

General Long-Term Liabilities (00)

Balance Sheet

Assets		
100	Current Assets	\$27,628.00
194	Deferred Charges	\$27,628.00
300	Other Debits	\$795,081,098.86
302	Amt. To be Provided for Payment of General Long Term Debt	\$757,274,376.73
303	Amt. Available for Payment of General Long Term Debt	\$37,806,722.13
Total Assets		\$795,108,726.86
Liabilities		
500	Long-Term Liabilities	\$795,245,080.70
501	Bonds Payable	\$325,330,038.00
502	Capital Outlay Certificates Payable	\$399,388,805.73
504	Accrued Leave Payable	\$18,163,463.53
505	Early Retirement Benefits Payable	\$15,127,464.01
506	Net OPEB Obligation	\$4,056,187.40
509	Other Long Term Liabilities	\$33,179,122.03
Fund Equity		
700	Fund Balances	(\$136,353.84)
706	Invested in Capital Assets, Net of Related Debt	(\$6,183.55)
708	Unrestricted Net Assets	(\$130,170.29)
Total Liabilities and Fund Equity		\$795,108,726.86

General Fund (10)

Balance Sheet

Assets		
100	Current Assets	\$444,387,543.78
101	Cash / Cash & Deposits	\$115,506,251.20
102	Petty Cash	\$55,922.35
103	Cash Change	\$41,295.47
105	Interest Bearing Accounts	\$96,373,065.25

General Fund (10)

106	Savings Certificates	\$40,765,401.78
107	Restricted Cash in Banks	\$2,936,908.28
108	Advance Payments	\$788,141.55
110	Taxes Receivable - Current	\$147,114,398.45
111	Estimated Uncollectible Taxes Receivable (Current)	(\$18,241.00)
112	Taxes Receivable - Delinquent	\$4,547,964.53
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$60,672.00)
120	Accounts Receivable	\$2,763,899.72
122	Judgments Receivable	\$1,583.13
124	Due from Component Unit	\$39,159.25
130	Due from Other Fund	\$194,306.50
140	Due from Other Govt	\$21,257,179.16
150	Advance to Other Fund	\$483,194.59
162	Interest Receivable on Investments and Deposits	\$26,323.26
163	Accrued Interest on Investments Purchased	\$242.41
170	Inventory of Supplies	\$1,720,128.86
180	Investments	\$7,580,274.42
191	Deposits	\$200,084.73
192	Prepaid Expenses	\$2,070,731.89

Total Assets**\$444,387,543.78****Liabilities****400 Current Liabilities****\$229,719,212.89**

401	Vouchers Payable	\$715,211.87
402	Accounts Payable	\$5,266,842.86
403	Judgments Payable	\$91,244.68
404	Contracts Payable	\$49,354,810.36
405	Construction Contracts Payable	\$329,072.69
407	Sales Tax Payable	\$21.87
410	Due to Other Fund	\$1,473,657.40
420	Due to Other Gov't	\$3,300.00
430	Advance from Other Fund	\$3,013,354.50
442	Accrued Interest Payable	(\$14.79)

General Fund (10)

450	Payroll Deduction & WH and Emplr. Matching		\$16,037,011.29
451	Compensated Absences Payable		\$13,928.06
471	Deposits Payable		\$22,600.00
474	Deferred Revenue		\$153,398,172.10

Fund Equity

700 Fund Balances

\$214,668,330.89

710	Nonspendable Fund Balance		\$4,142,872.14
711	Inventory	\$1,577,931.48	
712	Prepays	\$2,042,373.26	
714	Advances	\$455,818.32	
718	Other Nonspendable	\$66,749.08	
720	Restricted Fund Balance		\$26,278.02
739	Other Restricted	\$26,278.02	
740	Committed Fund Balance		\$426,320.39
749	Other Committed	\$426,320.39	
750	Assigned Fund Balance		\$23,433,532.74
752	Subsequent Year's Budget	\$20,458,063.88	
753	Unemployment	\$922,870.64	
759	Other Assigned	\$2,052,598.22	
760	Unassigned Fund Balance		\$186,639,327.60

Total Liabilities and Fund Equity

\$444,387,543.78

Revenue

1000 Revenue from Local Sources

\$353,438,751.21

1100 Taxes

\$324,455,127.08

1110	Ad Valorem Taxes	\$295,023,048.20
1120	Prior Years Ad Valorem Taxes	\$5,099,970.81
1130	Tax Deed Revenue	\$59,243.48
1140	Gross Receipts Taxes	\$23,029,867.01
1180	Other Taxes	\$86,818.30
1190	Penalties and Interest on Taxes	\$1,156,179.28

1200 Revenue from Local Governmental Units Other Than LEAs

\$747,118.63

1210	Revenue in Lieu of Taxes	\$747,118.63
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General Fund (10)

1300 Tuition and Fees		\$2,422,882.43
1310 School Tuition		\$1,898,765.57
1311 Tuition for Credit from Students, Parents or Other	\$210,706.89	
1312 Tuition for Credit from Other LEAs Within the State	\$620,732.19	
1313 Tuition for Credit from Other LEAs Outside the State	\$652,388.54	
1314 Preschool Tuition	\$355,926.45	
1316 Non-credit Tuition from Students, Parents or Other	\$59,011.50	
1320 Adult Continuing Education Tuition		\$115,840.27
1360 Regular Day School Transportation Fees		\$214,886.59
1361 Transportation Fees from Students, Parents or Other	\$204,060.59	
1363 Transportation Fees from Other LEAs Outside the State	\$10,826.00	
1370 Summer School Transportation Fees		\$308.21
1371 Summer Transportation Fees from Students, Parents or Other	\$308.21	
1380 Other Transportation Fees		\$193,081.79
1500 Earnings on Investments and Deposits		\$1,551,570.95
1510 Investment Earnings		\$1,551,570.95
1700 Cocurricular Activities		\$6,084,192.59
1710 Admissions		\$4,261,976.22
1730 Pupil Organization Memberships		\$56,301.00
1740 Rentals, Cocurricular Activities		\$119,108.51
1790 Other Pupil Activity Income		\$1,646,806.86
1900 Other Revenue from Local Sources		\$18,177,859.53
1910 Rentals		\$1,126,546.16
1920 Contributions and Donations		\$1,932,779.66
1940 Services Provided Other LEAs		\$289,751.07
1941 LEAs Within the State	\$125,788.92	
1942 LEAs Outside the State	\$9,540.00	
1943 Contracted Education Services Provided Other LEAs per SDCL 13-15	\$154,422.15	
1950 Refund of Prior Years Expenditures		\$149,398.48
1960 Judgments		\$29,443.65

General Fund (10)				
1962	Judgments	\$29,443.65		
1970	Charges for Services		\$5,985,370.28	
1971	Insurance Premiums	\$19,599.30		
1972	Medicaid Direct Services	\$48,517.68		
1973	Medicaid Indirect Administrative Services	\$5,368,320.62		
1979	Other Charges for Services	\$548,932.68		
1980	Day Care Services		\$609,498.96	
1981	Day Care Center Services	\$147,159.64		
1982	Latchkey Services	\$462,339.32		
1990	Other		\$8,055,071.27	
2000	Revenue from Intermediate Sources			\$11,380,120.94
2100	County Sources		\$9,950,635.11	
2110	County Apportionment		\$9,616,856.34	
2120	Lease of County-Owned Land		\$333,778.77	
2200	Revenue in Lieu of Taxes		\$1,005,520.39	
2300	Revenue for Joint Facilities		\$377,383.74	
2900	Other		\$46,581.70	
3000	Revenue from State Sources			\$342,521,399.88
3100	Grants-in-Aid		\$341,431,577.41	
3110	Unrestricted Grants-in-Aid		\$340,289,720.63	
3111	State Aid	\$323,474,753.00		
3112	State Apportionment	\$7,433,191.37		
3113	Wind Farm Tax	\$1,132,209.66		
3114	Bank Franchise Tax	\$7,116,105.37		
3119	Other Unrestricted	\$1,133,461.23		
3120	Restricted Grants-in-Aid		\$1,141,856.78	
3122	Training and Support to Teachers and School Leaders	\$648,838.00		
3125	Associate Instructors (Mentor Teachers)	\$5,844.00		
3126	Youth at Risk Grant (SDCL 13-14-6)	\$11,391.06		
3129	Other Restricted	\$475,783.72		

General Fund (10)		
3200 Revenue in Lieu of Taxes		\$5,013.69
3210 Tax Base on Shooting Areas	\$5,013.69	
3300 Tuition		\$305,852.87
3320 Regular	\$305,852.87	
3900 Other State Revenue		\$778,955.91
4000 Revenue from Federal Sources		\$82,917,875.27
4100 Grants-in-Aid		\$77,158,975.74
4120 Unrestricted Grants Received from Federal Government through the State	\$1,330,613.88	
4121 National Minerals (CFDA 15.207)	\$1,250,224.88	
4122 Taylor Grazing (CFDA 15.206)	\$80,389.00	
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source	\$902,263.39	
4131 National Forest Lands (CFDA 10.665)	\$845,942.43	
4132 Federal Flood Control Land (CFDA 12.000)	\$75.65	
4133 Bankhead Jones Farm Tenant (CFDA 10.901)	\$20,290.72	
4134 Federal Wetlands (CFDA 15.299)	\$35,954.59	
4140 Restricted Grants Received Directly from Federal Government	\$2,986,123.57	
4142 Indian Education, Title IX (CFDA 84.060)	\$2,574,921.57	
4144 Limited English Proficient (LEP) Title III (84.365)	\$411,202.00	
4150 Restricted Grants Received from Federal Government through the State	\$71,939,974.90	
4151 Other Grants from Federal Government Through the State	\$4,877,276.75	
4152 Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$123,307.84	
4153 Education Jobs Fund Program (84.410)	\$388,367.00	
4155 Out of Schooltime Grant (Daycare) (CFDA 93.575)	\$260,761.11	
4156 Enhancing Education through Technology, Part D Title II	\$91,098.51	
4158 Improving the Academic Achievement of the Disadvantaged, Title I	\$49,668,964.05	
4159 Teacher and Principal Training and Recruiting Part A Title II	\$11,309,301.68	
4160 Language Instruction for LEP and Immigrant Students Title III	\$221,907.53	
4161 Vocational Education (CFDA 84.048)	\$1,082,293.64	
4167 K-12 Tech Prep (CFDA 84.243A)	\$3,321.01	

General Fund (10)		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$927,475.09
4176	Safe and Drug Free Schools (CFDA 84.186A)	\$800.00
4191	ARRA - Title I School Improvement Grant (84.388)	\$2,906,803.12
4192	ARRA - Title II, Part D Education Technology (CFDA 84.386A)	\$20,628.08
4195	ARRA - Title I - Grant to LEA (CFDA 84.389A)	\$57,669.49
4200	Revenue in Lieu of Taxes (PILT)	\$442,351.23
4400	Johnson OMalley Funds (CFDA 15.130)	\$402,084.50
4900	Other Federal Revenue	\$4,914,463.80
5000	Other Sources	\$31,862,934.58
5100	Other Financing Sources	\$31,862,934.58
5110	Transfers In	\$30,877,239.79
5130	Sale of Surplus Property	\$399,619.14
5140	Compensation for Loss of General Capital Assets	\$116,575.58
5160	Extraordinary Items	\$469,500.07
General Fund Total Revenues		\$822,121,081.88

Expenditures

1000	Instruction	\$476,054,329.78
1100	Regular Programs	\$418,637,612.48
1110	Elementary Programs	\$192,679,462.93
1111	Elem Regular Term	\$192,401,100.84
1112	Elem Summer Term	\$278,362.09
1120	Middle/Junior High Programs	\$81,625,038.23
1121	MS Regular Term	\$81,567,748.92
1122	MS Summer Term	\$57,289.31
1130	High School Programs	\$136,016,053.54
1131	HS Regular Term	\$135,664,912.79
1132	HS Summer Term	\$351,140.75
1140	Preschool Services	\$4,059,675.28
1190	Other Regular Programs	\$4,257,382.50

General Fund (10)

1200 Special Programs			\$57,386,011.27
1210 Programs for Gifted and Talented		\$2,052,653.56	
1250 Culturally Different		\$4,569,896.41	
1270 Programs for Educationally Deprived, Title I		\$46,132,876.38	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$46,132,876.38		
1290 Other Special Programs		\$4,630,584.92	
1293 Contracts--Outside State	\$202,036.78		
1294 Contracts--Inside State	\$10,474.98		
1299 Other (Alternative Schooling)	\$4,418,073.16		
1300 Adult Continuing Education Programs			\$30,706.03
1310 Adult Education and Family Literacy (AEL)		\$4,000.00	
1390 Other Adult Continuing Education Programs		\$26,706.03	
2000 Support Services			\$288,799,101.72
2100 Support Services--Students			\$25,581,599.45
2110 Attendance and Social Work Services		\$2,168,096.49	
2111 Attendance and Social Work Director	\$28,128.00		
2112 Attendance Service	\$580,688.37		
2113 Social Work Services	\$223,520.51		
2114 Student Accounting Services	\$32,130.79		
2115 Drug and Alcohol Services	\$294,929.06		
2116 Title I Attendance and Social Work Services	\$480,874.25		
2119 Other Attendance and Social Work Services	\$527,825.51		
2120 Guidance Services		\$19,863,838.82	
2121 Guidance Services Director	\$4,655,711.85		
2122 Counseling Services	\$7,715,285.65		
2123 Appraisal Services	\$63,367.17		
2128 Title I Parent Involvement Activities	\$501,424.30		
2129 Other Guidance Services	\$6,928,049.85		
2130 Health Services		\$3,531,351.37	
2131 Health Services Director	\$312,074.74		

General Fund (10)

2132	Medical Services	\$5,727.54	
2134	Nurse Services	\$2,016,704.61	
2139	Other Health Services	\$1,196,844.48	
2140	Psychological Services		\$17,859.77
2142	Psychological Testing Services	\$14,165.20	
2149	Other Psychological Services	\$3,694.57	
2170	Student Therapy Services		\$453.00
2172	Occupational Therapy	\$453.00	
2200	Support Services--Instructional Staff		\$40,373,193.40
2210	Improvement of Instruction Services		\$16,331,555.45
2211	Improvement of Instruction Director	\$1,328,021.96	
2212	Instruction and Curriculum Development Services	\$2,483,704.42	
2213	Instructional Staff Training Services	\$5,961,447.00	
2214	Title I Professional Development Services	\$4,961,115.88	
2219	Other Improvement of Instruction Services	\$1,597,266.19	
2220	Educational Media Services		\$24,041,637.95
2221	Education Media Director	\$389,581.50	
2222	School Library Services	\$11,026,900.90	
2223	Audiovisual Services	\$457,273.71	
2225	Computer-Assisted Instruction Services	\$663,076.18	
2226	RDT Facilities and Support Staff	\$13,325.00	
2227	Technology in School	\$11,081,183.45	
2229	Other Educational Media Services	\$410,297.21	
2300	Support Services--General Administration		\$27,754,181.52
2310	Board of Education Services		\$8,380,704.28
2311	Board of Education Services	\$3,285,264.91	
2312	Board Secretary Services	\$51,693.63	
2314	Election Services	\$157,220.04	
2315	Legal Services	\$583,871.18	

General Fund (10)

2316	Tax Assessment and Collection Services	\$2,216.84	
2317	Audit Services	\$1,494,930.36	
2319	Other Board of Education Services	\$2,805,507.32	
2320	Executive Administration Services		\$19,373,477.24
2321	Office of the Superintendent Services	\$15,800,904.64	
2322	Community Relations Services	\$135,432.59	
2323	Staff Relations and Negotiations Services	\$625,586.91	
2324	State and Federal Relations Services	\$20,530.56	
2329	Other Executive Administration Services	\$2,791,022.54	
2400	Support Services--School Administration		\$52,319,832.34
2410	Office of the Principal Services		\$48,970,284.93
2440	Title I Program Administration		\$1,120,252.15
2490	Other Support Services--School Administration		\$2,229,295.26
2500	Support Services--Business		\$138,539,005.26
2520	Fiscal Services		\$18,283,974.92
2521	Fiscal Services Director	\$3,985,852.19	
2522	Budgeting Services	\$49,139.32	
2523	Receiving and Disbursing Funds Services	\$1,908.00	
2524	Payroll Services	\$139,773.05	
2525	Financial Accounting Services	\$133,333.21	
2527	Property Accounting Services	\$5,463.00	
2529	Other Fiscal Services	\$13,968,506.15	
2530	Facilities Acquisition and Construction Services		\$9,115.00
2533	Architecture and Engineering Services	\$9,115.00	
2540	Operation and Maintenance of Plant Services		\$88,972,844.34
2541	Operation and Maintenance of Plant Director	\$9,809,845.23	
2542	Care and Upkeep of Buildings Services	\$28,005,480.78	
2543	Care and Upkeep of Grounds Services	\$1,390,914.41	
2544	Care and Upkeep of Equipment Services	\$516,491.62	

General Fund (10)

2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$711,479.16	
2546	Security Services	\$757,090.56	
2547	Land and Building Rental	\$38,753.00	
2548	Title I Operations and Maintenance of Plant	\$5,094.00	
2549	Other Operation and Maintenance of Plant Services	\$47,737,695.58	
2550	Student Transportation Services		\$28,004,977.69
2551	Student Transportation Services Director	\$4,840,346.77	
2552	Vehicle Operation Services	\$4,522,563.36	
2553	Monitoring Services	\$16,990.07	
2554	Vehicle Servicing and Maintenance Services	\$1,504,544.26	
2555	Contracted Services	\$5,008,542.96	
2556	Title I Student Transportation Services	\$328,136.13	
2559	Other Student Transportation Services	\$11,783,854.14	
2560	Food Services		\$1,541,564.68
2561	Food Services Director	\$120,888.43	
2562	Food Preparation and Dispensing Services	\$275,711.16	
2569	Other Food Services	\$1,144,965.09	
2570	Internal Services		\$1,680,052.39
2571	Internal Services Director	\$80,911.94	
2572	Purchasing Services	\$226,126.53	
2573	Warehousing and Distributing Services	\$518,275.02	
2574	Printing, Publishing and Duplicating Services	\$632,437.95	
2579	Other Internal Services	\$222,300.95	
2590	Other Support Services-Business		\$46,476.24
2600	Support Services--Central		\$3,875,017.30
2610	Direction of Central Support Services		\$11,116.37
2620	Planning, Research, Development and Evaluation Services		\$833,055.34
2621	Planning Research Development and Evaluation Director	\$124,753.63	
2622	Development Services	\$37,078.81	

General Fund (10)			
2623	Evaluation Services	\$84,799.38	
2624	Planning Services	\$81,808.48	
2625	Research Services	\$126,342.34	
2626	Title I Program Evaluation Services	\$108,324.93	
2629	Other Planning, Research, Development and Evaluation Services	\$269,947.77	
2630	Information Services		\$43,921.31
2631	Information Services Director	\$16,313.72	
2633	Public Information Services	\$27,607.59	
2640	Staff Services		\$373,229.33
2641	Staff Services Director	\$276,354.53	
2642	Recruitment and Placement Services	\$93,016.63	
2644	In-Service Training Services (For Non-Instructional Staff)	\$2,557.99	
2645	Health Services	\$1,300.18	
2650	Statistical Services		\$107.65
2659	Other Statistical Services	\$107.65	
2660	Data Processing Services		\$2,540,456.99
2661	Data Processing Director	\$315,495.67	
2669	Other Data Processing Services	\$2,224,961.32	
2690	Other Support Services--Central		\$73,130.31
2900	Other Support Services		\$356,272.45
3000	Community Services		\$3,823,100.57
3100	Community Services Director		\$9,445.99
3200	Community Recreation Services		\$56,517.41
3300	Civic Services		\$3,782.25
3400	Public Library Services		\$7,180.98
3500	Custody and Care of Children Services		\$2,396,306.37
3700	Nonpublic School Student Services		\$960,012.75
3710	Nonpublic School Instruction Services		\$885,029.96
3711	Title I NonPublic Instruction Services	\$791,923.74	

General Fund (10)			
3719	Other Nonpublic Instruction Services	\$93,106.22	
3720	Nonpublic School Support Services		\$74,982.79
3721	Title I Nonpublic School Support Services	\$63,550.30	
3729	Other Nonpublic School Support Services	\$11,432.49	
3900	Other Community Services		\$389,854.82
4000	Nonprogrammed Charges		\$1,924,090.10
4300	Scholarships		\$300.00
4400	Payments to State-Unemployment		\$167,859.82
4500	Early Retirement Payment		\$1,227,614.72
4600	Insurance Costs		\$8,245.00
4620	Self Insurance Costs		\$8,245.00
4621	Self Insurance Claims	\$8,245.00	
4900	Other Non-Programmed Costs		\$520,070.56
5000	Debt Services (Includes Lease Purchase Pmts)		\$150.00
6000	Cocurricular Activities		\$33,966,111.87
6100	Male Activities		\$8,419,044.59
6200	Female Activities		\$6,818,733.67
6500	Transportation		\$2,095,337.05
6900	Combined Activities		\$16,632,996.56
8000	Other Uses		\$3,729,790.15
8100	Other Financing Uses		\$3,729,790.15
8110	Transfers Out		\$3,543,748.63
8140	Extraordinary Items		\$186,041.52
General Fund Total Expenditures			\$808,296,674.19

Capital Outlay Fund (21)

Balance Sheet

Assets		
100	Current Assets	\$252,629,634.73

Capital Outlay Fund (21)

101	Cash / Cash & Deposits	\$70,411,668.11
104	Cash with Fiscal Agent	\$12,620.56
105	Interest Bearing Accounts	\$81,356,895.15
106	Savings Certificates	\$19,929,881.34
107	Restricted Cash in Banks	\$797,884.42
110	Taxes Receivable - Current	\$70,918,727.23
111	Estimated Uncollectible Taxes Receivable (Current)	(\$5,558.00)
112	Taxes Receivable - Delinquent	\$1,814,208.04
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$20,848.00)
120	Accounts Receivable	\$1,072,214.80
124	Due from Component Unit	\$1,130,000.00
130	Due from Other Fund	\$1,547,895.65
140	Due from Other Govt	\$1,448,617.13
150	Advance to Other Fund	\$500,000.00
162	Interest Receivable on Investments and Deposits	\$4,052.58
170	Inventory of Supplies	\$35,909.35
180	Investments	\$761,349.45
191	Deposits	\$492.90
192	Prepaid Expenses	\$913,624.02

Total Assets	\$252,629,634.73
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Liabilities

400 Current Liabilities	\$92,274,484.11
401 Vouchers Payable	\$290,293.83
402 Accounts Payable	\$13,913,018.04
406 Construction Contracts Payable - Retained %	\$3,253,628.60
410 Due to Other Fund	\$25,235.39
420 Due to Other Gov't	\$13,610.17
430 Advance from Other Fund	\$133,000.00
442 Accrued Interest Payable	(\$0.22)
474 Deferred Revenue	\$74,645,698.30

Fund Equity

700 Fund Balances	\$160,355,150.62
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Capital Outlay Fund (21)

710	Nonspendable Fund Balance		\$778,899.77
711	Inventory	\$35,908.92	
712	Prepays	\$742,522.95	
718	Other Nonspendable	\$467.90	
720	Restricted Fund Balance		\$158,517,612.14
721	Debt Service	\$7,726,504.81	
722	Capital Projects	\$2,574,994.64	
723	Capital Outlay	\$148,127,650.12	
739	Other Restricted	\$88,462.57	
740	Committed Fund Balance		\$20,545.71
749	Other Committed	\$20,545.71	
750	Assigned Fund Balance		\$1,038,093.00
752	Subsequent Year's Budget	\$639,180.00	
759	Other Assigned	\$398,913.00	

Total Liabilities and Fund Equity	\$252,629,634.73
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Revenue

1000 Revenue from Local Sources		\$157,098,501.21
1100 Taxes		\$147,145,961.72
1110 Ad Valorem Taxes	\$144,607,078.81	
1120 Prior Years Ad Valorem Taxes	\$2,068,069.32	
1130 Tax Deed Revenue	\$5,511.24	
1180 Other Taxes	\$29,038.02	
1190 Penalties and Interest on Taxes	\$436,264.33	
1500 Earnings on Investments and Deposits		\$1,418,853.35
1510 Investment Earnings	\$1,418,853.35	
1900 Other Revenue from Local Sources		\$8,533,686.14
1910 Rentals	\$7,440.17	
1920 Contributions and Donations	\$1,823,633.99	
1950 Refund of Prior Years Expenditures	\$1,784.09	
1960 Judgments	\$376,424.52	
1962 Judgments	\$376,424.52	
1990 Other	\$6,324,403.37	

Capital Outlay Fund (21)

2000 Revenue from Intermediate Sources			\$709,597.83
2100 County Sources			\$93,132.09
2120 Lease of County-Owned Land		\$93,132.09	
2200 Revenue in Lieu of Taxes			\$356,947.83
2300 Revenue for Joint Facilities			\$103,563.64
2900 Other			\$155,954.27
3000 Revenue from State Sources			\$25,259.08
3200 Revenue in Lieu of Taxes			\$1,113.56
3210 Tax Base on Shooting Areas		\$1,113.56	
3900 Other State Revenue			\$24,145.52
4000 Revenue from Federal Sources			\$4,167,464.55
4100 Grants-in-Aid			\$1,776,147.56
4110 Unrestricted Grants Received Directly from Federal Government		\$408,463.39	
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$408,463.39		
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$1,275.26	
4134 Federal Wetlands (CFDA 15.299)	\$1,275.26		
4140 Restricted Grants Received Directly from Federal Government		\$14,745.00	
4145 ARRA - Impact Aid - School Constuction Grant	\$14,745.00		
4150 Restricted Grants Received from Federal Government through the State		\$1,351,663.91	
4151 Other Grants from Federal Government Through the State	\$217,226.43		
4156 Enhancing Education through Technology, Part D Title II	\$16,874.76		
4158 Improving the Academic Achievement of the Disadvantaged, Title I	\$589,335.43		
4159 Teacher and Principal Training and Recruiting Part A Title II	\$121,023.85		
4161 Vocational Education (CFDA 84.048)	\$219,356.08		
4175 Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$96,720.36		
4191 ARRA - Title I School Improvement Grant (84.388)	\$70,245.00		
4196 ARRA - IDEA, Part B, 611 (CFDA 84.391A)	\$20,882.00		
4900 Other Federal Revenue			\$2,391,316.99
5000 Other Sources			\$74,173,564.60
5100 Other Financing Sources			\$74,173,564.60

Capital Outlay Fund (21)

5110	Transfers In		\$6,725,282.72
5120	Proceeds of General Long-Term Debt Issues		\$62,902,040.33
5121	General Obligation Bonds Issued	\$4,605,000.00	
5122	Refunding Bonds Issued	\$7,875,503.87	
5123	Premiums on Bonds Issued	\$828,628.75	
5124	Capital Lease	\$3,539,155.92	
5125	Capital Outlay Certificates Issued	\$41,852,434.79	
5126	Other Debts Issued	\$4,201,317.00	
5130	Sale of Surplus Property		\$3,641,212.05
5140	Compensation for Loss of General Capital Assets		\$855,222.58
5160	Extraordinary Items		\$49,806.92

Capital Outlay Fund Total Revenues	\$236,174,387.27
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Expenditures

1000 Instruction			\$26,839,255.24
1100 Regular Programs			\$23,647,108.79
1110 Elementary Programs		\$9,410,523.51	
1111 Elem Regular Term	\$9,410,523.51		
1120 Middle/Junior High Programs		\$3,853,053.74	
1121 MS Regular Term	\$3,853,053.74		
1130 High School Programs		\$10,124,994.15	
1131 HS Regular Term	\$10,124,994.15		
1140 Preschool Services		\$37,595.57	
1190 Other Regular Programs		\$220,941.82	
1200 Special Programs			\$3,192,146.45
1220 Programs for Special Education		\$319,240.91	
1221 Programs for Students with Mild to Moderate Disabilities	\$265,676.94		
1222 Programs for Students with Severe Disabilities	\$48,667.63		
1226 Early Childhood Programs (3-5)	\$4,318.34		
1227 Prolonged Assistance Programs (0-2)	\$578.00		

Capital Outlay Fund (21)

1250	Culturally Different		\$14,211.24	
1270	Programs for Educationally Deprived, Title I		\$2,675,109.73	
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$2,675,109.73		
1290	Other Special Programs		\$183,584.57	
1299	Other (Alternative Schooling)	\$183,584.57		
2000	Support Services			\$120,346,610.68
2100	Support Services--Students			\$92,290.83
2120	Guidance Services		\$17,095.32	
2121	Guidance Services Director	\$2,205.50		
2122	Counseling Services	\$3,232.65		
2129	Other Guidance Services	\$11,657.17		
2130	Health Services		\$40,719.38	
2134	Nurse Services	\$6,722.56		
2139	Other Health Services	\$33,996.82		
2150	Speech Pathology Services		\$10,200.69	
2152	Speech Pathology Services	\$10,200.69		
2160	Audiology Services		\$9,989.14	
2162	Audiology Services	\$9,685.39		
2169	Other Audiology Services	\$303.75		
2170	Student Therapy Services		\$10,271.40	
2171	Physical Therapy	\$4,517.30		
2172	Occupational Therapy	\$5,470.30		
2179	Other Therapy Services	\$283.80		
2180	Orientation and Mobility Services		\$4,014.90	
2182	Orientation and Mobility Services	\$4,014.90		
2200	Support Services--Instructional Staff			\$5,992,973.98
2210	Improvement of Instruction Services		\$154,660.94	
2212	Instruction and Curriculum Development Services	\$99,383.39		
2213	Instructional Staff Training Services	\$35,291.30		
2219	Other Improvement of Instruction Services	\$19,986.25		

Capital Outlay Fund (21)

2220	Educational Media Services		\$5,838,313.04	
2221	Education Media Director	\$5,012.67		
2222	School Library Services	\$1,422,366.16		
2223	Audiovisual Services	\$158,652.91		
2225	Computer-Assisted Instruction Services	(\$17,258.74)		
2226	RDT Facilities and Support Staff	(\$381.56)		
2227	Technology in School	\$4,202,442.21		
2229	Other Educational Media Services	\$67,479.39		
2300	Support Services--General Administration			\$565,296.44
2310	Board of Education Services		\$499,071.05	
2311	Board of Education Services	\$349,477.55		
2319	Other Board of Education Services	\$149,593.50		
2320	Executive Administration Services		\$66,225.39	
2321	Office of the Superintendent Services	\$53,080.16		
2329	Other Executive Administration Services	\$13,145.23		
2400	Support Services--School Administration			\$173,523.86
2410	Office of the Principal Services		\$152,141.29	
2490	Other Support Services--School Administration		\$21,382.57	
2500	Support Services--Business			\$109,769,999.78
2520	Fiscal Services		\$829,996.67	
2521	Fiscal Services Director	\$64,300.94		
2525	Financial Accounting Services	\$13,547.00		
2529	Other Fiscal Services	\$752,148.73		
2530	Facilities Acquisition and Construction Services		\$65,529,399.63	
2531	Facilities Acquisition and Construction Director	\$1,732,019.48		
2532	Land Acquisition and Development Services	\$111,861.64		
2533	Architecture and Engineering Services	\$684,880.06		
2535	Building Acquisition, Construction and Improvements Services	\$56,798,649.43		
2539	Other Facilities Acquisition and Construction Services	\$6,201,989.02		

Capital Outlay Fund (21)

2540	Operation and Maintenance of Plant Services		\$32,638,146.10
2541	Operation and Maintenance of Plant Director	\$680,645.30	
2542	Care and Upkeep of Buildings Services	\$15,556,585.60	
2543	Care and Upkeep of Grounds Services	\$1,954,830.54	
2544	Care and Upkeep of Equipment Services	\$766,247.98	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$380,316.66	
2546	Security Services	\$28,163.00	
2547	Land and Building Rental	\$428,794.88	
2549	Other Operation and Maintenance of Plant Services	\$12,842,562.14	
2550	Student Transportation Services		\$9,380,118.85
2551	Student Transportation Services Director	\$1,247,860.48	
2552	Vehicle Operation Services	\$1,866,990.48	
2553	Monitoring Services	\$3,778.30	
2554	Vehicle Servicing and Maintenance Services	\$267,714.88	
2555	Contracted Services	\$2,261,328.36	
2559	Other Student Transportation Services	\$3,732,446.35	
2560	Food Services		\$419,612.08
2561	Food Services Director	\$75,896.22	
2562	Food Preparation and Dispensing Services	\$69,401.41	
2569	Other Food Services	\$274,314.45	
2570	Internal Services		\$972,726.45
2571	Internal Services Director	\$418,479.84	
2574	Printing, Publishing and Duplicating Services	\$543,968.61	
2579	Other Internal Services	\$10,278.00	
2600	Support Services--Central		\$3,656,229.18
2630	Information Services		\$1,391.00
2639	Other Information Services	\$1,391.00	
2660	Data Processing Services		\$3,654,838.18
2669	Other Data Processing Services	\$3,654,838.18	

Capital Outlay Fund (21)

2700 Support Services--Special Education		\$95,482.00	
2730 Special Education Transportation Costs		\$95,482.00	
2732 Emotionally Disturbed	\$3,170.00		
2733 Cognitive Disability	\$3,972.05		
2734 Hearing Loss	\$792.50		
2735 Specific Learning Disabled	\$26,181.16		
2736 Multiple Disabilities	\$3,704.70		
2737 Orthopedic Impairments	\$1,059.85		
2738 Vision Loss	\$262.58		
2739 Deafness	\$792.50		
2740 Speech/Language Impairments	\$31,213.07		
2741 Other Health Impaired	\$12,699.11		
2742 Autism	\$5,814.85		
2743 Traumatic Brain Injury	\$262.57		
2744 Preschool (age 3-5)	\$5,557.06		
2900 Other Support Services		\$814.61	
3000 Community Services			\$36,583.31
3400 Public Library Services		\$795.87	
3500 Custody and Care of Children Services		\$4,493.00	
3700 Nonpublic School Student Services		\$31,294.44	
3710 Nonpublic School Instruction Services		\$31,294.44	
3719 Other Nonpublic Instruction Services	\$31,294.44		
5000 Debt Services (Includes Lease Purchase Pmts)			\$59,781,348.69
6000 Cocurricular Activities			\$2,215,709.82
6100 Male Activities		\$485,858.68	
6200 Female Activities		\$219,732.09	
6500 Transportation		\$162,527.16	
6900 Combined Activities		\$1,347,591.89	
8000 Other Uses			\$17,828,756.26

Capital Outlay Fund (21)

8100 Other Financing Uses		\$17,828,756.26
8110 Transfers Out	\$8,474,020.92	
8120 Payment to Refunded Debt Escrow Agent	\$7,964,238.34	
8130 Special Items	\$1,304,172.00	
8150 Discount on Bonds Issued	\$86,325.00	

Capital Outlay Fund Total Expenditures	\$227,048,264.00
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Special Education Fund (22)

Balance Sheet

Assets

100 Current Assets		\$94,538,309.48
101 Cash / Cash & Deposits	\$24,880,861.70	
105 Interest Bearing Accounts	\$19,944,170.77	
106 Savings Certificates	\$4,151,562.72	
107 Restricted Cash in Banks	\$119,968.23	
110 Taxes Receivable - Current	\$37,193,472.66	
111 Estimated Uncollectible Taxes Receivable (Current)	(\$3,233.00)	
112 Taxes Receivable - Delinquent	\$1,078,096.05	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$10,014.00)	
120 Accounts Receivable	\$120,574.49	
130 Due from Other Fund	\$161,418.44	
140 Due from Other Govt	\$5,276,499.11	
170 Inventory of Supplies	\$1,980.57	
180 Investments	\$1,397,360.05	
191 Deposits	\$15,617.25	
192 Prepaid Expenses	\$209,974.44	

Total Assets	\$94,538,309.48
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Liabilities

400 Current Liabilities		\$52,443,926.94
401 Vouchers Payable	\$92,064.68	

Special Education Fund (22)

402	Accounts Payable		\$1,712,905.34
403	Judgments Payable		\$131,432.41
404	Contracts Payable		\$8,297,628.82
405	Construction Contracts Payable		\$51,034.80
410	Due to Other Fund		\$288,064.46
420	Due to Other Gov't		\$15,698.05
430	Advance from Other Fund		\$150,000.00
450	Payroll Deduction & WH and Emplr. Matching		\$2,842,492.42
451	Compensated Absences Payable		\$4,350.94
474	Deferred Revenue		\$38,858,255.02

Fund Equity

700 Fund Balances **\$42,094,382.54**

710	Nonspendable Fund Balance		\$105,640.57
711	Inventory	\$1,980.57	
712	Prepays	\$103,660.00	
720	Restricted Fund Balance		\$42,191,983.37
724	Special Education	\$42,191,983.37	
750	Assigned Fund Balance		\$248,627.34
752	Subsequent Year's Budget	\$248,627.34	
760	Unassigned Fund Balance		(\$451,868.74)

Total Liabilities and Fund Equity **\$94,538,309.48**

Revenue

1000 Revenue from Local Sources **\$81,404,345.01**

1100 Taxes **\$77,005,800.53**

1110	Ad Valorem Taxes	\$75,674,703.27
1120	Prior Years Ad Valorem Taxes	\$1,087,512.13
1130	Tax Deed Revenue	\$2,738.12
1180	Other Taxes	\$16,486.57
1190	Penalties and Interest on Taxes	\$224,360.44

1300 Tuition and Fees **\$503,431.61**

1310	School Tuition	\$503,431.61
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Special Education Fund (22)			
1311	Tuition for Credit from Students, Parents or Other	\$70,200.00	
1312	Tuition for Credit from Other LEAs Within the State	\$323,492.01	
1313	Tuition for Credit from Other LEAs Outside the State	\$109,739.60	
1500	Earnings on Investments and Deposits		\$183,131.88
1510	Investment Earnings		\$183,131.88
1600	Food Service		\$3,320.84
1660	Other Sales		\$3,320.84
1900	Other Revenue from Local Sources		\$3,708,660.15
1910	Rentals		\$16,123.10
1920	Contributions and Donations		\$5,098.00
1940	Services Provided Other LEAs		\$363,480.99
1941	LEAs Within the State	\$276,312.59	
1943	Contracted Education Services Provided Other LEAs per SDCL 13-15	\$87,168.40	
1950	Refund of Prior Years Expenditures		\$1,420.58
1970	Charges for Services		\$3,168,023.50
1972	Medicaid Direct Services	\$2,245,516.69	
1973	Medicaid Indirect Administrative Services	\$922,506.81	
1990	Other		\$154,513.98
2000	Revenue from Intermediate Sources		\$219,499.34
2100	County Sources		\$8,755.09
2120	Lease of County-Owned Land		\$8,755.09
2200	Revenue in Lieu of Taxes		\$142,796.49
2900	Other		\$67,947.76
3000	Revenue from State Sources		\$45,038,760.24
3100	Grants-in-Aid		\$44,498,256.35
3120	Restricted Grants-in-Aid		\$44,498,256.35
3121	Exceptional Children	\$40,374,918.00	
3122	Training and Support to Teachers and School Leaders	\$750.00	
3129	Other Restricted	\$4,122,588.35	
3200	Revenue in Lieu of Taxes		\$382.78

Special Education Fund (22)			
3210	Tax Base on Shooting Areas		\$382.78
3300	Tuition		\$29,372.18
3310	Special Education		\$29,372.18
3900	Other State Revenue		\$510,748.93
4000	Revenue from Federal Sources		\$24,349,115.24
4100	Grants-in-Aid		\$24,345,848.22
4110	Unrestricted Grants Received Directly from Federal Government		\$1,341,688.40
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$1,341,688.40	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$619.84
4134	Federal Wetlands (CFDA 15.299)	\$619.84	
4150	Restricted Grants Received from Federal Government through the State		\$23,003,539.98
4151	Other Grants from Federal Government Through the State	\$7,750.00	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$21,954,741.84	
4186	Special Education, IDEA Part B, Section 619 Preschool (CFDA 84.173)	\$774,342.12	
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$169,825.02	
4196	ARRA - IDEA, Part B, 611 (CFDA 84.391A)	\$90,435.00	
4197	ARRA - IDEA, Part B, 619-Preschool (CFDA 84.392A)	\$6,446.00	
4900	Other Federal Revenue		\$3,267.02
5000	Other Sources		\$1,530,516.36
5100	Other Financing Sources		\$1,530,516.36
5110	Transfers In		\$1,530,211.98
5140	Compensation for Loss of General Capital Assets		\$304.38
Special Education Fund Total Revenues			\$152,542,236.19

Expenditures

1000	Instruction		\$107,385,141.45
1200	Special Programs		\$107,385,141.45
1220	Programs for Special Education		\$107,385,141.45
1221	Programs for Students with Mild to Moderate Disabilities	\$60,214,692.28	
1222	Programs for Students with Severe Disabilities	\$26,874,024.42	

Special Education Fund (22)

1223	Day Programs	\$5,646,086.65		
1224	Residential Programs	\$6,321,050.07		
1225	Homebound Programs	\$19.00		
1226	Early Childhood Programs (3-5)	\$7,396,462.97		
1227	Prolonged Assistance Programs (0-2)	\$932,806.06		
2000	Support Services			\$44,729,357.47
2100	Support Services--Students			\$28,621,592.68
2110	Attendance and Social Work Services		\$226,713.62	
2111	Attendance and Social Work Director	\$69,629.28		
2113	Social Work Services	\$156,904.34		
2119	Other Attendance and Social Work Services	\$180.00		
2120	Guidance Services		\$278,174.38	
2121	Guidance Services Director	\$44,121.49		
2122	Counseling Services	\$101,414.27		
2123	Appraisal Services	\$1,520.20		
2125	Records Maintenance Services	\$45,508.03		
2126	Placement Services	\$3,157.51		
2129	Other Guidance Services	\$82,452.88		
2130	Health Services		\$1,363,315.72	
2131	Health Services Director	\$19,019.00		
2134	Nurse Services	\$1,218,902.35		
2139	Other Health Services	\$125,394.37		
2140	Psychological Services		\$4,584,341.65	
2141	Psychological Services Director	\$629,555.07		
2142	Psychological Testing Services	\$2,770,762.18		
2143	Psychological Counseling Services	\$442,794.47		
2144	Psychotherapy Services	\$60,120.32		
2149	Other Psychological Services	\$681,109.61		
2150	Speech Pathology Services		\$13,351,974.23	

Special Education Fund (22)

2151	Speech Pathology Services Director	\$533,348.79	
2152	Speech Pathology Services	\$11,240,295.04	
2159	Other Speech Pathology Services	\$1,578,330.40	
2160	Audiology Services		\$559,130.80
2161	Audiology Services Director	\$75,989.54	
2162	Audiology Services	\$178,036.68	
2169	Other Audiology Services	\$305,104.58	
2170	Student Therapy Services		\$8,033,239.03
2171	Physical Therapy	\$3,029,909.89	
2172	Occupational Therapy	\$4,439,873.45	
2173	Recreational Therapy	\$52,947.13	
2179	Other Therapy Services	\$510,508.56	
2180	Orientation and Mobility Services		\$224,703.25
2182	Orientation and Mobility Services	\$224,421.49	
2189	Other Orientation and Mobility Services	\$281.76	
2200	Support Services--Instructional Staff		\$255,781.79
2210	Improvement of Instruction Services		\$202,459.38
2212	Instruction and Curriculum Development Services	\$51,525.28	
2213	Instructional Staff Training Services	\$76,373.61	
2219	Other Improvement of Instruction Services	\$74,560.49	
2220	Educational Media Services		\$53,322.41
2223	Audiovisual Services	\$492.64	
2227	Technology in School	\$15,418.77	
2229	Other Educational Media Services	\$37,411.00	
2300	Support Services--General Administration		\$93,701.65
2310	Board of Education Services		\$93,701.65
2311	Board of Education Services	\$71,421.17	
2312	Board Secretary Services	\$1,085.88	
2315	Legal Services	\$9,102.32	

Special Education Fund (22)

2317	Audit Services	\$4,532.50	
2319	Other Board of Education Services	\$7,559.78	
2500	Support Services--Business		\$140,681.14
2520	Fiscal Services		\$140,681.14
2525	Financial Accounting Services	\$30,313.00	
2529	Other Fiscal Services	\$110,368.14	
2700	Support Services--Special Education		\$15,617,600.21
2710	Special Education Administrative Costs		\$7,573,787.61
2711	Deaf-Blind	\$228.89	
2712	Emotionally Disturbed	\$433,261.39	
2713	Cognitive Disability	\$714,195.02	
2714	Hearing Loss	\$82,254.86	
2715	Specific Learning Disabled	\$2,743,950.65	
2716	Multiple Disabilities	\$405,814.21	
2717	Orthopedic Impairments	\$76,166.47	
2718	Vision Loss	\$17,584.81	
2719	Deafness	\$17,699.50	
2720	Speech/Language Impairments	\$1,421,350.51	
2721	Other Health Impaired	\$635,395.57	
2722	Autism	\$313,891.40	
2723	Traumatic Brain Injury	\$16,055.34	
2724	Preschool (age 3-5)	\$541,551.05	
2725	Early Intervention (age 0-2)	\$154,387.94	
2730	Special Education Transportation Costs		\$5,430,525.93
2732	Emotionally Disturbed	\$385,693.12	
2733	Cognitive Disability	\$814,267.54	
2734	Hearing Loss	\$17,758.92	
2735	Specific Learning Disabled	\$807,937.25	
2736	Multiple Disabilities	\$669,269.68	

Special Education Fund (22)

2737	Orthopedic Impairments	\$63,190.71	
2738	Vision Loss	\$28,032.61	
2739	Deafness	\$41,069.07	
2740	Speech/Language Impairments	\$498,039.83	
2741	Other Health Impaired	\$291,488.87	
2742	Autism	\$530,648.35	
2743	Traumatic Brain Injury	\$14,579.48	
2744	Preschool (age 3-5)	\$1,260,746.83	
2745	Early Intervention (age 0-2)	\$7,803.67	
2750	Other Special Education Costs		\$2,613,286.67
2751	Deaf-Blind	\$4,487.73	
2752	Emotionally Disturbed	\$205,377.54	
2753	Cognitive Disability	\$203,816.80	
2754	Hearing Loss	\$291,767.32	
2755	Specific Learning Disabled	\$378,803.19	
2756	Multiple Disabilities	\$282,045.44	
2757	Orthopedic Impairments	\$10,330.19	
2758	Vision Loss	\$26,590.66	
2759	Deafness	\$387,092.59	
2760	Speech/Language Impairments	\$248,976.47	
2761	Other Health Impaired	\$202,844.01	
2762	Autism	\$180,725.59	
2763	Traumatic Brain Injury	\$6,967.76	
2764	Preschool (age 3-5)	\$105,558.24	
2765	Early Intervention (age 0-2)	\$77,903.14	
4000	Nonprogrammed Charges		\$437,116.93
4500	Early Retirement Payment		\$401,530.93
4700	Pension Contributions		\$1,350.00
4800	Pension Payments		\$34,236.00

Special Education Fund (22)

8000 Other Uses			\$175,120.05
8100 Other Financing Uses			\$175,120.05
8110 Transfers Out		\$175,120.05	
Special Education Fund Total Expenditures			\$152,726,735.90

Pension Fund (24)

Balance Sheet

Assets

100 Current Assets			\$31,913,864.95
101 Cash / Cash & Deposits		\$10,051,048.64	
105 Interest Bearing Accounts		\$9,422,669.92	
106 Savings Certificates		\$2,676,821.36	
107 Restricted Cash in Banks		\$120,000.00	
110 Taxes Receivable - Current		\$8,089,276.16	
111 Estimated Uncollectible Taxes Receivable (Current)		(\$806.00)	
112 Taxes Receivable - Delinquent		\$213,114.45	
113 Est. Uncollectible Taxes Receivable (Delinquent)		(\$2,560.00)	
120 Accounts Receivable		\$1,343.68	
140 Due from Other Govt		\$7,781.08	
162 Interest Receivable on Investments and Deposits		\$160.39	
180 Investments		\$1,328,018.16	
192 Prepaid Expenses		\$6,997.11	
Total Assets			\$31,913,864.95

Liabilities

400 Current Liabilities			\$10,657,063.94
402 Accounts Payable		\$2,043,800.63	
404 Contracts Payable		\$11,327.70	
405 Construction Contracts Payable		\$57,408.40	
410 Due to Other Fund		\$4,865.56	
430 Advance from Other Fund		\$130,000.00	
450 Payroll Deduction & WH and Emplr. Matching		\$37,105.68	

Pension Fund (24)		
474	Deferred Revenue	\$8,372,555.97
Fund Equity		
700	Fund Balances	\$21,256,801.01
720	Restricted Fund Balance	\$20,523,461.67
725	Pension	\$20,523,461.67
750	Assigned Fund Balance	\$848,370.23
752	Subsequent Year's Budget	\$848,370.23
760	Unassigned Fund Balance	(\$115,030.89)
Total Liabilities and Fund Equity		\$31,913,864.95

Revenue

1000	Revenue from Local Sources		\$16,862,587.77
1100	Taxes		\$16,761,244.25
1110	Ad Valorem Taxes	\$16,472,743.29	
1120	Prior Years Ad Valorem Taxes	\$235,994.61	
1130	Tax Deed Revenue	\$548.61	
1180	Other Taxes	\$2,927.72	
1190	Penalties and Interest on Taxes	\$49,030.02	
1500	Earnings on Investments and Deposits		\$74,111.09
1510	Investment Earnings	\$74,111.09	
1900	Other Revenue from Local Sources		\$27,232.43
1990	Other	\$27,232.43	
2000	Revenue from Intermediate Sources		\$32,618.49
2100	County Sources		\$3,238.66
2120	Lease of County-Owned Land	\$3,238.66	
2200	Revenue in Lieu of Taxes		\$29,308.94
2900	Other		\$70.89
3000	Revenue from State Sources		\$69.60
3100	Grants-in-Aid		\$69.60
3110	Unrestricted Grants-in-Aid	\$69.60	
3119	Other Unrestricted	\$69.60	

Pension Fund (24)			
4000 Revenue from Federal Sources			\$51.21
4100 Grants-in-Aid			\$51.21
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$51.21	
4134 Federal Wetlands (CFDA 15.299)	\$51.21		
5000 Other Sources			\$891,501.23
5100 Other Financing Sources			\$891,501.23
5110 Transfers In		\$850,000.00	
5160 Extraordinary Items		\$41,501.23	
Pension Fund Total Revenues			\$17,786,828.30

Expenditures

1000 Instruction			\$6,822,668.38
1100 Regular Programs			\$6,748,740.58
1110 Elementary Programs		\$3,167,525.17	
1111 Elem Regular Term	\$3,167,247.83		
1112 Elem Summer Term	\$277.34		
1120 Middle/Junior High Programs		\$1,235,654.51	
1121 MS Regular Term	\$1,235,654.51		
1130 High School Programs		\$2,305,917.07	
1131 HS Regular Term	\$2,304,349.32		
1132 HS Summer Term	\$1,567.75		
1140 Preschool Services		\$34,953.74	
1190 Other Regular Programs		\$4,690.09	
1200 Special Programs			\$73,927.80
1210 Programs for Gifted and Talented		\$1,407.25	
1220 Programs for Special Education		\$35,505.84	
1221 Programs for Students with Mild to Moderate Disabilities	\$22,692.59		
1222 Programs for Students with Severe Disabilities	\$12,791.65		
1227 Prolonged Assistance Programs (0-2)	\$21.60		
1250 Culturally Different		\$333.00	

Pension Fund (24)		
1270	Programs for Educationally Deprived, Title I	\$31,780.06
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$31,780.06
1290	Other Special Programs	\$4,901.65
1299	Other (Alternative Schooling)	\$4,901.65
2000	Support Services	\$1,381,976.25
2100	Support Services--Students	\$143,629.82
2120	Guidance Services	\$130,706.87
2121	Guidance Services Director	\$21,549.82
2122	Counseling Services	\$58,561.61
2129	Other Guidance Services	\$50,595.44
2130	Health Services	\$11,590.41
2131	Health Services Director	\$1,000.00
2134	Nurse Services	\$6,442.60
2139	Other Health Services	\$4,147.81
2150	Speech Pathology Services	\$1,332.54
2152	Speech Pathology Services	\$1,332.54
2200	Support Services--Instructional Staff	\$133,055.45
2210	Improvement of Instruction Services	\$2,775.98
2211	Improvement of Instruction Director	\$750.50
2212	Instruction and Curriculum Development Services	\$326.14
2213	Instructional Staff Training Services	\$1,416.32
2219	Other Improvement of Instruction Services	\$283.02
2220	Educational Media Services	\$130,279.47
2222	School Library Services	\$54,944.60
2227	Technology in School	\$71,838.45
2229	Other Educational Media Services	\$3,496.42
2300	Support Services--General Administration	\$230,639.23
2310	Board of Education Services	\$1,323.08
2312	Board Secretary Services	\$1,323.08
2320	Executive Administration Services	\$229,316.15

Pension Fund (24)			
2321	Office of the Superintendent Services	\$220,249.07	
2329	Other Executive Administration Services	\$9,067.08	
2400	Support Services--School Administration		\$390,610.53
2410	Office of the Principal Services		\$387,499.55
2490	Other Support Services--School Administration		\$3,110.98
2500	Support Services--Business		\$483,633.52
2520	Fiscal Services		\$159,524.90
2521	Fiscal Services Director	\$15,189.54	
2525	Financial Accounting Services	\$2,274.00	
2529	Other Fiscal Services	\$142,061.36	
2540	Operation and Maintenance of Plant Services		\$253,274.73
2541	Operation and Maintenance of Plant Director	\$31,922.13	
2542	Care and Upkeep of Buildings Services	\$63,158.14	
2543	Care and Upkeep of Grounds Services	\$693.20	
2549	Other Operation and Maintenance of Plant Services	\$157,501.26	
2550	Student Transportation Services		\$38,201.90
2551	Student Transportation Services Director	\$3,536.76	
2552	Vehicle Operation Services	\$6,443.68	
2554	Vehicle Servicing and Maintenance Services	\$2,472.91	
2559	Other Student Transportation Services	\$25,748.55	
2560	Food Services		\$32,366.63
2561	Food Services Director	\$4,359.94	
2562	Food Preparation and Dispensing Services	\$15,878.44	
2569	Other Food Services	\$12,128.25	
2570	Internal Services		\$265.36
2574	Printing, Publishing and Duplicating Services	\$265.36	
2700	Support Services--Special Education		\$407.70
2710	Special Education Administrative Costs		\$407.70
2712	Emotionally Disturbed	\$134.54	

Pension Fund (24)			
2713	Cognitive Disability	\$203.85	
2722	Autism	\$69.31	
3000	Community Services		\$5,443.54
3500	Custody and Care of Children Services		\$4,281.58
3700	Nonpublic School Student Services		\$1,161.96
3710	Nonpublic School Instruction Services		\$1,161.96
3711	Title I NonPublic Instruction Services	\$1,161.96	
4000	Nonprogrammed Charges		\$8,767,770.37
4500	Early Retirement Payment		\$7,231,244.68
4800	Pension Payments		\$1,536,525.69
6000	Cocurricular Activities		\$144,122.82
6100	Male Activities		\$26,752.86
6200	Female Activities		\$24,734.81
6500	Transportation		\$1,388.53
6900	Combined Activities		\$91,246.62
8000	Other Uses		\$31,702.94
8100	Other Financing Uses		\$31,702.94
8110	Transfers Out		\$31,702.94
Pension Fund Total Expenditures			\$17,153,684.30

Building Fund (25)

Balance Sheet

Assets			
100	Current Assets		\$69,992.38
101	Cash / Cash & Deposits		\$10,103.28
105	Interest Bearing Accounts		\$59,889.10
Total Assets			\$69,992.38
Fund Equity			
700	Fund Balances		\$69,992.38

Statewide

Fiscal Year: 2012

Building Fund (25)

720	Restricted Fund Balance		\$69,992.38
727	Building	\$69,992.38	

Total Liabilities and Fund Equity			\$69,992.38
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Revenue

1000	Revenue from Local Sources		\$15,233.98
1500	Earnings on Investments and Deposits		\$181.62
1510	Investment Earnings	\$181.62	
1700	Cocurricular Activities		\$15,052.36
1710	Admissions	\$15,052.36	
Building Fund Total Revenues			\$15,233.98

Expenditures

2000	Support Services		\$4,000.00
2500	Support Services--Business		\$4,000.00
2530	Facilities Acquisition and Construction Services	\$4,000.00	
2539	Other Facilities Acquisition and Construction Services	\$4,000.00	
8000	Other Uses		\$179.41
8100	Other Financing Uses		\$179.41
8110	Transfers Out	\$179.41	
Building Fund Total Expenditures			\$4,179.41

Impact Aid Fund (27)

Balance Sheet

Assets

100	Current Assets		\$119,196,996.58
101	Cash / Cash & Deposits		\$18,713,053.71
105	Interest Bearing Accounts		\$44,434,081.01
106	Savings Certificates		\$51,522,693.32
130	Due from Other Fund		\$4,354,999.80

Impact Aid Fund (27)

140	Due from Other Govt		\$383.19
150	Advance to Other Fund		\$33,000.00
162	Interest Receivable on Investments and Deposits		\$11,507.12
163	Accrued Interest on Investments Purchased		\$9,000.42
180	Investments		\$118,278.01

Total Assets			\$119,196,996.58
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Liabilities

400 Current Liabilities			\$83,428.93
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420	Due to Other Gov't		\$83,428.93
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Fund Equity

700 Fund Balances			\$119,113,567.65
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750	Assigned Fund Balance		\$32,596,624.08
752	Subsequent Year's Budget	\$10,203,959.30	
759	Other Assigned	\$22,392,664.78	
760	Unassigned Fund Balance		\$86,516,943.57

Total Liabilities and Fund Equity			\$119,196,996.58
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Revenue

1000 Revenue from Local Sources			\$417,927.42
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1500 Earnings on Investments and Deposits			\$417,927.42
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1510	Investment Earnings	\$417,927.42	
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4000 Revenue from Federal Sources			\$57,287,410.49
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4100 Grants-in-Aid			\$57,287,410.49
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4110	Unrestricted Grants Received Directly from Federal Government	\$57,287,410.49	
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4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$57,287,410.49	
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Impact Aid Fund Total Revenues			\$57,705,337.91
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Expenditures

8000 Other Uses			\$50,346,368.23
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8100 Other Financing Uses			\$50,346,368.23
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Impact Aid Fund (27)

8110 Transfers Out \$50,346,368.23

Impact Aid Fund Total Expenditures \$50,346,368.23

Other Special Revenue Funds (29)

Balance Sheet

Assets

100 Current Assets \$806,262.78

101 Cash / Cash & Deposits \$32,893.87
 105 Interest Bearing Accounts \$406,082.60
 106 Savings Certificates \$367,286.31

Total Assets \$806,262.78

Fund Equity

700 Fund Balances \$806,262.78

720 Restricted Fund Balance \$806,262.78
 739 Other Restricted \$806,262.78

Total Liabilities and Fund Equity \$806,262.78

Revenue

1000 Revenue from Local Sources \$7,947.45

1500 Earnings on Investments and Deposits \$7,666.45

1510 Investment Earnings \$7,666.45

1900 Other Revenue from Local Sources \$281.00

1920 Contributions and Donations \$281.00

5000 Other Sources \$94,290.11

5100 Other Financing Sources \$94,290.11

5110 Transfers In \$94,290.11

Other Special Revenue Funds Total Revenues \$102,237.56

Expenditures

Other Special Revenue Funds (29)

1000 Instruction				\$337.00
1100 Regular Programs				\$337.00
1110 Elementary Programs		\$168.50		
1111 Elem Regular Term	\$168.50			
1130 High School Programs		\$168.50		
1131 HS Regular Term	\$168.50			
8000 Other Uses				\$353,504.53
8100 Other Financing Uses				\$353,504.53
8110 Transfers Out		\$353,504.53		
Other Special Revenue Funds Total Expenditures				\$353,841.53

Debt Service Funds (30)

Balance Sheet

Assets

100 Current Assets				\$51,823,202.06
101 Cash / Cash & Deposits		\$10,126,628.40		
104 Cash with Fiscal Agent		\$11,768,344.44		
105 Interest Bearing Accounts		\$10,963,843.73		
106 Savings Certificates		\$140,652.25		
107 Restricted Cash in Banks		\$4,621,562.43		
110 Taxes Receivable - Current		\$13,243,871.95		
111 Estimated Uncollectible Taxes Receivable (Current)		(\$763.00)		
112 Taxes Receivable - Delinquent		\$599,404.64		
113 Est. Uncollectible Taxes Receivable (Delinquent)		(\$48,867.00)		
120 Accounts Receivable		\$14,905.60		
130 Due from Other Fund		\$345.57		
162 Interest Receivable on Investments and Deposits		\$3,667.71		
180 Investments		\$376,205.34		
193 Unamortized Discounts on Bonds Sold		\$13,400.00		
Total Assets				\$51,823,202.06

Debt Service Funds (30)

Liabilities

400 Current Liabilities			\$14,384,537.11
410 Due to Other Fund		\$2,649.67	
430 Advance from Other Fund		\$500,000.00	
442 Accrued Interest Payable		\$59,472.52	
474 Deferred Revenue		\$13,822,414.92	

Fund Equity

700 Fund Balances			\$37,438,664.95
720 Restricted Fund Balance			\$37,408,834.56
721 Debt Service	\$36,964,944.60		
739 Other Restricted	\$443,889.96		
750 Assigned Fund Balance			\$29,830.39
752 Subsequent Year's Budget	\$29,830.39		

Total Liabilities and Fund Equity			\$51,823,202.06
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Revenue

1000 Revenue from Local Sources			\$28,538,928.16
1100 Taxes		\$28,386,642.63	
1110 Ad Valorem Taxes	\$27,911,966.55		
1120 Prior Years Ad Valorem Taxes	\$395,871.25		
1130 Tax Deed Revenue	\$1,930.22		
1180 Other Taxes	\$4,114.72		
1190 Penalties and Interest on Taxes	\$72,759.89		
1500 Earnings on Investments and Deposits		\$148,630.62	
1510 Investment Earnings	\$148,630.62		
1900 Other Revenue from Local Sources		\$3,654.91	
1990 Other	\$3,654.91		
2000 Revenue from Intermediate Sources			\$336,071.35
2100 County Sources		\$334,980.60	
2120 Lease of County-Owned Land	\$334,980.60		
2200 Revenue in Lieu of Taxes		\$1,090.75	
4000 Revenue from Federal Sources			\$1,196,288.21

Debt Service Funds (30)

4100 Grants-in-Aid			\$339.22
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$339.22	
4134 Federal Wetlands (CFDA 15.299)	\$339.22		
4900 Other Federal Revenue			\$1,195,948.99
5000 Other Sources			\$17,323,385.31
5100 Other Financing Sources			\$17,323,385.31
5110 Transfers In		\$4,146,722.04	
5120 Proceeds of General Long-Term Debt Issues		\$13,176,663.27	
5121 General Obligation Bonds Issued	\$2,806,587.67		
5122 Refunding Bonds Issued	\$10,350,000.00		
5123 Premiums on Bonds Issued	\$20,075.60		
Debt Service Funds Total Revenues			\$47,394,673.03

Expenditures

5000 Debt Services (Includes Lease Purchase Pmts)			\$38,929,085.69
8000 Other Uses			\$1,620,029.86
8100 Other Financing Uses			\$1,620,029.86
8110 Transfers Out		\$173,129.86	
8120 Payment to Refunded Debt Escrow Agent		\$1,446,900.00	
Debt Service Funds Total Expenditures			\$40,549,115.55

Capital Projects Funds (40)

Balance Sheet

Assets			
100 Current Assets			\$70,135,575.41
101 Cash / Cash & Deposits		\$43,385,909.27	
105 Interest Bearing Accounts		\$19,705,802.84	
107 Restricted Cash in Banks		\$2,061,142.54	
120 Accounts Receivable		\$895,482.36	
140 Due from Other Govt		\$4,087,238.40	

Capital Projects Funds (40)

Total Assets			\$70,135,575.41
Liabilities			
400 Current Liabilities			\$9,026,094.68
401	Vouchers Payable		\$3,408.76
402	Accounts Payable		\$4,894,905.42
404	Contracts Payable		\$730,976.16
405	Construction Contracts Payable		\$27,441.65
406	Construction Contracts Payable - Retained %		\$975,249.14
410	Due to Other Fund		\$1,188,578.85
474	Deferred Revenue		\$1,205,534.70
Fund Equity			
700 Fund Balances			\$61,109,480.73
720	Restricted Fund Balance		\$62,349,723.04
722	Capital Projects	\$62,349,723.04	
740	Committed Fund Balance		\$158,662.82
749	Other Committed	\$158,662.82	
760	Unassigned Fund Balance		(\$1,398,905.13)
Total Liabilities and Fund Equity			\$70,135,575.41
Revenue			
1000 Revenue from Local Sources			\$948,764.45
1500 Earnings on Investments and Deposits			\$147,232.54
1510	Investment Earnings	\$147,232.54	
1900 Other Revenue from Local Sources			\$801,531.91
1920	Contributions and Donations	\$411,056.20	
1990	Other	\$390,475.71	
2000 Revenue from Intermediate Sources			\$14,000.00
2900 Other			\$14,000.00
3000 Revenue from State Sources			\$7,234,554.53
3900 Other State Revenue			\$7,234,554.53
4000 Revenue from Federal Sources			\$10,397,440.39

Capital Projects Funds (40)

4100 Grants-in-Aid			\$10,379,788.39
4110 Unrestricted Grants Received Directly from Federal Government		\$4,690,322.20	
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$4,690,322.20		
4140 Restricted Grants Received Directly from Federal Government		\$5,689,466.19	
4145 ARRA - Impact Aid - School Constuction Grant	\$5,689,466.19		
4900 Other Federal Revenue			\$17,652.00
5000 Other Sources			\$99,082,615.14
5100 Other Financing Sources			\$99,082,615.14
5110 Transfers In		\$15,552,988.81	
5120 Proceeds of General Long-Term Debt Issues		\$82,904,626.33	
5121 General Obligation Bonds Issued	\$39,800,537.81		
5125 Capital Outlay Certificates Issued	\$42,324,540.75		
5126 Other Debts Issued	\$779,547.77		
5150 Special Items		\$625,000.00	
Capital Projects Funds Total Revenues			\$117,677,374.51

Expenditures

2000 Support Services			\$66,670,492.77
2500 Support Services--Business			\$66,670,492.77
2530 Facilities Acquisition and Construction Services		\$66,637,396.42	
2531 Facilities Acquisition and Construction Director	\$2,463,257.01		
2532 Land Acquisition and Development Services	\$2,953,939.70		
2533 Architecture and Engineering Services	\$4,733,391.65		
2535 Building Acquisition, Construction and Improvements Services	\$42,321,478.85		
2539 Other Facilities Acquisition and Construction Services	\$14,165,329.21		
2540 Operation and Maintenance of Plant Services		\$33,096.35	
2549 Other Operation and Maintenance of Plant Services	\$33,096.35		
7500 Capital Outlay			\$14,341,058.52
8000 Other Uses			\$838,508.19
8100 Other Financing Uses			\$838,508.19

Capital Projects Funds (40)

8110 Transfers Out \$838,508.19

Capital Projects Funds Total Expenditures \$81,850,059.48

Food Service Fund (51)

Balance Sheet

Assets

100	Current Assets		\$13,278,656.13
101	Cash / Cash & Deposits	\$7,949,400.46	
102	Petty Cash	\$42,489.28	
103	Cash Change	\$1,624.00	
105	Interest Bearing Accounts	\$2,172,805.53	
106	Savings Certificates	\$236,685.01	
120	Accounts Receivable	\$278,381.91	
124	Due from Component Unit	(\$581.25)	
130	Due from Other Fund	\$9,761.48	
140	Due from Other Govt	\$625,970.17	
150	Advance to Other Fund	\$729.56	
170	Inventory of Supplies	\$644,746.83	
171	Inventory of Stores Purchased for Resale	\$610,130.36	
172	Inventory of Donated Food	\$455,871.56	
180	Investments	\$98,619.00	
191	Deposits	\$15,617.24	
192	Prepaid Expenses	\$136,404.99	
200	Capital Assets		\$9,763,555.43
202	Buildings	\$4,783,135.63	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$23,734,166.30	
205	Machinery & Equipment - Federal Assistance	\$602,991.82	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$18,890,487.75)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$527,080.34)	
210	Acc. Depreciation - Buildings	(\$4,761.24)	

Food Service Fund (51)

Total Assets		\$23,042,211.56
Liabilities		
400 Current Liabilities		\$1,906,157.15
401 Vouchers Payable	\$4,711.36	
402 Accounts Payable	\$373,750.10	
403 Judgments Payable	\$618.64	
404 Contracts Payable	\$531,928.26	
405 Construction Contracts Payable	\$2,946.52	
407 Sales Tax Payable	\$1.97	
410 Due to Other Fund	\$94,279.68	
420 Due to Other Gov't	\$257.46	
430 Advance from Other Fund	\$105,000.00	
450 Payroll Deduction & WH and Emplr. Matching	\$304,265.96	
451 Compensated Absences Payable	\$256.60	
471 Deposits Payable	\$121,841.12	
474 Deferred Revenue	\$366,299.48	
500 Long-Term Liabilities		\$374,337.58
504 Accrued Leave Payable	\$316,681.91	
509 Other Long Term Liabilities	\$57,655.67	
Fund Equity		
700 Fund Balances		\$20,761,716.83
706 Invested in Capital Assets, Net of Related Debt	\$9,216,051.09	
707 Restricted Net Assets	\$1,180,599.74	
708 Unrestricted Net Assets	\$10,365,066.00	
Total Liabilities and Fund Equity		\$23,042,211.56

Revenue

1000 Revenue from Local Sources		\$28,483,269.13
1500 Earnings on Investments and Deposits	\$25,297.80	
1510 Investment Earnings	\$25,297.80	
1600 Food Service		\$28,410,949.26

Food Service Fund (51)			
1610	Sales to Pupils		\$22,772,657.45
1620	Sales to Adults		\$1,495,324.43
1630	A la Carte Sales		\$3,281,939.48
1640	Nutrition Program for the Elderly (NPE) Sales		\$859.80
1650	Child Care Sales		\$54,661.57
1660	Other Sales		\$405,303.42
1670	Local Donations		\$7,536.04
1690	Miscellaneous Revenue from Other Sources		\$392,667.07
1900	Other Revenue from Local Sources		\$47,022.07
1930	Sale and Loss of Capital Assets		\$2,053.03
1931	Gain on Sale of Capital Assets	\$2,053.03	
1950	Refund of Prior Years Expenditures		\$632.63
1960	Judgments		\$7,295.32
1962	Judgments	\$7,295.32	
1990	Other		\$37,041.09
3000	Revenue from State Sources		\$421,917.86
3800	Food Service Assistance		\$421,917.86
3810	Cash Reimbursements		\$421,917.86
4000	Revenue from Federal Sources		\$29,763,520.79
4100	Grants-in-Aid		\$25,309.92
4150	Restricted Grants Received from Federal Government through the State		\$25,309.92
4151	Other Grants from Federal Government Through the State	\$25,309.92	
4800	Food Service Assistance		\$29,702,090.20
4810	Federal Reimbursement (CFDA 10.553 and 10.555)		\$26,363,571.98
4820	Donated Food (CFDA 10.550)		\$3,338,518.22
4900	Other Federal Revenue		\$36,120.67
5000	Other Sources		\$2,752,084.93
5100	Other Financing Sources		\$2,752,084.93
5110	Transfers In		\$1,792,487.55
5130	Sale of Surplus Property		\$3,797.62
5170	Capital Contributions		\$955,799.76

Food Service Fund (51)

Food Service Fund Total Revenues \$61,420,792.71

Expenditures

2000 Support Services			\$59,821,423.53
2300 Support Services--General Administration		\$18,440.70	
2310 Board of Education Services		\$18,440.70	
2319 Other Board of Education Services	\$18,440.70		
2500 Support Services--Business			\$59,802,982.83
2540 Operation and Maintenance of Plant Services		\$561,471.50	
2544 Care and Upkeep of Equipment Services	\$396.62		
2549 Other Operation and Maintenance of Plant Services	\$561,074.88		
2560 Food Services		\$59,241,511.33	
2561 Food Services Director	\$12,842,250.90		
2562 Food Preparation and Dispensing Services	\$15,001,994.45		
2563 Food Delivery Services	\$653,335.41		
2569 Other Food Services	\$30,743,930.57		
8000 Other Uses			\$21,136.13
8100 Other Financing Uses			\$21,136.13
8110 Transfers Out		\$21,136.13	

Food Service Fund Total Expenditures \$59,842,559.66

Other Enterprise Funds (53)

Balance Sheet

Assets			
100 Current Assets			\$4,039,819.76
101 Cash / Cash & Deposits		\$3,301,118.71	
103 Cash Change		\$3,261.00	
105 Interest Bearing Accounts		\$433,373.61	
106 Savings Certificates		\$222,304.11	
120 Accounts Receivable		\$10,857.24	

Other Enterprise Funds (53)

130	Due from Other Fund	\$382.63	
140	Due from Other Govt	\$3,140.70	
170	Inventory of Supplies	\$38,347.12	
171	Inventory of Stores Purchased for Resale	\$1,937.96	
192	Prepaid Expenses	\$25,096.68	
200	Capital Assets		\$362,771.43
201	Land	\$9,000.00	
202	Buildings	\$112,156.00	
204	Machinery & Equipment - Local Funds	\$530,293.31	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$288,677.88)	

Total Assets \$4,402,591.19

Liabilities

400	Current Liabilities		\$858,597.56
402	Accounts Payable	\$321,397.78	
404	Contracts Payable	\$316,894.68	
410	Due to Other Fund	\$50,934.33	
450	Payroll Deduction & WH and Emplr. Matching	\$166,426.45	
451	Compensated Absences Payable	\$16.82	
474	Deferred Revenue	\$2,927.50	
500	Long-Term Liabilities		\$41,351.42
504	Accrued Leave Payable	\$41,351.42	

Fund Equity

700	Fund Balances		\$3,502,642.21
706	Invested in Capital Assets, Net of Related Debt	\$280,223.42	
707	Restricted Net Assets	\$207,493.05	
708	Unrestricted Net Assets	\$3,014,925.74	

Total Liabilities and Fund Equity \$4,402,591.19

Revenue

1000	Revenue from Local Sources		\$7,128,458.40
1300	Tuition and Fees	\$2,727,060.10	

Other Enterprise Funds (53)			
1310	School Tuition		\$623,946.23
1311	Tuition for Credit from Students, Parents or Other	\$155,765.25	
1314	Preschool Tuition	\$37,793.85	
1316	Non-credit Tuition from Students, Parents or Other	\$430,387.13	
1320	Adult Continuing Education Tuition		\$2,103,113.87
1500	Earnings on Investments and Deposits		\$8,663.31
1510	Investment Earnings		\$8,663.31
1600	Food Service		\$632,871.41
1610	Sales to Pupils		\$585,887.09
1660	Other Sales		\$46,306.96
1690	Miscellaneous Revenue from Other Sources		\$677.36
1900	Other Revenue from Local Sources		\$3,759,863.58
1910	Rentals		\$112,752.35
1920	Contributions and Donations		\$9,125.03
1970	Charges for Services		\$69,910.84
1979	Other Charges for Services	\$69,910.84	
1980	Day Care Services		\$547,881.17
1981	Day Care Center Services	\$289,212.13	
1982	Latchkey Services	\$258,669.04	
1990	Other		\$3,020,194.19
3000	Revenue from State Sources		\$16,517.00
3900	Other State Revenue		\$16,517.00
4000	Revenue from Federal Sources		\$10,710.00
4100	Grants-in-Aid		\$508.51
4150	Restricted Grants Received from Federal Government through the State		\$508.51
4151	Other Grants from Federal Government Through the State	\$508.51	
4800	Food Service Assistance		\$8,589.60
4810	Federal Reimbursement (CFDA 10.553 and 10.555)		\$8,589.60
4900	Other Federal Revenue		\$1,611.89
5000	Other Sources		\$122,968.14

Other Enterprise Funds (53)

5100 Other Financing Sources		\$122,968.14
5110 Transfers In	\$122,968.14	
Other Enterprise Funds Total Revenues		\$7,278,653.54

Expenditures

1000 Instruction			\$3,229,458.63
1100 Regular Programs			\$3,003,331.18
1110 Elementary Programs		\$361,716.46	
1112 Elem Summer Term	\$361,716.46		
1120 Middle/Junior High Programs		\$15,156.90	
1121 MS Regular Term	\$5,124.85		
1122 MS Summer Term	\$10,032.05		
1130 High School Programs		\$194,847.76	
1131 HS Regular Term	\$10,712.19		
1132 HS Summer Term	\$184,135.57		
1140 Preschool Services		\$2,431,610.06	
1200 Special Programs			\$146,551.26
1290 Other Special Programs		\$146,551.26	
1299 Other (Alternative Schooling)	\$146,551.26		
1300 Adult Continuing Education Programs			\$79,576.19
1390 Other Adult Continuing Education Programs		\$79,576.19	
2000 Support Services			\$1,246,930.29
2200 Support Services--Instructional Staff			\$8,013.44
2210 Improvement of Instruction Services		\$8,013.44	
2213 Instructional Staff Training Services	\$8,013.44		
2400 Support Services--School Administration			\$443,555.90
2490 Other Support Services--School Administration		\$443,555.90	
2500 Support Services--Business			\$795,360.95
2550 Student Transportation Services		\$39,027.94	
2559 Other Student Transportation Services	\$39,027.94		

Other Enterprise Funds (53)

2560	Food Services		\$243,990.14	
2569	Other Food Services	\$243,990.14		
2570	Internal Services		\$512,342.87	
2574	Printing, Publishing and Duplicating Services	\$512,342.87		
3000	Community Services			\$2,448,072.83
3200	Community Recreation Services		\$63,723.53	
3500	Custody and Care of Children Services		\$1,978,411.37	
3900	Other Community Services		\$405,937.93	
4000	Nonprogrammed Charges			\$18,684.40
4500	Early Retirement Payment		\$18,684.40	
8000	Other Uses			\$86,299.67
8100	Other Financing Uses		\$86,299.67	
8110	Transfers Out		\$86,299.67	
Other Enterprise Funds Total Expenditures				\$7,029,445.82

General Capital Assets (90)

Balance Sheet

Assets

200	Capital Assets			\$1,713,945,212.04
201	Land		\$42,828,663.52	
202	Buildings		\$1,764,793,613.21	
203	Improvements Other than Buildings		\$108,516,179.74	
204	Machinery & Equipment - Local Funds		\$250,441,036.90	
205	Machinery & Equipment - Federal Assistance		\$8,415,744.28	
206	Construction Work in Progress		\$116,398,464.64	
208	Accumulated Depreciation - Mach & Equip - Local Funds		(\$192,626,452.01)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.		(\$25,732,324.07)	
210	Acc. Depreciation - Buildings		(\$329,735,228.91)	
211	Acc. Depreciation - Improvements other than Buildings		(\$29,614,708.52)	
212	Intangible Assets		\$735,115.12	
213	Accumulated Amortization		(\$474,891.86)	

General Capital Assets (90)

Total Assets	\$1,713,945,212.04
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Fund Equity

700 Fund Balances	\$1,713,945,212.04
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706 Invested in Capital Assets, Net of Related Debt	\$1,713,945,212.04
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Total Liabilities and Fund Equity	\$1,713,945,212.04
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