1,296,209.32	
	1700 Coccircular Activities			\$6,035,708.44
1710	Admissions		\$4,201,075.23	
1730	Student Organization Memberships		\$43,927.00	

General Fund (10)

1740 Rentals, Cocurricular Activities	\$162,422.99		
1790 Other Student Activity Income	\$1,628,283.22		
1900 Other Revenue from Local Sources			\$17,715,808.71
1910 Rentals	\$1,653,646.27		
1920 Contributions and Donations	\$1,702,115.39		
1940 Services Provided Other School Districts	\$432,499.83		
1941 School Districts Within the State	\$327,201.94		
1942 School Districts Outside the State	\$13,803.20		
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$91,494.69		
1950 Refund of Prior Years Expenditures			
1960 Judgments	\$165,125.74		
1970 Charges for Services	\$70,978.47		
1971 Insurance Premiums	\$2,049,072.45		
1972 Medicaid Direct Services	\$136,184.46		
1973 Medicaid Indirect Administrative Services	\$71,022.55		
1979 Other Charges for Services	\$1,812,847.44		
1980 Day Care Services	\$29,018.00		
1982 Before and After School Services	\$7,930.00		
1990 Other	\$11,634,440.56		
2000 Revenue from Intermediate Sources			\$9,990,268.45
2100 County Sources			\$9,273,973.20
2110 County Apportionment	\$9,164,873.80		
2120 Lease of County-Owned Land	\$109,099.40		
2200 Revenue in Lieu of Taxes			\$307,376.03
2300 Revenue for Joint Facilities			\$388,546.17
2900 Other			\$20,373.05
3000 Revenue from State Sources			\$452,607,299.57
3100 Grants-in-Aid			\$451,185,892.93
3110 Unrestricted Grants-in-Aid	\$449,358,847.96		
3111 State Aid	\$426,371,429.00		

General Fund (10)

3112	State Apportionment	\$10,196,470.79	
3113	Wind Farm Tax	\$1,611,372.16	
3114	Bank Franchise Tax	\$10,964,185.86	
3119	Other Unrestricted	\$215,390.15	
3120	Restricted Grants-in-Aid	\$1,827,044.97	
3125	Associate Instructors (Mentor Teachers)	\$166,045.95	
3129	Other Restricted	\$1,660,999.02	
3200	Revenue in Lieu of Taxes		\$10,568.36
3210	Tax Base on Shooting Areas	\$10,568.36	
3300	Tuition		\$614,625.58
3320	Regular Education	\$614,625.58	
3900	Other State Revenue		\$796,212.70
4000	Revenue from Federal Sources		\$67,796,148.81
4100	Grants-in-Aid		\$66,233,857.55
4120	Unrestricted Grants from Federal Government through the State	\$502,790.00	
4121	National Minerals (CFDA 15.207)	\$385,477.00	
4122	Taylor Grazing (CFDA 15.206)	\$117,313.00	
4130	Unrestricted Grants from Federal Govt through Intermediate Source	\$466,311.88	
4131	National Forest Lands (CFDA 10.665)	\$406,087.50	
4133	Bankhead Jones Farm Tenant (CFDA 10.901)	\$29,012.66	
4134	Federal Wetlands (CFDA 15.227)	\$31,211.72	
4135	Restricted Grants from Federal Govt through Intermediate Source	\$1,500.00	
4140	Restricted Grants Direct from Federal Government	\$5,377,283.82	
4142	Indian Education, Title VII (CFDA 84.060)	\$2,755,048.01	
4149	Other Grants Direct from Federal Govt	\$2,622,235.81	
4150	Restricted Grants from Federal Government through the State	\$59,885,971.85	
4151	Other Grants Federal Government Through the State	\$3,595,017.49	
4152	Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$110,929.04	
4155	Out of Schooltime Grant (Daycare) (CFDA 93.575)	\$1,575.03	
4158	Title I Grants - ALL PROGRAMS (84-010)	\$44,679,445.60	

General Fund (10)	
4159 Title II, Part A - Improving Teacher Quality (84.367)	\$9,724,971.24
4160 Title III, English Language Acquisition (84.365)	\$619,869.31
4161 Perkins - Vocational Education (CFDA 84.048)	\$1,082,472.63
4175 Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$71,691.51
4200 Revenue in Lieu of Taxes (PILT)	\$251,006.80
4400 Johnson OMalley Funds (CFDA 15.130)	\$347,293.05
4900 Other Federal Revenue	\$963,991.41
5000 Other Sources	\$58,176,914.83
5100 Other Financing Sources	\$57,802,013.53
5110 Transfers In	\$254,354.22
5130 Sale of Surplus Property	\$120,547.08
5140 Compensation for Loss of General Capital Assets	
General Fund Total Revenues	
\$995,525,260.10	
Expenditures	
1000 Instruction	\$592,042,087.23
1100 Regular Programs	\$535,338,372.12
1110 Elementary Programs	\$258,260,110.37
1111 Elem Regular Term	\$258,063,291.17
1112 Elem Summer Term	\$196,819.20
1120 Middle/Junior High Programs	\$105,635,506.69
1121 MS Regular Term	\$105,559,660.18
1122 MS Summer Term	\$75,846.51
1130 High School Programs	\$163,590,525.43
1131 HS Regular Term	\$163,363,529.97
1132 HS Summer Term	\$226,995.46
1140 Preschool Programs	\$5,306,288.36
1141 Regular Preschool	\$4,208,860.94
1142 Title I Preschool	\$1,097,427.42
1190 Other Regular Programs	\$2,545,941.27

General Fund (10)

1200 Special Programs				\$56,699,715.11
1210 Programs for Gifted and Talented			\$2,115,995.62	
1230 Coordinated Early Intervening Services (CEIS)			\$62,703.53	
1250 Culturally Different			\$7,993,351.69	
1270 Programs for Educationally Deprived, Title I			\$39,013,439.41	
1273 Improving the Academic Achievement of the Disadvantaged, Title I			\$39,013,439.41	
1290 Other Special Programs			\$7,514,224.86	
1293 Contracts--Outside State			\$217,298.71	
1294 Contracts--Inside State			\$27,320.05	
1299 Other (Alternative Schooling)			\$7,269,606.10	
1300 Adult Continuing Education Programs				\$4,000.00
1390 Other Adult Continuing Education Programs			\$4,000.00	
2000 Support Services				\$33,188,060.28
2100 Support Services--Students				\$369,686,765.50
2110 Attendance and Social Work Services			\$2,725,805.55	
2111 Attendance and Social Work Director			\$61,991.00	
2112 Attendance Service			\$780,680.75	
2113 Social Work Services			\$287,689.72	
2114 Student Accounting Services			\$40,295.05	
2115 Drug and Alcohol Services			\$258,381.28	
2116 Title I Attendance and Social Work Services			\$627,920.55	
2119 Other Attendance and Social Work Services			\$668,847.20	
2120 Guidance Services			\$25,026,037.27	
2121 Guidance Services Director			\$5,149,195.46	
2122 Counseling Services			\$10,755,190.13	
2123 Appraisal Services			\$23,526.68	
2125 Records Maintenance Services			\$254,462.25	
2128 Title I Parent Involvement Activities			\$441,071.75	
2129 Other Guidance Services			\$8,402,591.00	
2130 Health Services			\$5,435,989.48	

General Fund (10)

2131 Health Services Director	\$335,039.38	
2132 Medical Services	\$7,065.60	
2134 Nurse Services	\$3,317,686.23	
2139 Other Health Services	\$1,776,198.27	
2140 Psychological Services		\$227.98
2142 Psychological Testing Services	\$54.73	
2149 Other Psychological Services	\$173.25	
2200 Support Services--Instructional Staff		\$46,289,506.09
2210 Improvement of Instruction Services		\$16,200,928.74
2211 Improvement of Instruction Director	\$1,605,450.17	
2212 Instruction and Curriculum Development Services	\$2,845,171.25	
2213 Instructional Staff Training Services	\$6,770,999.26	
2214 Title I Professional Development Services	\$3,939,874.03	
2219 Other Improvement of Instruction Services	\$1,039,434.03	
2220 Educational Media Services		\$30,088,577.35
2221 Education Media Director	\$333,198.20	
2222 School Library Services	\$12,962,971.07	
2223 Audiovisual Services	\$322,161.62	
2225 Computer-Assisted Instruction Services	\$395,962.46	
2226 RDT Facilities and Support Staff	\$2,185.00	
2227 Technology in School	\$15,755,163.94	
2229 Other Educational Media Services	\$316,935.06	
2300 Support Services--General Administration		\$35,254,029.98
2310 Board of Education Services		\$10,633,427.91
2311 Board of Education Services	\$3,883,242.24	
2312 Board Secretary Services	\$53,891.68	
2314 Election Services	\$132,669.09	
2315 Legal Services	\$891,418.17	
2316 Tax Assessment and Collection Services	\$3,618.40	

General Fund (10)

2317	Audit Services	\$1,587,350.05	
2319	Other Board of Education Services	\$4,081,238.28	
2320	Executive Administration Services		\$24,620,602.07
2321	Office of the Superintendent Services	\$19,974,691.81	
2322	Community Relations Services	\$168,951.20	
2323	Staff Relations and Negotiations Services	\$911,647.90	
2324	State and Federal Relations Services	\$15,682.52	
2329	Other Executive Administration Services	\$3,549,628.64	
2400	Support Services--School Administration		\$66,089,489.72
2410	Office of the Principal Services		\$62,517,716.80
2440	Title I Program Administration		\$936,117.02
2490	Other Support Services--School Administration		\$2,635,655.90
2500	Support Services--Business		\$183,839,100.66
2520	Fiscal Services		\$22,950,828.04
2521	Fiscal Services Director	\$4,743,348.74	
2523	Receiving and Disbursing Funds Services	\$1,903.32	
2524	Payroll Services	\$131,964.03	
2525	Financial Accounting Services	\$172,944.97	
2529	Other Fiscal Services	\$17,900,666.98	
2530	Facilities Acquisition and Construction Services		\$328,580.68
2533	Architecture and Engineering Services	\$84,600.00	
2539	Other Facilities Acquisition and Construction Services	\$243,980.68	
2540	Operation and Maintenance of Plant Services		\$120,130,179.78
2541	Operation and Maintenance of Plant Director	\$11,749,630.81	
2542	Care and Upkeep of Buildings Services	\$39,491,731.10	
2543	Care and Upkeep of Grounds Services	\$2,451,074.29	
2544	Care and Upkeep of Equipment Services	\$801,854.37	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$713,596.05	
2546	Security Services	\$1,156,004.87	

General Fund (10)

2547	Land and Building Rental	\$56,740.16	
2549	Other Operation and Maintenance of Plant Services	\$63,709,548.13	
2550	Student Transportation Services		\$36,630,844.43
2551	Student Transportation Services Director	\$5,167,484.35	
2552	Vehicle Operation Services	\$5,412,393.02	
2553	Monitoring Services	\$18,275.67	
2554	Vehicle Servicing and Maintenance Services	\$1,526,187.25	
2555	Contracted Services	\$6,873,182.54	
2556	Title I Student Transportation Services	\$434,703.28	
2559	Other Student Transportation Services	\$17,198,618.32	
2560	Food Services		\$1,919,335.59
2561	Food Services Director	\$221,114.55	
2562	Food Preparation and Dispensing Services	\$357,343.88	
2569	Other Food Services	\$1,340,877.16	
2570	Internal Services		\$1,820,109.76
2571	Internal Services Director	\$56,779.91	
2572	Purchasing Services	\$67,776.93	
2573	Warehousing and Distributing Services	\$651,437.99	
2574	Printing, Publishing and Duplicating Services	\$870,234.19	
2579	Other Internal Services	\$173,880.74	
2590	Other Support Services-Business		\$59,222.38
2600	Support Services--Central		\$5,022,871.77
2610	Direction of Central Support Services		\$23,998.64
2620	Planning, Research, Development and Evaluation Services		\$855,505.89
2621	Planning Research Development and Evaluation Director	\$78,236.15	
2622	Development Services	\$75,130.40	
2623	Evaluation Services	\$5,906.78	
2624	Planning Services	\$322,901.41	
2626	Title I Program Evaluation Services		\$6,898.00

General Fund (10)

2629	Other Planning, Research, Development and Evaluation Services	\$366,433.15		
2630	Information Services		\$33,319.40	
2631	Information Services Director	\$1,421.10		
2633	Public Information Services	\$29,676.30		
2639	Other Information Services	\$2,222.00		
2640	Staff Services		\$469,775.07	
2641	Staff Services Director	\$291,795.66		
2642	Recruitment and Placement Services	\$157,233.11		
2644	In-Service Training Services (For Non-Instructional Staff)	\$1,090.49		
2645	Health Services	\$4,178.76		
2649	Other Staff Services	\$15,477.05		
2660	Data Processing Services		\$3,527,436.99	
2661	Data Processing Director	\$355,595.10		
2669	Other Data Processing Services	\$3,171,841.89		
2690	Other Support Services--Central		\$112,835.78	
2900	Other Support Services		\$3,707.00	
3000	Community Services		\$29,721.74	\$2,611,988.83
3100	Community Services Director		\$146,699.69	
3200	Community Recreation Services		\$909.74	
3300	Civic Services		\$6,826.99	
3400	Public Library Services		\$1,211,462.84	
3500	Custody and Care of Children Services		\$982.96	
3600	Welfare Activities Services		\$1,176,270.14	
3700	Nonpublic School Student Services			
3710	Nonpublic School Instruction Services		\$1,115,913.81	
3711	Title I NonPublic Instruction Services	\$971,575.72		
3719	Other Nonpublic Instruction Services	\$144,338.09		
3720	Nonpublic School Support Services		\$60,356.33	
3721	Title I Nonpublic School Support Services	\$53,134.56		

General Fund (10)

3729 Other Nonpublic School Support Services	\$7,221.77		
3900 Other Community Services		\$39,114.73	\$2,527,153.41
4000 Nonprogrammed Charges		\$32,853.38	
4400 Payments to State-Unemployment		\$2,218,719.80	
4500 Early Retirement Payment		\$71,663.30	
4600 Insurance Costs			
4620 Self Insurance Costs	\$60,087.50		
4621 Self Insurance Claims	\$11,575.80		
4622 Self Insurance Administrative Costs			
4900 Other Non-Programmed Costs		\$203,916.93	\$368,232.89
5000 Debt Services (Includes Lease Purchase Pmts)			\$42,795,932.19
6000 Cocurricular Activities			
6100 Male Activities		\$9,616,909.93	
6200 Female Activities		\$8,004,106.30	
6500 Transportation		\$4,093,666.54	
6900 Combined Activities		\$21,081,249.42	
8000 Other Uses			\$3,308,065.57
8100 Other Financing Uses			
8110 Transfers Out	\$3,308,065.57		
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General Fund Total Expenditures			\$1,013,340,225.62

Capital Outlay Fund (21)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets			\$369,481,785.26
101 Cash / Cash & Deposits	\$105,330,819.72		
104 Cash with Fiscal Agent	\$28,270,579.05		
105 Interest Bearing Accounts	\$76,558,013.80		
106 Savings Certificates	\$24,371,686.56		
107 Restricted Cash in Banks	\$7,340,932.76		

Capital Outlay Fund (21)

110	Taxes Receivable - Current	\$100,402,117.19
111	Estimated Uncollectible Taxes Receivable (Current)	(\$18,326.00)
112	Taxes Receivable - Delinquent	\$1,715,340.73
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$51,019.00)
120	Accounts Receivable	\$150,302.69
123	Notes Receivable	\$20,830,461.45
130	Due from Other Fund	\$1,107,823.00
140	Due from Other Govt	\$1,070,509.78
150	Advance to Other Fund	\$415,000.00
162	Interest Receivable on Investments and Deposits	\$11,116.25
170	Inventory of Supplies	\$12,460.24
180	Investments	\$1,790,429.40
191	Deposits	\$467.90
192	Prepaid Expenses	\$173,069.74

Total Assets and Deferred Outflows of Resources **\$369,481,785.26**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		
401	Vouchers Payable	\$49,330.47	
402	Accounts Payable	\$8,440,275.61	
405	Construction Contracts Payable	\$276,271.88	
406	Construction Contracts Payable - Retained %	\$199,690.62	
410	Due to Other Fund	\$140,157.90	
430	Advance from Other Fund	\$92,500.00	
475	Unearned Revenue	\$41,705.89	
550	Deferred Inflows of Resources		\$104,508,738.49
551	Unavailable Revenue - Property Taxes	\$81,776,477.82	
553	Taxes Levied for Future Period	\$22,620,049.36	
559	Other Deferred Inflows of Resources	\$112,211.31	

Fund Equity

700	Fund Balances		\$255,733,114.40
710	Nonspendable Fund Balance	\$1,205,694.75	
711	Inventory	\$116,784.69	

Capital Outlay Fund (21)

712	Prepays	\$68,442.16	
718	Other Nonspendable	\$1,020,467.90	
720	Restricted Fund Balance		\$254,611,235.73
721	Debt Service	\$6,920,398.94	
722	Capital Projects	\$18,522,020.34	
723	Capital Outlay	\$229,165,816.45	
739	Other Restricted	\$3,000.00	
760	Unassigned Fund Balance		(\$83,816.08)

Total Liabilities, Deferred Inflows of Resources and Fund Equity **\$369,481,785.26**

Revenue

1000	Revenue from Local Sources			
1100	Taxes			
1110	Ad Valorem Taxes	\$212,873,407.48		
1120	Prior Years Ad Valorem Taxes	\$1,532,342.43		
1130	Tax Deed Revenue	\$20,304.75		
1180	Other Taxes	\$36,877.98		
1190	Penalties and Interest on Taxes	\$426,363.19		
1200	Revenue from Local Govt Other than School Districts			\$574.50
1210	Revenue in Lieu of Taxes	\$574.50		
1500	Earnings on Investments and Deposits			\$500,368.94
1510	Investment Earnings	\$500,368.94		
1900	Other Revenue from Local Sources			\$5,158,718.65
1910	Rentals	\$6,306.15		
1920	Contributions and Donations	\$1,983,249.60		
1950	Refund of Prior Years Expenditures	\$112,195.19		
1960	Judgments	\$1,242.47		
1990	Other	\$3,055,725.24		
2000	Revenue from Intermediate Sources			\$235,156.21
2100	County Sources			\$38,603.61
2120	Lease of County-Owned Land	\$38,603.61		
2200	Revenue in Lieu of Taxes			\$75,160.66

Capital Outlay Fund (21)

2300	Revenue for Joint Facilities			\$107,027.46	
2900	Other			\$14,364.48	
3000	Revenue from State Sources				\$1,365,120.12
3100	Grants-in-Aid			\$1,103,430.87	
3120	Restricted Grants-in-Aid		\$1,103,430.87		
3129	Other Restricted				
3900	Other State Revenue			\$261,689.25	
4000	Revenue from Federal Sources			\$1,462,821.35	\$4,164,743.76
4100	Grants-in-Aid				
4110	Unrestricted Grants Directly from Federal Government		\$392,033.00		
4111	Impact Aid (CFDA 84.041)				
4130	Unrestricted Grants from Federal Govt through Intermediate Source		\$23,742.59		
4134	Federal Wetlands (CFDA 15.227)				
4140	Restricted Grants Direct from Federal Government		\$97,083.36		
4149	Other Grants Direct from Federal Govt				
4150	Restricted Grants from Federal Government through the State		\$949,962.40		
4151	Other Grants Federal Government Through the State		\$367,713.50		
4158	Title I Grants - ALL PROGRAMS (84.010)		\$29,731.02		
4159	Title II, Part A - Improving Teacher Quality (84.367)		\$56,286.00		
4161	Perkins - Vocational Education (CFDA 84.048)		\$221,003.88		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)		\$275,228.00		
4900	Other Federal Revenue			\$2,701,922.41	
5000	Other Sources				\$72,765,137.75
5100	Other Financing Sources			\$72,765,137.75	
5110	Transfers In		\$9,259,862.81		
5120	Proceeds of General Long-Term Debt Issues		\$61,920,365.19		
5121	General Obligation Bonds Issued		\$176,960.14		
5123	Premiums on Bonds Issued		\$919,969.45		
5124	Capital Lease		\$1,661,579.13		
5125	Capital Outlay Certificates Issued		\$53,766,962.89		

Capital Outlay Fund (21)

5126	Other Debts Issued	\$1,324,893.58	
5127	Refunding CO Certificates Issued	\$4,070,000.00	
5130	Sale of Surplus Property	\$821,152.51	
5140	Compensation for Loss of General Capital Assets	\$763,757.24	

\$299,079,115.76

Expenditures

1000 Instruction

1100 Regular Programs

1110	Elementary Programs	\$15,728,022.38	\$15,728,022.38
1111	Elem Regular Term		
1120	Middle/Junior High Programs	\$6,832,208.44	\$6,832,208.44
1121	MS Regular Term		
1130	High School Programs	\$14,935,663.04	\$14,935,663.04
1131	HS Regular Term		
1140	Preschool Programs	\$6,056.20	\$6,056.20
1141	Regular Preschool		
1190	Other Regular Programs	\$1,623,711.71	\$1,623,711.71

\$39,705,609.96

\$39,125,661.77

1200 Special Programs

1210	Programs for Gifted and Talented	\$74.12	\$74.12
1220	Programs for Special Education	\$495,022.09	\$495,022.09
1221	Programs for Students with Mild to Moderate Disabilities	\$281,579.39	\$281,579.39
1222	Programs for Students with Severe Disabilities	\$205,139.89	\$205,139.89
1223	Day Programs	\$748.00	\$748.00
1226	Early Childhood Programs (3-5)	\$7,554.81	\$7,554.81
1250	Culturally Different		
1270	Programs for Educationally Deprived, Title I	\$42,501.86	\$42,501.86
1273	Improving the Academic Achievement of the Disadvantaged, Title I		
1290	Other Special Programs	\$40,836.21	\$40,836.21
1299	Other (Alternative Schooling)		

\$579,948.19

Capital Outlay Fund (21)

2000 Support Services					\$105,020,179.33
2100 Support Services--Students				\$80,311.91	
2110 Attendance and Social Work Services			\$972.20		
2114 Student Accounting Services					
2120 Guidance Services		\$972.20			
2121 Guidance Services Director		\$1,664.76			
2122 Counseling Services		\$1,199.54			
2129 Other Guidance Services		\$4,788.96			
2130 Health Services			\$6,824.94		
2134 Nurse Services		\$4,962.60			
2139 Other Health Services		\$1,862.34			
2140 Psychological Services		\$2,075.43			
2142 Psychological Testing Services					
2150 Speech Pathology Services		\$26,820.12			
2152 Speech Pathology Services			\$17,982.38		
2160 Audiology Services		\$14,085.42			
2162 Audiology Services		\$3,896.96			
2169 Other Audiology Services		\$14,665.00			
2170 Student Therapy Services		\$2,040.91			
2171 Physical Therapy		\$1,277.67			
2172 Occupational Therapy					
2179 Other Therapy Services					
2200 Support Services--Instructional Staff				\$4,096,616.35	
2210 Improvement of Instruction Services			\$136,772.25		
2211 Improvement of Instruction Director		\$1,332.00			
2212 Instruction and Curriculum Development Services		\$121,676.62			
2213 Instructional Staff Training Services		\$3,363.63			
2219 Other Improvement of Instruction Services		\$10,400.00			
2220 Educational Media Services			\$3,959,844.10		
2221 Education Media Director		\$1,223.50			

Capital Outlay Fund (21)

2222	School Library Services	\$1,102,571.87	
2223	Audiovisual Services	\$6,943.04	
2225	Computer-Assisted Instruction Services	\$18,681.31	
2226	RDT Facilities and Support Staff	\$5,000.00	
2227	Technology in School	\$2,776,166.67	
2229	Other Educational Media Services	\$49,257.71	
2300	Support Services--General Administration		\$242,453.35
2310	Board of Education Services		\$91,363.93
2311	Board of Education Services	\$70,864.59	
2314	Election Services	\$12,375.00	
2315	Legal Services	\$900.00	
2319	Other Board of Education Services	\$7,224.34	
2320	Executive Administration Services		\$151,089.42
2321	Office of the Superintendent Services	\$144,338.00	
2323	Staff Relations and Negotiations Services	\$1,068.53	
2329	Other Executive Administration Services	\$5,682.89	
2400	Support Services--School Administration		\$222,641.95
2410	Office of the Principal Services		\$147,836.53
2490	Other Support Services--School Administration		\$74,805.42
2500	Support Services--Business		\$99,104,665.04
2520	Fiscal Services		\$733,178.32
2521	Fiscal Services Director	\$73,547.78	
2524	Payroll Services	\$476.00	
2525	Financial Accounting Services	\$679.98	
2529	Other Fiscal Services	\$658,474.56	
2530	Facilities Acquisition and Construction Services		\$47,914,409.59
2531	Facilities Acquisition and Construction Director	\$5,580,060.56	
2532	Land Acquisition and Development Services	\$575,435.09	
2533	Architecture and Engineering Services	\$1,533,660.60	

Capital Outlay Fund (21)

2535	Building Acquisition, Construction and Improvements Services	\$29,506,875.45	
2539	Other Facilities Acquisition and Construction Services	\$10,718,377.89	
2540	Operation and Maintenance of Plant Services		\$38,270,670.84
2541	Operation and Maintenance of Plant Director	\$418,607.83	
2542	Care and Upkeep of Buildings Services	\$13,870,308.81	
2543	Care and Upkeep of Grounds Services	\$3,927,883.89	
2544	Care and Upkeep of Equipment Services	\$943,904.27	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$592,491.06	
2546	Security Services	\$78,736.51	
2547	Land and Building Rental	\$2,437,421.28	
2549	Other Operation and Maintenance of Plant Services	\$16,001,317.19	
2550	Student Transportation Services		\$10,808,637.35
2551	Student Transportation Services Director	\$1,095,971.43	
2552	Vehicle Operation Services	\$3,221,069.75	
2554	Vehicle Servicing and Maintenance Services	\$385,178.27	
2555	Contracted Services	\$1,262,912.92	
2559	Other Student Transportation Services	\$4,843,504.98	
2560	Food Services		\$464,941.91
2561	Food Services Director	\$72,292.28	
2562	Food Preparation and Dispensing Services	\$207,751.65	
2569	Other Food Services	\$184,897.98	
2570	Internal Services		\$912,827.03
2571	Internal Services Director	\$416,831.21	
2574	Printing, Publishing and Duplicating Services	\$471,255.54	
2579	Other Internal Services	\$24,740.28	
2600	Support Services--Central		\$1,044,354.97
2620	Planning, Research, Development and Evaluation Services		\$10,037.08
2629	Other Planning, Research, Development and Evaluation Services	\$10,037.08	
2630	Information Services		\$13,029.66

Capital Outlay Fund (21)

2639 Other Information Services	\$13,029.66		
2660 Data Processing Services		\$1,021,288.23	
2669 Other Data Processing Services	\$1,021,288.23		
2700 Support Services--Special Education			\$229,135.76
2710 Special Education Administrative Costs		\$35,964.26	
2730 Special Education Transportation Costs		\$193,171.50	
2731 Deaf-Blind	\$190,500.00		
2736 Multiple Disabilities	\$2,671.50		
3000 Community Services			\$125,134.72
3400 Public Library Services			\$765.07
3700 Nonpublic School Student Services			\$123,104.06
3710 Nonpublic School Instruction Services		\$123,104.06	
3719 Other Nonpublic Instruction Services	\$123,104.06		
3900 Other Community Services			\$1,265.59
5000 Debt Services (Includes Lease Purchase Pmts)			\$66,443,145.06
6000 Cocurricular Activities			\$3,425,271.05
6100 Male Activities		\$706,063.47	
6200 Female Activities		\$338,526.34	
6500 Transportation		\$91,239.00	
6900 Combined Activities		\$2,289,442.24	
8000 Other Uses			\$46,574,217.54
8100 Other Financing Uses			
8110 Transfers Out		\$41,914,707.85	
8120 Payment to Refunded Debt Escrow Agent		\$4,033,823.16	
8130 Special Items		\$625,686.53	
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Capital Outlay Fund Total Expenditures			\$261,293,557.66

Special Education Fund (22)

Balance Sheet

Special Education Fund (22)

Assets and Deferred Outflows of Resources

100	Current Assets		
101	Cash / Cash & Deposits	\$38,743,771.93	
105	Interest Bearing Accounts	\$24,916,590.32	
106	Savings Certificates	\$5,171,546.94	
107	Restricted Cash in Banks	\$324,235.23	
110	Taxes Receivable - Current	\$53,028,354.48	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$8,279.00)	
112	Taxes Receivable - Delinquent	\$901,324.90	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$26,405.00)	
120	Accounts Receivable	\$274,777.68	
130	Due from Other Fund	\$34,028.74	
140	Due from Other Govt	\$7,147,171.12	
150	Advance to Other Fund	\$1,227.00	
162	Interest Receivable on Investments and Deposits	\$6,450.12	
170	Inventory of Supplies	\$2,719.38	
180	Investments	\$1,491,363.61	
191	Deposits	\$44,449.70	
192	Prepaid Expenses	\$169,253.88	
	Total Assets and Deferred Outflows of Resources		\$132,222,581.03

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		
401	Vouchers Payable	\$185,558.75	
402	Accounts Payable	\$2,848,321.92	
404	Contracts Payable	\$11,625,885.84	
405	Construction Contracts Payable	\$17,022.36	
410	Due to Other Fund	\$634,603.92	
420	Due to Other Gov't	\$169,922.00	
430	Advance from Other Fund	\$30,000.00	
450	Payroll Deduction & WH and Emplr. Matching	\$4,216,472.42	
451	Compensated Absences Payable	(\$122.91)	
550	Deferred Inflows of Resources		\$55,336,604.19
	Total Liabilities and Deferred Inflows of Resources		\$19,727,664.30

Special Education Fund (22)

551	Unavailable Revenue - Property Taxes		\$43,896,292.44
553	Taxes Levied for Future Period		\$11,093,527.55
559	Other Deferred Inflows of Resources		\$346,784.20
Fund Equity			
700	Fund Balances		\$57,158,312.54
710	Nonspendable Fund Balance		\$162,834.11
711	Inventory	\$2,719.39	
712	Prepays	\$160,114.72	
720	Restricted Fund Balance		\$57,329,124.28
724	Special Education		
760	Unassigned Fund Balance	\$57,329,124.28	
		(\$333,645.85)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			
			\$132,222,581.03

Revenue

1000	Revenue from Local Sources		\$113,706,803.57
1100	Taxes		\$109,890,106.95
1110	Ad Valorem Taxes	\$108,833,091.85	
1120	Prior Years Ad Valorem Taxes	\$816,308.48	
1130	Tax Deed Revenue	\$12,855.82	
1180	Other Taxes	\$10,513.86	
1190	Penalties and Interest on Taxes	\$217,336.94	
1200	Revenue from Local Govt Other than School Districts		\$237.57
1210	Revenue in Lieu of Taxes	\$237.57	
1300	Tuition and Fees		\$943,175.98
1310	School Tuition	\$930,152.98	
1312	Tuition for Credit from School Districts In State	\$822,978.36	
1313	Tuition for Credit from School Districts Outside the State	\$107,174.62	
1330	Summer School Tuition		
1332	Tuition for Non-Credit Classes	\$13,023.00	
1500	Earnings on Investments and Deposits		\$176,632.37
1510	Investment Earnings	\$176,632.37	

Special Education Fund (22)

1900 Other Revenue from Local Sources				\$2,696,650.70
1910 Rentals		\$1,000.00		
1920 Contributions and Donations		\$3,611.37		
1940 Services Provided Other School Districts		\$431,823.30		
1941 School Districts Within the State	\$287,671.35			
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$144,151.95			
1950 Refund of Prior Years Expenditures		\$10,114.36		
1970 Charges for Services		\$2,035,313.71		
1972 Medicaid Direct Services	\$1,716,970.33			
1973 Medicaid Indirect Administrative Services	\$318,343.38			
1990 Other		\$214,787.96		\$48,042.47
2000 Revenue from Intermediate Sources				
2100 County Sources				\$7,701.45
2120 Lease of County-Owned Land		\$7,701.45		
2200 Revenue in Lieu of Taxes				\$38,357.04
2900 Other				\$1,983.98
3000 Revenue from State Sources				\$67,983,697.00
3100 Grants-in-Aid				\$66,933,043.00
3120 Restricted Grants-in-Aid		\$66,933,043.00		
3121 Exceptional Children	\$62,355,501.00			
3129 Other Restricted	\$4,577,542.00			
3300 Tuition				\$729,227.41
3310 Special Education		\$729,227.41		
3900 Other State Revenue				\$321,426.59
4000 Revenue from Federal Sources				\$30,707,663.09
4100 Grants-in-Aid				\$30,707,663.09
4110 Unrestricted Grants Directly from Federal Government		\$1,106,952.47		
4111 Impact Aid (CFDA 84.041)	\$1,106,952.47			
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$10,380.95		
4134 Federal Wetlands (CFDA 15.227)	\$10,380.95			

Special Education Fund (22)

4150	Restricted Grants from Federal Government through the State		\$29,589,849.89	
4151	Other Grants Federal Government Through the State	\$1,680.17		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$28,525,407.52		
4186	Special Education-IDEA Part B-Section 619 Preschool (CFDA 84.173)	\$860,076.56		
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$202,685.64		
4900	Other Federal Revenue		\$479.78	
5000	Other Sources			\$570,882.25
5100	Other Financing Sources		\$570,882.25	
5110	Transfers In		\$570,882.25	

Special Education Fund Total Revenues \$213,017,088.38

Expenditures

1000	Instruction			\$144,745,206.54
1200	Special Programs		\$144,745,206.54	
1220	Programs for Special Education		\$142,607,299.16	
1221	Programs for Students with Mild to Moderate Disabilities	\$83,142,896.11		
1222	Programs for Students with Severe Disabilities	\$37,007,690.18		
1223	Day Programs	\$8,096,759.10		
1224	Residential Programs	\$5,187,996.27		
1225	Homebound Programs	\$11,940.19		
1226	Early Childhood Programs (3-5)	\$8,125,104.99		
1227	Prolonged Assistance Programs (0-2)	\$1,034,912.32		
1230	Coordinated Early Intervening Services (CEIS)		\$2,137,907.38	
2000	Support Services			\$62,801,540.86
2100	Support Services--Students		\$38,293,555.19	
2110	Attendance and Social Work Services		\$399,999.01	
2111	Attendance and Social Work Director	\$156,812.09		
2113	Social Work Services	\$243,186.92		
2120	Guidance Services		\$274,558.32	
2121	Guidance Services Director		\$50,703.63	

Special Education Fund (22)

2122	Counseling Services	\$17,028.12	
2129	Other Guidance Services	\$206,826.57	
2130	Health Services		\$1,629,238.26
2131	Health Services Director	\$19,551.16	
2132	Medical Services	\$13,093.14	
2134	Nurse Services	\$1,426,019.43	
2139	Other Health Services	\$170,574.53	
2140	Psychological Services		\$6,281,201.68
2141	Psychological Services Director	\$829,801.21	
2142	Psychological Testing Services	\$3,908,569.14	
2143	Psychological Counseling Services	\$466,642.22	
2144	Psychotherapy Services	\$102,722.13	
2149	Other Psychological Services	\$973,466.98	
2150	Speech Pathology Services		\$18,475,896.52
2151	Speech Pathology Services Director	\$626,150.07	
2152	Speech Pathology Services	\$15,317,079.01	
2159	Other Speech Pathology Services	\$2,532,667.44	
2160	Audiology Services		\$593,860.11
2161	Audiology Services Director	\$165.00	
2162	Audiology Services	\$151,825.77	
2169	Other Audiology Services	\$441,869.34	
2170	Student Therapy Services		\$10,402,689.89
2171	Physical Therapy	\$3,989,389.12	
2172	Occupational Therapy	\$5,914,048.11	
2173	Recreational Therapy	\$39,019.00	
2179	Other Therapy Services	\$460,233.66	
2180	Orientation and Mobility Services		\$236,111.40
2182	Orientation and Mobility Services	\$235,798.37	
2189	Other Orientation and Mobility Services	\$313.03	

Special Education Fund (22)

2200 Support Services--Instructional Staff			\$402,378.04
2210 Improvement of Instruction Services		\$374,790.19	
2212 Instruction and Curriculum Development Services	\$90,967.18		
2213 Instructional Staff Training Services	\$41,361.87		
2215 CEIS Professional Development Services	\$44,232.79		
2219 Other Improvement of Instruction Services	\$198,228.35		
2220 Educational Media Services		\$27,587.85	
2223 Audiovisual Services	\$446.85		
2227 Technology in School	\$19,960.98		
2229 Other Educational Media Services	\$7,180.02		
2300 Support Services--General Administration			\$172,398.84
2310 Board of Education Services		\$172,398.84	
2311 Board of Education Services	\$32,879.76		
2312 Board Secretary Services	\$1,287.96		
2315 Legal Services	\$76,499.49		
2317 Audit Services	\$5,572.43		
2319 Other Board of Education Services	\$56,159.20		
2500 Support Services--Business			\$70,612.43
2520 Fiscal Services		\$70,612.43	
2521 Fiscal Services Director	\$8,315.60		
2525 Financial Accounting Services	\$11,505.43		
2529 Other Fiscal Services	\$50,791.40		
2700 Support Services--Special Education			\$23,862,596.36
2710 Special Education Administrative Costs		\$9,915,103.24	
2730 Special Education Transportation Costs		\$6,785,119.34	
2731 Deaf-Blind	\$5,885.26		
2732 Emotionally Disturbed	\$589,060.02		
2733 Cognitive Disability	\$1,132,281.86		
2734 Hearing Loss	\$23,347.56		

Special Education Fund (22)

2735	Specific Learning Disabled	\$769,653.26	
2736	Multiple Disabilities	\$877,554.07	
2737	Orthopedic Impairments	\$119,286.54	
2738	Vision Loss	\$24,923.08	
2739	Deafness	\$13,218.63	
2740	Speech/Language Impairments	\$441,889.47	
2741	Other Health Impaired	\$362,028.96	
2742	Autism	\$895,865.91	
2743	Traumatic Brain Injury	\$12,272.77	
2744	Preschool (age 3-5)	\$1,511,242.00	
2745	Early Intervention (age 0-2)	\$6,609.95	
2750	Other Special Education Costs		\$7,162,373.78
2751	Deaf-Blind	\$10.42	
2752	Emotionally Disturbed	\$393,765.75	
2753	Cognitive Disability	\$865,793.44	
2754	Hearing Loss	\$410,204.19	
2755	Specific Learning Disabled	\$692,493.52	
2756	Multiple Disabilities	\$1,806,718.93	
2757	Orthopedic Impairments	\$9,886.06	
2758	Vision Loss	\$14,085.21	
2759	Deafness	\$691,745.50	
2760	Speech/Language Impairments	\$333,940.55	
2761	Other Health Impaired	\$548,766.88	
2762	Autism	\$1,143,742.13	
2763	Traumatic Brain Injury	\$319.45	
2764	Preschool (age 3-5)	\$129,864.36	
2765	Early Intervention (age 0-2)	\$121,037.39	
4000	Nonprogrammed Charges		\$312,923.32
4500	Early Retirement Payment		\$154,635.30

Special Education Fund (22)

4900 Other Non-Programmed Costs	\$158,288.02	\$57,024.82
8000 Other Uses		
8100 Other Financing Uses	\$57,024.82	
8110 Transfers Out		\$57,024.82
Special Education Fund Total Expenditures		\$207,916,695.54

Pension Fund (24)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$30,056,234.43
101 Cash / Cash & Deposits	\$17,388,781.52	
105 Interest Bearing Accounts	\$8,997,438.66	
106 Savings Certificates	\$2,116,129.62	
107 Restricted Cash in Banks	\$170,000.00	
110 Taxes Receivable - Current	\$567,579.74	
112 Taxes Receivable - Delinquent	\$218,447.48	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$5,215.00)	
120 Accounts Receivable	\$2,295.44	
130 Due from Other Fund	\$3.85	
140 Due from Other Govt	\$742.66	
162 Interest Receivable on Investments and Deposits	\$946.36	
180 Investments	\$599,084.10	
Total Assets and Deferred Outflows of Resources		\$30,056,234.43

Liabilities and Deferred Inflows of Resources

400 Current Liabilities		\$109,919.79
402 Accounts Payable	\$140.00	
404 Contracts Payable	\$3,974.40	
405 Construction Contracts Payable	\$34,957.30	
410 Due to Other Fund	\$13,466.95	
450 Payroll Deduction & WH and Emplr. Matching	\$57,381.14	

Pension Fund (24)

550	Deferred Inflows of Resources			\$808,226.72
551	Unavailable Revenue - Property Taxes		\$606,127.45	
553	Taxes Levied for Future Period		\$195,331.27	
559	Other Deferred Inflows of Resources		\$6,768.00	
Fund Equity				
700	Fund Balances			\$29,138,087.92
720	Restricted Fund Balance		\$29,138,087.92	
725	Pension			

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$30,056,234.43

Revenue

1000	Revenue from Local Sources			\$10,768,892.31
1100	Taxes		\$10,692,810.25	
1110	Ad Valorem Taxes	\$10,476,409.70		
1120	Prior Years Ad Valorem Taxes	\$170,375.20		
1130	Tax Deed Revenue	\$879.30		
1180	Other Taxes	\$1,994.32		
1190	Penalties and Interest on Taxes	\$43,151.73		
1500	Earnings on Investments and Deposits		\$76,078.88	
1510	Investment Earnings	\$76,078.88		
1900	Other Revenue from Local Sources		\$3.18	
1990	Other		\$3.18	
2000	Revenue from Intermediate Sources		\$233.08	\$5,946.22
2100	County Sources		\$233.08	
2120	Lease of County-Owned Land		\$233.08	
2200	Revenue in Lieu of Taxes		\$5,713.14	
4000	Revenue from Federal Sources		\$2,456.30	\$2,456.30
4100	Grants-in-Aid			
4130	Unrestricted Grants from Federal Govt through Intermediate Source		\$2,456.30	
4134	Federal Wetlands (CFDA 15.227)			\$2,456.30
5000	Other Sources			\$2,074,170.30

Statewide

Fiscal Year: 2017

Pension Fund (24)

5100 Other Financing Sources \$2,074,170.30
 5110 Transfers In \$2,074,170.30

\$12,851,465.13

Expenditures

1000 Instruction					
1100 Regular Programs					\$3,620,467.33
1110 Elementary Programs				\$1,749,266.72	
1111 Elem Regular Term		\$1,748,148.68			
1112 Elem Summer Term		\$1,118.04			
1120 Middle/Junior High Programs				\$708,603.66	
1121 MS Regular Term		\$707,423.93			
1122 MS Summer Term		\$1,179.73			
1130 High School Programs				\$1,128,959.45	
1131 HS Regular Term		\$1,128,446.05			
1132 HS Summer Term		\$513.40			
1140 Preschool Programs				\$33,637.50	
1141 Regular Preschool		\$33,637.50			
1200 Special Programs					\$110,308.16
1210 Programs for Gifted and Talented				\$105.70	
1220 Programs for Special Education				\$81,953.14	
1221 Programs for Students with Mild to Moderate Disabilities		\$56,905.05			
1222 Programs for Students with Severe Disabilities		\$19,577.49			
1226 Early Childhood Programs (3-5)		\$5,470.60			
1270 Programs for Educationally Deprived, Title I				\$27,317.21	
1273 Improving the Academic Achievement of the Disadvantaged, Title I		\$27,317.21			
1290 Other Special Programs				\$932.11	
1299 Other (Alternative Schooling)		\$932.11			
2000 Support Services					\$603,082.63
2100 Support Services--Students					\$58,291.27

Pension Fund (24)

2120	Guidance Services		\$53,249.47
2121	Guidance Services Director	\$3,120.57	
2122	Counseling Services	\$31,568.16	
2129	Other Guidance Services	\$18,560.74	
2130	Health Services	\$2,531.80	
2139	Other Health Services	\$2,531.80	
2150	Speech Pathology Services	\$2,510.00	
2151	Speech Pathology Services Director	\$2,510.00	
2200	Support Services--Instructional Staff		\$73,386.28
2210	Improvement of Instruction Services		\$1,489.36
2212	Instruction and Curriculum Development Services	\$342.00	
2213	Instructional Staff Training Services	\$532.81	
2214	Title I Professional Development Services	\$105.00	
2219	Other Improvement of Instruction Services	\$509.55	
2220	Educational Media Services		\$71,896.92
2222	School Library Services	\$17,969.84	
2227	Technology in School	\$52,727.08	
2229	Other Educational Media Services	\$1,200.00	
2300	Support Services--General Administration		\$97,570.18
2310	Board of Education Services	\$1,510.91	
2312	Board Secretary Services	\$1,510.91	
2320	Executive Administration Services	\$96,059.27	
2321	Office of the Superintendent Services	\$89,123.64	
2329	Other Executive Administration Services	\$6,935.63	
2400	Support Services--School Administration		\$129,175.51
2410	Office of the Principal Services	\$128,837.80	
2440	Title I Program Administration	\$337.71	
2500	Support Services--Business		\$224,807.15
2520	Fiscal Services	\$77,007.84	
2521	Fiscal Services Director	\$6,274.45	

Pension Fund (24)

2529 Other Fiscal Services	\$70,733.39		
2540 Operation and Maintenance of Plant Services		\$92,969.49	
2541 Operation and Maintenance of Plant Director	\$33,490.54		
2542 Care and Upkeep of Buildings Services	\$4,776.94		
2549 Other Operation and Maintenance of Plant Services	\$54,702.01		
2550 Student Transportation Services		\$19,497.07	
2551 Student Transportation Services Director	\$1,657.65		
2552 Vehicle Operation Services	\$163.85		
2559 Other Student Transportation Services	\$17,675.57		
2560 Food Services		\$35,332.75	
2562 Food Preparation and Dispensing Services	\$4,134.67		
2569 Other Food Services	\$31,198.08		
2700 Support Services--Special Education			\$19,852.24
2710 Special Education Administrative Costs		\$6,971.61	
2730 Special Education Transportation Costs		\$1,350.72	
2740 Speech/Language Impairments	\$2.27		
2744 Preschool (age 3-5)	\$1,348.45		
2750 Other Special Education Costs		\$11,529.91	
2752 Emotionally Disturbed	\$297.41		
2753 Cognitive Disability	\$2,688.89		
2755 Specific Learning Disabled	\$3,233.16		
2756 Multiple Disabilities	\$993.07		
2759 Deafness	\$1,342.80		
2760 Speech/Language Impairments	\$180.93		
2761 Other Health Impaired	\$1,159.92		
2762 Autism	\$1,295.75		
2763 Traumatic Brain Injury	\$32.30		
2764 Preschool (age 3-5)	\$305.68		
3000 Community Services			\$3,823.60

Statewide

Fiscal Year: 2017

Pension Fund (24)

3500 Custody and Care of Children Services	\$3,114.92	
3900 Other Community Services	\$708.68	
4000 Nonprogrammed Charges		\$5,801,797.36
4500 Early Retirement Payment	\$5,801,797.36	
6000 Cocurricular Activities		\$46,291.18
6100 Male Activities	\$9,963.52	
6200 Female Activities	\$9,004.97	
6500 Transportation	\$896.40	
6900 Combined Activities	\$26,426.29	
8000 Other Uses		\$2,726,689.15
8100 Other Financing Uses	\$2,726,689.15	
8110 Transfers Out		\$2,726,689.15
Pension Fund Total Expenditures		\$12,912,459.41

Building Fund (25)

Balance Sheet		
Assets and Deferred Outflows of Resources		
100 Current Assets		\$62,627.80
101 Cash / Cash & Deposits	\$11,949.43	
105 Interest Bearing Accounts	\$50,678.37	
Total Assets and Deferred Outflows of Resources		\$62,627.80
Fund Equity		
700 Fund Balances		\$62,627.80
720 Restricted Fund Balance	\$62,627.80	
727 Building		\$62,627.80
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$62,627.80
Revenue		
1000 Revenue from Local Sources		\$14,733.76

Building Fund (25)

1500 Earnings on Investments and Deposits		\$121.31	
1510 Investment Earnings	\$121.31		
1700 Cocurricular Activities		\$14,612.45	
1710 Admissions	\$14,612.45		
Building Fund Total Revenues			\$14,733.76

Expenditures

2000 Support Services			\$22,097.96
2500 Support Services--Business		\$22,097.96	
2530 Facilities Acquisition and Construction Services	\$11,200.01		
2539 Other Facilities Acquisition and Construction Services	\$11,200.01		
2540 Operation and Maintenance of Plant Services	\$10,897.95		
2542 Care and Upkeep of Buildings Services	\$10,897.95		
8000 Other Uses			\$119.76
8100 Other Financing Uses		\$119.76	
8110 Transfers Out	\$119.76		
Building Fund Total Expenditures			\$22,217.72

Impact Aid Fund (27)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$161,617,507.39
101 Cash / Cash & Deposits	\$46,561,941.11	
105 Interest Bearing Accounts	\$35,586,794.00	
106 Savings Certificates	\$75,427,977.06	
120 Accounts Receivable	\$427.63	
130 Due from Other Fund	\$11,700.00	
140 Due from Other Govt	\$3,807,129.71	
150 Advance to Other Fund	\$92,500.00	
162 Interest Receivable on Investments and Deposits	\$182.60	

Impact Aid Fund (27)

163	Accrued Interest on Investments Purchased	\$3,558.26
180	Investments	\$125,297.02

Total Assets and Deferred Outflows of Resources **\$161,617,507.39**

Liabilities and Deferred Inflows of Resources

400 **Current Liabilities** **\$39,214.89**

420 Due to Other Gov't

Fund Equity

700 **Fund Balances** **\$161,578,292.50**

720 Restricted Fund Balance

739 Other Restricted

750 Assigned Fund Balance

752 Subsequent Year's Budget

759 Other Assigned

760 Unassigned Fund Balance

Total Liabilities, Deferred Inflows of Resources and Fund Equity **\$161,617,507.39**

Revenue

1000 Revenue from Local Sources **\$567,389.58**

1500 Earnings on Investments and Deposits

1510 Investment Earnings **\$567,389.58**

4000 Revenue from Federal Sources **\$57,582,098.29**

4100 Grants-in-Aid

4110 Unrestricted Grants Directly from Federal Government

4111 Impact Aid (CFDA 84.041) **\$57,582,098.29**

Impact Aid Fund Total Revenues **\$58,149,487.87**

Expenditures

8000 Other Uses **\$52,888,608.47**

8100 Other Financing Uses

8110 Transfers Out **\$52,888,608.47**

Impact Aid Fund (27)

Impact Aid Fund Total Expenditures

\$52,888,608.47

Other Special Revenue Funds (29)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$638,014.80
101	Cash / Cash & Deposits	\$12,895.33	
105	Interest Bearing Accounts	\$418,812.81	
106	Savings Certificates	\$206,306.66	

Total Assets and Deferred Outflows of Resources

\$638,014.80

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$928.49
402	Accounts Payable	\$928.49	
700	Fund Balances		\$637,086.31
710	Nonspendable Fund Balance	\$410,740.97	
718	Other Nonspendable	\$226,345.34	
720	Restricted Fund Balance		
739	Other Restricted	\$226,345.34	

Total Liabilities, Deferred Inflows of Resources and Fund Equity

\$638,014.80

Revenue

1000	Revenue from Local Sources		\$4,536.31
1500	Earnings on Investments and Deposits		
1510	Investment Earnings	\$824.31	\$824.31
1900	Other Revenue from Local Sources		\$3,712.00
1920	Contributions and Donations	\$1,584.00	
1990	Other	\$2,128.00	

Other Special Revenue Funds Total Revenues

\$4,536.31

Other Special Revenue Funds (29)

<u>Expenditures</u>		
3000 Community Services		\$4,001.85
3400 Public Library Services	\$4,001.85	
8000 Other Uses		
8100 Other Financing Uses	\$69,896.40	\$69,896.40
8110 Transfers Out	\$69,896.40	
Other Special Revenue Funds Total Expenditures		\$73,898.25

Debt Service Funds (30)

<u>Balance Sheet</u>		
Assets and Deferred Outflows of Resources		
100 Current Assets		\$88,321,405.75
101 Cash / Cash & Deposits	\$8,514,881.22	
104 Cash with Fiscal Agent	\$25,494,879.69	
105 Interest Bearing Accounts	\$28,338,148.74	
106 Savings Certificates	\$2,996,825.76	
107 Restricted Cash in Banks	\$7,982,534.08	
110 Taxes Receivable - Current	\$13,599,581.02	
112 Taxes Receivable - Delinquent	\$404,753.55	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$70,459.00)	
120 Accounts Receivable	\$10,000.00	
130 Due from Other Fund	\$1,846.59	
140 Due from Other Govt	\$43,364.61	
162 Interest Receivable on Investments and Deposits	\$42.34	
180 Investments	\$1,005,007.15	
Total Assets and Deferred Outflows of Resources		\$88,321,405.75
Liabilities and Deferred Inflows of Resources		
400 Current Liabilities		\$985,104.02
410 Due to Other Fund	\$325,000.00	
430 Advance from Other Fund	\$500,000.00	

Debt Service Funds (30)

475	Unearned Revenue	\$160,104.02	
550	Deferred Inflows of Resources		\$14,008,646.85
551	Unavailable Revenue - Property Taxes	\$12,163,989.14	
553	Taxes Levied for Future Period	\$1,844,657.71	
Fund Equity			
700	Fund Balances		\$73,327,654.88
720	Restricted Fund Balance	\$73,710,101.32	
721	Debt Service		
760	Unassigned Fund Balance	(\$382,446.44)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$88,321,405.75

Revenue

1000	Revenue from Local Sources		\$28,490,216.83
1100	Taxes		\$28,269,105.58
1110	Ad Valorem Taxes	\$27,950,762.55	
1120	Prior Years Ad Valorem Taxes	\$263,863.26	
1130	Tax Deed Revenue	\$1,382.14	
1180	Other Taxes	\$1,453.82	
1190	Penalties and Interest on Taxes	\$51,643.81	
1500	Earnings on Investments and Deposits		\$217,795.69
1510	Investment Earnings	\$217,795.69	
1900	Other Revenue from Local Sources		\$3,315.56
1920	Contributions and Donations	\$48.93	
1990	Other	\$3,266.63	
2000	Revenue from Intermediate Sources		\$125,164.79
2100	County Sources		
2120	Lease of County-Owned Land	\$125,164.79	
2200	Revenue in Lieu of Taxes		\$744.70
4000	Revenue from Federal Sources		\$943,810.64
4100	Grants-in-Aid		\$4,270.24
4130	Unrestricted Grants from Federal Govt through Intermediate Source	\$4,270.24	

Debt Service Funds (30)	
4134 Federal Wetlands (CFDA 15.227)	\$4,270.24
4900 Other Federal Revenue	\$939,540.40
5000 Other Sources	\$30,153,097.07
5100 Other Financing Sources	\$30,153,097.07
5110 Transfers In	\$6,037,433.52
5120 Proceeds of General Long-Term Debt Issues	\$24,115,663.55
5122 Refunding Bonds Issued	\$22,160,000.00
5123 Premiums on Bonds Issued	\$1,955,663.55
Debt Service Funds Total Revenues	\$59,713,034.03

Capital Projects Funds (40)	
5000 Debt Services (Includes Lease Purchase Pmts)	\$35,690,829.82
8000 Other Uses	\$9,259,795.47
8100 Other Financing Uses	\$9,259,795.47
8110 Transfers Out	\$402,327.30
8120 Payment to Refunded Debt Escrow Agent	\$8,857,468.17
Debt Service Funds Total Expenditures	\$44,950,625.29

Balance Sheet	
Assets and Deferred Outflows of Resources	
100 Current Assets	\$56,348,821.27
101 Cash / Cash & Deposits	\$2,983,754.78
105 Interest Bearing Accounts	\$48,196,070.62
106 Savings Certificates	\$4,959,278.19
120 Accounts Receivable	\$100,000.00
192 Prepaid Expenses	\$109,717.68
Total Assets and Deferred Outflows of Resources	\$56,348,821.27

Liabilities and Deferred Inflows of Resources	
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Capital Projects Funds (40)

400 Current Liabilities			\$3,201,972.67
402 Accounts Payable		\$2,833,072.00	
404 Contracts Payable		\$767.60	
405 Construction Contracts Payable		\$279,311.98	
406 Construction Contracts Payable - Retained %		\$88,728.77	
450 Payroll Deduction & WH and Emplr. Matching		\$92.32	
Fund Equity			
700 Fund Balances			\$53,146,848.60
720 Restricted Fund Balance		\$54,047,997.03	
722 Capital Projects			
760 Unassigned Fund Balance	\$54,047,997.03		
		(\$901,148.43)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$56,348,821.27

Revenue

1000 Revenue from Local Sources			\$1,077,045.53
1500 Earnings on Investments and Deposits			
1510 Investment Earnings	\$350,323.36		
1900 Other Revenue from Local Sources			
1920 Contributions and Donations	\$177,899.72		
1960 Judgments	\$475,681.44		
1990 Other	\$73,141.01		
5000 Other Sources			\$67,022,801.46
5100 Other Financing Sources			
5110 Transfers In	\$26,238,526.02		
5120 Proceeds of General Long-Term Debt Issues	\$40,592,724.11		
5121 General Obligation Bonds Issued	\$40,452,761.31		
5123 Premiums on Bonds Issued	\$139,962.80		
5140 Compensation for Loss of General Capital Assets	\$191,551.33		
Capital Projects Funds Total Revenues			\$68,099,846.99

Expenditures

Capital Projects Funds (40)

2000 Support Services			\$48,395,861.21	\$48,395,861.21
2500 Support Services--Business				
2530 Facilities Acquisition and Construction Services				
2531 Facilities Acquisition and Construction Director		\$377,174.35		
2532 Land Acquisition and Development Services		\$4,454,542.31		
2533 Architecture and Engineering Services		\$3,692,887.12		
2535 Building Acquisition, Construction and Improvements Services		\$32,472,839.66		
2539 Other Facilities Acquisition and Construction Services		\$7,398,417.77		
5000 Debt Services (Includes Lease Purchase Pmts)				\$168,036.72
7500 Capital Outlay				\$7,645,381.10
8000 Other Uses				\$3,062,712.94
8100 Other Financing Uses				
8110 Transfers Out			\$3,062,712.94	\$3,062,712.94
Capital Projects Funds Total Expenditures				
				\$59,271,991.97

Food Service Fund (51)

Balance Sheet				
Assets and Deferred Outflows of Resources				
100 Current Assets				\$20,098,540.32
101 Cash / Cash & Deposits			\$11,736,195.89	
102 Petty Cash			\$131,954.38	
103 Cash Change			\$2,249.00	
105 Interest Bearing Accounts			\$3,432,847.16	
106 Savings Certificates			\$386,708.32	
120 Accounts Receivable			\$298,699.67	
130 Due from Other Fund			\$26,295.89	
140 Due from Other Govt			\$581,163.12	
150 Advance to Other Fund			\$1,000.00	
162 Interest Receivable on Investments and Deposits			\$391.24	
170 Inventory of Supplies			\$392,999.94	
171 Inventory of Stores Purchased for Resale			\$632,237.95	

Food Service Fund (51)

172	Inventory of Donated Food	\$868,133.50
191	Deposits	\$35,535.80
192	Prepaid Expenses	\$193,405.53
196	Net Pension Asset	\$1,378,722.93
200	Capital Assets	\$10,222,206.97
202	Buildings	\$6,017,589.37
203	Improvements Other than Buildings	\$65,591.01
204	Machinery & Equipment - Local Funds	\$26,723,872.28
205	Machinery & Equipment - Federal Assistance	\$475,500.51
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$22,478,076.03)
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$565,127.89)
210	Acc. Depreciation - Buildings	(\$17,142.28)
250	Deferred Outflows of Resources	\$3,031,225.73
252	Pension Related Deferred Outflows	\$3,031,225.73

Total Assets and Deferred Outflows of Resources

\$33,351,973.02

Liabilities and Deferred Inflows of Resources

400	Current Liabilities	\$2,902,166.63
401	Vouchers Payable	\$18,335.30
402	Accounts Payable	\$634,819.42
404	Contracts Payable	\$561,798.99
405	Construction Contracts Payable	(\$93.48)
410	Due to Other Fund	\$203,556.38
420	Due to Other Gov't	\$23,199.30
430	Advance from Other Fund	\$10,000.00
450	Payroll Deduction & WH and Emplr. Matching	\$397,392.98
451	Compensated Absences Payable	\$119.27
471	Deposits Payable	\$171,090.39
475	Unearned Revenue	\$881,948.08
500	Long-Term Liabilities	\$676,122.69
504	Accrued Leave Payable	\$367,791.76
506	Net OPEB Obligation	\$100,392.00
507	Net Pension Liability	\$191,656.01

Food Service Fund (51)

509	Other Long Term Liabilities	\$16,282.92	
550	Deferred Inflows of Resources		\$2,023,647.14
554	Pension Related Deferred Inflows	\$2,023,647.14	
Net Position			
700	Fund Balances		\$27,750,036.56
706	Net Investment in Capital Assets	\$10,103,873.24	
707	Restricted Net Position	\$2,228,833.69	
708	Unrestricted Net Position	\$15,417,329.63	
<hr/>			
Total Liabilities, Deferred Inflows of Resources and Net Position			
			\$33,351,973.02

Revenue

1000	Revenue from Local Sources		\$32,198,055.93
1500	Earnings on Investments and Deposits		
1510	Investment Earnings	\$31,005.88	
1600	Food Service		\$32,056,210.73
1610	Sales to Students	\$26,571,555.43	
1620	Sales to Adults	\$1,334,553.28	
1630	A la Carte Sales	\$3,399,348.53	
1640	Nutrition Program for the Elderly (NPE) Sales	\$1,161.45	
1650	Child Care Sales	\$31,637.17	
1660	Other Sales	\$357,216.73	
1670	Local Donations	\$33,349.68	
1690	Miscellaneous Revenue from Other Sources	\$327,388.46	
1900	Other Revenue from Local Sources		\$110,839.32
1950	Refund of Prior Years Expenditures	\$3,438.10	
1960	Judgments	\$277.40	
1990	Other	\$107,123.82	
3000	Revenue from State Sources		\$313,911.61
3800	Food Service Assistance		\$311,339.61
3810	Cash Reimbursements	\$311,339.61	
3900	Other State Revenue		\$2,572.00

Food Service Fund (51)

4000 Revenue from Federal Sources			\$37,867,312.81
4100 Grants-in-Aid		\$399,571.92	
4150 Restricted Grants from Federal Government through the State		\$399,571.92	
4151 Other Grants Federal Government Through the State			
4800 Food Service Assistance		\$37,436,600.41	
4810 Federal Reimbursement (CFDA 10.553 and 10.555)		\$32,277,370.21	
4820 Donated Food (CFDA 10.550)		\$5,159,230.20	
4900 Other Federal Revenue		\$31,140.48	
5000 Other Sources			\$2,301,616.78
5100 Other Financing Sources			
5110 Transfers In		\$2,039,127.67	
5170 Capital Contributions		\$262,489.11	
Food Service Fund Total Revenues			\$72,680,897.13

Expenditures

2000 Support Services			\$70,520,893.51
2300 Support Services--General Administration		\$36,047.61	
2310 Board of Education Services		\$36,047.61	
2319 Other Board of Education Services			
2500 Support Services--Business			\$70,484,845.90
2540 Operation and Maintenance of Plant Services		\$807,998.19	
2544 Care and Upkeep of Equipment Services		\$2,156.90	
2549 Other Operation and Maintenance of Plant Services		\$805,841.29	
2560 Food Services		\$69,676,847.71	
2561 Food Services Director		\$14,736,945.65	
2562 Food Preparation and Dispensing Services		\$16,610,448.96	
2563 Food Delivery Services		\$887,630.74	
2569 Other Food Services		\$37,441,822.36	
4000 Nonprogrammed Charges			\$5,894.39
4700 Pension Expense			\$5,894.39

Food Service Fund (51)

8000 Other Uses			\$4,938.67
8100 Other Financing Uses		\$4,938.67	
8110 Transfers Out	\$4,938.67		
Food Service Fund Total Expenditures			\$70,531,726.57

Other Enterprise Funds (53)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets			
101 Cash / Cash & Deposits	\$4,127,158.75		
102 Petty Cash	\$16,054.28		
103 Cash Change	\$3,261.00		
105 Interest Bearing Accounts	\$1,157,861.20		
106 Savings Certificates	\$147,894.81		
120 Accounts Receivable	\$75,518.22		
130 Due from Other Fund	\$16,380.60		
140 Due from Other Govt	\$161,915.66		
170 Inventory of Supplies	\$35,046.06		
171 Inventory of Stores Purchased for Resale	\$4,168.35		
191 Deposits	\$1,010.00		
192 Prepaid Expenses	\$4,043.31		
196 Net Pension Asset	\$800,662.70		
200 Capital Assets			\$736,349.65
201 Land	\$9,000.00		
202 Buildings	\$471,328.03		
204 Machinery & Equipment - Local Funds	\$852,157.29		
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$558,882.51)		
210 Acc. Depreciation - Buildings	(\$37,253.16)		
250 Deferred Outflows of Resources			\$1,568,771.15
252 Pension Related Deferred Outflows	\$1,568,771.15		

Total Assets and Deferred Outflows of Resources

\$8,856,095.74

Other Enterprise Funds (53)

Liabilities and Deferred Inflows of Resources

400	Current Liabilities				\$1,537,337.04
401	Vouchers Payable			\$95,221.29	
402	Accounts Payable			\$202,271.15	
404	Contracts Payable			\$766,855.64	
410	Due to Other Fund			\$81,008.77	
430	Advance from Other Fund			\$480.00	
450	Payroll Deduction & WH and Emplr. Matching			\$312,206.30	
451	Compensated Absences Payable			(\$4.16)	
471	Deposits Payable			\$8,440.00	
475	Unearned Revenue			\$70,858.05	
500	Long-Term Liabilities				\$109,771.30
504	Accrued Leave Payable			\$58,381.15	
506	Net OPEB Obligation			\$22,623.00	
507	Net Pension Liability			\$28,767.15	
550	Deferred Inflows of Resources				\$1,186,475.44
554	Pension Related Deferred Inflows			\$1,184,975.44	
559	Other Deferred Inflows of Resources			\$1,500.00	
	Net Position				
700	Fund Balances				\$6,022,511.96
706	Net Investment in Capital Assets			\$722,345.88	
707	Restricted Net Position			\$53,024.54	
708	Unrestricted Net Position			\$5,247,141.54	
Total Liabilities, Deferred Inflows of Resources and Net Position					\$8,856,095.74

Revenue

1000	Revenue from Local Sources				\$11,528,938.09
1300	Tuition and Fees				\$6,635,869.09
1310	School Tuition			\$775,347.68	
1311	Tuition for Credit from Students, Parents or Other			\$23,487.50	
1316	Non-credit Tuition from Students, Parents or Other			\$751,860.18	
1320	Adult Continuing Education Tuition			\$430,539.87	

Other Enterprise Funds (53)

1330	Summer School Tuition			\$861,810.31	
1331	Tuition for Credit Classes	\$119,999.00			
1332	Tuition for Non-Credit Classes	\$741,811.31			
1340	Preschool Tuition			\$4,556,859.23	
1360	Regular Day School Transportation Fees		\$4,887.00		
1361	Transportation Fees from Students, Parents or Other	\$4,887.00			
1380	Other Transportation Fees		\$6,425.00		
1500	Earnings on Investments and Deposits				\$5,134.33
1510	Investment Earnings		\$5,134.33		
1600	Food Service				\$329,356.44
1610	Sales to Students			\$280,844.81	
1660	Other Sales			\$46,511.63	
1690	Miscellaneous Revenue from Other Sources			\$2,000.00	
1900	Other Revenue from Local Sources				\$4,558,578.23
1910	Rentals			\$129,212.65	
1920	Contributions and Donations			\$95,664.37	
1940	Services Provided Other School Districts			\$50,000.00	
1941	School Districts Within the State	\$50,000.00			
1970	Charges for Services			\$148,717.16	
1979	Other Charges for Services	\$148,717.16			
1980	Day Care Services			\$3,780,207.42	
1981	Day Care Center Services				
1982	Before and After School Services	\$388,240.82			
1990	Other	\$3,391,966.60			
3000	Revenue from State Sources				\$354,776.63
3900	Other State Revenue				\$31,646.74
4000	Revenue from Federal Sources				\$774,223.27
4100	Grants-in-Aid				\$608,783.65
4140	Restricted Grants Direct from Federal Government			\$3,615.65	
4149	Other Grants Direct from Federal Govt	\$3,615.65			
4150	Restricted Grants from Federal Government through the State			\$605,168.00	

Other Enterprise Funds (53)

4151	Other Grants Federal Government Through the State	\$535,896.00	
4155	Out of Schooltime Grant (Daycare) (CFDA 93.575)	\$1,920.00	
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$67,352.00	
4800	Food Service Assistance		\$154,213.00
4810	Federal Reimbursement (CFDA 10.553 and 10.555)	\$154,213.00	
4900	Other Federal Revenue		\$11,226.62
5000	Other Sources		
5100	Other Financing Sources		\$605,793.61
5110	Transfers In	\$605,793.61	
Other Enterprise Funds Total Revenues			\$12,940,601.71

Expenditures

1000	Instruction			
1100	Regular Programs			\$5,415,068.72
1120	Middle/Junior High Programs	\$13,935.48		
1121	MS Regular Term	\$5,114.25		
1122	MS Summer Term	\$8,821.23		
1130	High School Programs	\$270,232.93		
1131	HS Regular Term	\$65,702.55		
1132	HS Summer Term	\$204,530.38		
1140	Preschool Programs	\$5,130,900.31		
1141	Regular Preschool	\$5,130,900.31		
1200	Special Programs			\$169,295.10
1290	Other Special Programs	\$169,295.10		
1299	Other (Alternative Schooling)	\$169,295.10		
1300	Adult Continuing Education Programs			\$191,285.76
1390	Other Adult Continuing Education Programs	\$191,285.76		
2000	Support Services			
2200	Support Services--Instructional Staff			\$1,535.00
2210	Improvement of Instruction Services	\$1,535.00		

Other Enterprise Funds (53)

2213 Instructional Staff Training Services	\$1,535.00		
2400 Support Services--School Administration			\$817,757.40
2490 Other Support Services--School Administration		\$817,757.40	
2500 Support Services--Business			\$605,589.81
2540 Operation and Maintenance of Plant Services	\$4,257.99	\$4,257.99	
2549 Other Operation and Maintenance of Plant Services			
2550 Student Transportation Services	\$4,971.48	\$4,971.48	
2559 Other Student Transportation Services			
2560 Food Services	\$313,898.35	\$313,898.35	
2569 Other Food Services			
2570 Internal Services	\$282,461.99	\$282,461.99	
2574 Printing, Publishing and Duplicating Services			
3000 Community Services			\$5,563,722.97
3200 Community Recreation Services			\$109,796.17
3500 Custody and Care of Children Services			\$4,650,757.79
3900 Other Community Services			\$803,169.01
4000 Nonprogrammed Charges			\$21,159.34
4400 Payments to State-Unemployment			\$1,675.00
4500 Early Retirement Payment			\$19,484.34
8000 Other Uses			\$47,703.27
8100 Other Financing Uses			
8110 Transfers Out		\$47,703.27	
Other Enterprise Funds Total Expenditures			\$12,833,117.37

General Capital Assets (90)

Balance Sheet	
Assets	
200 Capital Assets	\$2,170,109,760.29
201 Land	\$54,071,668.23
202 Buildings	\$2,305,247,185.46

General Capital Assets (90)

203	Improvements Other than Buildings	\$178,432,417.85
204	Machinery & Equipment - Local Funds	\$326,807,634.39
205	Machinery & Equipment - Federal Assistance	\$6,249,662.67
206	Construction Work in Progress	\$115,912,882.56
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$271,327,286.13)
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$42,941,261.76)
210	Acc. Depreciation - Buildings	(\$454,104,122.52)
211	Acc. Depreciation - Improvements other than Buildings	(\$48,222,616.27)
212	Intangible Assets	\$534,116.15
213	Accumulated Amortization	(\$550,520.34)

Total Assets **\$2,170,109,760.29**

Fund Equity

700 Fund Balances	\$2,170,109,760.29
706 Net Investment in Capital Assets	\$2,170,109,760.29

Total Liabilities and Fund Equity **\$2,170,109,760.29**