

General Long-Term Liabilities (00)

Balance Sheet**Assets**

300 Other Debits		\$728,701,440.78
302 Amt. To be Provided for Payment of General Long Term Debt	\$711,612,303.95	
303 Amt. Available for Payment of General Long Term Debt	\$17,089,136.83	

Total Assets**\$728,701,440.78****Liabilities**

500 Long-Term Liabilities		\$728,838,551.90
501 Bonds Payable	\$350,813,026.75	
502 Capital Outlay Certificates Payable	\$301,410,474.70	
504 Accrued Leave Payable	\$18,489,115.19	
505 Early Retirement Benefits Payable	\$16,151,184.28	
506 Net OPEB Obligation	\$2,334,453.63	
509 Other Long Term Liabilities	\$39,640,297.35	

Fund Equity

700 Fund Balances		(\$137,111.12)
708 Unrestricted Net Assets	(\$137,111.12)	

Total Liabilities and Fund Equity**\$728,701,440.78**

General Fund (10)

Balance Sheet**Assets**

100 Current Assets		\$427,946,311.27
101 Cash / Cash & Deposits	\$107,597,529.09	
102 Petty Cash	\$50,613.24	
103 Cash Change	\$33,345.75	
105 Interest Bearing Accounts	\$85,805,310.43	
106 Savings Certificates	\$43,340,942.10	
107 Restricted Cash in Banks	\$7,846,195.00	
108 Advance Payments	\$658,162.12	

General Fund (10)

110	Taxes Receivable - Current	\$146,570,482.62
111	Estimated Uncollectible Taxes Receivable (Current)	(\$39,677.00)
112	Taxes Receivable - Delinquent	\$5,414,442.80
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$119,578.00)
120	Accounts Receivable	\$3,433,028.05
122	Judgments Receivable	\$1,583.13
124	Due from Component Unit	\$4,919.52
130	Due from Other Fund	\$281,853.30
140	Due from Other Govt	\$19,932,555.15
150	Advance to Other Fund	\$764,150.35
162	Interest Receivable on Investments and Deposits	\$58,269.88
163	Accrued Interest on Investments Purchased	\$81,483.70
170	Inventory of Supplies	\$1,633,088.13
180	Investments	\$3,043,894.19
191	Deposits	\$184,519.85
192	Prepaid Expenses	\$1,364,497.87
194	Deferred Charges	\$4,700.00

Total Assets**\$427,946,311.27****Liabilities****400 Current Liabilities****\$227,197,447.47**

401	Vouchers Payable	\$673,437.71
402	Accounts Payable	\$5,282,192.59
403	Judgments Payable	\$164,294.59
404	Contracts Payable	\$48,909,046.89
405	Construction Contracts Payable	\$337,122.19
407	Sales Tax Payable	\$28.33
410	Due to Other Fund	\$1,677,931.43
420	Due to Other Gov't	\$7,172.00
430	Advance from Other Fund	\$6,446.83
431	Notes Payable	\$200,000.00
442	Accrued Interest Payable	(\$14.79)
450	Payroll Deduction & WH and Emplr. Matching	\$16,321,731.88

General Fund (10)

451	Compensated Absences Payable		\$33,484.86
471	Deposits Payable		\$20,255.00
474	Deferred Revenue		\$153,564,317.96

Fund Equity

700 Fund Balances **\$200,748,863.80**

710	Nonspendable Fund Balance		\$3,141,193.51
711	Inventory	\$1,501,578.26	
712	Prepays	\$1,160,272.85	
714	Advances	\$414,925.00	
718	Other Nonspendable	\$64,417.40	
720	Restricted Fund Balance		\$3,945.69
739	Other Restricted	\$3,945.69	
740	Committed Fund Balance		\$6,785,563.88
741	Encumbrances	\$358,768.89	
742	Committed Cash Flow	\$5,085,661.47	
743	Unemployment	\$1,286,175.98	
749	Other Committed	\$54,957.54	
750	Assigned Fund Balance		\$36,635,934.55
751	Assigned Cash Flow	\$10,236,549.93	
752	Subsequent Year's Budget	\$25,748,279.40	
759	Other Assigned	\$651,105.22	
760	Unassigned Fund Balance		\$154,182,226.17

Total Liabilities and Fund Equity **\$427,946,311.27**

Revenue

1000 Revenue from Local Sources **\$340,903,749.07**

1100 Taxes **\$311,193,578.90**

1110	Ad Valorem Taxes	\$266,383,577.17
1120	Prior Years Ad Valorem Taxes	\$24,635,658.61
1130	Tax Deed Revenue	\$37,512.77
1140	Gross Receipts Taxes	\$18,609,576.23
1180	Other Taxes	\$369,363.91
1190	Penalties and Interest on Taxes	\$1,157,890.21

General Fund (10)

1200 Revenue from Local Governmental Units Other Than LEAs		\$736,235.42
1210 Revenue in Lieu of Taxes		\$736,235.42
1300 Tuition and Fees		\$2,953,514.86
1310 Regular Day School Tuition		\$2,044,166.57
1311 Tuition from Pupils or Parents	\$185,760.10	
1312 Tuition from Other LEAs Within the State	\$708,774.40	
1313 Tuition from Other LEAs Outside the State	\$687,947.56	
1314 Preschool Tuition	\$461,684.51	
1320 Adult Continuing Education Tuition		\$116,772.50
1321 Tuition from Pupils or Parents	\$116,772.50	
1330 Summer School Fees		\$471,350.51
1331 Fees from Pupils or Parents	\$470,600.51	
1332 Fees from Other LEAs Within the State	\$750.00	
1350 Community Activity Fees		\$67,949.84
1360 Regular Day School Transportation Fees		\$153,238.83
1361 Fees from Pupils or Parents	\$118,454.43	
1363 Fees from Other LEAs Outside the State	\$34,784.40	
1370 Summer School Transportation Fees		\$280.83
1371 Fees from Pupils or Parents	\$280.83	
1380 Other Transportation Fees		\$99,755.78
1500 Earnings on Investments and Deposits		\$2,122,376.87
1510 Investment Earnings		\$2,122,376.87
1700 Cocurricular Activities		\$5,713,348.81
1710 Admissions		\$4,007,563.17
1730 Pupil Organization Memberships		\$58,948.20
1740 Rentals, Cocurricular Activities		\$114,368.19
1790 Other Pupil Activity Income		\$1,532,469.25
1900 Other Revenue from Local Sources		\$18,184,694.21
1910 Rentals		\$1,099,198.39
1920 Contributions and Donations		\$2,093,679.43

General Fund (10)			
1940	Services Provided Other LEAs	\$339,713.49	
1941	LEAs Within the State	\$222,086.48	
1942	LEAs Outside the State	\$10,600.00	
1943	Contracted Educational Services Provided Other LEAs as per SDCL 13-15	\$107,027.01	
1950	Refund of Prior Years Expenditures	\$306,627.77	
1960	Judgments	\$87,290.58	
1962	Judgments	\$87,290.58	
1970	Charges for Services	\$5,775,811.33	
1971	Insurance Premiums	\$6,325.04	
1972	Medicaid Direct Services	\$38,083.22	
1973	Medicaid Indirect Administrative Services	\$5,502,819.29	
1979	Other Charges for Services	\$228,583.78	
1980	Day Care Services	\$637,852.14	
1981	Day Care Center Services	\$183,098.76	
1982	Latchkey Services	\$454,753.38	
1990	Other	\$7,844,521.08	
2000	Revenue from Intermediate Sources		\$11,973,244.43
2100	County Sources		\$9,992,922.67
2110	County Apportionment	\$9,649,577.39	
2120	Lease of County-Owned Land	\$343,345.28	
2200	Revenue in Lieu of Taxes		\$1,481,978.92
2300	Revenue for Joint Facilities		\$435,177.85
2900	Other		\$63,164.99
3000	Revenue from State Sources		\$320,399,805.65
3100	Grants-in-Aid		\$319,220,816.25
3110	Unrestricted Grants-in-Aid	\$318,604,279.89	
3111	State Aid	\$302,807,375.00	
3112	State Apportionment	\$8,273,933.59	
3113	Wind Farm Tax	\$464,438.59	
3114	Bank Franchise Tax	\$5,814,864.60	

General Fund (10)			
3119	Other Unrestricted	\$1,243,668.11	
3120	Restricted Grants-in-Aid		\$616,536.36
3125	Associate Instructors (Mentor Teachers)	\$9,418.23	
3126	Youth at Risk Grant (SDCL 13-14-6)	\$2,433.76	
3129	Other Restricted	\$604,684.37	
3300	Tuition		\$307,566.12
3320	Regular		\$307,566.12
3900	Other State Revenue		\$871,423.28
4000	Revenue from Federal Sources		\$137,314,233.30
4100	Grants-in-Aid		\$132,312,232.24
4120	Unrestricted Grants Received from Federal Government through the State		\$924,960.00
4121	National Minerals (CFDA 15.207)	\$830,848.00	
4122	Taylor Grazing (CFDA 15.206)	\$94,112.00	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$1,284,871.65
4131	National Forest Lands (CFDA 10.665)	\$1,260,845.19	
4133	Bankhead Jones Farm Tenant (CFDA 10.901)	\$18,306.45	
4134	Federal Wetlands (CFDA 15.299)	\$5,720.01	
4140	Restricted Grants Received Directly from Federal Government		\$2,784,475.41
4142	Indian Education, Title IX (CFDA 84.060)	\$2,265,055.01	
4144	Limited English Proficient (LEP) Title III (84.365)	\$519,420.40	
4150	Restricted Grants Received from Federal Government through the State		\$127,317,925.18
4151	Other Grants from Federal Government Through the State	\$3,685,609.67	
4152	Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$155,974.16	
4153	Education Jobs Fund Program (84.410)	\$26,292,261.00	
4155	Out of Schooltime Grant (Daycare) (CFDA 93.575)	\$247,831.99	
4156	Enhancing Education through Technology, Part D Title II	\$510,063.69	
4157	Innovative Programs, Part A Title V	\$157,876.50	
4158	Improving the Academic Achievement of the Disadvantaged, Title I	\$41,544,117.80	
4159	Teacher and Principal Training and Recruiting Part A Title II	\$12,510,810.95	

General Fund (10)		
4160	Language Instruction for LEP and Immigrant Students Title III	\$367,338.62
4161	Vocational Education (CFDA 84.048)	\$1,145,869.60
4167	K-12 Tech Prep (CFDA 84.243A)	\$1,537.58
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$737,009.80
4176	Safe and Drug Free Schools (CFDA 84.186A)	\$740,007.85
4191	ARRA - Title I School Improvement Grant (84.388)	\$1,936,918.32
4192	ARRA - Title II, Part D Education Technology (CFDA 84.386A)	\$520,701.12
4194	ARRA - Child Care and Development Block Grant (CFDA 93.713)	\$8,270.00
4195	ARRA - Title I - Grant to LEA (CFDA 84.389A)	\$15,611,628.22
4196	ARRA - IDEA, Part B, 611 (CFDA 84.391A)	\$173,188.00
4199	ARRA - State Fiscal Stabilization Funds (CFDA 84.394)	\$20,970,910.31
4200	Revenue in Lieu of Taxes (PILT)	\$435,938.63
4400	Johnson OMalley Funds (CFDA 15.130)	\$558,968.32
4900	Other Federal Revenue	\$4,007,094.11
5000	Other Sources	\$33,232,720.85
5100	Other Financing Sources	\$33,232,720.85
5110	Transfers In	\$31,818,425.08
5120	Proceeds of General Long-Term Debt Issues	\$361,159.35
5126	Other Debts Issued	\$361,159.35
5130	Sale of Surplus Property	\$754,182.50
5140	Compensation for Loss of General Capital Assets	\$180,393.24
5160	Extraordinary Items	\$118,540.68
5180	Other	\$20.00
General Fund Total Revenues		\$843,823,753.30

Expenditures

1000	Instruction	\$492,260,402.17
1100	Regular Programs	\$430,161,316.38
1110	Elementary Programs	\$195,216,487.85
1111	Elem Regular Term	\$194,981,898.11

General Fund (10)			
1112	Elem Summer Term	\$234,589.74	
1120	Middle/Junior High Programs		\$83,940,962.27
1121	MS Regular Term	\$83,832,979.66	
1122	MS Summer Term	\$107,982.61	
1130	High School Programs		\$141,888,014.09
1131	HS Regular Term	\$141,299,756.39	
1132	HS Summer Term	\$588,257.70	
1140	Preschool Services		\$4,334,571.93
1190	Other Regular Programs		\$4,781,280.24
1200	Special Programs		\$62,058,008.19
1210	Programs for Gifted and Talented		\$2,202,523.60
1250	Culturally Different		\$4,522,349.87
1270	Programs for Educationally Deprived, Title I		\$50,098,273.85
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$50,098,273.85	
1290	Other Special Programs		\$5,234,860.87
1293	Contracts--Outside State	\$384,317.90	
1294	Contracts--Inside State	\$17,829.28	
1299	Other (Alternative Schooling)	\$4,832,713.69	
1300	Adult Continuing Education Programs		\$41,077.60
1310	Adult Education and Family Literacy (AEL)		\$4,000.00
1390	Other Adult Continuing Education Programs		\$37,077.60
2000	Support Services		\$305,097,389.74
2100	Support Services--Students		\$27,064,102.37
2110	Attendance and Social Work Services		\$2,211,493.56
2111	Attendance and Social Work Director	\$50,262.44	
2112	Attendance Service	\$719,489.09	
2113	Social Work Services	\$267,844.17	
2114	Student Accounting Services	\$31,227.70	
2115	Drug and Alcohol Services	\$305,447.70	
2116	Title I Attendance and Social Work Services	\$346,018.78	

General Fund (10)

2119	Other Attendance and Social Work Services	\$491,203.68	
2120	Guidance Services		\$21,058,187.28
2121	Guidance Services Director	\$5,107,776.57	
2122	Counseling Services	\$7,945,769.65	
2123	Appraisal Services	\$90,805.31	
2124	Information Services	\$1,125.00	
2128	Title I Parent Involvement Activities	\$467,930.96	
2129	Other Guidance Services	\$7,444,779.79	
2130	Health Services		\$3,770,821.34
2131	Health Services Director	\$364,216.94	
2132	Medical Services	\$3,885.92	
2134	Nurse Services	\$2,026,377.41	
2139	Other Health Services	\$1,376,341.07	
2140	Psychological Services		\$15,675.39
2142	Psychological Testing Services	\$13,360.05	
2149	Other Psychological Services	\$2,315.34	
2170	Student Therapy Services		\$7,924.80
2172	Occupational Therapy	\$7,924.80	
2200	Support Services--Instructional Staff		\$43,541,673.86
2210	Improvement of Instruction Services		\$17,758,443.40
2211	Improvement of Instruction Director	\$1,725,824.42	
2212	Instruction and Curriculum Development Services	\$2,618,315.77	
2213	Instructional Staff Training Services	\$5,658,441.00	
2214	Title I Professional Development Services	\$6,264,699.34	
2219	Other Improvement of Instruction Services	\$1,491,162.87	
2220	Educational Media Services		\$25,783,230.46
2221	Education Media Director	\$482,236.81	
2222	School Library Services	\$11,989,949.86	
2223	Audiovisual Services	\$446,680.15	

General Fund (10)			
2225	Computer-Assisted Instruction Services	\$657,402.69	
2226	RDT Facilities and Support Staff	\$9,298.04	
2227	Technology in School	\$11,745,179.07	
2229	Other Educational Media Services	\$452,483.84	
2300	Support Services--General Administration		\$28,409,907.71
2310	Board of Education Services		\$8,926,477.50
2311	Board of Education Services	\$3,341,915.10	
2312	Board Secretary Services	\$50,525.18	
2314	Election Services	\$161,462.40	
2315	Legal Services	\$609,252.62	
2316	Tax Assessment and Collection Services	\$2,038.24	
2317	Audit Services	\$1,530,289.10	
2319	Other Board of Education Services	\$3,230,994.86	
2320	Executive Administration Services		\$19,483,430.21
2321	Office of the Superintendent Services	\$15,715,830.92	
2322	Community Relations Services	\$204,973.35	
2323	Staff Relations and Negotiations Services	\$720,589.36	
2324	State and Federal Relations Services	\$20,414.76	
2329	Other Executive Administration Services	\$2,821,621.82	
2400	Support Services--School Administration		\$54,371,643.72
2410	Office of the Principal Services		\$50,155,131.87
2440	Title I Program Administration		\$1,167,025.47
2490	Other Support Services--School Administration		\$3,049,486.38
2500	Support Services--Business		\$147,576,174.38
2520	Fiscal Services		\$18,562,351.05
2521	Fiscal Services Director	\$4,082,229.99	
2522	Budgeting Services	\$53,948.96	
2523	Receiving and Disbursing Funds Services	\$1,908.00	
2524	Payroll Services	\$144,090.02	

General Fund (10)

2525	Financial Accounting Services	\$135,969.54	
2529	Other Fiscal Services	\$14,144,204.54	
2530	Facilities Acquisition and Construction Services		\$17,177.02
2539	Other Facilities Acquisition and Construction Services	\$17,177.02	
2540	Operation and Maintenance of Plant Services		\$97,239,478.87
2541	Operation and Maintenance of Plant Director	\$10,307,286.40	
2542	Care and Upkeep of Buildings Services	\$32,544,881.81	
2543	Care and Upkeep of Grounds Services	\$1,626,637.87	
2544	Care and Upkeep of Equipment Services	\$442,995.51	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$751,459.93	
2546	Security Services	\$875,814.85	
2547	Land and Building Rental	\$48,421.02	
2548	Title I Operations and Maintenance of Plant	\$13,200.00	
2549	Other Operation and Maintenance of Plant Services	\$50,628,781.48	
2550	Student Transportation Services		\$28,686,003.73
2551	Student Transportation Services Director	\$4,898,478.57	
2552	Vehicle Operation Services	\$4,744,376.20	
2553	Monitoring Services	\$17,673.28	
2554	Vehicle Servicing and Maintenance Services	\$1,698,547.96	
2555	Contracted Services	\$4,960,365.12	
2556	Title I Student Transportation Services	\$282,773.34	
2559	Other Student Transportation Services	\$12,083,789.26	
2560	Food Services		\$1,354,599.29
2561	Food Services Director	\$32,730.04	
2562	Food Preparation and Dispensing Services	\$271,178.87	
2569	Other Food Services	\$1,050,690.38	
2570	Internal Services		\$1,711,785.99
2571	Internal Services Director	\$71,044.22	
2572	Purchasing Services	\$222,358.27	

General Fund (10)		
2573	Warehousing and Distributing Services	\$573,412.11
2574	Printing, Publishing and Duplicating Services	\$617,228.38
2579	Other Internal Services	\$227,743.01
2590	Other Support Services-Business	\$4,778.43
2600	Support Services--Central	\$3,964,812.08
2610	Direction of Central Support Services	\$24,346.27
2620	Planning, Research, Development and Evaluation Services	\$1,024,796.47
2621	Planning Research Development and Evaluation Director	\$21,937.93
2622	Development Services	\$55,774.37
2623	Evaluation Services	\$234,697.80
2624	Planning Services	\$88,691.25
2625	Research Services	\$81,310.24
2626	Title I Program Evaluation Services	\$136,992.41
2629	Other Planning, Research, Development and Evaluation Services	\$405,392.47
2630	Information Services	\$60,538.10
2631	Information Services Director	\$15,366.35
2633	Public Information Services	\$45,171.75
2640	Staff Services	\$420,729.64
2641	Staff Services Director	\$278,292.53
2642	Recruitment and Placement Services	\$137,952.34
2644	In-Service Training Services (For Non-Instructional Staff)	\$2,790.71
2645	Health Services	\$1,694.06
2650	Statistical Services	\$511.43
2659	Other Statistical Services	\$511.43
2660	Data Processing Services	\$2,381,404.82
2661	Data Processing Director	\$312,652.29
2669	Other Data Processing Services	\$2,068,752.53
2690	Other Support Services--Central	\$52,485.35
2900	Other Support Services	\$169,075.62
3000	Community Services	\$4,084,959.87

General Fund (10)			
3100 Community Services Director			\$85,064.75
3200 Community Recreation Services			\$231,885.66
3300 Civic Services			\$3,472.64
3400 Public Library Services			\$4,602.74
3500 Custody and Care of Children Services			\$2,227,692.71
3700 Nonpublic School Student Services			\$1,184,327.47
3710 Nonpublic School Instruction Services		\$1,113,427.46	
3711 Title I NonPublic Instruction Services	\$1,048,612.84		
3719 Other Nonpublic Instruction Services	\$64,814.62		
3720 Nonpublic School Support Services		\$70,900.01	
3721 Title I Nonpublic School Support Services	\$59,681.45		
3729 Other Nonpublic School Support Services	\$11,218.56		
3900 Other Community Services			\$347,913.90
4000 Nonprogrammed Charges			\$1,276,126.57
4400 Payments to State-Unemployment			\$156,174.40
4500 Early Retirement Payment			\$1,043,847.64
4600 Insurance Costs			\$18,944.87
4620 Self Insurance Costs		\$18,944.87	
4621 Self Insurance Claims	\$18,944.87		
4800 Pension Payments			\$50,109.00
4900 Other Non-Programmed Costs			\$7,050.66
5000 Debt Services (Includes Lease Purchase Pmts)			\$43,837.56
6000 Cocurricular Activities			\$34,998,705.37
6100 Male Activities			\$8,702,467.20
6200 Female Activities			\$7,175,655.41
6500 Transportation			\$2,116,612.40
6900 Combined Activities			\$17,003,970.36
8000 Other Uses			\$1,268,670.35
8100 Other Financing Uses			\$1,268,670.35

General Fund (10)

8110 Transfers Out \$1,268,670.35

General Fund Total Expenditures \$839,030,091.63

Capital Outlay Fund (21)

Balance Sheet

Assets

100 Current Assets \$249,155,990.35

101	Cash / Cash & Deposits	\$58,491,094.65
104	Cash with Fiscal Agent	\$16,883.23
105	Interest Bearing Accounts	\$83,750,321.52
106	Savings Certificates	\$22,981,227.20
107	Restricted Cash in Banks	\$564,465.25
110	Taxes Receivable - Current	\$71,615,931.81
111	Estimated Uncollectible Taxes Receivable (Current)	(\$15,219.00)
112	Taxes Receivable - Delinquent	\$2,077,346.54
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$37,387.00)
120	Accounts Receivable	\$343,541.77
124	Due from Component Unit	\$1,155,000.00
130	Due from Other Fund	\$445,587.43
140	Due from Other Govt	\$2,233,796.56
150	Advance to Other Fund	\$500,000.00
162	Interest Receivable on Investments and Deposits	\$131.02
170	Inventory of Supplies	\$91,766.75
180	Investments	\$4,337,018.83
191	Deposits	\$492.90
192	Prepaid Expenses	\$603,990.89

Total Assets \$249,155,990.35

Liabilities

400 Current Liabilities \$94,235,143.26

401	Vouchers Payable	\$587,189.26
402	Accounts Payable	\$12,067,629.16

Capital Outlay Fund (21)

405	Construction Contracts Payable		\$103,273.13
406	Construction Contracts Payable - Retained %		\$1,437,054.78
410	Due to Other Fund		\$192,215.04
420	Due to Other Gov't		\$13,610.17
430	Advance from Other Fund		\$336,645.08
442	Accrued Interest Payable		(\$0.22)
474	Deferred Revenue		\$79,497,526.86

Fund Equity

700 Fund Balances

\$154,920,847.09

710	Nonspendable Fund Balance		\$358,091.90
712	Prepays	\$357,624.00	
718	Other Nonspendable	\$467.90	
720	Restricted Fund Balance		\$154,167,724.71
721	Debt Service	\$7,308,943.62	
722	Capital Projects	\$9,140,122.41	
723	Capital Outlay	\$136,681,837.53	
739	Other Restricted	\$1,036,821.15	
760	Unassigned Fund Balance		\$395,030.48

Total Liabilities and Fund Equity

\$249,155,990.35

Revenue

1000 Revenue from Local Sources

\$147,370,069.28

1100 Taxes

\$142,529,322.05

1110	Ad Valorem Taxes	\$131,114,944.34
1120	Prior Years Ad Valorem Taxes	\$10,917,684.24
1130	Tax Deed Revenue	\$10,370.14
1180	Other Taxes	\$29,574.75
1190	Penalties and Interest on Taxes	\$456,748.58

1200 Revenue from Local Governmental Units Other Than LEAs

\$1,448.25

1210	Revenue in Lieu of Taxes	\$1,448.25
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1500 Earnings on Investments and Deposits

\$1,274,314.97

1510	Investment Earnings	\$1,274,314.97
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Capital Outlay Fund (21)

1900 Other Revenue from Local Sources			\$3,564,984.01	
1910 Rentals		\$4,200.00		
1920 Contributions and Donations		\$1,384,969.15		
1950 Refund of Prior Years Expenditures		\$260.36		
1960 Judgments		\$131,976.75		
1962 Judgments	\$131,976.75			
1990 Other		\$2,043,577.75		
2000 Revenue from Intermediate Sources				\$523,999.32
2100 County Sources			\$41,855.84	
2120 Lease of County-Owned Land		\$41,855.84		
2200 Revenue in Lieu of Taxes			\$272,791.22	
2300 Revenue for Joint Facilities			\$40,430.41	
2900 Other			\$168,921.85	
3000 Revenue from State Sources				\$686,485.56
3100 Grants-in-Aid			\$200,204.77	
3110 Unrestricted Grants-in-Aid		\$21,685.33		
3119 Other Unrestricted	\$21,685.33			
3120 Restricted Grants-in-Aid		\$178,519.44		
3129 Other Restricted	\$178,519.44			
3900 Other State Revenue			\$486,280.79	
4000 Revenue from Federal Sources				\$4,899,033.96
4100 Grants-in-Aid			\$2,012,075.60	
4110 Unrestricted Grants Received Directly from Federal Government		\$157,053.00		
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$157,053.00			
4140 Restricted Grants Received Directly from Federal Government		\$5,491.00		
4145 ARRA - Impact Aid - School Constuction Grant	\$5,491.00			
4150 Restricted Grants Received from Federal Government through the State		\$1,849,531.60		
4151 Other Grants from Federal Government Through the State	\$161,599.68			
4156 Enhancing Education through Technology, Part D Title II	\$19,268.00			
4157 Innovative Programs, Part A Title V	\$10,494.50			

Capital Outlay Fund (21)

4158	Improving the Academic Achievement of the Disadvantaged, Title I	\$24,247.00
4159	Teacher and Principal Training and Recruiting Part A Title II	\$75,255.00
4161	Vocational Education (CFDA 84.048)	\$101,251.96
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$133,200.64
4191	ARRA - Title I School Improvement Grant (84.388)	\$90,548.00
4193	ARRA - State Clean Diesel Grant Prg (CFDA 66.040)	\$488,135.13
4194	ARRA - Child Care and Development Block Grant (CFDA 93.713)	\$1,460.98
4195	ARRA - Title I - Grant to LEA (CFDA 84.389A)	\$703,457.02
4196	ARRA - IDEA, Part B, 611 (CFDA 84.391A)	\$4,220.00
4199	ARRA - State Fiscal Stabilization Funds (CFDA 84.394)	\$36,393.69

4900 Other Federal Revenue

\$2,886,958.36

5000 Other Sources

\$81,287,932.14

5100 Other Financing Sources

\$81,287,932.14

5110	Transfers In		\$14,274,279.42
5120	Proceeds of General Long-Term Debt Issues		\$66,044,377.56
5121	General Obligation Bonds Issued	\$49,325,235.00	
5122	Refunding Bonds Issued	\$4,200,000.00	
5123	Premiums on Bonds Issued	\$299,085.00	
5124	Capital Lease	\$231,150.80	
5125	Capital Outlay Certificates Issued	\$9,973,053.76	
5126	Other Debts Issued	\$2,015,853.00	
5130	Sale of Surplus Property		\$440,998.06
5140	Compensation for Loss of General Capital Assets		\$528,030.46
5160	Extraordinary Items		\$246.64

Capital Outlay Fund Total Revenues

\$234,767,520.26

Expenditures

1000 Instruction

\$27,198,917.73

1100 Regular Programs

\$26,102,073.04

Capital Outlay Fund (21)

1110 Elementary Programs		\$10,207,207.78	
1111 Elem Regular Term	\$10,202,902.78		
1112 Elem Summer Term	\$4,305.00		
1120 Middle/Junior High Programs		\$4,621,344.37	
1121 MS Regular Term	\$4,621,344.37		
1130 High School Programs		\$11,081,515.94	
1131 HS Regular Term	\$11,081,515.94		
1140 Preschool Services		\$65,746.33	
1190 Other Regular Programs		\$126,258.62	
1200 Special Programs			\$1,096,844.69
1220 Programs for Special Education		\$358,090.16	
1221 Programs for Students with Mild to Moderate Disabilities	\$279,321.03		
1222 Programs for Students with Severe Disabilities	\$40,689.62		
1223 Day Programs	\$20,707.10		
1226 Early Childhood Programs (3-5)	\$16,278.71		
1227 Prolonged Assistance Programs (0-2)	\$1,093.70		
1270 Programs for Educationally Deprived, Title I		\$425,766.29	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$425,766.29		
1290 Other Special Programs		\$312,988.24	
1299 Other (Alternative Schooling)	\$312,988.24		
2000 Support Services			\$101,636,976.22
2100 Support Services--Students			\$64,226.77
2110 Attendance and Social Work Services		\$10,425.56	
2115 Drug and Alcohol Services	\$6,730.56		
2119 Other Attendance and Social Work Services	\$3,695.00		
2120 Guidance Services		\$2,450.57	
2121 Guidance Services Director	\$876.00		
2122 Counseling Services	\$1,574.57		
2130 Health Services		\$36,196.40	
2134 Nurse Services	\$11,635.70		

Capital Outlay Fund (21)

2139 Other Health Services	\$24,560.70		
2140 Psychological Services		\$3,353.52	
2142 Psychological Testing Services	\$3,353.52		
2150 Speech Pathology Services		\$1,237.75	
2152 Speech Pathology Services	\$1,237.75		
2170 Student Therapy Services		\$8,627.15	
2171 Physical Therapy	\$3,512.70		
2172 Occupational Therapy	\$4,122.05		
2179 Other Therapy Services	\$992.40		
2180 Orientation and Mobility Services		\$1,935.82	
2182 Orientation and Mobility Services	\$1,935.82		
2200 Support Services--Instructional Staff			\$6,048,170.52
2210 Improvement of Instruction Services		\$155,646.34	
2212 Instruction and Curriculum Development Services	\$100,548.75		
2213 Instructional Staff Training Services	\$39,933.41		
2219 Other Improvement of Instruction Services	\$15,164.18		
2220 Educational Media Services		\$5,892,524.18	
2221 Education Media Director	\$7,018.64		
2222 School Library Services	\$1,439,899.28		
2223 Audiovisual Services	\$168,893.93		
2225 Computer-Assisted Instruction Services	\$814,148.35		
2227 Technology in School	\$3,381,956.31		
2229 Other Educational Media Services	\$80,607.67		
2300 Support Services--General Administration			\$444,480.65
2310 Board of Education Services		\$339,801.03	
2311 Board of Education Services	\$254,756.23		
2319 Other Board of Education Services	\$85,044.80		
2320 Executive Administration Services		\$104,679.62	
2321 Office of the Superintendent Services	\$78,875.32		

Capital Outlay Fund (21)

2323	Staff Relations and Negotiations Services	\$3,353.52	
2329	Other Executive Administration Services	\$22,450.78	
2400	Support Services--School Administration		\$180,012.44
2410	Office of the Principal Services		\$162,043.66
2490	Other Support Services--School Administration		\$17,968.78
2500	Support Services--Business		\$94,228,147.48
2520	Fiscal Services		\$806,098.25
2521	Fiscal Services Director	\$132,111.73	
2525	Financial Accounting Services	\$15,287.00	
2529	Other Fiscal Services	\$658,699.52	
2530	Facilities Acquisition and Construction Services		\$48,029,822.88
2531	Facilities Acquisition and Construction Director	\$1,599,504.26	
2532	Land Acquisition and Development Services	\$1,199,734.45	
2533	Architecture and Engineering Services	\$398,646.06	
2534	Educational Specifications Development Services	\$1,484.10	
2535	Building Acquisition, Construction and Improvements Services	\$38,346,036.05	
2539	Other Facilities Acquisition and Construction Services	\$6,484,417.96	
2540	Operation and Maintenance of Plant Services		\$33,758,832.25
2541	Operation and Maintenance of Plant Director	\$978,813.26	
2542	Care and Upkeep of Buildings Services	\$16,834,919.13	
2543	Care and Upkeep of Grounds Services	\$1,946,354.15	
2544	Care and Upkeep of Equipment Services	\$817,190.65	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$306,491.88	
2546	Security Services	\$82,900.66	
2547	Land and Building Rental	\$450,944.49	
2548	Title I Operations and Maintenance of Plant	\$551,648.02	
2549	Other Operation and Maintenance of Plant Services	\$11,789,570.01	
2550	Student Transportation Services		\$10,167,922.68
2551	Student Transportation Services Director	\$558,875.82	

Capital Outlay Fund (21)

2552	Vehicle Operation Services	\$2,255,823.48		
2554	Vehicle Servicing and Maintenance Services	\$327,820.32		
2555	Contracted Services	\$3,043,717.75		
2559	Other Student Transportation Services	\$3,981,685.31		
2560	Food Services		\$557,322.66	
2561	Food Services Director	\$145,424.76		
2562	Food Preparation and Dispensing Services	\$85,528.46		
2569	Other Food Services	\$326,369.44		
2570	Internal Services		\$908,148.76	
2571	Internal Services Director	\$408,860.27		
2573	Warehousing and Distributing Services	\$20,273.22		
2574	Printing, Publishing and Duplicating Services	\$468,737.27		
2579	Other Internal Services	\$10,278.00		
2600	Support Services--Central			\$660,612.11
2620	Planning, Research, Development and Evaluation Services		\$36,855.65	
2629	Other Planning, Research, Development and Evaluation Services	\$36,855.65		
2630	Information Services		\$2,936.90	
2639	Other Information Services	\$2,936.90		
2660	Data Processing Services		\$620,819.56	
2669	Other Data Processing Services	\$620,819.56		
2900	Other Support Services			\$11,326.25
3000	Community Services			\$54,355.72
3400	Public Library Services			\$797.74
3500	Custody and Care of Children Services			\$365.72
3700	Nonpublic School Student Services			\$47,449.27
3710	Nonpublic School Instruction Services		\$47,449.27	
3719	Other Nonpublic Instruction Services	\$47,449.27		
3900	Other Community Services			\$5,742.99
5000	Debt Services (Includes Lease Purchase Pmts)			\$52,931,278.08
6000	Cocurricular Activities			\$3,218,044.20

Capital Outlay Fund (21)

6100 Male Activities		\$893,560.03	
6200 Female Activities		\$638,726.22	
6500 Transportation		\$254,561.92	
6900 Combined Activities		\$1,431,196.03	
7500 Capital Outlay			\$23,464.00
8000 Other Uses			\$17,524,349.03
8100 Other Financing Uses		\$17,524,349.03	
8110 Transfers Out	\$6,661,247.92		
8120 Payment to Refunded Debt Escrow Agent	\$10,118,639.17		
8130 Special Items	\$744,461.94		
Capital Outlay Fund Total Expenditures			\$202,587,384.98

Special Education Fund (22)

Balance Sheet

Assets

100 Current Assets			\$94,860,381.13
101 Cash / Cash & Deposits		\$22,414,228.24	
105 Interest Bearing Accounts		\$22,023,263.29	
106 Savings Certificates		\$4,701,891.64	
107 Restricted Cash in Banks		\$144,355.23	
110 Taxes Receivable - Current		\$37,454,707.73	
111 Estimated Uncollectible Taxes Receivable (Current)		(\$7,621.00)	
112 Taxes Receivable - Delinquent		\$1,051,237.71	
113 Est. Uncollectible Taxes Receivable (Delinquent)		(\$19,328.00)	
120 Accounts Receivable		\$231,420.20	
130 Due from Other Fund		\$193,199.54	
140 Due from Other Govt		\$4,745,846.52	
170 Inventory of Supplies		\$581.04	
180 Investments		\$1,797,360.05	
191 Deposits		\$13,229.04	
192 Prepaid Expenses		\$116,009.90	

Special Education Fund (22)

Total Assets **\$94,860,381.13**

Liabilities

400 Current Liabilities **\$52,429,495.45**

401	Vouchers Payable		\$86,223.73
402	Accounts Payable		\$1,915,944.14
403	Judgments Payable		\$53,125.86
404	Contracts Payable		\$8,123,399.94
405	Construction Contracts Payable		\$48,706.26
410	Due to Other Fund		\$318,055.95
430	Advance from Other Fund		\$69,019.73
450	Payroll Deduction & WH and Emplr. Matching		\$2,890,783.72
451	Compensated Absences Payable		\$6,954.52
474	Deferred Revenue		\$38,917,281.60

Fund Equity

700 Fund Balances **\$42,430,885.68**

710	Nonspendable Fund Balance		\$75,581.04
712	Prepays	\$75,581.04	
720	Restricted Fund Balance		\$42,543,514.31
724	Special Education	\$42,251,037.67	
739	Other Restricted	\$292,476.64	
760	Unassigned Fund Balance		(\$188,209.67)

Total Liabilities and Fund Equity **\$94,860,381.13**

Revenue

1000 Revenue from Local Sources **\$79,157,067.79**

1100 Taxes **\$74,672,949.38**

1110	Ad Valorem Taxes	\$68,847,806.54
1120	Prior Years Ad Valorem Taxes	\$5,558,269.10
1130	Tax Deed Revenue	\$4,980.43
1180	Other Taxes	\$16,016.81
1190	Penalties and Interest on Taxes	\$245,876.50

Special Education Fund (22)

1200 Revenue from Local Governmental Units Other Than LEAs		\$681.65
1210 Revenue in Lieu of Taxes		\$681.65
1300 Tuition and Fees		\$502,109.57
1310 Regular Day School Tuition		\$490,311.01
1311 Tuition from Pupils or Parents	\$38,541.26	
1312 Tuition from Other LEAs Within the State	\$355,283.41	
1313 Tuition from Other LEAs Outside the State	\$96,486.34	
1330 Summer School Fees		\$9,813.94
1331 Fees from Pupils or Parents	\$105.00	
1332 Fees from Other LEAs Within the State	\$6,924.04	
1333 Fees from Other LEAs Outside the State	\$2,784.90	
1360 Regular Day School Transportation Fees		\$1,984.62
1361 Fees from Pupils or Parents	\$1,984.62	
1500 Earnings on Investments and Deposits		\$220,538.19
1510 Investment Earnings		\$220,538.19
1600 Food Service		\$2,583.22
1660 Other Sales		\$2,583.22
1900 Other Revenue from Local Sources		\$3,758,205.78
1910 Rentals		\$17,071.90
1920 Contributions and Donations		\$5,054.00
1940 Services Provided Other LEAs		\$283,638.43
1941 LEAs Within the State	\$269,203.51	
1943 Contracted Educational Services Provided Other LEAs as per SDCL 13-15	\$14,434.92	
1950 Refund of Prior Years Expenditures		\$2,685.59
1970 Charges for Services		\$3,260,168.96
1972 Medicaid Direct Services	\$2,327,619.72	
1973 Medicaid Indirect Administrative Services	\$932,549.24	
1990 Other		\$189,586.90
2000 Revenue from Intermediate Sources		\$177,284.55
2100 County Sources		\$11,213.10

Special Education Fund (22)			
2120	Lease of County-Owned Land		\$11,213.10
2200	Revenue in Lieu of Taxes		\$101,703.30
2900	Other		\$64,368.15
3000	Revenue from State Sources		\$45,943,808.92
3100	Grants-in-Aid		\$45,414,892.68
3120	Restricted Grants-in-Aid		\$45,414,892.68
3121	Exceptional Children	\$41,538,097.00	
3125	Associate Instructors (Mentor Teachers)	\$81.00	
3129	Other Restricted	\$3,876,714.68	
3300	Tuition		\$30,476.68
3310	Special Education		\$30,476.68
3900	Other State Revenue		\$498,439.56
4000	Revenue from Federal Sources		\$32,588,274.09
4100	Grants-in-Aid		\$32,570,690.82
4110	Unrestricted Grants Received Directly from Federal Government		\$1,337,244.40
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$1,337,244.40	
4150	Restricted Grants Received from Federal Government through the State		\$31,233,446.42
4151	Other Grants from Federal Government Through the State	\$7,902.00	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$21,278,004.96	
4186	Special Education, IDEA Part B, Section 619 Preschool (CFDA 84.173)	\$784,066.61	
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$188,346.12	
4196	ARRA - IDEA, Part B, 611 (CFDA 84.391A)	\$8,602,479.73	
4197	ARRA - IDEA, Part B, 619-Preschool (CFDA 84.392A)	\$372,647.00	
4900	Other Federal Revenue		\$17,583.27
5000	Other Sources		\$1,524,562.19
5100	Other Financing Sources		\$1,524,562.19
5110	Transfers In		\$1,524,550.57
5160	Extraordinary Items		\$11.62
Special Education Fund Total Revenues			\$159,390,997.54

Special Education Fund (22)

Expenditures

1000 Instruction			\$108,674,011.89
1200 Special Programs			\$108,674,011.89
1220 Programs for Special Education		\$108,674,011.89	
1221 Programs for Students with Mild to Moderate Disabilities	\$62,059,561.85		
1222 Programs for Students with Severe Disabilities	\$26,653,692.33		
1223 Day Programs	\$5,541,263.56		
1224 Residential Programs	\$5,688,974.76		
1225 Homebound Programs	\$221.57		
1226 Early Childhood Programs (3-5)	\$7,858,669.78		
1227 Prolonged Assistance Programs (0-2)	\$871,628.04		
2000 Support Services			\$44,789,453.09
2100 Support Services--Students			\$29,078,749.82
2110 Attendance and Social Work Services		\$231,296.05	
2111 Attendance and Social Work Director	\$69,046.86		
2113 Social Work Services	\$160,753.39		
2119 Other Attendance and Social Work Services	\$1,495.80		
2120 Guidance Services		\$273,777.69	
2121 Guidance Services Director	\$44,561.75		
2122 Counseling Services	\$99,998.86		
2123 Appraisal Services	\$919.30		
2125 Records Maintenance Services	\$43,854.57		
2126 Placement Services	\$3,148.30		
2129 Other Guidance Services	\$81,294.91		
2130 Health Services		\$1,081,599.25	
2131 Health Services Director	\$19,263.58		
2132 Medical Services	\$414.40		
2134 Nurse Services	\$981,850.68		
2139 Other Health Services	\$80,070.59		

Special Education Fund (22)

2140 Psychological Services		\$4,881,225.18
2141 Psychological Services Director	\$771,058.01	
2142 Psychological Testing Services	\$2,688,533.68	
2143 Psychological Counseling Services	\$536,665.35	
2144 Psychotherapy Services	\$91,989.85	
2149 Other Psychological Services	\$792,978.29	
2150 Speech Pathology Services		\$13,727,590.10
2151 Speech Pathology Services Director	\$675,681.25	
2152 Speech Pathology Services	\$11,336,753.72	
2159 Other Speech Pathology Services	\$1,715,155.13	
2160 Audiology Services		\$681,348.67
2161 Audiology Services Director	\$71,729.84	
2162 Audiology Services	\$216,448.76	
2169 Other Audiology Services	\$393,170.07	
2170 Student Therapy Services		\$7,951,557.64
2171 Physical Therapy	\$3,086,022.80	
2172 Occupational Therapy	\$4,335,570.61	
2173 Recreational Therapy	\$41,775.15	
2179 Other Therapy Services	\$488,189.08	
2180 Orientation and Mobility Services		\$250,355.24
2182 Orientation and Mobility Services	\$249,628.87	
2189 Other Orientation and Mobility Services	\$726.37	
2200 Support Services--Instructional Staff		\$230,573.23
2210 Improvement of Instruction Services		\$184,757.17
2211 Improvement of Instruction Director	\$98.83	
2212 Instruction and Curriculum Development Services	\$25,661.86	
2213 Instructional Staff Training Services	\$110,644.48	
2219 Other Improvement of Instruction Services	\$48,352.00	
2220 Educational Media Services		\$45,816.06

Special Education Fund (22)

2227	Technology in School	\$15,610.06		
2229	Other Educational Media Services	\$30,206.00		
2300	Support Services--General Administration			\$73,582.61
2310	Board of Education Services		\$73,582.61	
2311	Board of Education Services	\$64,366.33		
2312	Board Secretary Services	\$1,085.45		
2315	Legal Services	\$1,000.00		
2317	Audit Services	\$4,300.00		
2319	Other Board of Education Services	\$2,830.83		
2500	Support Services--Business			\$123,368.51
2520	Fiscal Services		\$123,368.51	
2521	Fiscal Services Director	\$75.18		
2525	Financial Accounting Services	\$28,508.40		
2529	Other Fiscal Services	\$94,784.93		
2700	Support Services--Special Education			\$15,283,178.92
2710	Special Education Administrative Costs		\$7,435,865.44	
2711	Deaf-Blind	\$783.81		
2712	Emotionally Disturbed	\$355,733.28		
2713	Cognitive Disability	\$610,831.91		
2714	Hearing Loss	\$81,817.51		
2715	Specific Learning Disabled	\$2,828,892.19		
2716	Multiple Disabilities	\$431,965.56		
2717	Orthopedic Impairments	\$58,276.54		
2718	Vision Loss	\$18,711.43		
2719	Deafness	\$11,417.92		
2720	Speech/Language Impairments	\$1,348,331.03		
2721	Other Health Impaired	\$562,905.86		
2722	Autism	\$290,907.94		
2723	Traumatic Brain Injury	\$12,546.09		

Special Education Fund (22)

2724	Preschool (age 3-5)	\$685,104.44	
2725	Early Intervention (age 0-2)	\$137,639.93	
2730	Special Education Transportation Costs		\$5,173,219.75
2732	Emotionally Disturbed	\$376,515.39	
2733	Cognitive Disability	\$737,591.94	
2734	Hearing Loss	\$37,704.18	
2735	Specific Learning Disabled	\$756,784.86	
2736	Multiple Disabilities	\$705,169.71	
2737	Orthopedic Impairments	\$72,386.44	
2738	Vision Loss	\$31,489.31	
2739	Deafness	\$32,240.45	
2740	Speech/Language Impairments	\$485,342.19	
2741	Other Health Impaired	\$317,960.17	
2742	Autism	\$506,542.85	
2743	Traumatic Brain Injury	\$18,724.43	
2744	Preschool (age 3-5)	\$1,088,486.40	
2745	Early Intervention (age 0-2)	\$6,281.43	
2750	Other Special Education Costs		\$2,674,093.73
2752	Emotionally Disturbed	\$324,909.61	
2753	Cognitive Disability	\$189,522.85	
2754	Hearing Loss	\$554,438.07	
2755	Specific Learning Disabled	\$424,570.93	
2756	Multiple Disabilities	\$95,187.38	
2757	Orthopedic Impairments	\$8,741.91	
2758	Vision Loss	\$50,850.51	
2759	Deafness	\$123,766.14	
2760	Speech/Language Impairments	\$280,796.98	
2761	Other Health Impaired	\$232,604.55	
2762	Autism	\$188,552.37	

Special Education Fund (22)

2763	Traumatic Brain Injury	\$806.49	
2764	Preschool (age 3-5)	\$109,310.11	
2765	Early Intervention (age 0-2)	\$90,035.83	
4000	Nonprogrammed Charges		\$369,902.44
4500	Early Retirement Payment		\$369,002.44
4700	Pension Contributions		\$900.00
5000	Debt Services (Includes Lease Purchase Pmts)		\$1,862.37
8000	Other Uses		\$123,407.04
8100	Other Financing Uses		\$123,407.04
8110	Transfers Out	\$123,407.04	
Special Education Fund Total Expenditures			\$153,958,636.83

Pension Fund (24)

Balance Sheet

Assets

100	Current Assets		\$31,436,166.02
101	Cash / Cash & Deposits	\$11,380,298.91	
105	Interest Bearing Accounts	\$7,126,978.75	
106	Savings Certificates	\$3,700,754.08	
107	Restricted Cash in Banks	\$100,000.00	
110	Taxes Receivable - Current	\$8,164,023.93	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$1,897.00)	
112	Taxes Receivable - Delinquent	\$233,277.57	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$4,694.00)	
120	Accounts Receivable	\$799.13	
140	Due from Other Govt	\$7,179.65	
162	Interest Receivable on Investments and Deposits	\$254.36	
180	Investments	\$729,190.64	
Total Assets			\$31,436,166.02

Liabilities

Pension Fund (24)

400 Current Liabilities			\$10,831,430.68
402	Accounts Payable		\$2,094,268.56
404	Contracts Payable		\$21,560.86
405	Construction Contracts Payable		\$33,961.20
410	Due to Other Fund		\$12,670.19
430	Advance from Other Fund		\$190,000.00
450	Payroll Deduction & WH and Emplr. Matching		\$39,709.12
474	Deferred Revenue		\$8,439,260.75
Fund Equity			
700 Fund Balances			\$20,604,735.34
720	Restricted Fund Balance		\$20,527,249.82
725	Pension	\$20,527,249.82	
760	Unassigned Fund Balance		\$77,485.52
Total Liabilities and Fund Equity			\$31,436,166.02

Revenue

1000 Revenue from Local Sources			\$16,292,871.41
1100 Taxes			\$16,168,991.94
1110	Ad Valorem Taxes	\$14,981,669.28	
1120	Prior Years Ad Valorem Taxes	\$1,129,889.19	
1130	Tax Deed Revenue	\$1,142.87	
1180	Other Taxes	\$5,492.55	
1190	Penalties and Interest on Taxes	\$50,798.05	
1200 Revenue from Local Governmental Units Other Than LEAs			\$144.83
1210	Revenue in Lieu of Taxes	\$144.83	
1500 Earnings on Investments and Deposits			\$112,308.72
1510	Investment Earnings	\$112,308.72	
1900 Other Revenue from Local Sources			\$11,425.92
1990	Other	\$11,425.92	
2000 Revenue from Intermediate Sources			\$24,921.75
2100 County Sources			\$4,302.67
2120	Lease of County-Owned Land	\$4,302.67	

Pension Fund (24)			
2200 Revenue in Lieu of Taxes		\$20,528.94	
2900 Other		\$90.14	
5000 Other Sources			\$275,000.00
5100 Other Financing Sources		\$275,000.00	
5110 Transfers In	\$275,000.00		
Pension Fund Total Revenues			\$16,592,793.16

Expenditures

1000 Instruction			\$6,317,572.27
1100 Regular Programs		\$6,244,154.02	
1110 Elementary Programs	\$2,882,492.43		
1111 Elem Regular Term	\$2,882,203.87		
1112 Elem Summer Term	\$288.56		
1120 Middle/Junior High Programs	\$1,199,451.54		
1121 MS Regular Term	\$1,198,444.26		
1122 MS Summer Term	\$1,007.28		
1130 High School Programs	\$2,104,961.14		
1131 HS Regular Term	\$2,102,959.97		
1132 HS Summer Term	\$2,001.17		
1140 Preschool Services	\$38,356.93		
1190 Other Regular Programs	\$18,891.98		
1200 Special Programs		\$73,418.25	
1210 Programs for Gifted and Talented	\$1,716.70		
1220 Programs for Special Education	\$45,358.79		
1221 Programs for Students with Mild to Moderate Disabilities	\$27,182.26		
1222 Programs for Students with Severe Disabilities	\$18,165.72		
1227 Prolonged Assistance Programs (0-2)	\$10.81		
1250 Culturally Different	\$401.00		
1270 Programs for Educationally Deprived, Title I	\$18,950.21		
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$18,950.21		

Pension Fund (24)		
1290	Other Special Programs	\$6,991.55
1299	Other (Alternative Schooling)	\$6,991.55
2000	Support Services	\$1,231,069.57
2100	Support Services--Students	\$112,059.79
2110	Attendance and Social Work Services	\$78.22
2115	Drug and Alcohol Services	\$78.22
2120	Guidance Services	\$99,211.41
2121	Guidance Services Director	\$16,675.75
2122	Counseling Services	\$60,378.89
2129	Other Guidance Services	\$22,156.77
2130	Health Services	\$10,424.87
2131	Health Services Director	\$760.12
2134	Nurse Services	\$7,307.14
2139	Other Health Services	\$2,357.61
2150	Speech Pathology Services	\$2,345.29
2152	Speech Pathology Services	\$2,345.29
2200	Support Services--Instructional Staff	\$150,533.91
2210	Improvement of Instruction Services	\$6,141.28
2211	Improvement of Instruction Director	\$756.00
2212	Instruction and Curriculum Development Services	\$1,263.55
2213	Instructional Staff Training Services	\$3,912.42
2214	Title I Professional Development Services	\$157.52
2219	Other Improvement of Instruction Services	\$51.79
2220	Educational Media Services	\$144,392.63
2222	School Library Services	\$85,287.07
2227	Technology in School	\$57,010.42
2229	Other Educational Media Services	\$2,095.14
2300	Support Services--General Administration	\$205,629.50
2310	Board of Education Services	\$1,481.15
2311	Board of Education Services	\$35.70

Pension Fund (24)

2312	Board Secretary Services	\$1,445.45	
2320	Executive Administration Services		\$204,148.35
2321	Office of the Superintendent Services	\$198,939.86	
2329	Other Executive Administration Services	\$5,208.49	
2400	Support Services--School Administration		\$329,107.47
2410	Office of the Principal Services		\$325,505.71
2440	Title I Program Administration		\$338.31
2490	Other Support Services--School Administration		\$3,263.45
2500	Support Services--Business		\$431,605.77
2520	Fiscal Services		\$150,884.28
2521	Fiscal Services Director	\$19,886.39	
2525	Financial Accounting Services	\$2,274.00	
2529	Other Fiscal Services	\$128,723.89	
2540	Operation and Maintenance of Plant Services		\$223,709.86
2541	Operation and Maintenance of Plant Director	\$25,522.44	
2542	Care and Upkeep of Buildings Services	\$72,286.88	
2543	Care and Upkeep of Grounds Services	\$661.58	
2546	Security Services	(\$1.26)	
2549	Other Operation and Maintenance of Plant Services	\$125,240.22	
2550	Student Transportation Services		\$29,150.82
2551	Student Transportation Services Director	\$2,986.90	
2552	Vehicle Operation Services	\$7,550.93	
2554	Vehicle Servicing and Maintenance Services	\$2,839.08	
2559	Other Student Transportation Services	\$15,773.91	
2560	Food Services		\$27,619.81
2561	Food Services Director	\$4,323.32	
2562	Food Preparation and Dispensing Services	\$11,017.77	
2569	Other Food Services	\$12,278.72	
2570	Internal Services		\$241.00
2574	Printing, Publishing and Duplicating Services	\$241.00	

Pension Fund (24)

2700 Support Services--Special Education			\$2,133.13	
2710 Special Education Administrative Costs		\$2,133.13		
2713 Cognitive Disability	\$262.34			
2716 Multiple Disabilities	\$1,741.58			
2722 Autism	\$129.21			
3000 Community Services				\$2,440.88
3100 Community Services Director			\$492.00	
3500 Custody and Care of Children Services			\$1,948.88	
4000 Nonprogrammed Charges				\$7,496,717.19
4500 Early Retirement Payment			\$6,515,014.19	
4800 Pension Payments			\$981,703.00	
6000 Cocurricular Activities				\$130,373.21
6100 Male Activities			\$31,508.00	
6200 Female Activities			\$20,252.70	
6500 Transportation			\$1,078.17	
6900 Combined Activities			\$77,534.34	
8000 Other Uses				\$48,108.46
8100 Other Financing Uses			\$48,108.46	
8110 Transfers Out		\$48,108.46		
Pension Fund Total Expenditures				\$15,226,281.58

Building Fund (25)

Balance Sheet

Assets				
100 Current Assets				\$58,937.81
101 Cash / Cash & Deposits		\$9,270.13		
105 Interest Bearing Accounts		\$49,667.68		
Total Assets				\$58,937.81

Statewide

Fiscal Year: 2011

Building Fund (25)

Fund Equity

700 Fund Balances			\$58,937.81
720 Restricted Fund Balance		\$58,937.81	
727 Building	\$58,937.81		

Total Liabilities and Fund Equity			\$58,937.81
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Revenue

1000 Revenue from Local Sources			\$14,795.66
1500 Earnings on Investments and Deposits		\$177.47	
1510 Investment Earnings	\$177.47		
1700 Cocurricular Activities		\$14,618.19	
1710 Admissions	\$14,618.19		
Building Fund Total Revenues			\$14,795.66

Expenditures

2000 Support Services			\$5,570.86
2500 Support Services--Business		\$5,570.86	
2530 Facilities Acquisition and Construction Services	\$5,570.86		
2539 Other Facilities Acquisition and Construction Services	\$5,570.86		
8000 Other Uses			\$171.07
8100 Other Financing Uses		\$171.07	
8110 Transfers Out	\$171.07		
Building Fund Total Expenditures			\$5,741.93

Impact Aid Fund (27)

Balance Sheet

Assets			
100 Current Assets			\$111,840,127.87
101 Cash / Cash & Deposits		\$23,747,846.70	
105 Interest Bearing Accounts		\$39,475,728.34	

Impact Aid Fund (27)

106	Savings Certificates		\$48,377,897.12
120	Accounts Receivable		\$1,603.31
130	Due from Other Fund		(\$0.20)
150	Advance to Other Fund		\$83,000.00
162	Interest Receivable on Investments and Deposits		\$35,031.46
163	Accrued Interest on Investments Purchased		\$6,797.10
180	Investments		\$112,224.04

Total Assets			\$111,840,127.87
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Liabilities

400 Current Liabilities			\$51,216.06
420	Due to Other Gov't		\$51,216.06

Fund Equity

700 Fund Balances			\$111,788,911.81
720	Restricted Fund Balance		\$3,363,886.24
739	Other Restricted	\$3,363,886.24	
740	Committed Fund Balance		\$4,919,658.00
742	Committed Cash Flow	\$3,500,000.00	
749	Other Committed	\$1,419,658.00	
750	Assigned Fund Balance		\$29,578,938.26
751	Assigned Cash Flow	\$4,609,009.89	
752	Subsequent Year's Budget	\$9,708,368.11	
759	Other Assigned	\$15,261,560.26	
760	Unassigned Fund Balance		\$73,926,429.31

Total Liabilities and Fund Equity			\$111,840,127.87
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Revenue

1000 Revenue from Local Sources			\$568,079.96
1500 Earnings on Investments and Deposits			\$568,079.96
1510	Investment Earnings	\$568,079.96	
4000 Revenue from Federal Sources			\$51,968,206.66
4100 Grants-in-Aid			\$51,968,206.66
4110	Unrestricted Grants Received Directly from Federal Government	\$51,968,206.66	

Impact Aid Fund (27)

4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041) \$51,968,206.66

Impact Aid Fund Total Revenues \$52,536,286.62

Expenditures

8000 Other Uses \$54,560,409.18

8100 Other Financing Uses \$54,560,409.18

8110 Transfers Out \$54,560,409.18

Impact Aid Fund Total Expenditures \$54,560,409.18

Other Special Revenue Funds (29)

Balance Sheet

Assets

100 Current Assets \$400,735.16

101 Cash / Cash & Deposits \$33,946.74

105 Interest Bearing Accounts \$3,926.51

106 Savings Certificates \$362,861.91

Total Assets \$400,735.16

Fund Equity

700 Fund Balances \$400,735.16

720 Restricted Fund Balance \$400,735.16

739 Other Restricted \$400,735.16

Total Liabilities and Fund Equity \$400,735.16

Revenue

1000 Revenue from Local Sources \$5,437.29

1500 Earnings on Investments and Deposits \$5,437.29

1510 Investment Earnings \$5,437.29

Other Special Revenue Funds Total Revenues \$5,437.29

Debt Service Funds (30)

Balance Sheet

Assets			
100	Current Assets		\$45,983,936.67
101	Cash / Cash & Deposits	\$6,675,460.70	
104	Cash with Fiscal Agent	\$9,359,337.20	
105	Interest Bearing Accounts	\$9,961,096.23	
106	Savings Certificates	\$869,263.52	
107	Restricted Cash in Banks	\$2,562,336.40	
110	Taxes Receivable - Current	\$15,756,793.18	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$1,784.00)	
112	Taxes Receivable - Delinquent	\$617,986.35	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$53,056.00)	
120	Accounts Receivable	\$7,906.76	
130	Due from Other Fund	\$84,789.62	
162	Interest Receivable on Investments and Deposits	\$73.69	
180	Investments	\$74,909.22	
193	Unamortized Discounts on Bonds Sold	\$65,390.45	
194	Deferred Charges	\$3,433.35	
Total Assets			\$45,983,936.67
Liabilities			
400	Current Liabilities		\$16,833,791.57
410	Due to Other Fund	\$8,192.45	
430	Advance from Other Fund	\$500,000.00	
442	Accrued Interest Payable	\$10,418.75	
474	Deferred Revenue	\$16,315,180.37	
Fund Equity			
700	Fund Balances		\$29,150,145.10
720	Restricted Fund Balance	\$29,223,410.82	
	721 Debt Service	\$29,223,410.82	
760	Unassigned Fund Balance	(\$73,265.72)	

Debt Service Funds (30)

Total Liabilities and Fund Equity		\$45,983,936.67
Revenue		
1000 Revenue from Local Sources		\$29,301,224.75
1100 Taxes		\$28,803,412.60
1110 Ad Valorem Taxes	\$28,118,390.23	
1120 Prior Years Ad Valorem Taxes	\$447,762.07	
1130 Tax Deed Revenue	\$3,048.80	
1180 Other Taxes	\$4,900.44	
1190 Penalties and Interest on Taxes	\$229,311.06	
1500 Earnings on Investments and Deposits		\$79,363.67
1510 Investment Earnings	\$79,363.67	
1900 Other Revenue from Local Sources		\$418,448.48
1990 Other	\$418,448.48	
2000 Revenue from Intermediate Sources		\$118,858.44
2100 County Sources		\$115,648.21
2120 Lease of County-Owned Land	\$115,648.21	
2200 Revenue in Lieu of Taxes		\$2,536.21
2900 Other		\$674.02
4000 Revenue from Federal Sources		\$548,701.53
4900 Other Federal Revenue		\$548,701.53
5000 Other Sources		\$22,233,625.56
5100 Other Financing Sources		\$22,233,625.56
5110 Transfers In	\$2,266,654.20	
5120 Proceeds of General Long-Term Debt Issues	\$19,966,971.36	
5121 General Obligation Bonds Issued	\$11,695,000.00	
5122 Refunding Bonds Issued	\$8,222,607.06	
5123 Premiums on Bonds Issued	\$49,364.30	
Debt Service Funds Total Revenues		\$52,202,410.28

Debt Service Funds (30)

Expenditures

5000 Debt Services (Includes Lease Purchase Pmts)		\$48,569,258.47
8000 Other Uses		\$636,095.81
8100 Other Financing Uses		\$636,095.81
8110 Transfers Out	\$50,713.48	
8120 Payment to Refunded Debt Escrow Agent	\$585,382.33	
Debt Service Funds Total Expenditures		\$49,205,354.28

Capital Projects Funds (40)

Balance Sheet

Assets

100 Current Assets		\$34,331,156.40
101 Cash / Cash & Deposits	\$8,818,659.95	
105 Interest Bearing Accounts	\$16,191,365.24	
106 Savings Certificates	\$5,927,734.78	
107 Restricted Cash in Banks	\$1,436,389.27	
120 Accounts Receivable	\$1,214,471.40	
140 Due from Other Govt	\$676,618.86	
162 Interest Receivable on Investments and Deposits	\$54,369.96	
163 Accrued Interest on Investments Purchased	\$11,546.94	
Total Assets		\$34,331,156.40

Liabilities

400 Current Liabilities		\$8,620,891.84
401 Vouchers Payable	\$2,707.24	
402 Accounts Payable	\$6,421,572.39	
405 Construction Contracts Payable	\$1,773,730.68	
406 Construction Contracts Payable - Retained %	\$347,637.83	
474 Deferred Revenue	\$75,243.70	

Fund Equity

700 Fund Balances		\$25,710,264.56
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Capital Projects Funds (40)		
720	Restricted Fund Balance	\$27,076,116.22
722	Capital Projects	\$27,076,116.22
760	Unassigned Fund Balance	(\$1,365,851.66)
Total Liabilities and Fund Equity		\$34,331,156.40

Revenue

1000	Revenue from Local Sources		\$1,810,329.20
1500	Earnings on Investments and Deposits		\$490,925.10
1510	Investment Earnings	\$490,925.10	
1900	Other Revenue from Local Sources		\$1,319,404.10
1920	Contributions and Donations	\$798,630.79	
1990	Other	\$520,773.31	
2000	Revenue from Intermediate Sources		\$34,000.00
2900	Other		\$34,000.00
3000	Revenue from State Sources		\$1,268,550.12
3900	Other State Revenue		\$1,268,550.12
4000	Revenue from Federal Sources		\$3,635,747.39
4100	Grants-in-Aid		\$3,635,747.39
4140	Restricted Grants Received Directly from Federal Government	\$3,635,747.39	
4145	ARRA - Impact Aid - School Constuction Grant	\$3,635,747.39	
5000	Other Sources		\$48,914,460.99
5100	Other Financing Sources		\$48,914,460.99
5110	Transfers In	\$10,633,534.59	
5120	Proceeds of General Long-Term Debt Issues	\$38,280,926.40	
5121	General Obligation Bonds Issued	\$14,832,074.75	
5125	Capital Outlay Certificates Issued	\$12,725,300.38	
5126	Other Debts Issued	\$10,723,551.27	
Capital Projects Funds Total Revenues			\$55,663,087.70

Expenditures

Capital Projects Funds (40)

2000 Support Services			\$82,020,300.86
2500 Support Services--Business			\$82,020,300.86
2530 Facilities Acquisition and Construction Services		\$82,020,300.86	
2531 Facilities Acquisition and Construction Director	\$7,708,543.45		
2532 Land Acquisition and Development Services	\$650,115.57		
2533 Architecture and Engineering Services	\$8,129,775.20		
2535 Building Acquisition, Construction and Improvements Services	\$56,755,608.33		
2539 Other Facilities Acquisition and Construction Services	\$8,776,258.31		
5000 Debt Services (Includes Lease Purchase Pmts)			\$177,561.68
7500 Capital Outlay			\$26,846,638.10
8000 Other Uses			\$1,888,436.26
8100 Other Financing Uses			\$1,888,436.26
8110 Transfers Out		\$463,801.98	
8130 Special Items		\$1,424,634.28	
Capital Projects Funds Total Expenditures			\$110,932,936.90

Food Service Fund (51)

Balance Sheet

Assets			
100 Current Assets			\$11,799,023.41
101 Cash / Cash & Deposits		\$6,598,082.07	
102 Petty Cash		\$36,925.00	
103 Cash Change		\$1,749.00	
105 Interest Bearing Accounts		\$2,246,951.56	
106 Savings Certificates		\$344,487.35	
107 Restricted Cash in Banks		(\$10.40)	
120 Accounts Receivable		\$184,813.23	
123 Notes Receivable		(\$32.80)	
124 Due from Component Unit		(\$401.25)	
130 Due from Other Fund		(\$488.49)	
140 Due from Other Govt		\$397,915.81	

Food Service Fund (51)

150	Advance to Other Fund	\$1,000.00	
170	Inventory of Supplies	\$363,258.96	
171	Inventory of Stores Purchased for Resale	\$683,805.79	
172	Inventory of Donated Food	\$639,613.57	
180	Investments	\$139,264.48	
191	Deposits	\$13,241.61	
192	Prepaid Expenses	\$147,792.92	
194	Deferred Charges	\$1,055.00	
200	Fixed Assets		\$9,124,357.86
202	Buildings	\$4,783,135.63	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$22,324,772.59	
205	Machinery & Equipment - Federal Assistance	\$706,742.74	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$18,027,576.36)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$724,340.10)	
210	Acc. Depreciation - Buildings	(\$3,967.65)	
Total Assets			\$20,923,381.27

Liabilities

400	Current Liabilities		\$1,662,785.73
401	Vouchers Payable	\$6,218.80	
402	Accounts Payable	\$221,630.78	
403	Judgments Payable	\$9,856.93	
404	Contracts Payable	\$504,333.68	
405	Construction Contracts Payable	\$1,610.85	
410	Due to Other Fund	\$118,770.34	
420	Due to Other Gov't	(\$316.54)	
430	Advance from Other Fund	\$47.40	
450	Payroll Deduction & WH and Emplr. Matching	\$339,721.42	
451	Compensated Absences Payable	\$1,277.00	
471	Deposits Payable	\$121,956.93	
474	Deferred Revenue	\$337,678.14	
500	Long-Term Liabilities		\$367,399.81

Food Service Fund (51)

504	Accrued Leave Payable		\$321,113.48	
509	Other Long Term Liabilities		\$46,286.33	
Fund Equity				
700	Fund Balances			\$18,893,195.73
706	Invested in Capital Assets, Net of Related Debt		\$7,893,870.94	
707	Restricted Net Assets		\$2,346,023.09	
708	Unrestricted Net Assets		\$8,653,301.70	
Total Liabilities and Fund Equity				\$20,923,381.27

Revenue

1000	Revenue from Local Sources			\$27,489,135.76
1500	Earnings on Investments and Deposits		\$27,408.39	
1510	Investment Earnings	\$27,408.39		
1600	Food Service		\$27,341,724.76	
1610	Sales to Pupils	\$21,890,809.08		
1620	Sales to Adults	\$1,492,982.41		
1630	A la Carte Sales	\$3,230,591.39		
1640	Nutrition Program for the Elderly (NPE) Sales	\$833.55		
1650	Child Care Sales	\$49,952.51		
1660	Other Sales	\$310,757.88		
1670	Local Donations	\$6,409.67		
1690	Miscellaneous Revenue from Other Sources	\$359,388.27		
1900	Other Revenue from Local Sources		\$120,002.61	
1930	Sale and Loss of Capital Assets	(\$316.50)		
1931	Gain on Sale of Capital Assets	(\$316.50)		
1990	Other	\$120,319.11		
3000	Revenue from State Sources			\$307,155.03
3800	Food Service Assistance		\$297,678.86	
3810	Cash Reimbursements	\$297,678.86		
3900	Other State Revenue		\$9,476.17	
4000	Revenue from Federal Sources			\$28,325,869.02

Food Service Fund (51)

4100 Grants-in-Aid			\$34,668.92	
4150 Restricted Grants Received from Federal Government through the State		\$34,668.92		
4151 Other Grants from Federal Government Through the State	\$27,670.92			
4198 ARRA - School Lunch Equipment (CFDA 10.579)	\$6,998.00			
4800 Food Service Assistance			\$28,291,034.98	
4810 Federal Reimbursement (CFDA 10.553 and 10.555)		\$25,064,807.90		
4820 Donated Food (CFDA 10.550)		\$3,226,227.08		
4900 Other Federal Revenue			\$165.12	
5000 Other Sources				\$2,005,835.95
5100 Other Financing Sources			\$2,005,835.95	
5110 Transfers In		\$1,563,130.71		
5130 Sale of Surplus Property		\$361.00		
5170 Capital Contributions		\$442,344.24		
Food Service Fund Total Revenues			\$58,127,995.76	

Expenditures

2000 Support Services				\$57,251,462.28
2300 Support Services--General Administration			\$18,369.81	
2310 Board of Education Services		\$18,369.81		
2319 Other Board of Education Services	\$18,369.81			
2500 Support Services--Business			\$57,233,092.47	
2540 Operation and Maintenance of Plant Services		\$629,214.15		
2544 Care and Upkeep of Equipment Services	\$496.41			
2549 Other Operation and Maintenance of Plant Services	\$628,717.74			
2560 Food Services		\$56,603,878.32		
2561 Food Services Director	\$12,369,557.32			
2562 Food Preparation and Dispensing Services	\$14,361,109.63			
2563 Food Delivery Services	\$637,414.51			
2569 Other Food Services	\$29,235,796.86			
8000 Other Uses				\$130,181.78

Food Service Fund (51)

8100 Other Financing Uses		\$130,181.78
8110 Transfers Out	\$130,181.78	

Food Service Fund Total Expenditures	\$57,381,644.06
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Other Enterprise Funds (53)

Balance Sheet**Assets**

100 Current Assets		\$3,320,577.59
101 Cash / Cash & Deposits	\$2,624,348.34	
103 Cash Change	\$3,281.00	
105 Interest Bearing Accounts	\$351,816.46	
106 Savings Certificates	\$190,570.27	
107 Restricted Cash in Banks	(\$25.00)	
120 Accounts Receivable	\$66,519.83	
140 Due from Other Govt	\$1,270.21	
170 Inventory of Supplies	\$34,072.00	
171 Inventory of Stores Purchased for Resale	\$3,095.00	
192 Prepaid Expenses	\$45,629.48	
200 Fixed Assets		\$403,743.66
201 Land	\$9,000.00	
202 Buildings	\$140,000.00	
204 Machinery & Equipment - Local Funds	\$561,675.16	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$306,931.50)	
Total Assets		\$3,724,321.25

Liabilities

400 Current Liabilities		\$481,190.83
402 Accounts Payable	\$41,953.70	
404 Contracts Payable	\$252,192.26	
407 Sales Tax Payable	\$3,750.00	
410 Due to Other Fund	\$30,988.00	
450 Payroll Deduction & WH and Emplr. Matching	\$149,643.57	

Other Enterprise Funds (53)

474	Deferred Revenue		\$2,663.30	
500	Long-Term Liabilities			\$39,508.50
504	Accrued Leave Payable		\$39,508.50	
Fund Equity				
700	Fund Balances			\$3,203,621.92
706	Invested in Capital Assets, Net of Related Debt		\$314,160.87	
707	Restricted Net Assets		\$501,822.37	
708	Unrestricted Net Assets		\$2,387,638.68	
Total Liabilities and Fund Equity				\$3,724,321.25

Revenue

1000	Revenue from Local Sources			\$6,294,552.20
1300	Tuition and Fees		\$1,827,804.52	
1310	Regular Day School Tuition		\$181,132.87	
1311	Tuition from Pupils or Parents	\$107,093.75		
1314	Preschool Tuition	\$74,039.12		
1320	Adult Continuing Education Tuition		\$1,387,957.27	
1321	Tuition from Pupils or Parents	\$1,387,957.27		
1330	Summer School Fees		\$258,714.38	
1331	Fees from Pupils or Parents	\$258,714.38		
1500	Earnings on Investments and Deposits		\$8,507.11	
1510	Investment Earnings		\$8,507.11	
1600	Food Service		\$616,030.74	
1610	Sales to Pupils		\$564,803.62	
1660	Other Sales		\$44,772.14	
1690	Miscellaneous Revenue from Other Sources		\$6,454.98	
1900	Other Revenue from Local Sources		\$3,842,209.83	
1910	Rentals		\$61,000.00	
1920	Contributions and Donations		\$13,995.10	
1980	Day Care Services		\$530,033.16	
1981	Day Care Center Services	\$306,738.05		

Other Enterprise Funds (53)			
1982	Latchkey Services	\$223,295.11	
1990	Other		\$3,237,181.57
3000	Revenue from State Sources		\$15,018.50
3900	Other State Revenue		\$15,018.50
4000	Revenue from Federal Sources		\$12,018.55
4100	Grants-in-Aid		\$4,086.24
4150	Restricted Grants Received from Federal Government through the State		\$4,086.24
4151	Other Grants from Federal Government Through the State	\$2,260.85	
4194	ARRA - Child Care and Development Block Grant (CFDA 93.713)	\$1,825.39	
4900	Other Federal Revenue		\$7,932.31
Other Enterprise Funds Total Revenues			\$6,321,589.25

Expenditures

1000	Instruction			\$2,893,898.06
1100	Regular Programs		\$2,676,236.59	
1110	Elementary Programs		\$133,021.77	
1112	Elem Summer Term	\$133,021.77		
1130	High School Programs		\$191,618.06	
1131	HS Regular Term	\$71,318.90		
1132	HS Summer Term	\$120,299.16		
1140	Preschool Services		\$2,351,596.76	
1200	Special Programs		\$144,544.33	
1290	Other Special Programs		\$144,544.33	
1299	Other (Alternative Schooling)	\$144,544.33		
1300	Adult Continuing Education Programs		\$73,117.14	
1390	Other Adult Continuing Education Programs		\$73,117.14	
2000	Support Services			\$1,689,901.30
2200	Support Services--Instructional Staff		\$42,107.08	
2210	Improvement of Instruction Services		\$42,107.08	
2213	Instructional Staff Training Services	\$42,107.08		

Other Enterprise Funds (53)

2400 Support Services--School Administration		\$445,681.17	
2490 Other Support Services--School Administration	\$445,681.17		
2500 Support Services--Business		\$1,202,113.05	
2550 Student Transportation Services	\$70,210.29		
2559 Other Student Transportation Services	\$70,210.29		
2560 Food Services		\$254,546.21	
2569 Other Food Services	\$254,546.21		
2570 Internal Services		\$877,356.55	
2574 Printing, Publishing and Duplicating Services	\$877,356.55		
3000 Community Services			\$1,731,285.59
3500 Custody and Care of Children Services		\$1,582,488.03	
3900 Other Community Services		\$148,797.56	
8000 Other Uses			\$44,846.69
8100 Other Financing Uses		\$44,846.69	
8110 Transfers Out	\$44,846.69		
Other Enterprise Funds Total Expenditures			\$6,359,931.64

General Capital Assets (90)

Balance Sheet

Assets

200 Fixed Assets		\$1,626,542,987.20
201 Land	\$41,128,234.90	
202 Buildings	\$1,641,615,623.45	
203 Improvements Other than Buildings	\$100,619,343.28	
204 Machinery & Equipment - Local Funds	\$235,893,365.88	
205 Machinery & Equipment - Federal Assistance	\$5,960,751.23	
206 Construction Work in Progress	\$137,968,585.18	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$178,709,643.22)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$22,295,746.90)	
210 Acc. Depreciation - Buildings	(\$309,737,528.47)	
211 Acc. Depreciation - Improvements other than Buildings	(\$26,057,135.50)	

General Capital Assets (90)

212	Intangible Assets	\$609,144.75
213	Accumulated Amortization	(\$452,007.38)

Total Assets	\$1,626,542,987.20
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Fund Equity

700	Fund Balances	\$1,626,542,987.20
706	Invested in Capital Assets, Net of Related Debt	\$1,626,542,987.20

Total Liabilities and Fund Equity	\$1,626,542,987.20
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