

General Long-Term Liabilities (00)

Balance Sheet**Assets**

100	Current Assets		\$1,489,415.37
194	Deferred Charges	\$1,489,415.37	

Total Assets			\$1,489,415.37
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Liabilities

500	Long-Term Liabilities		\$832,275,947.04
501	Bonds Payable	\$335,138,605.69	
502	Capital Outlay Certificates Payable	\$429,068,023.37	
504	Accrued Leave Payable	\$18,326,800.48	
505	Early Retirement Benefits Payable	\$14,743,740.00	
506	Net OPEB Obligation	\$5,219,365.38	
509	Other Long Term Liabilities	\$29,779,412.12	

Fund Equity

700	Fund Balances		(\$830,786,531.67)
706	Net Investment in Capital Assets	(\$781,361,707.18)	
707	Restricted Net Position	(\$16,840,754.16)	
708	Unrestricted Net Position	(\$32,584,070.33)	

Total Liabilities and Fund Equity			\$1,489,415.37
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General Fund (10)

Balance Sheet**Assets**

100	Current Assets		\$491,588,603.87
101	Cash / Cash & Deposits	\$127,981,929.60	
102	Petty Cash	\$55,371.09	
103	Cash Change	\$42,759.50	
105	Interest Bearing Accounts	\$113,418,560.81	
106	Savings Certificates	\$39,434,854.28	
107	Restricted Cash in Banks	\$9,589,159.64	

General Fund (10)

108	Advance Payments	\$832,926.22
110	Taxes Receivable - Current	\$152,006,948.58
111	Estimated Uncollectible Taxes Receivable (Current)	(\$36,769.00)
112	Taxes Receivable - Delinquent	\$4,330,785.26
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$135,935.00)
120	Accounts Receivable	\$3,360,576.17
122	Judgments Receivable	\$1,583.13
123	Notes Receivable	\$55,668.37
124	Due from Component Unit	\$36,468.82
130	Due from Other Fund	\$554,941.34
140	Due from Other Govt	\$29,888,820.36
150	Advance to Other Fund	\$662,970.17
162	Interest Receivable on Investments and Deposits	\$22,883.25
170	Inventory of Supplies	\$1,722,000.73
180	Investments	\$5,379,201.76
191	Deposits	\$210,281.15
192	Prepaid Expenses	\$2,172,617.64

Total Assets**\$491,588,603.87****Liabilities****400 Current Liabilities****\$242,545,999.17**

401	Vouchers Payable	\$908,540.57
402	Accounts Payable	\$5,376,964.53
403	Judgments Payable	(\$567.28)
404	Contracts Payable	\$50,143,093.11
405	Construction Contracts Payable	\$300,381.41
407	Sales Tax Payable	\$18.79
410	Due to Other Fund	\$3,070,354.98
420	Due to Other Gov't	\$762,844.11
430	Advance from Other Fund	(\$2,622.24)
442	Accrued Interest Payable	(\$14.79)
450	Payroll Deduction & WH and Emplr. Matching	\$16,507,266.15
451	Compensated Absences Payable	\$21,423.41

General Fund (10)

471	Deposits Payable		\$3,525.00	
474	Deferred Revenue		\$165,454,791.42	
Fund Equity				
700	Fund Balances			\$249,042,604.70
710	Nonspendable Fund Balance		\$4,380,873.20	
711	Inventory	\$1,509,206.36		
712	Prepays	\$2,312,617.39		
714	Advances	\$559,049.45		
720	Restricted Fund Balance		\$26,785.91	
739	Other Restricted	\$26,785.91		
740	Committed Fund Balance		\$521,603.90	
749	Other Committed	\$521,603.90		
750	Assigned Fund Balance		\$43,952,619.16	
752	Subsequent Year's Budget	\$26,001,826.55		
753	Unemployment	\$909,469.92		
759	Other Assigned	\$17,041,322.69		
760	Unassigned Fund Balance		\$200,160,722.53	
Total Liabilities and Fund Equity				\$491,588,603.87

Revenue

1000	Revenue from Local Sources			\$373,047,798.26
1100	Taxes		\$345,330,993.99	
1110	Ad Valorem Taxes	\$306,650,609.57		
1120	Prior Years Ad Valorem Taxes	\$4,108,283.13		
1130	Tax Deed Revenue	\$152,884.62		
1140	Utility Tax	\$33,269,645.13		
1180	Other Taxes	\$81,090.40		
1190	Penalties and Interest on Taxes	\$1,068,481.14		
1200	Revenue from Local Governmental Units Other Than LEAs		\$736,356.59	
1210	Revenue in Lieu of Taxes	\$736,356.59		
1300	Tuition and Fees		\$1,766,875.31	
1310	School Tuition	\$1,400,311.55		
1311	Tuition for Credit from Students, Parents or Other	\$96,334.02		

General Fund (10)

1312 Tuition for Credit from Other LEAs Within the State	\$560,195.31	
1313 Tuition for Credit from Other LEAs Outside the State	\$664,452.49	
1314 Preschool Tuition	\$77,279.73	
1316 Non-credit Tuition from Students, Parents or Other	\$2,050.00	
1320 Adult Continuing Education Tuition		\$56,930.06
1360 Regular Day School Transportation Fees		\$211,122.96
1361 Transportation Fees from Students, Parents or Other	\$202,214.96	
1363 Transportation Fees from Other LEAs Outside the State	\$8,908.00	
1370 Summer School Transportation Fees		\$237.91
1371 Summer Transportation Fees from Students, Parents or Other	\$237.91	
1380 Other Transportation Fees		\$98,272.83
1500 Earnings on Investments and Deposits		\$1,180,236.64
1510 Investment Earnings		\$1,180,236.64
1700 Cocurricular Activities		\$5,889,570.50
1710 Admissions		\$4,119,368.58
1730 Pupil Organization Memberships		\$54,087.50
1740 Rentals, Cocurricular Activities		\$137,806.95
1790 Other Pupil Activity Income		\$1,578,307.47
1900 Other Revenue from Local Sources		\$18,143,765.23
1910 Rentals		\$1,181,304.39
1920 Contributions and Donations		\$1,481,672.97
1940 Services Provided Other LEAs		\$260,120.25
1941 LEAs Within the State	\$134,706.03	
1942 LEAs Outside the State	\$10,600.00	
1943 Contracted Education Services Provided Other LEAs per SDCL 13-15	\$114,814.22	
1950 Refund of Prior Years Expenditures		\$180,479.19
1960 Judgments		\$42,586.87
1962 Judgments	\$42,586.87	
1970 Charges for Services		\$6,479,318.10
1971 Insurance Premiums	\$12,914.67	

General Fund (10)			
1972	Medicaid Direct Services	\$47,582.14	
1973	Medicaid Indirect Administrative Services	\$6,370,700.16	
1979	Other Charges for Services	\$48,121.13	
1980	Day Care Services		\$81,209.59
1981	Day Care Center Services	\$1,179.00	
1982	Latchkey Services	\$80,030.59	
1990	Other		\$8,437,073.87
2000	Revenue from Intermediate Sources		\$11,473,034.68
2100	County Sources		\$10,287,861.68
2110	County Apportionment		\$9,990,836.80
2120	Lease of County-Owned Land		\$297,024.88
2200	Revenue in Lieu of Taxes		\$665,842.05
2300	Revenue for Joint Facilities		\$443,933.44
2900	Other		\$75,397.51
3000	Revenue from State Sources		\$346,373,901.01
3100	Grants-in-Aid		\$345,449,097.38
3110	Unrestricted Grants-in-Aid		\$343,006,774.60
3111	State Aid	\$326,570,587.00	
3112	State Apportionment	\$7,422,431.60	
3113	Wind Farm Tax	\$1,180,347.76	
3114	Bank Franchise Tax	\$7,012,693.86	
3119	Other Unrestricted	\$820,714.38	
3120	Restricted Grants-in-Aid		\$2,442,322.78
3122	Training and Support to Teachers and School Leaders	\$1,839,944.13	
3125	Associate Instructors (Mentor Teachers)	\$6,174.00	
3126	Youth at Risk Grant (SDCL 13-14-6)	\$38,401.44	
3129	Other Restricted	\$557,803.21	
3200	Revenue in Lieu of Taxes		\$5,956.19
3210	Tax Base on Shooting Areas		\$5,956.19
3300	Tuition		\$234,416.98

General Fund (10)			
3320 Regular		\$234,416.98	
3900 Other State Revenue			\$684,430.46
4000 Revenue from Federal Sources			\$80,961,893.84
4100 Grants-in-Aid			\$75,693,931.91
4110 Unrestricted Grants Received Directly from Federal Government		\$5,757,319.67	
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$5,757,319.67		
4120 Unrestricted Grants Received from Federal Government through the State		\$1,704,597.32	
4121 National Minerals (CFDA 15.207)	\$1,613,383.32		
4122 Taylor Grazing (CFDA 15.206)	\$91,214.00		
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$792,198.29	
4131 National Forest Lands (CFDA 10.665)	\$729,389.18		
4133 Bankhead Jones Farm Tenant (CFDA 10.901)	\$19,654.36		
4134 Federal Wetlands (CFDA 15.299)	\$43,154.75		
4140 Restricted Grants Received Directly from Federal Government		\$3,029,947.79	
4142 Indian Education, Title IX (CFDA 84.060)	\$2,711,281.32		
4144 Limited English Proficient (LEP) Title III (84.365)	\$318,666.47		
4150 Restricted Grants Received from Federal Government through the State		\$64,409,868.84	
4151 Other Grants from Federal Government Through the State	\$4,182,896.07		
4152 Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$104,731.40		
4155 Out of Schooltime Grant (Daycare) (CFDA 93.575)	\$18,870.26		
4156 Enhancing Education through Technology, Part D Title II	\$86,369.00		
4158 Improving the Academic Achievement of the Disadvantaged, Title I	\$43,351,487.67		
4159 Teacher and Principal Training and Recruiting Part A Title II	\$11,024,562.43		
4160 Language Instruction for LEP and Immigrant Students Title III	\$321,871.73		
4161 Vocational Education (CFDA 84.048)	\$1,086,979.76		
4167 K-12 Tech Prep (CFDA 84.243A)	\$147.00		
4175 Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$1,021,354.25		
4191 ARRA - Title I School Improvement Grant (84.388)	\$3,210,599.27		
4200 Revenue in Lieu of Taxes (PILT)			\$440,335.20

General Fund (10)

4400 Johnson OMalley Funds (CFDA 15.130)		\$314,093.45	
4900 Other Federal Revenue		\$4,513,533.28	
5000 Other Sources			\$27,535,420.46
5100 Other Financing Sources		\$27,535,420.46	
5110 Transfers In	\$26,636,704.72		
5130 Sale of Surplus Property	\$649,786.44		
5140 Compensation for Loss of General Capital Assets	\$129,994.08		
5150 Special Items	\$118,750.12		
5160 Extraordinary Items	\$185.10		
General Fund Total Revenues			\$839,392,048.25

Expenditures

1000 Instruction			\$478,959,746.60
1100 Regular Programs		\$425,840,856.37	
1110 Elementary Programs	\$200,321,272.20		
1111 Elem Regular Term	\$199,839,632.48		
1112 Elem Summer Term	\$481,639.72		
1120 Middle/Junior High Programs	\$82,609,548.95		
1121 MS Regular Term	\$82,582,412.34		
1122 MS Summer Term	\$27,136.61		
1130 High School Programs	\$136,896,855.45		
1131 HS Regular Term	\$136,705,870.77		
1132 HS Summer Term	\$190,984.68		
1140 Preschool Services	\$3,295,179.07		
1190 Other Regular Programs	\$2,718,000.70		
1200 Special Programs		\$53,108,049.03	
1210 Programs for Gifted and Talented	\$2,033,220.40		
1250 Culturally Different	\$5,191,475.88		
1270 Programs for Educationally Deprived, Title I	\$41,081,492.58		
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$41,081,492.58		

General Fund (10)		
1290	Other Special Programs	\$4,801,860.17
1293	Contracts--Outside State	\$221,681.73
1294	Contracts--Inside State	\$5,338.46
1299	Other (Alternative Schooling)	\$4,574,839.98
1300	Adult Continuing Education Programs	\$10,841.20
1310	Adult Education and Family Literacy (AEL)	\$4,000.00
1390	Other Adult Continuing Education Programs	\$6,841.20
2000	Support Services	\$295,967,761.03
2100	Support Services--Students	\$25,700,385.59
2110	Attendance and Social Work Services	\$2,207,047.47
2111	Attendance and Social Work Director	\$28,563.00
2112	Attendance Service	\$579,031.53
2113	Social Work Services	\$250,133.38
2114	Student Accounting Services	\$32,745.99
2115	Drug and Alcohol Services	\$356,080.15
2116	Title I Attendance and Social Work Services	\$408,995.77
2119	Other Attendance and Social Work Services	\$551,497.65
2120	Guidance Services	\$19,805,381.63
2121	Guidance Services Director	\$4,493,105.02
2122	Counseling Services	\$7,859,546.61
2123	Appraisal Services	\$70,864.81
2124	Information Services	\$1,125.00
2128	Title I Parent Involvement Activities	\$425,704.38
2129	Other Guidance Services	\$6,955,035.81
2130	Health Services	\$3,668,725.41
2131	Health Services Director	\$318,230.39
2132	Medical Services	\$8,460.38
2134	Nurse Services	\$2,165,891.99
2139	Other Health Services	\$1,176,142.65

General Fund (10)

2140 Psychological Services		\$18,457.45	
2142 Psychological Testing Services	\$14,923.13		
2149 Other Psychological Services	\$3,534.32		
2170 Student Therapy Services		\$773.63	
2172 Occupational Therapy	\$773.63		
2200 Support Services--Instructional Staff			\$41,178,040.97
2210 Improvement of Instruction Services		\$16,477,039.50	
2211 Improvement of Instruction Director	\$1,309,631.54		
2212 Instruction and Curriculum Development Services	\$2,450,652.05		
2213 Instructional Staff Training Services	\$7,122,245.36		
2214 Title I Professional Development Services	\$4,106,503.89		
2219 Other Improvement of Instruction Services	\$1,488,006.66		
2220 Educational Media Services		\$24,701,001.47	
2221 Education Media Director	\$381,640.71		
2222 School Library Services	\$10,995,659.45		
2223 Audiovisual Services	\$450,686.92		
2225 Computer-Assisted Instruction Services	\$766,447.13		
2226 RDT Facilities and Support Staff	\$7,210.00		
2227 Technology in School	\$11,683,287.32		
2229 Other Educational Media Services	\$416,069.94		
2300 Support Services--General Administration			\$27,972,747.46
2310 Board of Education Services		\$8,327,703.48	
2311 Board of Education Services	\$3,139,028.14		
2312 Board Secretary Services	\$46,490.04		
2314 Election Services	\$132,794.09		
2315 Legal Services	\$682,289.89		
2316 Tax Assessment and Collection Services	\$7,132.55		
2317 Audit Services	\$1,448,156.91		
2319 Other Board of Education Services	\$2,871,811.86		

General Fund (10)

2320	Executive Administration Services		\$19,645,043.98	
2321	Office of the Superintendent Services	\$15,950,446.50		
2322	Community Relations Services	\$119,817.55		
2323	Staff Relations and Negotiations Services	\$606,573.35		
2324	State and Federal Relations Services	\$12,572.98		
2329	Other Executive Administration Services	\$2,955,633.60		
2400	Support Services--School Administration			\$53,624,344.41
2410	Office of the Principal Services		\$50,370,736.30	
2440	Title I Program Administration		\$1,068,055.88	
2490	Other Support Services--School Administration		\$2,185,552.23	
2500	Support Services--Business			\$143,368,381.28
2520	Fiscal Services		\$18,858,195.14	
2521	Fiscal Services Director	\$4,092,674.47		
2522	Budgeting Services	\$60,899.39		
2523	Receiving and Disbursing Funds Services	\$1,080.00		
2524	Payroll Services	\$119,844.08		
2525	Financial Accounting Services	\$134,465.92		
2529	Other Fiscal Services	\$14,449,231.28		
2530	Facilities Acquisition and Construction Services		\$126,914.15	
2533	Architecture and Engineering Services	\$18,201.02		
2539	Other Facilities Acquisition and Construction Services	\$108,713.13		
2540	Operation and Maintenance of Plant Services		\$92,831,843.59	
2541	Operation and Maintenance of Plant Director	\$10,019,109.67		
2542	Care and Upkeep of Buildings Services	\$30,031,325.85		
2543	Care and Upkeep of Grounds Services	\$1,513,021.81		
2544	Care and Upkeep of Equipment Services	\$507,015.09		
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$723,882.83		
2546	Security Services	\$865,146.05		
2547	Land and Building Rental	\$40,590.00		

General Fund (10)

2549	Other Operation and Maintenance of Plant Services	\$49,131,752.29	
2550	Student Transportation Services		\$28,228,268.57
2551	Student Transportation Services Director	\$5,004,392.77	
2552	Vehicle Operation Services	\$4,650,604.24	
2553	Monitoring Services	\$11,852.66	
2554	Vehicle Servicing and Maintenance Services	\$1,580,642.03	
2555	Contracted Services	\$4,728,464.53	
2556	Title I Student Transportation Services	\$299,726.29	
2559	Other Student Transportation Services	\$11,952,586.05	
2560	Food Services		\$1,579,396.49
2561	Food Services Director	\$122,515.95	
2562	Food Preparation and Dispensing Services	\$306,988.46	
2569	Other Food Services	\$1,149,892.08	
2570	Internal Services		\$1,694,392.23
2571	Internal Services Director	\$66,108.19	
2572	Purchasing Services	\$224,671.59	
2573	Warehousing and Distributing Services	\$527,212.54	
2574	Printing, Publishing and Duplicating Services	\$695,048.24	
2579	Other Internal Services	\$181,351.67	
2590	Other Support Services-Business		\$49,371.11
2600	Support Services--Central		\$4,094,829.31
2610	Direction of Central Support Services		\$17,001.30
2620	Planning, Research, Development and Evaluation Services		\$899,624.30
2621	Planning Research Development and Evaluation Director	\$224,320.37	
2622	Development Services	\$52,633.08	
2623	Evaluation Services	\$109,205.39	
2624	Planning Services	\$82,653.48	
2625	Research Services	\$124,260.81	
2626	Title I Program Evaluation Services	\$86,633.94	

General Fund (10)			
2629	Other Planning, Research, Development and Evaluation Services	\$219,917.23	
2630	Information Services		\$44,020.23
2631	Information Services Director	\$3,425.25	
2633	Public Information Services	\$40,594.98	
2640	Staff Services		\$444,916.05
2641	Staff Services Director	\$302,484.19	
2642	Recruitment and Placement Services	\$140,355.45	
2644	In-Service Training Services (For Non-Instructional Staff)	\$1,103.92	
2645	Health Services	\$972.49	
2650	Statistical Services		\$113.64
2659	Other Statistical Services	\$113.64	
2660	Data Processing Services		\$2,598,909.70
2661	Data Processing Director	\$324,770.87	
2669	Other Data Processing Services	\$2,274,138.83	
2690	Other Support Services--Central		\$90,244.09
2900	Other Support Services		\$29,032.01
3000	Community Services		\$2,984,122.02
3100	Community Services Director		\$32,394.82
3200	Community Recreation Services		\$125,474.85
3300	Civic Services		\$4,006.97
3400	Public Library Services		\$13,591.65
3500	Custody and Care of Children Services		\$1,482,296.33
3600	Welfare Activities Services		\$3,008.73
3700	Nonpublic School Student Services		\$995,848.45
3710	Nonpublic School Instruction Services		\$918,410.55
3711	Title I NonPublic Instruction Services	\$776,931.47	
3719	Other Nonpublic Instruction Services	\$141,479.08	
3720	Nonpublic School Support Services		\$77,437.90
3721	Title I Nonpublic School Support Services	\$71,073.10	

General Fund (10)			
3729	Other Nonpublic School Support Services	\$6,364.80	
3900	Other Community Services		\$327,500.22
4000	Nonprogrammed Charges		\$1,162,948.22
4300	Scholarships		\$300.00
4400	Payments to State-Unemployment		\$76,104.40
4500	Early Retirement Payment		\$1,081,010.82
4600	Insurance Costs		\$4,183.00
4620	Self Insurance Costs		\$4,183.00
4621	Self Insurance Claims	\$4,183.00	
4900	Other Non-Programmed Costs		\$1,350.00
5000	Debt Services (Includes Lease Purchase Pmts)		\$244,700.52
6000	Cocurricular Activities		\$35,002,840.89
6100	Male Activities		\$8,598,055.70
6200	Female Activities		\$7,004,134.61
6500	Transportation		\$2,048,924.85
6900	Combined Activities		\$17,351,725.73
8000	Other Uses		\$6,687,449.69
8100	Other Financing Uses		\$6,687,449.69
8110	Transfers Out		\$6,687,449.69
General Fund Total Expenditures			\$821,009,568.97

Capital Outlay Fund (21)

Balance Sheet

Assets

100	Current Assets		\$240,066,276.04
101	Cash / Cash & Deposits		\$72,004,112.07
104	Cash with Fiscal Agent		\$16,411,470.59
105	Interest Bearing Accounts		\$57,348,675.30
106	Savings Certificates		\$12,495,182.71
107	Restricted Cash in Banks		\$1,464,221.46

Capital Outlay Fund (21)

110	Taxes Receivable - Current		\$72,920,430.87
111	Estimated Uncollectible Taxes Receivable (Current)		(\$11,052.00)
112	Taxes Receivable - Delinquent		\$1,711,598.64
113	Est. Uncollectible Taxes Receivable (Delinquent)		(\$46,046.00)
120	Accounts Receivable		\$331,318.67
124	Due from Component Unit		\$1,130,000.00
130	Due from Other Fund		\$905,131.42
140	Due from Other Govt		\$1,427,252.13
150	Advance to Other Fund		\$500,000.00
162	Interest Receivable on Investments and Deposits		\$4,026.87
180	Investments		\$1,259,452.72
191	Deposits		\$103,337.72
192	Prepaid Expenses		\$107,162.87

Total Assets	\$240,066,276.04
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Liabilities

400 Current Liabilities	\$84,793,400.44
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401	Vouchers Payable		\$189,615.85
402	Accounts Payable		\$6,897,960.52
404	Contracts Payable		\$3,756.23
405	Construction Contracts Payable		\$144,921.07
406	Construction Contracts Payable - Retained %		\$614,638.77
410	Due to Other Fund		\$300,021.04
420	Due to Other Gov't		\$13,610.17
430	Advance from Other Fund		\$127,000.00
450	Payroll Deduction & WH and Emplr. Matching		\$287.37
474	Deferred Revenue		\$76,501,589.42

Fund Equity

700 Fund Balances	\$155,272,875.60
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710	Nonspendable Fund Balance		\$115,647.73
711	Inventory	\$12,345.01	
712	Prepays	\$102,834.82	
718	Other Nonspendable	\$467.90	

Capital Outlay Fund (21)

720	Restricted Fund Balance		\$155,183,034.78
721	Debt Service	\$3,958,084.92	
722	Capital Projects	\$2,138,592.58	
723	Capital Outlay	\$145,286,685.37	
739	Other Restricted	\$3,799,671.91	
740	Committed Fund Balance		\$1,607.31
749	Other Committed	\$1,607.31	
760	Unassigned Fund Balance		(\$27,414.22)

Total Liabilities and Fund Equity			\$240,066,276.04
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Revenue

1000 Revenue from Local Sources			\$159,366,249.55
1100 Taxes			\$152,006,653.83
1110 Ad Valorem Taxes	\$149,677,117.63		
1120 Prior Years Ad Valorem Taxes	\$1,868,686.53		
1130 Tax Deed Revenue	\$22,908.03		
1180 Other Taxes	\$27,747.35		
1190 Penalties and Interest on Taxes	\$410,194.29		
1500 Earnings on Investments and Deposits			\$1,328,214.65
1510 Investment Earnings	\$1,328,214.65		
1900 Other Revenue from Local Sources			\$6,031,381.07
1910 Rentals	\$185,603.37		
1920 Contributions and Donations	\$1,620,444.89		
1950 Refund of Prior Years Expenditures	\$118,658.77		
1960 Judgments	\$363,657.54		
1962 Judgments		\$363,657.54	
1990 Other	\$3,743,016.50		
2000 Revenue from Intermediate Sources			\$596,294.21
2100 County Sources			\$188,564.50
2120 Lease of County-Owned Land	\$188,564.50		
2200 Revenue in Lieu of Taxes			\$194,426.64
2300 Revenue for Joint Facilities			\$39,267.67

Capital Outlay Fund (21)			
2900 Other			\$174,035.40
3000 Revenue from State Sources			\$143,648.48
3100 Grants-in-Aid			\$19,877.67
3110 Unrestricted Grants-in-Aid		\$18,877.67	
3119 Other Unrestricted	\$18,877.67		
3120 Restricted Grants-in-Aid		\$1,000.00	
3129 Other Restricted	\$1,000.00		
3200 Revenue in Lieu of Taxes			\$3,983.86
3210 Tax Base on Shooting Areas		\$3,983.86	
3900 Other State Revenue			\$119,786.95
4000 Revenue from Federal Sources			\$4,226,241.65
4100 Grants-in-Aid			\$1,489,637.04
4110 Unrestricted Grants Received Directly from Federal Government		\$84,849.00	
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$84,849.00		
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$7,371.97	
4134 Federal Wetlands (CFDA 15.299)	\$7,371.97		
4150 Restricted Grants Received from Federal Government through the State		\$1,397,416.07	
4151 Other Grants from Federal Government Through the State	\$385,398.65		
4156 Enhancing Education through Technology, Part D Title II	\$15,134.00		
4158 Improving the Academic Achievement of the Disadvantaged, Title I	\$616,653.73		
4159 Teacher and Principal Training and Recruiting Part A Title II	\$38,023.00		
4161 Vocational Education (CFDA 84.048)	\$237,738.69		
4175 Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$66,491.00		
4191 ARRA - Title I School Improvement Grant (84.388)	\$37,977.00		
4900 Other Federal Revenue			\$2,736,604.61
5000 Other Sources			\$39,107,953.63
5100 Other Financing Sources			\$39,107,953.63
5110 Transfers In		\$8,819,840.93	
5120 Proceeds of General Long-Term Debt Issues		\$29,105,548.77	
5121 General Obligation Bonds Issued	\$2,290,000.00		

Capital Outlay Fund (21)

5122 Refunding Bonds Issued	\$2,515,000.00	
5124 Capital Lease	\$765,613.47	
5125 Capital Outlay Certificates Issued	\$23,052,406.00	
5126 Other Debts Issued	\$482,529.30	
5130 Sale of Surplus Property		\$740,268.71
5140 Compensation for Loss of General Capital Assets		\$442,295.22

Capital Outlay Fund Total Revenues

\$203,440,387.52

Expenditures

1000 Instruction

\$27,957,037.62

1100 Regular Programs

\$27,410,434.95

1110 Elementary Programs		\$10,700,780.82
1111 Elem Regular Term	\$10,700,780.82	
1120 Middle/Junior High Programs		\$4,459,994.86
1121 MS Regular Term	\$4,459,994.86	
1130 High School Programs		\$11,869,485.89
1131 HS Regular Term	\$11,869,485.89	
1140 Preschool Services		\$115,482.71
1190 Other Regular Programs		\$264,690.67

1200 Special Programs

\$546,602.67

1210 Programs for Gifted and Talented		\$24,137.69
1220 Programs for Special Education		\$260,347.45
1221 Programs for Students with Mild to Moderate Disabilities	\$232,529.50	
1222 Programs for Students with Severe Disabilities	\$24,108.18	
1226 Early Childhood Programs (3-5)	\$3,709.77	
1250 Culturally Different		\$428.34
1270 Programs for Educationally Deprived, Title I		\$186,916.53
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$186,916.53	
1290 Other Special Programs		\$74,772.66
1299 Other (Alternative Schooling)	\$74,772.66	

Capital Outlay Fund (21)

2000 Support Services			\$96,217,431.81
2100 Support Services--Students			\$70,080.13
2110 Attendance and Social Work Services		\$220.46	
2113 Social Work Services	\$220.46		
2120 Guidance Services		\$5,690.15	
2121 Guidance Services Director	\$2,698.00		
2122 Counseling Services	\$1,870.90		
2129 Other Guidance Services	\$1,121.25		
2130 Health Services		\$30,674.16	
2134 Nurse Services	\$13,553.11		
2139 Other Health Services	\$17,121.05		
2140 Psychological Services		\$529.00	
2142 Psychological Testing Services	\$529.00		
2150 Speech Pathology Services		\$6,690.70	
2152 Speech Pathology Services	\$6,690.70		
2160 Audiology Services		\$10,925.08	
2162 Audiology Services	\$10,925.08		
2170 Student Therapy Services		\$10,850.58	
2171 Physical Therapy	\$3,987.33		
2172 Occupational Therapy	\$6,321.86		
2179 Other Therapy Services	\$541.39		
2180 Orientation and Mobility Services		\$4,500.00	
2182 Orientation and Mobility Services	\$4,500.00		
2200 Support Services--Instructional Staff			\$5,739,336.43
2210 Improvement of Instruction Services		\$372,336.22	
2211 Improvement of Instruction Director	\$212,124.16		
2212 Instruction and Curriculum Development Services	\$122,073.14		
2213 Instructional Staff Training Services	\$25,075.69		
2219 Other Improvement of Instruction Services	\$13,063.23		
2220 Educational Media Services		\$5,367,000.21	

Capital Outlay Fund (21)

2221	Education Media Director	\$4,082.69		
2222	School Library Services	\$1,475,976.08		
2223	Audiovisual Services	\$202,566.69		
2225	Computer-Assisted Instruction Services	\$309,695.59		
2226	RDT Facilities and Support Staff	\$9,704.33		
2227	Technology in School	\$3,289,850.86		
2229	Other Educational Media Services	\$75,123.97		
2300	Support Services--General Administration			\$661,942.70
2310	Board of Education Services		\$582,282.47	
2311	Board of Education Services	\$403,329.36		
2319	Other Board of Education Services	\$178,953.11		
2320	Executive Administration Services		\$79,660.23	
2321	Office of the Superintendent Services	\$72,891.80		
2323	Staff Relations and Negotiations Services	\$1,987.50		
2329	Other Executive Administration Services	\$4,780.93		
2400	Support Services--School Administration			\$220,781.97
2410	Office of the Principal Services		\$182,041.90	
2490	Other Support Services--School Administration		\$38,740.07	
2500	Support Services--Business			\$87,770,011.18
2520	Fiscal Services		\$795,934.08	
2521	Fiscal Services Director	\$78,602.12		
2525	Financial Accounting Services	\$644.90		
2529	Other Fiscal Services	\$716,687.06		
2530	Facilities Acquisition and Construction Services		\$40,778,276.87	
2531	Facilities Acquisition and Construction Director	\$2,219,336.36		
2532	Land Acquisition and Development Services	\$769,684.43		
2533	Architecture and Engineering Services	\$458,174.81		
2535	Building Acquisition, Construction and Improvements Services	\$28,979,971.89		
2539	Other Facilities Acquisition and Construction Services	\$8,351,109.38		

Capital Outlay Fund (21)

2540	Operation and Maintenance of Plant Services		\$34,479,507.90
2541	Operation and Maintenance of Plant Director	\$944,661.01	
2542	Care and Upkeep of Buildings Services	\$15,397,355.28	
2543	Care and Upkeep of Grounds Services	\$1,884,776.80	
2544	Care and Upkeep of Equipment Services	\$929,264.03	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$363,370.42	
2546	Security Services	\$24,681.88	
2547	Land and Building Rental	\$390,902.32	
2549	Other Operation and Maintenance of Plant Services	\$14,544,496.16	
2550	Student Transportation Services		\$10,425,071.10
2551	Student Transportation Services Director	\$1,542,534.27	
2552	Vehicle Operation Services	\$1,837,991.96	
2554	Vehicle Servicing and Maintenance Services	\$248,485.55	
2555	Contracted Services	\$2,982,429.73	
2559	Other Student Transportation Services	\$3,813,629.59	
2560	Food Services		\$393,147.64
2561	Food Services Director	\$69,966.60	
2562	Food Preparation and Dispensing Services	\$89,772.30	
2569	Other Food Services	\$233,408.74	
2570	Internal Services		\$898,073.59
2571	Internal Services Director	\$413,997.89	
2574	Printing, Publishing and Duplicating Services	\$472,941.20	
2579	Other Internal Services	\$11,134.50	
2600	Support Services--Central		\$1,754,480.40
2630	Information Services		\$22,644.11
2633	Public Information Services	\$1,252.11	
2639	Other Information Services	\$21,392.00	
2660	Data Processing Services		\$1,731,836.29
2669	Other Data Processing Services	\$1,731,836.29	

Capital Outlay Fund (21)

2700 Support Services--Special Education			\$799.00	
2730 Special Education Transportation Costs		\$799.00		
2731 Deaf-Blind	\$799.00			
3000 Community Services				\$42,621.84
3200 Community Recreation Services			\$9,858.38	
3400 Public Library Services			\$980.53	
3500 Custody and Care of Children Services			\$3,672.00	
3700 Nonpublic School Student Services			\$18,110.93	
3710 Nonpublic School Instruction Services		\$18,110.93		
3719 Other Nonpublic Instruction Services	\$18,110.93			
3900 Other Community Services			\$10,000.00	
5000 Debt Services (Includes Lease Purchase Pmts)				\$56,644,235.10
6000 Cocurricular Activities				\$3,058,421.18
6100 Male Activities			\$608,542.86	
6200 Female Activities			\$258,283.61	
6500 Transportation			\$367,712.58	
6900 Combined Activities			\$1,823,882.13	
7500 Capital Outlay				\$9,598.42
8000 Other Uses				\$40,983,605.56
8100 Other Financing Uses			\$40,983,605.56	
8110 Transfers Out		\$17,210,648.54		
8120 Payment to Refunded Debt Escrow Agent		\$23,281,496.06		
8130 Special Items		\$491,460.96		
Capital Outlay Fund Total Expenditures				\$224,912,951.53

Special Education Fund (22)

Balance Sheet

Assets

100 Current Assets				\$99,652,057.30
101 Cash / Cash & Deposits			\$25,639,819.43	

Special Education Fund (22)

105	Interest Bearing Accounts		\$21,268,357.77
106	Savings Certificates		\$4,250,942.79
107	Restricted Cash in Banks		\$972,013.40
110	Taxes Receivable - Current		\$37,861,485.86
111	Estimated Uncollectible Taxes Receivable (Current)		(\$6,379.00)
112	Taxes Receivable - Delinquent		\$884,040.79
113	Est. Uncollectible Taxes Receivable (Delinquent)		(\$23,843.00)
120	Accounts Receivable		\$271,126.06
130	Due from Other Fund		\$182,188.43
140	Due from Other Govt		\$6,281,356.10
170	Inventory of Supplies		\$778.35
180	Investments		\$1,791,774.43
191	Deposits		\$16,045.06
192	Prepaid Expenses		\$262,350.83

Total Assets	\$99,652,057.30
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Liabilities

400 Current Liabilities	\$56,647,708.90
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401	Vouchers Payable		\$184,442.11
402	Accounts Payable		\$2,635,304.92
403	Judgments Payable		\$99,750.00
404	Contracts Payable		\$8,579,906.32
405	Construction Contracts Payable		\$31,744.83
410	Due to Other Fund		\$894,575.60
450	Payroll Deduction & WH and Emplr. Matching		\$2,997,390.22
451	Compensated Absences Payable		\$765.50
474	Deferred Revenue		\$41,223,829.40

Fund Equity

700 Fund Balances	\$43,004,348.40
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710	Nonspendable Fund Balance		\$220,504.96
711	Inventory	\$778.35	
712	Prepays	\$219,726.61	
720	Restricted Fund Balance		\$43,358,399.38

Special Education Fund (22)

724	Special Education	\$43,358,399.38	
760	Unassigned Fund Balance		(\$574,555.94)
Total Liabilities and Fund Equity			\$99,652,057.30

Revenue

1000 Revenue from Local Sources			\$83,638,796.07
1100 Taxes			\$79,396,267.38
1110	Ad Valorem Taxes	\$78,153,780.85	
1120	Prior Years Ad Valorem Taxes	\$990,275.84	
1130	Tax Deed Revenue	\$10,177.82	
1180	Other Taxes	\$14,658.98	
1190	Penalties and Interest on Taxes	\$227,373.89	
1300 Tuition and Fees			\$493,614.47
1310	School Tuition	\$488,216.42	
1312	Tuition for Credit from Other LEAs Within the State	\$320,363.44	
1313	Tuition for Credit from Other LEAs Outside the State	\$167,852.98	
1360	Regular Day School Transportation Fees	\$5,398.05	
1361	Transportation Fees from Students, Parents or Other	\$5,398.05	
1500 Earnings on Investments and Deposits			\$118,433.54
1510	Investment Earnings	\$118,433.54	
1600 Food Service			\$1,536.05
1660	Other Sales	\$1,536.05	
1900 Other Revenue from Local Sources			\$3,628,944.63
1910	Rentals	\$26,026.38	
1920	Contributions and Donations	\$8,397.26	
1940	Services Provided Other LEAs	\$285,032.75	
1941	LEAs Within the State	\$283,637.41	
1943	Contracted Education Services Provided Other LEAs per SDCL 13-15	\$1,395.34	
1950	Refund of Prior Years Expenditures	\$114,652.66	
1970	Charges for Services	\$3,046,124.06	
1972	Medicaid Direct Services	\$1,967,560.22	

Special Education Fund (22)			
1973	Medicaid Indirect Administrative Services	\$1,078,563.84	
1990	Other		\$148,711.52
2000	Revenue from Intermediate Sources		\$162,304.63
2100	County Sources		\$5,529.55
2120	Lease of County-Owned Land		\$5,529.55
2200	Revenue in Lieu of Taxes		\$95,792.81
2900	Other		\$60,982.27
3000	Revenue from State Sources		\$52,672,809.73
3100	Grants-in-Aid		\$52,141,430.54
3120	Restricted Grants-in-Aid		\$52,141,430.54
3121	Exceptional Children	\$48,678,797.00	
3122	Training and Support to Teachers and School Leaders	\$1,000.00	
3125	Associate Instructors (Mentor Teachers)	\$1,074.74	
3129	Other Restricted	\$3,460,558.80	
3200	Revenue in Lieu of Taxes		\$1,268.04
3210	Tax Base on Shooting Areas		\$1,268.04
3300	Tuition		\$26,193.60
3310	Special Education		\$26,193.60
3900	Other State Revenue		\$503,917.55
4000	Revenue from Federal Sources		\$23,379,963.62
4100	Grants-in-Aid		\$23,379,411.62
4110	Unrestricted Grants Received Directly from Federal Government		\$1,678,065.53
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$1,678,065.53	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$3,745.42
4134	Federal Wetlands (CFDA 15.299)	\$3,745.42	
4150	Restricted Grants Received from Federal Government through the State		\$21,697,600.67
4151	Other Grants from Federal Government Through the State	\$1,000.00	
4159	Teacher and Principal Training and Recruiting Part A Title II	\$55,387.00	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$20,703,019.18	
4186	Special Education, IDEA Part B, Section 619 Preschool (CFDA 84.173)	\$721,637.18	

Special Education Fund (22)

4187 Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$216,557.31		
4900 Other Federal Revenue			\$552.00
5000 Other Sources			\$1,715,933.41
5100 Other Financing Sources			\$1,715,933.41
5110 Transfers In		\$1,715,933.41	
Special Education Fund Total Revenues			\$161,569,807.46

Expenditures

1000 Instruction			\$113,446,782.19
1200 Special Programs			\$113,446,782.19
1220 Programs for Special Education		\$113,446,782.19	
1221 Programs for Students with Mild to Moderate Disabilities	\$63,717,795.23		
1222 Programs for Students with Severe Disabilities	\$28,157,150.51		
1223 Day Programs	\$6,762,841.55		
1224 Residential Programs	\$6,367,041.03		
1225 Homebound Programs	\$147.74		
1226 Early Childhood Programs (3-5)	\$7,474,091.14		
1227 Prolonged Assistance Programs (0-2)	\$967,714.99		
2000 Support Services			\$46,559,553.75
2100 Support Services--Students			\$29,877,263.05
2110 Attendance and Social Work Services		\$199,636.40	
2111 Attendance and Social Work Director	\$72,383.50		
2113 Social Work Services	\$126,553.50		
2119 Other Attendance and Social Work Services	\$699.40		
2120 Guidance Services		\$280,232.41	
2121 Guidance Services Director	\$58,086.49		
2122 Counseling Services	\$99,270.64		
2123 Appraisal Services	\$3,681.04		
2125 Records Maintenance Services	\$22,795.54		

Special Education Fund (22)

2126	Placement Services	\$3,319.70	
2129	Other Guidance Services	\$93,079.00	
2130	Health Services		\$1,300,569.05
2131	Health Services Director	\$17,996.80	
2134	Nurse Services	\$1,165,366.56	
2139	Other Health Services	\$117,205.69	
2140	Psychological Services		\$4,729,727.54
2141	Psychological Services Director	\$601,790.24	
2142	Psychological Testing Services	\$2,971,923.35	
2143	Psychological Counseling Services	\$341,389.66	
2144	Psychotherapy Services	\$43,611.10	
2149	Other Psychological Services	\$771,013.19	
2150	Speech Pathology Services		\$13,872,646.84
2151	Speech Pathology Services Director	\$614,859.23	
2152	Speech Pathology Services	\$11,554,829.06	
2159	Other Speech Pathology Services	\$1,702,958.55	
2160	Audiology Services		\$630,256.10
2161	Audiology Services Director	\$77,393.03	
2162	Audiology Services	\$198,239.02	
2169	Other Audiology Services	\$354,624.05	
2170	Student Therapy Services		\$8,616,154.74
2171	Physical Therapy	\$3,403,100.61	
2172	Occupational Therapy	\$4,642,615.99	
2173	Recreational Therapy	\$53,177.51	
2179	Other Therapy Services	\$517,260.63	
2180	Orientation and Mobility Services		\$248,039.97
2182	Orientation and Mobility Services	\$248,039.97	
2200	Support Services--Instructional Staff		\$211,927.09
2210	Improvement of Instruction Services		\$197,487.82

Special Education Fund (22)

2212	Instruction and Curriculum Development Services	\$60,016.53	
2213	Instructional Staff Training Services	\$86,836.57	
2219	Other Improvement of Instruction Services	\$50,634.72	
2220	Educational Media Services		\$14,439.27
2223	Audiovisual Services	\$390.37	
2227	Technology in School	\$14,048.90	
2300	Support Services--General Administration		\$22,606.99
2310	Board of Education Services		\$22,606.99
2311	Board of Education Services	\$11,818.19	
2312	Board Secretary Services	\$956.70	
2315	Legal Services	\$896.73	
2317	Audit Services	\$2,736.11	
2319	Other Board of Education Services	\$6,199.26	
2500	Support Services--Business		\$53,440.25
2520	Fiscal Services		\$53,440.25
2521	Fiscal Services Director	\$1,616.16	
2525	Financial Accounting Services	\$18,541.50	
2529	Other Fiscal Services	\$33,282.59	
2700	Support Services--Special Education		\$16,394,316.37
2710	Special Education Administrative Costs		\$8,210,058.08
2711	Deaf-Blind	\$1,876.20	
2712	Emotionally Disturbed	\$388,862.97	
2713	Cognitive Disability	\$692,866.24	
2714	Hearing Loss	\$95,277.73	
2715	Specific Learning Disabled	\$3,123,250.78	
2716	Multiple Disabilities	\$417,549.64	
2717	Orthopedic Impairments	\$60,446.03	
2718	Vision Loss	\$31,683.17	
2719	Deafness	\$24,080.17	

Special Education Fund (22)

2720	Speech/Language Impairments	\$1,572,310.12	
2721	Other Health Impaired	\$718,265.34	
2722	Autism	\$353,979.29	
2723	Traumatic Brain Injury	\$20,866.77	
2724	Preschool (age 3-5)	\$535,737.51	
2725	Early Intervention (age 0-2)	\$173,006.12	
2730	Special Education Transportation Costs		\$5,445,357.18
2731	Deaf-Blind	\$33,761.07	
2732	Emotionally Disturbed	\$373,833.77	
2733	Cognitive Disability	\$900,699.23	
2734	Hearing Loss	\$52,483.22	
2735	Specific Learning Disabled	\$765,627.81	
2736	Multiple Disabilities	\$627,697.10	
2737	Orthopedic Impairments	\$58,658.51	
2738	Vision Loss	\$33,860.62	
2739	Deafness	\$33,245.39	
2740	Speech/Language Impairments	\$487,591.84	
2741	Other Health Impaired	\$289,326.59	
2742	Autism	\$561,515.16	
2743	Traumatic Brain Injury	\$12,352.02	
2744	Preschool (age 3-5)	\$1,210,626.52	
2745	Early Intervention (age 0-2)	\$4,078.33	
2750	Other Special Education Costs		\$2,738,901.11
2751	Deaf-Blind	\$11,941.43	
2752	Emotionally Disturbed	\$188,196.08	
2753	Cognitive Disability	\$168,500.36	
2754	Hearing Loss	\$291,668.40	
2755	Specific Learning Disabled	\$449,299.09	
2756	Multiple Disabilities	\$368,635.85	

Special Education Fund (22)

2757	Orthopedic Impairments	\$9,542.47		
2758	Vision Loss	\$9,181.05		
2759	Deafness	\$419,514.05		
2760	Speech/Language Impairments	\$274,475.28		
2761	Other Health Impaired	\$228,792.74		
2762	Autism	\$126,004.16		
2763	Traumatic Brain Injury	\$697.13		
2764	Preschool (age 3-5)	\$108,040.51		
2765	Early Intervention (age 0-2)	\$84,412.51		
3000	Community Services			\$7,512.77
3700	Nonpublic School Student Services			\$7,512.77
3720	Nonpublic School Support Services		\$7,512.77	
3729	Other Nonpublic School Support Services	\$7,512.77		
4000	Nonprogrammed Charges			\$420,229.02
4500	Early Retirement Payment			\$418,788.35
4700	Pension Contributions			\$1,440.67
8000	Other Uses			\$54,012.93
8100	Other Financing Uses			\$54,012.93
8110	Transfers Out		\$54,012.93	
Special Education Fund Total Expenditures				\$160,488,090.66

Pension Fund (24)

Balance Sheet

Assets

100	Current Assets			\$32,795,669.06
101	Cash / Cash & Deposits	\$11,974,907.17		
105	Interest Bearing Accounts	\$8,578,131.11		
106	Savings Certificates	\$2,825,749.18		
107	Restricted Cash in Banks	\$120,000.00		
110	Taxes Receivable - Current	\$8,169,096.05		

Pension Fund (24)

111	Estimated Uncollectible Taxes Receivable (Current)		(\$1,589.00)
112	Taxes Receivable - Delinquent		\$185,815.82
113	Est. Uncollectible Taxes Receivable (Delinquent)		(\$5,948.00)
120	Accounts Receivable		\$2,150.92
140	Due from Other Govt		\$2,392.68
162	Interest Receivable on Investments and Deposits		\$90.97
180	Investments		\$944,872.16

Total Assets			\$32,795,669.06
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Liabilities

400	Current Liabilities		\$10,657,424.70
402	Accounts Payable		\$2,028,058.57
404	Contracts Payable		\$9,059.40
410	Due to Other Fund		\$5,424.66
430	Advance from Other Fund		\$130,000.00
450	Payroll Deduction & WH and Emplr. Matching		\$85,498.74
474	Deferred Revenue		\$8,399,383.33

Fund Equity

700	Fund Balances		\$22,138,244.36
720	Restricted Fund Balance		\$22,248,400.07
725	Pension	\$22,248,400.07	
760	Unassigned Fund Balance		(\$110,155.71)

Total Liabilities and Fund Equity			\$32,795,669.06
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Revenue

1000	Revenue from Local Sources		\$17,320,580.45
1100	Taxes		\$17,257,893.85
1110	Ad Valorem Taxes	\$16,985,297.27	
1120	Prior Years Ad Valorem Taxes	\$218,605.46	
1130	Tax Deed Revenue	\$2,253.68	
1180	Other Taxes	\$3,033.33	
1190	Penalties and Interest on Taxes	\$48,704.11	

Pension Fund (24)			
1200 Revenue from Local Governmental Units Other Than LEAs			\$8.39
1210 Revenue in Lieu of Taxes		\$8.39	
1500 Earnings on Investments and Deposits			\$50,490.53
1510 Investment Earnings		\$50,490.53	
1900 Other Revenue from Local Sources			\$12,187.68
1990 Other		\$12,187.68	
2000 Revenue from Intermediate Sources			\$22,368.12
2100 County Sources			\$2,007.00
2120 Lease of County-Owned Land		\$2,007.00	
2200 Revenue in Lieu of Taxes			\$19,604.00
2900 Other			\$757.12
3000 Revenue from State Sources			\$160.88
3100 Grants-in-Aid			\$160.88
3110 Unrestricted Grants-in-Aid		\$160.88	
3119 Other Unrestricted	\$160.88		
4000 Revenue from Federal Sources			\$745.40
4100 Grants-in-Aid			\$745.40
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$745.40	
4134 Federal Wetlands (CFDA 15.299)	\$745.40		
5000 Other Sources			\$334,390.00
5100 Other Financing Sources			\$334,390.00
5110 Transfers In		\$334,390.00	
Pension Fund Total Revenues			\$17,678,244.85

Expenditures

1000 Instruction			\$7,039,014.23
1100 Regular Programs			\$6,920,861.33
1110 Elementary Programs		\$3,234,387.40	
1111 Elem Regular Term	\$3,234,034.09		
1112 Elem Summer Term	\$353.31		

Pension Fund (24)		
1120	Middle/Junior High Programs	\$1,345,875.85
1121	MS Regular Term	\$1,345,875.85
1130	High School Programs	\$2,300,933.42
1131	HS Regular Term	\$2,299,963.09
1132	HS Summer Term	\$970.33
1140	Preschool Services	\$33,293.34
1190	Other Regular Programs	\$6,371.32
1200	Special Programs	\$118,152.90
1210	Programs for Gifted and Talented	\$1,550.51
1220	Programs for Special Education	\$67,302.95
1221	Programs for Students with Mild to Moderate Disabilities	\$41,138.02
1222	Programs for Students with Severe Disabilities	\$25,587.48
1223	Day Programs	\$248.36
1226	Early Childhood Programs (3-5)	\$326.39
1227	Prolonged Assistance Programs (0-2)	\$2.70
1250	Culturally Different	\$4,991.83
1270	Programs for Educationally Deprived, Title I	\$41,553.61
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$41,553.61
1290	Other Special Programs	\$2,754.00
1299	Other (Alternative Schooling)	\$2,754.00
2000	Support Services	\$1,491,598.85
2100	Support Services--Students	\$131,534.57
2110	Attendance and Social Work Services	\$960.23
2115	Drug and Alcohol Services	\$960.23
2120	Guidance Services	\$119,718.58
2121	Guidance Services Director	\$30,816.95
2122	Counseling Services	\$48,812.80
2129	Other Guidance Services	\$40,088.83
2130	Health Services	\$9,456.44
2131	Health Services Director	\$975.00

Pension Fund (24)			
2134	Nurse Services	\$6,146.26	
2139	Other Health Services	\$2,335.18	
2150	Speech Pathology Services		\$1,349.82
2152	Speech Pathology Services	\$1,349.82	
2170	Student Therapy Services		\$49.50
2173	Recreational Therapy	\$49.50	
2200	Support Services--Instructional Staff		\$152,295.47
2210	Improvement of Instruction Services		\$14,217.51
2211	Improvement of Instruction Director	\$3,818.00	
2212	Instruction and Curriculum Development Services	\$3,083.12	
2213	Instructional Staff Training Services	\$6,108.57	
2214	Title I Professional Development Services	\$378.75	
2219	Other Improvement of Instruction Services	\$829.07	
2220	Educational Media Services		\$138,077.96
2222	School Library Services	\$52,931.74	
2227	Technology in School	\$81,573.74	
2229	Other Educational Media Services	\$3,572.48	
2300	Support Services--General Administration		\$229,293.78
2310	Board of Education Services		\$1,366.46
2312	Board Secretary Services	\$1,366.46	
2320	Executive Administration Services		\$227,927.32
2321	Office of the Superintendent Services	\$220,879.57	
2329	Other Executive Administration Services	\$7,047.75	
2400	Support Services--School Administration		\$396,135.01
2410	Office of the Principal Services		\$395,370.01
2490	Other Support Services--School Administration		\$765.00
2500	Support Services--Business		\$578,358.52
2520	Fiscal Services		\$176,888.90
2521	Fiscal Services Director	\$22,763.63	
2525	Financial Accounting Services	\$2,394.00	

Pension Fund (24)

2529	Other Fiscal Services	\$151,731.27	
2540	Operation and Maintenance of Plant Services		\$316,713.71
2541	Operation and Maintenance of Plant Director	\$38,057.22	
2542	Care and Upkeep of Buildings Services	\$111,513.51	
2543	Care and Upkeep of Grounds Services	\$629.55	
2549	Other Operation and Maintenance of Plant Services	\$166,513.43	
2550	Student Transportation Services		\$37,715.28
2551	Student Transportation Services Director	\$4,074.01	
2552	Vehicle Operation Services	\$6,867.52	
2554	Vehicle Servicing and Maintenance Services	\$2,629.26	
2559	Other Student Transportation Services	\$24,144.49	
2560	Food Services		\$45,080.63
2561	Food Services Director	\$4,520.16	
2562	Food Preparation and Dispensing Services	\$24,009.55	
2569	Other Food Services	\$16,550.92	
2570	Internal Services		\$1,960.00
2573	Warehousing and Distributing Services	\$1,055.00	
2574	Printing, Publishing and Duplicating Services	\$905.00	
2600	Support Services--Central		\$3,355.00
2640	Staff Services		\$3,355.00
2641	Staff Services Director	\$3,355.00	
2700	Support Services--Special Education		\$626.50
2710	Special Education Administrative Costs		\$626.50
2712	Emotionally Disturbed	\$31.08	
2713	Cognitive Disability	\$44.40	
2715	Specific Learning Disabled	\$182.50	
2721	Other Health Impaired	\$355.20	
2722	Autism	\$13.32	
3000	Community Services		\$5,579.90

Pension Fund (24)			
3500 Custody and Care of Children Services			\$4,090.19
3700 Nonpublic School Student Services			\$1,209.12
3710 Nonpublic School Instruction Services		\$1,209.12	
3711 Title I NonPublic Instruction Services	\$1,209.12		
3900 Other Community Services			\$280.59
4000 Nonprogrammed Charges			\$8,144,172.42
4500 Early Retirement Payment			\$8,129,883.49
4700 Pension Contributions			\$14,288.93
6000 Cocurricular Activities			\$143,798.02
6100 Male Activities			\$28,898.28
6200 Female Activities			\$26,892.90
6500 Transportation			\$1,239.14
6900 Combined Activities			\$86,767.70
8000 Other Uses			\$18,992.38
8100 Other Financing Uses			\$18,992.38
8110 Transfers Out		\$18,992.38	
Pension Fund Total Expenditures			\$16,843,155.80

Building Fund (25)

Balance Sheet

Assets

100 Current Assets			\$43,841.83
101 Cash / Cash & Deposits		\$10,740.28	
105 Interest Bearing Accounts		\$33,101.55	

Total Assets			\$43,841.83
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Fund Equity

700 Fund Balances			\$43,841.83
720 Restricted Fund Balance		\$43,841.83	
727 Building		\$43,841.83	

Building Fund (25)

Total Liabilities and Fund Equity **\$43,841.83**

Revenue

1000 Revenue from Local Sources			\$17,113.46
1500 Earnings on Investments and Deposits		\$2,128.36	
1510 Investment Earnings	\$2,128.36		
1700 Cocurricular Activities		\$14,985.10	
1710 Admissions	\$14,985.10		
Building Fund Total Revenues			\$17,113.46

Expenditures

2000 Support Services			\$41,272.76
2500 Support Services--Business		\$41,272.76	
2530 Facilities Acquisition and Construction Services	\$4,000.00		
2539 Other Facilities Acquisition and Construction Services	\$4,000.00		
2540 Operation and Maintenance of Plant Services	\$37,272.76		
2542 Care and Upkeep of Buildings Services	\$37,272.76		
8000 Other Uses			\$92,967.26
8100 Other Financing Uses		\$92,967.26	
8110 Transfers Out	\$92,967.26		
Building Fund Total Expenditures			\$134,240.02

Impact Aid Fund (27)

Balance Sheet

Assets

100 Current Assets			\$108,613,747.07
101 Cash / Cash & Deposits		\$25,988,436.83	
105 Interest Bearing Accounts		\$29,645,760.49	
106 Savings Certificates		\$51,011,375.27	
130 Due from Other Fund		\$1,715,000.00	

Impact Aid Fund (27)

150	Advance to Other Fund		\$127,000.00
162	Interest Receivable on Investments and Deposits		\$3,008.87
163	Accrued Interest on Investments Purchased		\$6,558.00
180	Investments		\$116,607.61

Total Assets			\$108,613,747.07
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Liabilities

400	Current Liabilities		\$49,934.79
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410	Due to Other Fund		\$4,849.73
420	Due to Other Gov't		\$45,085.06

Fund Equity

700	Fund Balances		\$108,563,812.28
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750	Assigned Fund Balance		\$6,025,495.57
752	Subsequent Year's Budget	\$6,025,495.57	
760	Unassigned Fund Balance		\$102,538,316.71

Total Liabilities and Fund Equity			\$108,613,747.07
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Revenue

1000	Revenue from Local Sources		\$239,012.24
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1500	Earnings on Investments and Deposits		\$239,012.24
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1510	Investment Earnings	\$239,012.24	
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4000	Revenue from Federal Sources		\$49,373,254.31
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4100	Grants-in-Aid		\$49,373,254.31
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4110	Unrestricted Grants Received Directly from Federal Government	\$49,373,254.31	
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4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$49,373,254.31	
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Impact Aid Fund Total Revenues			\$49,612,266.55
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Expenditures

8000	Other Uses		\$43,122,536.58
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8100	Other Financing Uses		\$43,122,536.58
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8110	Transfers Out	\$43,122,536.58	
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Impact Aid Fund (27)

Impact Aid Fund Total Expenditures **\$43,122,536.58**

Other Special Revenue Funds (29)

Balance Sheet

Assets

100 Current Assets			\$804,564.93
101 Cash / Cash & Deposits		\$29,336.17	
105 Interest Bearing Accounts		\$404,837.47	
106 Savings Certificates		\$370,391.29	

Total Assets **\$804,564.93**

Fund Equity

700 Fund Balances			\$804,564.93
720 Restricted Fund Balance		\$804,564.93	
739 Other Restricted	\$804,564.93		

Total Liabilities and Fund Equity **\$804,564.93**

Revenue

1000 Revenue from Local Sources			\$7,853.35
1500 Earnings on Investments and Deposits		\$4,396.89	
1510 Investment Earnings	\$4,396.89		
1900 Other Revenue from Local Sources		\$3,456.46	
1920 Contributions and Donations	\$3,456.46		

Other Special Revenue Funds Total Revenues **\$7,853.35**

Expenditures

1000 Instruction			\$12,176.18
1100 Regular Programs		\$12,176.18	
1130 High School Programs	\$12,176.18		
1131 HS Regular Term	\$12,176.18		

Other Special Revenue Funds (29)

Other Special Revenue Funds Total Expenditures

\$12,176.18

Debt Service Funds (30)

Balance Sheet**Assets****100 Current Assets****\$62,871,717.39**

101	Cash / Cash & Deposits	\$9,618,056.30
104	Cash with Fiscal Agent	\$20,669,607.13
105	Interest Bearing Accounts	\$12,137,955.70
106	Savings Certificates	\$840,523.45
107	Restricted Cash in Banks	\$5,004,570.79
110	Taxes Receivable - Current	\$13,605,190.09
111	Estimated Uncollectible Taxes Receivable (Current)	(\$1,468.00)
112	Taxes Receivable - Delinquent	\$559,774.21
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$59,923.00)
120	Accounts Receivable	\$9,521.75
130	Due from Other Fund	\$223.55
162	Interest Receivable on Investments and Deposits	\$3,604.17
180	Investments	\$474,031.25
193	Unamortized Discounts on Bonds Sold	\$10,050.00

Total Assets**\$62,871,717.39****Liabilities****400 Current Liabilities****\$15,105,565.37**

401	Vouchers Payable	\$90,341.93
410	Due to Other Fund	\$1,720.91
430	Advance from Other Fund	\$500,000.00
442	Accrued Interest Payable	\$87,338.75
474	Deferred Revenue	\$14,426,163.78

Fund Equity**700 Fund Balances****\$47,766,152.02**

720	Restricted Fund Balance	\$47,766,152.02
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Debt Service Funds (30)

721 Debt Service

\$47,766,152.02

Total Liabilities and Fund Equity

\$62,871,717.39

Revenue

1000 Revenue from Local Sources

\$27,502,094.81

1100 Taxes

\$27,338,695.05

1110 Ad Valorem Taxes	\$26,954,774.92
1120 Prior Years Ad Valorem Taxes	\$305,746.48
1130 Tax Deed Revenue	\$1,614.62
1180 Other Taxes	\$4,160.67
1190 Penalties and Interest on Taxes	\$72,398.36

1500 Earnings on Investments and Deposits

\$139,338.22

1510 Investment Earnings	\$139,338.22
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1900 Other Revenue from Local Sources

\$24,061.54

1950 Refund of Prior Years Expenditures	\$49.50
1990 Other	\$24,012.04

2000 Revenue from Intermediate Sources

\$208,381.26

2100 County Sources

\$206,517.49

2120 Lease of County-Owned Land	\$206,517.49
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2200 Revenue in Lieu of Taxes

\$1,863.77

4000 Revenue from Federal Sources

\$1,282,892.30

4100 Grants-in-Aid

\$1,281.67

4130 Unrestricted Grants Received from Federal Govt through Intermediate Source	\$1,281.67
4134 Federal Wetlands (CFDA 15.299)	\$1,281.67

4900 Other Federal Revenue

\$1,281,610.63

5000 Other Sources

\$12,522,265.98

5100 Other Financing Sources

\$12,522,265.98

5110 Transfers In	\$3,715,224.33
5120 Proceeds of General Long-Term Debt Issues	\$8,807,041.65
5122 Refunding Bonds Issued	\$8,805,000.00
5126 Other Debts Issued	\$2,041.65

Debt Service Funds (30)

Debt Service Funds Total Revenues **\$41,515,634.35**

Expenditures

5000 Debt Services (Includes Lease Purchase Pmts) **\$31,154,180.15**

8000 Other Uses **\$601,475.75**

8100 Other Financing Uses **\$601,475.75**

8110 Transfers Out \$601,475.75

Debt Service Funds Total Expenditures **\$31,755,655.90**

Capital Projects Funds (40)

Balance Sheet

Assets

100 Current Assets **\$87,776,054.47**

101 Cash / Cash & Deposits \$35,886,080.43

105 Interest Bearing Accounts \$11,250,175.51

106 Savings Certificates \$15,407,666.19

107 Restricted Cash in Banks \$2,133,264.67

120 Accounts Receivable \$288,346.69

123 Notes Receivable \$16,391,436.00

180 Investments \$6,419,084.98

Total Assets **\$87,776,054.47**

Liabilities

400 Current Liabilities **\$18,321,153.03**

401 Vouchers Payable \$574,558.98

402 Accounts Payable \$16,372,968.23

405 Construction Contracts Payable \$495,805.10

406 Construction Contracts Payable - Retained % \$297,138.60

410 Due to Other Fund \$580,693.58

450 Payroll Deduction & WH and Emplr. Matching (\$11.46)

Fund Equity

Capital Projects Funds (40)			
700	Fund Balances		\$69,454,901.44
720	Restricted Fund Balance		\$71,280,710.96
722	Capital Projects	\$71,280,710.96	
760	Unassigned Fund Balance		(\$1,825,809.52)
Total Liabilities and Fund Equity			\$87,776,054.47

Revenue

1000	Revenue from Local Sources		\$1,852,261.25
1500	Earnings on Investments and Deposits		\$139,183.91
1510	Investment Earnings	\$139,183.91	
1900	Other Revenue from Local Sources		\$1,713,077.34
1920	Contributions and Donations	\$662,504.32	
1990	Other	\$1,050,573.02	
3000	Revenue from State Sources		\$2,997,651.35
3900	Other State Revenue		\$2,997,651.35
4000	Revenue from Federal Sources		\$1,006,803.98
4100	Grants-in-Aid		\$1,006,803.98
4140	Restricted Grants Received Directly from Federal Government	\$999,999.98	
4145	ARRA - Impact Aid - School Constuction Grant	\$999,999.98	
4150	Restricted Grants Received from Federal Government through the State	\$6,804.00	
4151	Other Grants from Federal Government Through the State	\$6,804.00	
5000	Other Sources		\$96,975,424.36
5100	Other Financing Sources		\$96,975,424.36
5110	Transfers In	\$25,712,457.24	
5120	Proceeds of General Long-Term Debt Issues	\$71,262,967.12	
5121	General Obligation Bonds Issued	\$35,726,314.16	
5123	Premiums on Bonds Issued	\$1,960,164.40	
5125	Capital Outlay Certificates Issued	\$24,889,223.70	
5126	Other Debts Issued	\$8,687,264.86	
Capital Projects Funds Total Revenues			\$102,832,140.94

Capital Projects Funds (40)

Expenditures

2000 Support Services			\$112,019,971.40
2500 Support Services--Business		\$112,019,971.40	
2530 Facilities Acquisition and Construction Services	\$112,019,971.40		
2531 Facilities Acquisition and Construction Director	\$293,924.00		
2532 Land Acquisition and Development Services	\$1,758,584.04		
2533 Architecture and Engineering Services	\$1,880,453.29		
2535 Building Acquisition, Construction and Improvements Services	\$86,081,921.66		
2539 Other Facilities Acquisition and Construction Services	\$22,005,088.41		
5000 Debt Services (Includes Lease Purchase Pmts)			\$1,746,369.06
7500 Capital Outlay			\$7,204,119.53
8000 Other Uses			\$501,835.82
8100 Other Financing Uses		\$501,835.82	
8110 Transfers Out	\$485,880.82		
8150 Discount on Bonds Issued	\$15,955.00		
Capital Projects Funds Total Expenditures			\$121,472,295.81

Food Service Fund (51)

Balance Sheet

Assets

100 Current Assets			\$13,372,838.00
101 Cash / Cash & Deposits	\$8,065,638.75		
102 Petty Cash	\$61,869.95		
103 Cash Change	\$2,554.00		
105 Interest Bearing Accounts	\$2,142,712.73		
106 Savings Certificates	\$170,168.53		
120 Accounts Receivable	\$269,085.42		
124 Due from Component Unit	(\$581.25)		
130 Due from Other Fund	\$14,631.74		
140 Due from Other Govt	\$747,796.62		

Food Service Fund (51)

150	Advance to Other Fund	\$1,000.00	
170	Inventory of Supplies	\$592,814.23	
171	Inventory of Stores Purchased for Resale	\$691,117.60	
172	Inventory of Donated Food	\$370,813.35	
180	Investments	\$48,641.07	
191	Deposits	\$30,366.37	
192	Prepaid Expenses	\$164,208.89	
200	Capital Assets		\$9,666,123.70
202	Buildings	\$4,937,199.35	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$24,234,198.51	
205	Machinery & Equipment - Federal Assistance	\$479,376.42	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$19,507,460.51)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$537,226.30)	
210	Acc. Depreciation - Buildings	(\$5,554.78)	
Total Assets			\$23,038,961.70
Liabilities			
400	Current Liabilities		\$1,982,844.63
401	Vouchers Payable	\$9,362.88	
402	Accounts Payable	\$299,306.17	
404	Contracts Payable	\$505,796.48	
405	Construction Contracts Payable	\$1,737.86	
410	Due to Other Fund	\$207,347.22	
420	Due to Other Gov't	\$264.07	
430	Advance from Other Fund	\$6,625.00	
450	Payroll Deduction & WH and Emplr. Matching	\$263,511.59	
451	Compensated Absences Payable	\$781.74	
471	Deposits Payable	\$134,133.43	
474	Deferred Revenue	\$553,978.19	
500	Long-Term Liabilities		\$308,417.76
504	Accrued Leave Payable	\$254,175.13	
509	Other Long Term Liabilities	\$54,242.63	

Food Service Fund (51)

Fund Equity

700 Fund Balances			\$20,747,699.31
706 Net Investment in Capital Assets		\$9,421,954.86	
708 Unrestricted Net Position		\$11,325,744.45	
Total Liabilities and Fund Equity			\$23,038,961.70

Revenue

1000 Revenue from Local Sources			\$28,217,178.97
1500 Earnings on Investments and Deposits		\$18,241.30	
1510 Investment Earnings		\$18,241.30	
1600 Food Service		\$28,156,024.05	
1610 Sales to Pupils		\$22,563,300.50	
1620 Sales to Adults		\$1,341,581.73	
1630 A la Carte Sales		\$3,387,836.32	
1640 Nutrition Program for the Elderly (NPE) Sales		\$577.70	
1650 Child Care Sales		\$50,214.93	
1660 Other Sales		\$423,751.55	
1670 Local Donations		\$6,371.28	
1690 Miscellaneous Revenue from Other Sources		\$382,390.04	
1900 Other Revenue from Local Sources		\$42,913.62	
1930 Sale and Loss of Capital Assets		\$1,126.40	
1931 Gain on Sale of Capital Assets	\$1,126.40		
1950 Refund of Prior Years Expenditures		\$2,065.96	
1990 Other		\$39,721.26	
3000 Revenue from State Sources			\$474,970.40
3800 Food Service Assistance		\$474,970.40	
3810 Cash Reimbursements		\$470,872.65	
3820 Other Cash Payments		\$4,097.75	
4000 Revenue from Federal Sources			\$31,427,529.59
4100 Grants-in-Aid		\$346,758.41	
4150 Restricted Grants Received from Federal Government through the State		\$346,758.41	

Food Service Fund (51)

4151 Other Grants from Federal Government Through the State	\$346,758.41		
4800 Food Service Assistance			\$31,034,538.77
4810 Federal Reimbursement (CFDA 10.553 and 10.555)		\$27,668,855.85	
4820 Donated Food (CFDA 10.550)		\$3,365,682.92	
4900 Other Federal Revenue			\$46,232.41
5000 Other Sources			\$1,785,084.65
5100 Other Financing Sources			\$1,785,084.65
5110 Transfers In		\$1,601,089.85	
5130 Sale of Surplus Property		\$2,936.00	
5170 Capital Contributions		\$181,058.80	
Food Service Fund Total Revenues			\$61,904,763.61

Expenditures

2000 Support Services			\$61,782,652.47
2300 Support Services--General Administration			\$20,599.23
2310 Board of Education Services		\$20,599.23	
2315 Legal Services	\$591.34		
2319 Other Board of Education Services	\$20,007.89		
2500 Support Services--Business			\$61,762,053.24
2540 Operation and Maintenance of Plant Services		\$578,015.36	
2544 Care and Upkeep of Equipment Services	\$342.86		
2549 Other Operation and Maintenance of Plant Services	\$577,672.50		
2560 Food Services		\$61,184,037.88	
2561 Food Services Director	\$13,160,837.24		
2562 Food Preparation and Dispensing Services	\$14,803,974.11		
2563 Food Delivery Services	\$679,742.37		
2569 Other Food Services	\$32,539,484.16		
8000 Other Uses			\$1,119.63
8100 Other Financing Uses			\$1,119.63
8110 Transfers Out		\$1,119.63	

Food Service Fund (51)

Food Service Fund Total Expenditures

\$61,783,772.10

Other Enterprise Funds (53)

Balance Sheet

Assets

100 Current Assets

\$4,649,297.50

101	Cash / Cash & Deposits	\$3,527,873.51
103	Cash Change	\$3,261.00
105	Interest Bearing Accounts	\$685,136.74
106	Savings Certificates	\$259,602.17
120	Accounts Receivable	\$81,939.55
130	Due from Other Fund	\$77.24
140	Due from Other Govt	\$48,952.08
163	Accrued Interest on Investments Purchased	\$991.70
170	Inventory of Supplies	\$32,238.71
171	Inventory of Stores Purchased for Resale	\$3,906.96
192	Prepaid Expenses	\$5,317.84

200 Capital Assets

\$435,861.55

201	Land	\$9,000.00
202	Buildings	\$112,156.00
204	Machinery & Equipment - Local Funds	\$605,401.51
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$290,695.96)

Total Assets

\$5,085,159.05

Liabilities

400 Current Liabilities

\$907,887.80

402	Accounts Payable	\$149,574.75
404	Contracts Payable	\$427,527.70
410	Due to Other Fund	\$94,427.55
450	Payroll Deduction & WH and Emplr. Matching	\$197,871.48
451	Compensated Absences Payable	\$150.97
471	Deposits Payable	\$905.00

Other Enterprise Funds (53)

474	Deferred Revenue		\$37,430.35	
500	Long-Term Liabilities			\$41,351.42
504	Accrued Leave Payable		\$41,351.42	
Fund Equity				
700	Fund Balances			\$4,135,919.83
706	Net Investment in Capital Assets		\$435,861.55	
708	Unrestricted Net Position		\$3,700,058.28	
Total Liabilities and Fund Equity				\$5,085,159.05

Revenue

1000	Revenue from Local Sources			\$8,839,554.53
1300	Tuition and Fees		\$4,342,407.71	
1310	School Tuition	\$4,177,367.71		
1311	Tuition for Credit from Students, Parents or Other	\$140,232.50		
1313	Tuition for Credit from Other LEAs Outside the State	\$14,875.15		
1314	Preschool Tuition	\$3,172,452.05		
1316	Non-credit Tuition from Students, Parents or Other	\$849,808.01		
1320	Adult Continuing Education Tuition		\$155,890.00	
1360	Regular Day School Transportation Fees		\$9,150.00	
1361	Transportation Fees from Students, Parents or Other	\$9,150.00		
1500	Earnings on Investments and Deposits		\$5,964.37	
1510	Investment Earnings		\$5,964.37	
1600	Food Service		\$358,623.29	
1610	Sales to Pupils		\$316,217.76	
1660	Other Sales		\$42,371.48	
1690	Miscellaneous Revenue from Other Sources		\$34.05	
1900	Other Revenue from Local Sources		\$4,132,559.16	
1910	Rentals		\$61,765.00	
1920	Contributions and Donations		\$44,718.51	
1970	Charges for Services		\$108,295.08	
1979	Other Charges for Services	\$108,295.08		

Other Enterprise Funds (53)			
1980	Day Care Services		\$3,525,298.23
1981	Day Care Center Services	\$611,262.74	
1982	Latchkey Services	\$2,914,035.49	
1990	Other		\$392,482.34
3000	Revenue from State Sources		\$12,600.25
3900	Other State Revenue		\$12,600.25
4000	Revenue from Federal Sources		\$444,028.02
4100	Grants-in-Aid		\$409,254.06
4150	Restricted Grants Received from Federal Government through the State		\$409,254.06
4151	Other Grants from Federal Government Through the State	\$377,866.64	
4159	Teacher and Principal Training and Recruiting Part A Title II	\$28,302.00	
4166	College Work Study	\$3,085.42	
4800	Food Service Assistance		\$26,446.57
4810	Federal Reimbursement (CFDA 10.553 and 10.555)		\$26,446.57
4900	Other Federal Revenue		\$8,327.39
5000	Other Sources		\$577,017.12
5100	Other Financing Sources		\$577,017.12
5110	Transfers In		\$577,017.12
Other Enterprise Funds Total Revenues			\$9,873,199.92

Expenditures

1000	Instruction		\$4,028,085.96
1100	Regular Programs		\$3,801,571.07
1110	Elementary Programs		\$120,722.44
1112	Elem Summer Term	\$120,722.44	
1120	Middle/Junior High Programs		\$21,868.95
1121	MS Regular Term	\$12,768.35	
1122	MS Summer Term	\$9,100.60	
1130	High School Programs		\$167,400.75
1131	HS Regular Term	\$986.00	

Other Enterprise Funds (53)			
1132	HS Summer Term	\$166,414.75	
1140	Preschool Services		\$3,463,351.83
1190	Other Regular Programs		\$28,227.10
1200	Special Programs		\$130,029.37
1290	Other Special Programs		\$130,029.37
1299	Other (Alternative Schooling)	\$130,029.37	
1300	Adult Continuing Education Programs		\$96,485.52
1390	Other Adult Continuing Education Programs		\$96,485.52
2000	Support Services		\$1,204,005.46
2200	Support Services--Instructional Staff		\$27,643.11
2210	Improvement of Instruction Services		\$27,643.11
2213	Instructional Staff Training Services	\$27,643.11	
2400	Support Services--School Administration		\$539,158.45
2490	Other Support Services--School Administration		\$539,158.45
2500	Support Services--Business		\$637,203.90
2550	Student Transportation Services		\$41,501.43
2559	Other Student Transportation Services	\$41,501.43	
2560	Food Services		\$277,192.16
2569	Other Food Services	\$277,192.16	
2570	Internal Services		\$318,510.31
2574	Printing, Publishing and Duplicating Services	\$318,510.31	
3000	Community Services		\$3,951,955.71
3200	Community Recreation Services		\$55,729.90
3500	Custody and Care of Children Services		\$3,382,188.00
3900	Other Community Services		\$514,037.81
4000	Nonprogrammed Charges		\$18,684.40
4500	Early Retirement Payment		\$18,684.40
8000	Other Uses		\$44,571.90
8100	Other Financing Uses		\$44,571.90
8110	Transfers Out		\$44,571.90

Other Enterprise Funds (53)

Other Enterprise Funds Total Expenditures

\$9,247,303.43

General Capital Assets (90)

Balance Sheet

Assets

200	Capital Assets		\$1,751,876,144.31
201	Land	\$43,447,133.92	
202	Buildings	\$1,847,574,360.41	
203	Improvements Other than Buildings	\$114,172,540.24	
204	Machinery & Equipment - Local Funds	\$263,182,079.02	
205	Machinery & Equipment - Federal Assistance	\$4,326,423.62	
206	Construction Work in Progress	\$108,917,100.12	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$202,312,731.91)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$38,114,816.39)	
210	Acc. Depreciation - Buildings	(\$357,056,360.36)	
211	Acc. Depreciation - Improvements other than Buildings	(\$32,498,830.53)	
212	Intangible Assets	\$732,485.01	
213	Accumulated Amortization	(\$493,238.84)	

Total Assets**\$1,751,876,144.31**

Fund Equity

700	Fund Balances		\$1,751,876,144.31
706	Net Investment in Capital Assets	\$1,751,876,144.31	

Total Liabilities and Fund Equity**\$1,751,876,144.31**