

## General Long-Term Liabilities (00)

**Balance Sheet****Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$21,312.62</b>
193	Unamortized Discounts on Bonds Sold	\$21,312.62	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$354,817.82</b>
251	Deferred Charges on Refunding	\$354,817.82	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$376,130.44</b>

**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$52,029.17</b>
442	Accrued Interest Payable	\$52,029.17	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$923,295,879.63</b>
501	Bonds Payable	\$353,866,984.51	
502	Capital Outlay Certificates Payable	\$501,049,477.59	
504	Accrued Leave Payable	\$17,820,432.00	
505	Early Retirement Benefits Payable	\$14,251,874.94	
506	Net OPEB Obligation	\$6,316,929.90	
509	Other Long Term Liabilities	\$29,990,180.69	

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>(\$922,971,778.36)</b>
706	Net Investment in Capital Assets	(\$868,071,808.59)	
707	Restricted Net Position	(\$18,738,790.41)	
708	Unrestricted Net Position	(\$36,161,179.36)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$376,130.44</b>
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## General Fund (10)

**Balance Sheet****Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$488,786,879.21</b>
101	Cash / Cash & Deposits	\$122,190,734.27	
102	Petty Cash	\$62,838.61	
103	Cash Change	\$42,709.50	

## General Fund (10)

105	Interest Bearing Accounts	\$104,969,291.40
106	Savings Certificates	\$37,584,253.83
107	Restricted Cash in Banks	\$3,667,443.54
108	Advance Payments	\$713,745.18
110	Taxes Receivable - Current	\$160,333,680.27
111	Estimated Uncollectible Taxes Receivable (Current)	(\$59,218.00)
112	Taxes Receivable - Delinquent	\$3,806,966.31
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$222,400.81)
120	Accounts Receivable	\$9,789,771.23
122	Judgments Receivable	\$1,583.13
123	Notes Receivable	\$46,551.01
124	Due from Component Unit	\$38,449.18
130	Due from Other Fund	\$991,492.47
140	Due from Other Govt	\$34,848,385.31
150	Advance to Other Fund	\$653,742.47
162	Interest Receivable on Investments and Deposits	\$25,603.63
170	Inventory of Supplies	\$1,696,453.87
180	Investments	\$5,438,345.55
191	Deposits	\$244,649.15
192	Prepaid Expenses	\$1,921,808.11

**Total Assets and Deferred Outflows of Resources****\$488,786,879.21****Liabilities and Deferred Inflows of Resources****400 Current Liabilities****\$80,343,481.86**

401	Vouchers Payable	\$677,923.51
402	Accounts Payable	\$5,771,317.56
403	Judgments Payable	\$1,468.09
404	Contracts Payable	\$52,505,004.09
405	Construction Contracts Payable	\$299,153.45
407	Sales Tax Payable	\$50.81
410	Due to Other Fund	\$3,555,726.79
420	Due to Other Gov't	\$8,034.35
430	Advance from Other Fund	\$11,777.03

## General Fund (10)

442	Accrued Interest Payable			(\$14.79)	
450	Payroll Deduction & WH and Emplr. Matching			\$17,425,914.79	
451	Compensated Absences Payable			(\$161.37)	
471	Deposits Payable			\$3,540.00	
475	Unearned Revenue			\$83,747.55	
<b>550</b>	<b>Deferred Inflows of Resources</b>				<b>\$168,469,381.53</b>
551	Unavailable Revenue - Property Taxes			\$165,603,953.61	
552	Unavailable Revenue - Utility Taxes			\$1,738,501.89	
559	Other Deferred Inflows of Resources			\$1,126,926.03	
<b>Fund Equity</b>					
<b>700</b>	<b>Fund Balances</b>				<b>\$239,974,015.82</b>
710	Nonspendable Fund Balance			\$3,987,561.77	
711	Inventory	\$1,417,701.72			
712	Prepays	\$1,918,136.00			
714	Advances	\$651,724.05			
720	Restricted Fund Balance			\$141,134.25	
739	Other Restricted	\$141,134.25			
740	Committed Fund Balance			\$170,239.69	
749	Other Committed	\$170,239.69			
750	Assigned Fund Balance			\$26,727,953.22	
752	Subsequent Year's Budget	\$24,717,729.97			
753	Unemployment	\$1,023,893.99			
759	Other Assigned	\$986,329.26			
760	Unassigned Fund Balance			\$208,947,126.89	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>					<b>\$488,786,879.21</b>

Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>				<b>\$387,414,694.90</b>
<b>1100</b>	<b>Taxes</b>			<b>\$357,841,991.26</b>	
1110	Ad Valorem Taxes	\$324,639,357.25			
1120	Prior Years Ad Valorem Taxes	\$4,054,925.03			
1130	Tax Deed Revenue	\$88,476.00			
1140	Utility Tax	\$27,951,348.17			

General Fund (10)		
1180 Other Taxes		\$69,515.42
1190 Penalties and Interest on Taxes		\$1,038,369.39
<b>1200 Revenue from Local Governmental Units Other Than LEAs</b>		<b>\$514,239.91</b>
1210 Revenue in Lieu of Taxes		\$514,239.91
<b>1300 Tuition and Fees</b>		<b>\$1,981,291.28</b>
1310 School Tuition		\$1,607,461.78
1311 Tuition for Credit from Students, Parents or Other	\$76,395.16	
1312 Tuition for Credit from Other LEAs Within the State	\$705,490.72	
1313 Tuition for Credit from Other LEAs Outside the State	\$727,359.03	
1314 Preschool Tuition	\$56,130.45	
1317 Non-credit Tuition from other LEAs Within the State	\$42,086.42	
1320 Adult Continuing Education Tuition		\$33,514.50
1360 Regular Day School Transportation Fees		\$210,479.05
1361 Transportation Fees from Students, Parents or Other	\$200,285.05	
1363 Transportation Fees from Other LEAs Outside the State	\$10,194.00	
1380 Other Transportation Fees		\$129,835.95
<b>1500 Earnings on Investments and Deposits</b>		<b>\$1,083,825.87</b>
1510 Investment Earnings		\$1,083,825.87
<b>1700 Cocurricular Activities</b>		<b>\$5,995,045.55</b>
1710 Admissions		\$4,073,219.63
1730 Pupil Organization Memberships		\$57,565.00
1740 Rentals, Cocurricular Activities		\$159,125.26
1790 Other Pupil Activity Income		\$1,705,135.66
<b>1900 Other Revenue from Local Sources</b>		<b>\$19,998,301.03</b>
1910 Rentals		\$1,209,021.59
1920 Contributions and Donations		\$2,429,064.16
1940 Services Provided Other LEAs		\$353,057.55
1941 LEAs Within the State	\$234,951.05	
1942 LEAs Outside the State	\$10,600.00	
1943 Contracted Education Services Provided Other LEAs per SDCL 13-15	\$107,506.50	

General Fund (10)			
1950 Refund of Prior Years Expenditures		\$331,822.75	
1960 Judgments		\$64,487.96	
1962 Judgments	\$64,487.96		
1970 Charges for Services		\$7,271,336.83	
1971 Insurance Premiums	\$234,770.33		
1972 Medicaid Direct Services	\$97,212.81		
1973 Medicaid Indirect Administrative Services	\$6,898,820.63		
1979 Other Charges for Services	\$40,533.06		
1980 Day Care Services		\$13,217.00	
1982 Latchkey Services	\$13,217.00		
1990 Other		\$8,326,293.19	
<b>2000 Revenue from Intermediate Sources</b>			<b>\$10,809,760.08</b>
<b>2100 County Sources</b>			<b>\$9,671,724.47</b>
2110 County Apportionment		\$9,215,657.52	
2120 Lease of County-Owned Land		\$456,066.95	
<b>2200 Revenue in Lieu of Taxes</b>			<b>\$594,706.02</b>
<b>2300 Revenue for Joint Facilities</b>			<b>\$475,114.73</b>
<b>2900 Other</b>			<b>\$68,214.86</b>
<b>3000 Revenue from State Sources</b>			<b>\$351,171,486.94</b>
<b>3100 Grants-in-Aid</b>			<b>\$349,846,159.84</b>
3110 Unrestricted Grants-in-Aid		\$348,319,422.79	
3111 State Aid	\$327,791,161.00		
3112 State Apportionment	\$8,773,821.36		
3113 Wind Farm Tax	\$1,018,332.07		
3114 Bank Franchise Tax	\$9,836,526.30		
3119 Other Unrestricted	\$899,582.06		
3120 Restricted Grants-in-Aid		\$1,526,737.05	
3122 Training and Support to Teachers and School Leaders	\$531,818.28		
3125 Associate Instructors (Mentor Teachers)	\$4,924.00		
3126 Youth at Risk Grant (SDCL 13-14-6)	\$7,250.80		

General Fund (10)		
3129 Other Restricted	\$982,743.97	
<b>3200 Revenue in Lieu of Taxes</b>		<b>\$14,171.38</b>
3210 Tax Base on Shooting Areas		\$14,171.38
<b>3300 Tuition</b>		<b>\$648,892.01</b>
3320 Regular		\$648,892.01
<b>3900 Other State Revenue</b>		<b>\$662,263.71</b>
<b>4000 Revenue from Federal Sources</b>		<b>\$70,024,471.82</b>
<b>4100 Grants-in-Aid</b>		<b>\$65,586,673.34</b>
4110 Unrestricted Grants Received Directly from Federal Government		\$44,414.00
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$44,414.00	
4120 Unrestricted Grants Received from Federal Government through the State		\$1,331,502.00
4121 National Minerals (CFDA 15.207)	\$1,239,895.00	
4122 Taylor Grazing (CFDA 15.206)	\$91,607.00	
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$740,215.58
4131 National Forest Lands (CFDA 10.665)	\$708,310.78	
4132 Federal Flood Control Land (CFDA 12.000)	\$72.21	
4133 Bankhead Jones Farm Tenant (CFDA 10.901)	\$1,261.70	
4134 Federal Wetlands (CFDA 15.299)	\$30,570.89	
4140 Restricted Grants Received Directly from Federal Government		\$2,788,568.07
4142 Indian Education, Title IX (CFDA 84.060)	\$2,554,911.92	
4144 Limited English Proficient (LEP) Title III (84.365)	\$233,656.15	
4150 Restricted Grants Received from Federal Government through the State		\$60,681,973.69
4151 Other Grants from Federal Government Through the State	\$4,061,558.47	
4152 Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$105,193.60	
4158 Improving the Academic Achievement of the Disadvantaged, Title I	\$42,957,170.24	
4159 Teacher and Principal Training and Recruiting Part A Title II	\$10,263,455.01	
4160 Language Instruction for LEP and Immigrant Students Title III	\$583,596.79	
4161 Vocational Education (CFDA 84.048)	\$1,243,164.63	
4167 K-12 Tech Prep (CFDA 84.243A)	\$132.72	

<b>General Fund (10)</b>		
4175 Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$62,294.67	
4191 ARRA - Title I School Improvement Grant (84.388)	\$1,405,407.56	
<b>4200 Revenue in Lieu of Taxes (PILT)</b>		<b>\$322,018.68</b>
<b>4400 Johnson OMalley Funds (CFDA 15.130)</b>		<b>\$319,114.78</b>
<b>4900 Other Federal Revenue</b>		<b>\$3,796,665.02</b>
<b>5000 Other Sources</b>		<b>\$34,468,183.58</b>
<b>5100 Other Financing Sources</b>		<b>\$34,468,183.58</b>
5110 Transfers In	\$28,605,369.34	
5130 Sale of Surplus Property	\$376,961.92	
5140 Compensation for Loss of General Capital Assets	\$5,453,680.52	
5150 Special Items	\$12,015.09	
5160 Extraordinary Items	\$20,156.71	
<b>General Fund Total Revenues</b>		<b>\$853,888,597.32</b>

**Expenditures**

<b>1000 Instruction</b>		<b>\$499,545,570.32</b>
<b>1100 Regular Programs</b>		<b>\$445,890,958.53</b>
1110 Elementary Programs	\$212,442,382.15	
1111 Elem Regular Term	\$212,110,510.72	
1112 Elem Summer Term	\$331,871.43	
1120 Middle/Junior High Programs	\$86,826,586.84	
1121 MS Regular Term	\$86,799,935.47	
1122 MS Summer Term	\$26,651.37	
1130 High School Programs	\$140,423,538.08	
1131 HS Regular Term	\$140,213,267.31	
1132 HS Summer Term	\$210,270.77	
1140 Preschool Services	\$3,148,767.12	
1190 Other Regular Programs	\$3,049,684.34	
<b>1200 Special Programs</b>		<b>\$53,644,519.56</b>
1210 Programs for Gifted and Talented	\$1,883,512.27	

General Fund (10)		
1230	Coordinated Early Intervening Services (CEIS)	\$29,459.99
1250	Culturally Different	\$5,706,581.03
1270	Programs for Educationally Deprived, Title I	\$39,661,950.60
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$39,661,950.60
1290	Other Special Programs	\$6,363,015.67
1293	Contracts--Outside State	\$238,162.92
1294	Contracts--Inside State	\$23,664.60
1299	Other (Alternative Schooling)	\$6,101,188.15
<b>1300</b>	<b>Adult Continuing Education Programs</b>	<b>\$10,092.23</b>
1310	Adult Education and Family Literacy (AEL)	\$4,000.00
1390	Other Adult Continuing Education Programs	\$6,092.23
<b>2000</b>	<b>Support Services</b>	<b>\$311,744,833.41</b>
<b>2100</b>	<b>Support Services--Students</b>	<b>\$26,760,498.49</b>
2110	Attendance and Social Work Services	\$2,260,434.16
2111	Attendance and Social Work Director	\$29,964.00
2112	Attendance Service	\$620,278.51
2113	Social Work Services	\$320,811.10
2114	Student Accounting Services	\$34,853.35
2115	Drug and Alcohol Services	\$343,291.22
2116	Title I Attendance and Social Work Services	\$424,953.00
2119	Other Attendance and Social Work Services	\$486,282.98
2120	Guidance Services	\$20,536,316.03
2121	Guidance Services Director	\$4,579,258.84
2122	Counseling Services	\$8,641,226.18
2123	Appraisal Services	\$68,124.46
2128	Title I Parent Involvement Activities	\$413,190.94
2129	Other Guidance Services	\$6,834,515.61
2130	Health Services	\$3,960,465.96
2131	Health Services Director	\$336,776.74
2132	Medical Services	\$4,215.50

General Fund (10)

2134 Nurse Services	\$2,386,715.16	
2139 Other Health Services	\$1,232,758.56	
2140 Psychological Services		\$2,848.64
2142 Psychological Testing Services	\$25.98	
2143 Psychological Counseling Services	\$930.99	
2149 Other Psychological Services	\$1,891.67	
2170 Student Therapy Services		\$104.40
2179 Other Therapy Services	\$104.40	
2180 Orientation and Mobility Services		\$329.30
2182 Orientation and Mobility Services	\$329.30	
<b>2200 Support Services--Instructional Staff</b>		<b>\$40,321,486.72</b>
2210 Improvement of Instruction Services		\$14,385,840.02
2211 Improvement of Instruction Director	\$1,366,133.87	
2212 Instruction and Curriculum Development Services	\$2,355,792.97	
2213 Instructional Staff Training Services	\$6,147,000.30	
2214 Title I Professional Development Services	\$3,226,030.16	
2219 Other Improvement of Instruction Services	\$1,290,882.72	
2220 Educational Media Services		\$25,935,646.70
2221 Education Media Director	\$388,300.24	
2222 School Library Services	\$11,438,570.57	
2223 Audiovisual Services	\$624,716.17	
2225 Computer-Assisted Instruction Services	\$160,891.86	
2226 RDT Facilities and Support Staff	\$250.00	
2227 Technology in School	\$12,963,541.20	
2229 Other Educational Media Services	\$359,376.66	
<b>2300 Support Services--General Administration</b>		<b>\$29,340,807.73</b>
2310 Board of Education Services		\$8,556,873.39
2311 Board of Education Services	\$3,243,024.85	
2312 Board Secretary Services	\$43,883.21	

## General Fund (10)

2314 Election Services	\$127,378.25	
2315 Legal Services	\$648,792.09	
2316 Tax Assessment and Collection Services	\$3,982.40	
2317 Audit Services	\$1,455,151.13	
2319 Other Board of Education Services	\$3,034,661.46	
2320 Executive Administration Services		\$20,783,934.34
2321 Office of the Superintendent Services	\$16,781,339.15	
2322 Community Relations Services	\$116,361.97	
2323 Staff Relations and Negotiations Services	\$677,751.98	
2324 State and Federal Relations Services	\$17,101.10	
2329 Other Executive Administration Services	\$3,191,380.14	
<b>2400 Support Services--School Administration</b>		<b>\$55,972,942.01</b>
2410 Office of the Principal Services		\$52,983,394.82
2440 Title I Program Administration		\$799,366.12
2490 Other Support Services--School Administration		\$2,190,181.07
<b>2500 Support Services--Business</b>		<b>\$154,664,014.65</b>
2520 Fiscal Services		\$19,466,413.38
2521 Fiscal Services Director	\$4,043,108.83	
2522 Budgeting Services	\$3,350.00	
2523 Receiving and Disbursing Funds Services	\$1,080.00	
2524 Payroll Services	\$106,404.49	
2525 Financial Accounting Services	\$150,623.56	
2529 Other Fiscal Services	\$15,161,846.50	
2530 Facilities Acquisition and Construction Services		\$15,863.94
2533 Architecture and Engineering Services	\$15,863.94	
2540 Operation and Maintenance of Plant Services		\$102,329,394.10
2541 Operation and Maintenance of Plant Director	\$10,871,426.36	
2542 Care and Upkeep of Buildings Services	\$33,929,095.88	
2543 Care and Upkeep of Grounds Services	\$1,792,965.71	

## General Fund (10)

2544	Care and Upkeep of Equipment Services	\$618,214.45	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$943,703.91	
2546	Security Services	\$1,051,034.95	
2547	Land and Building Rental	\$91,055.18	
2549	Other Operation and Maintenance of Plant Services	\$53,031,897.66	
2550	Student Transportation Services		\$29,685,692.89
2551	Student Transportation Services Director	\$4,918,955.45	
2552	Vehicle Operation Services	\$4,745,172.62	
2553	Monitoring Services	\$17,391.25	
2554	Vehicle Servicing and Maintenance Services	\$1,690,629.57	
2555	Contracted Services	\$5,251,588.05	
2556	Title I Student Transportation Services	\$355,599.10	
2559	Other Student Transportation Services	\$12,706,356.85	
2560	Food Services		\$1,352,766.33
2561	Food Services Director	\$123,868.91	
2562	Food Preparation and Dispensing Services	\$286,304.67	
2569	Other Food Services	\$942,592.75	
2570	Internal Services		\$1,774,334.38
2571	Internal Services Director	\$77,326.96	
2572	Purchasing Services	\$254,231.91	
2573	Warehousing and Distributing Services	\$528,019.91	
2574	Printing, Publishing and Duplicating Services	\$727,951.11	
2579	Other Internal Services	\$186,804.49	
2590	Other Support Services-Business		\$39,549.63
<b>2600</b>	<b>Support Services--Central</b>		<b>\$4,650,458.78</b>
2610	Direction of Central Support Services		\$16,060.35
2620	Planning, Research, Development and Evaluation Services		\$891,790.25
2621	Planning Research Development and Evaluation Director	\$186,759.26	
2622	Development Services	\$70,743.58	

General Fund (10)			
2623	Evaluation Services	\$4,218.38	
2624	Planning Services	\$95,134.98	
2625	Research Services	\$98,510.05	
2626	Title I Program Evaluation Services	\$217,306.75	
2629	Other Planning, Research, Development and Evaluation Services	\$219,117.25	
2630	Information Services		\$106,242.43
2631	Information Services Director	\$70,678.99	
2633	Public Information Services	\$35,563.44	
2640	Staff Services		\$462,766.93
2641	Staff Services Director	\$299,834.21	
2642	Recruitment and Placement Services	\$150,235.56	
2644	In-Service Training Services (For Non-Instructional Staff)	\$7,361.53	
2645	Health Services	\$4,189.36	
2649	Other Staff Services	\$1,146.27	
2650	Statistical Services		\$568.25
2659	Other Statistical Services	\$568.25	
2660	Data Processing Services		\$3,086,099.78
2661	Data Processing Director	\$349,690.57	
2669	Other Data Processing Services	\$2,736,409.21	
2690	Other Support Services--Central		\$86,930.79
<b>2900</b>	<b>Other Support Services</b>		<b>\$34,625.03</b>
<b>3000</b>	<b>Community Services</b>		<b>\$2,530,132.29</b>
<b>3100</b>	<b>Community Services Director</b>		<b>\$11,667.91</b>
<b>3200</b>	<b>Community Recreation Services</b>		<b>\$133,198.34</b>
<b>3300</b>	<b>Civic Services</b>		<b>\$5,220.16</b>
<b>3400</b>	<b>Public Library Services</b>		<b>\$10,825.46</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$1,287,469.38</b>
<b>3600</b>	<b>Welfare Activities Services</b>		<b>\$2,363.46</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>		<b>\$1,054,601.19</b>

General Fund (10)			
3710	Nonpublic School Instruction Services		\$1,002,337.56
3711	Title I NonPublic Instruction Services	\$838,981.61	
3719	Other Nonpublic Instruction Services	\$163,355.95	
3720	Nonpublic School Support Services		\$52,263.63
3721	Title I Nonpublic School Support Services	\$41,781.71	
3729	Other Nonpublic School Support Services	\$10,481.92	
<b>3900</b>	<b>Other Community Services</b>		<b>\$24,786.39</b>
<b>4000</b>	<b>Nonprogrammed Charges</b>		<b>\$1,637,278.47</b>
<b>4400</b>	<b>Payments to State-Unemployment</b>		<b>\$95,200.38</b>
<b>4500</b>	<b>Early Retirement Payment</b>		<b>\$1,373,797.72</b>
<b>4600</b>	<b>Insurance Costs</b>		<b>\$139,765.30</b>
4620	Self Insurance Costs		\$139,765.30
4621	Self Insurance Claims	\$127,000.73	
4622	Self Insurance Administrative Costs	\$12,764.57	
<b>4900</b>	<b>Other Non-Programmed Costs</b>		<b>\$28,515.07</b>
<b>5000</b>	<b>Debt Services (Includes Lease Purchase Pmts)</b>		<b>\$257,492.29</b>
<b>6000</b>	<b>Cocurricular Activities</b>		<b>\$36,614,326.23</b>
<b>6100</b>	<b>Male Activities</b>		<b>\$8,944,392.85</b>
<b>6200</b>	<b>Female Activities</b>		<b>\$7,286,307.43</b>
<b>6500</b>	<b>Transportation</b>		<b>\$2,367,068.93</b>
<b>6900</b>	<b>Combined Activities</b>		<b>\$18,016,557.02</b>
<b>8000</b>	<b>Other Uses</b>		<b>\$2,127,013.56</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$2,127,013.56</b>
8110	Transfers Out		\$2,127,013.56
<b>General Fund Total Expenditures</b>			<b>\$854,456,646.57</b>

**Capital Outlay Fund (21)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

## Capital Outlay Fund (21)

<b>100</b>	<b>Current Assets</b>		<b>\$296,124,180.96</b>
101	Cash / Cash & Deposits	\$94,948,284.93	
104	Cash with Fiscal Agent	\$17,047,121.10	
105	Interest Bearing Accounts	\$63,716,999.60	
106	Savings Certificates	\$15,957,414.74	
107	Restricted Cash in Banks	\$2,157,125.86	
110	Taxes Receivable - Current	\$77,049,565.71	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$16,952.00)	
112	Taxes Receivable - Delinquent	\$1,374,189.19	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$71,044.28)	
120	Accounts Receivable	\$355,494.07	
123	Notes Receivable	\$17,533,650.05	
124	Due from Component Unit	\$1,070,000.00	
130	Due from Other Fund	\$1,387,021.50	
140	Due from Other Govt	\$1,002,642.50	
150	Advance to Other Fund	\$500,000.00	
162	Interest Receivable on Investments and Deposits	\$45.75	
163	Accrued Interest on Investments Purchased	\$1,366.99	
170	Inventory of Supplies	\$212,900.18	
180	Investments	\$1,659,750.17	
191	Deposits	\$103,337.72	
192	Prepaid Expenses	\$135,267.18	

**Total Assets and Deferred Outflows of Resources****\$296,124,180.96****Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$9,731,143.38</b>
401	Vouchers Payable	\$122,264.59	
402	Accounts Payable	\$8,123,162.22	
405	Construction Contracts Payable	\$597,792.00	
406	Construction Contracts Payable - Retained %	\$173,013.61	
410	Due to Other Fund	\$640,645.72	
420	Due to Other Gov't	\$936.95	
430	Advance from Other Fund	\$63,500.00	

**Capital Outlay Fund (21)**

450	Payroll Deduction & WH and Emplr. Matching		\$0.02	
475	Unearned Revenue		\$9,828.27	
<b>550</b>	<b>Deferred Inflows of Resources</b>			<b>\$80,752,608.31</b>
551	Unavailable Revenue - Property Taxes		\$79,221,901.96	
559	Other Deferred Inflows of Resources		\$1,530,706.35	
<b>Fund Equity</b>				
<b>700</b>	<b>Fund Balances</b>			<b>\$205,640,429.27</b>
710	Nonspendable Fund Balance		\$328,290.96	
711	Inventory	\$219,663.24		
712	Prepays	\$108,159.82		
718	Other Nonspendable	\$467.90		
720	Restricted Fund Balance		\$205,632,698.19	
721	Debt Service	\$5,577,868.65		
722	Capital Projects	\$1,288,621.00		
723	Capital Outlay	\$195,008,316.01		
739	Other Restricted	\$3,757,892.53		
740	Committed Fund Balance		\$2,888.91	
749	Other Committed	\$2,888.91		
760	Unassigned Fund Balance		(\$323,448.79)	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>				<b>\$296,124,180.96</b>

**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>			<b>\$166,280,426.22</b>
<b>1100</b>	<b>Taxes</b>		<b>\$160,256,860.36</b>	
1110	Ad Valorem Taxes	\$158,089,433.17		
1120	Prior Years Ad Valorem Taxes	\$1,723,109.53		
1130	Tax Deed Revenue	\$20,864.22		
1180	Other Taxes	\$20,018.26		
1190	Penalties and Interest on Taxes	\$403,435.18		
<b>1200</b>	<b>Revenue from Local Governmental Units Other Than LEAs</b>		<b>\$1,369.54</b>	
1210	Revenue in Lieu of Taxes	\$1,369.54		
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$1,194,495.80</b>	
1510	Investment Earnings	\$1,194,495.80		

Capital Outlay Fund (21)			
<b>1900 Other Revenue from Local Sources</b>			<b>\$4,827,700.52</b>
1910 Rentals		\$12,778.37	
1920 Contributions and Donations		\$1,767,077.84	
1950 Refund of Prior Years Expenditures		\$445,299.94	
1960 Judgments		\$1,062,673.52	
1962 Judgments	\$1,062,673.52		
1990 Other		\$1,539,870.85	
<b>2000 Revenue from Intermediate Sources</b>			<b>\$441,295.55</b>
<b>2100 County Sources</b>			<b>\$119,708.30</b>
2120 Lease of County-Owned Land		\$119,708.30	
<b>2200 Revenue in Lieu of Taxes</b>			<b>\$136,037.29</b>
<b>2300 Revenue for Joint Facilities</b>			<b>\$17,848.15</b>
<b>2900 Other</b>			<b>\$167,701.81</b>
<b>3000 Revenue from State Sources</b>			<b>\$1,336,237.29</b>
<b>3100 Grants-in-Aid</b>			<b>\$969,865.85</b>
3110 Unrestricted Grants-in-Aid		\$20,000.00	
3119 Other Unrestricted	\$20,000.00		
3120 Restricted Grants-in-Aid		\$949,865.85	
3129 Other Restricted	\$949,865.85		
<b>3900 Other State Revenue</b>			<b>\$366,371.44</b>
<b>4000 Revenue from Federal Sources</b>			<b>\$5,423,225.61</b>
<b>4100 Grants-in-Aid</b>			<b>\$2,218,484.13</b>
4110 Unrestricted Grants Received Directly from Federal Government		\$161,032.00	
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$161,032.00		
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$7,108.87	
4134 Federal Wetlands (CFDA 15.299)	\$7,108.87		
4140 Restricted Grants Received Directly from Federal Government		\$2,513.00	
4141 Buildings in Federally Affected Areas	\$2,513.00		
4150 Restricted Grants Received from Federal Government through the State		\$2,047,830.26	
4151 Other Grants from Federal Government Through the State	\$904,432.30		

**Capital Outlay Fund (21)**

4158	Improving the Academic Achievement of the Disadvantaged, Title I	\$633,503.99		
4159	Teacher and Principal Training and Recruiting Part A Title II	\$142,720.00		
4161	Vocational Education (CFDA 84.048)	\$222,600.97		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$87,218.00		
4191	ARRA - Title I School Improvement Grant (84.388)	\$57,355.00		
<b>4900</b>	<b>Other Federal Revenue</b>			<b>\$3,204,741.48</b>
<b>5000</b>	<b>Other Sources</b>			<b>\$52,822,514.45</b>
<b>5100</b>	<b>Other Financing Sources</b>			<b>\$52,822,514.45</b>
5110	Transfers In		\$7,957,179.14	
5120	Proceeds of General Long-Term Debt Issues		\$40,117,675.10	
5121	General Obligation Bonds Issued	\$1,099,474.39		
5122	Refunding Bonds Issued	\$1,922,308.50		
5123	Premiums on Bonds Issued	\$982,681.95		
5124	Capital Lease	\$2,710,136.30		
5125	Capital Outlay Certificates Issued	\$30,419,194.90		
5126	Other Debts Issued	\$2,983,879.06		
5130	Sale of Surplus Property		\$2,208,772.54	
5140	Compensation for Loss of General Capital Assets		\$2,532,887.67	
5180	Other		\$6,000.00	
<b>Capital Outlay Fund Total Revenues</b>				<b>\$226,303,699.12</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>			<b>\$35,637,585.16</b>
<b>1100</b>	<b>Regular Programs</b>			<b>\$35,009,889.01</b>
1110	Elementary Programs		\$12,377,804.86	
1111	Elem Regular Term	\$12,377,804.86		
1120	Middle/Junior High Programs		\$5,612,213.59	
1121	MS Regular Term	\$5,612,213.59		
1130	High School Programs		\$16,679,990.05	
1131	HS Regular Term	\$16,673,465.19		

**Capital Outlay Fund (21)**

1132 HS Summer Term	\$6,524.86		
1140 Preschool Services		\$60,706.37	
1190 Other Regular Programs		\$279,174.14	
<b>1200 Special Programs</b>			<b>\$627,696.15</b>
1210 Programs for Gifted and Talented		\$1,339.54	
1220 Programs for Special Education		\$373,322.97	
1221 Programs for Students with Mild to Moderate Disabilities	\$251,027.22		
1222 Programs for Students with Severe Disabilities	\$120,890.81		
1223 Day Programs	\$1,060.00		
1226 Early Childhood Programs (3-5)	\$344.94		
1250 Culturally Different		\$1,952.15	
1270 Programs for Educationally Deprived, Title I		\$230,154.49	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$230,154.49		
1290 Other Special Programs		\$20,927.00	
1299 Other (Alternative Schooling)	\$20,927.00		
<b>2000 Support Services</b>			<b>\$89,540,121.20</b>
<b>2100 Support Services--Students</b>			<b>\$276,051.67</b>
2120 Guidance Services		\$187,848.39	
2121 Guidance Services Director	\$852.00		
2122 Counseling Services	\$15,641.99		
2123 Appraisal Services	\$169,445.62		
2129 Other Guidance Services	\$1,908.78		
2130 Health Services		\$38,943.43	
2134 Nurse Services	\$30,934.43		
2139 Other Health Services	\$8,009.00		
2140 Psychological Services		\$5,654.36	
2142 Psychological Testing Services	\$5,654.36		
2150 Speech Pathology Services		\$4,099.01	
2152 Speech Pathology Services	\$4,099.01		
2160 Audiology Services		\$35,440.30	

## Capital Outlay Fund (21)

2162	Audiology Services	\$33,490.00	
2169	Other Audiology Services	\$1,950.30	
2170	Student Therapy Services		\$4,066.18
2171	Physical Therapy	\$2,079.17	
2172	Occupational Therapy	\$1,059.03	
2179	Other Therapy Services	\$927.98	
<b>2200</b>	<b>Support Services--Instructional Staff</b>		<b>\$5,575,700.96</b>
2210	Improvement of Instruction Services		\$220,302.67
2211	Improvement of Instruction Director	\$9,267.00	
2212	Instruction and Curriculum Development Services	\$72,938.29	
2213	Instructional Staff Training Services	\$31,211.63	
2219	Other Improvement of Instruction Services	\$106,885.75	
2220	Educational Media Services		\$5,355,398.29
2221	Education Media Director	\$4,716.30	
2222	School Library Services	\$1,132,115.44	
2223	Audiovisual Services	\$212,163.33	
2225	Computer-Assisted Instruction Services	\$4,599.62	
2226	RDT Facilities and Support Staff	\$6,917.00	
2227	Technology in School	\$3,931,207.47	
2229	Other Educational Media Services	\$63,679.13	
<b>2300</b>	<b>Support Services--General Administration</b>		<b>\$643,612.88</b>
2310	Board of Education Services		\$545,279.14
2311	Board of Education Services	\$308,315.59	
2319	Other Board of Education Services	\$236,963.55	
2320	Executive Administration Services		\$98,333.74
2321	Office of the Superintendent Services	\$86,904.92	
2323	Staff Relations and Negotiations Services	\$3,234.94	
2329	Other Executive Administration Services	\$8,193.88	
<b>2400</b>	<b>Support Services--School Administration</b>		<b>\$286,329.65</b>

**Capital Outlay Fund (21)**

2410 Office of the Principal Services		\$264,524.77	
2490 Other Support Services--School Administration		\$21,804.88	
<b>2500 Support Services--Business</b>			<b>\$81,980,717.82</b>
2520 Fiscal Services		\$1,588,767.83	
2521 Fiscal Services Director	\$88,876.83		
2524 Payroll Services	\$983.70		
2529 Other Fiscal Services	\$1,498,907.30		
2530 Facilities Acquisition and Construction Services		\$29,894,353.55	
2531 Facilities Acquisition and Construction Director	\$1,111,774.56		
2532 Land Acquisition and Development Services	\$707,158.19		
2533 Architecture and Engineering Services	\$843,357.13		
2535 Building Acquisition, Construction and Improvements Services	\$19,128,002.53		
2539 Other Facilities Acquisition and Construction Services	\$8,104,061.14		
2540 Operation and Maintenance of Plant Services		\$38,088,226.44	
2541 Operation and Maintenance of Plant Director	\$804,029.93		
2542 Care and Upkeep of Buildings Services	\$14,005,444.87		
2543 Care and Upkeep of Grounds Services	\$3,056,883.00		
2544 Care and Upkeep of Equipment Services	\$1,307,536.04		
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$361,106.85		
2546 Security Services	\$161,374.38		
2547 Land and Building Rental	\$2,685,183.25		
2549 Other Operation and Maintenance of Plant Services	\$15,706,668.12		
2550 Student Transportation Services		\$11,068,604.41	
2551 Student Transportation Services Director	\$1,232,699.44		
2552 Vehicle Operation Services	\$1,963,500.40		
2554 Vehicle Servicing and Maintenance Services	\$243,831.84		
2555 Contracted Services	\$3,108,055.35		
2559 Other Student Transportation Services	\$4,520,517.38		
2560 Food Services		\$411,822.49	

Capital Outlay Fund (21)

2561 Food Services Director	\$20,110.75		
2562 Food Preparation and Dispensing Services	\$123,419.97		
2563 Food Delivery Services	\$17,282.21		
2569 Other Food Services	\$251,009.56		
2570 Internal Services		\$928,943.10	
2571 Internal Services Director	\$416,152.97		
2573 Warehousing and Distributing Services	\$788.25		
2574 Printing, Publishing and Duplicating Services	\$502,101.88		
2579 Other Internal Services	\$9,900.00		
<b>2600 Support Services--Central</b>			<b>\$684,009.22</b>
2630 Information Services		\$7,890.00	
2639 Other Information Services	\$7,890.00		
2660 Data Processing Services		\$676,119.22	
2669 Other Data Processing Services	\$676,119.22		
<b>2700 Support Services--Special Education</b>			<b>\$93,699.00</b>
2730 Special Education Transportation Costs		\$93,699.00	
2731 Deaf-Blind	\$51.51		
2732 Emotionally Disturbed	\$6,644.96		
2733 Cognitive Disability	\$9,117.50		
2734 Hearing Loss	\$360.58		
2735 Specific Learning Disabled	\$34,255.00		
2736 Multiple Disabilities	\$2,111.96		
2737 Orthopedic Impairments	\$618.13		
2738 Vision Loss	\$206.05		
2739 Deafness	\$360.58		
2740 Speech/Language Impairments	\$19,368.24		
2741 Other Health Impaired	\$12,208.18		
2742 Autism	\$4,481.48		
2743 Traumatic Brain Injury	\$257.55		

**Capital Outlay Fund (21)**

2744	Preschool (age 3-5)	\$3,142.18	
2745	Early Intervention (age 0-2)	\$515.10	
<b>3000</b>	<b>Community Services</b>		<b>\$71,250.66</b>
3200	Community Recreation Services		\$6,937.00
3400	Public Library Services		\$783.94
3500	Custody and Care of Children Services		\$54,002.58
3700	Nonpublic School Student Services		\$8,527.14
3710	Nonpublic School Instruction Services	\$8,527.14	
3719	Other Nonpublic Instruction Services	\$8,527.14	
3900	Other Community Services		\$1,000.00
5000	Debt Services (Includes Lease Purchase Pmts)		\$56,286,176.73
6000	Cocurricular Activities		\$2,936,537.23
6100	Male Activities		\$537,738.05
6200	Female Activities		\$326,612.92
6500	Transportation		\$147,759.23
6900	Combined Activities		\$1,924,427.03
8000	Other Uses		\$11,088,750.67
8100	Other Financing Uses		\$11,088,750.67
8110	Transfers Out	\$7,584,184.29	
8120	Payment to Refunded Debt Escrow Agent	\$3,030,000.00	
8130	Special Items	\$474,566.38	
<b>Capital Outlay Fund Total Expenditures</b>			<b>\$195,560,421.65</b>

**Special Education Fund (22)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$105,792,198.66</b>
101	Cash / Cash & Deposits	\$26,836,807.53	
105	Interest Bearing Accounts	\$23,442,900.74	
106	Savings Certificates	\$4,488,668.54	

## Special Education Fund (22)

107	Restricted Cash in Banks	\$1,015,102.40
110	Taxes Receivable - Current	\$42,771,012.40
111	Estimated Uncollectible Taxes Receivable (Current)	(\$10,977.00)
112	Taxes Receivable - Delinquent	\$721,870.39
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$38,214.85)
120	Accounts Receivable	\$302,558.93
130	Due from Other Fund	\$150,583.73
140	Due from Other Govt	\$4,516,780.35
170	Inventory of Supplies	\$97.12
180	Investments	\$1,491,774.43
191	Deposits	\$19,378.67
192	Prepaid Expenses	\$83,855.28

**Total Assets and Deferred Outflows of Resources****\$105,792,198.66****Liabilities and Deferred Inflows of Resources****400 Current Liabilities****\$15,362,073.62**

401	Vouchers Payable	\$182,183.22
402	Accounts Payable	\$2,050,738.90
403	Judgments Payable	(\$250.00)
404	Contracts Payable	\$8,996,748.50
405	Construction Contracts Payable	\$26,175.48
410	Due to Other Fund	\$840,121.41
420	Due to Other Gov't	\$86,602.83
450	Payroll Deduction & WH and Emplr. Matching	\$3,156,252.37
451	Compensated Absences Payable	\$553.08
475	Unearned Revenue	\$22,947.83

**550 Deferred Inflows of Resources****\$44,002,504.28**

551	Unavailable Revenue - Property Taxes	\$43,829,891.54
559	Other Deferred Inflows of Resources	\$172,612.74

**Fund Equity****700 Fund Balances****\$46,427,620.76**

710	Nonspendable Fund Balance	\$67,047.46
711	Inventory	\$97.12

Special Education Fund (22)		
712	Prepays	\$66,950.34
720	Restricted Fund Balance	\$46,955,708.91
724	Special Education	\$46,955,708.91
760	Unassigned Fund Balance	(\$595,135.61)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$105,792,198.66</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>		<b>\$90,805,422.13</b>
<b>1100 Taxes</b>		<b>\$86,734,948.58</b>
1110	Ad Valorem Taxes	\$85,562,064.67
1120	Prior Years Ad Valorem Taxes	\$937,123.84
1130	Tax Deed Revenue	\$12,177.32
1180	Other Taxes	\$14,372.31
1190	Penalties and Interest on Taxes	\$209,210.44
<b>1200 Revenue from Local Governmental Units Other Than LEAs</b>		<b>\$642.32</b>
1210	Revenue in Lieu of Taxes	\$642.32
<b>1300 Tuition and Fees</b>		<b>\$586,439.24</b>
1310	School Tuition	\$586,439.24
1312	Tuition for Credit from Other LEAs Within the State	\$409,045.75
1313	Tuition for Credit from Other LEAs Outside the State	\$177,393.49
<b>1500 Earnings on Investments and Deposits</b>		<b>\$114,619.93</b>
1510	Investment Earnings	\$114,619.93
<b>1600 Food Service</b>		<b>\$1,095.35</b>
1660	Other Sales	\$1,095.35
<b>1900 Other Revenue from Local Sources</b>		<b>\$3,367,676.71</b>
1910	Rentals	\$21,452.83
1920	Contributions and Donations	\$12,324.04
1940	Services Provided Other LEAs	\$240,522.38
1941	LEAs Within the State	\$240,522.38
1950	Refund of Prior Years Expenditures	\$16,690.87
1970	Charges for Services	\$2,933,294.08

Special Education Fund (22)			
1972	Medicaid Direct Services	\$1,751,559.46	
1973	Medicaid Indirect Administrative Services	\$1,181,734.62	
1990	Other		\$143,392.51
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$135,332.68</b>
<b>2100</b>	<b>County Sources</b>		<b>\$4,992.61</b>
2120	Lease of County-Owned Land		\$4,992.61
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$71,805.14</b>
<b>2900</b>	<b>Other</b>		<b>\$58,534.93</b>
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$52,248,320.34</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$51,671,018.21</b>
3120	Restricted Grants-in-Aid		\$51,671,018.21
3121	Exceptional Children	\$48,075,937.00	
3129	Other Restricted	\$3,595,081.21	
<b>3300</b>	<b>Tuition</b>		<b>\$52,563.66</b>
3310	Special Education		\$52,563.66
<b>3900</b>	<b>Other State Revenue</b>		<b>\$524,738.47</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$26,417,677.75</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$26,413,308.22</b>
4110	Unrestricted Grants Received Directly from Federal Government		\$1,384,764.88
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$1,384,764.88	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$3,558.72
4134	Federal Wetlands (CFDA 15.299)	\$3,558.72	
4150	Restricted Grants Received from Federal Government through the State		\$25,024,984.62
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$24,013,376.99	
4186	Special Education, IDEA Part B, Section 619 Preschool (CFDA 84.173)	\$819,957.69	
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$191,649.94	
<b>4900</b>	<b>Other Federal Revenue</b>		<b>\$4,369.53</b>
<b>5000</b>	<b>Other Sources</b>		<b>\$1,270,668.00</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$1,270,668.00</b>
5110	Transfers In		\$1,270,668.00

Special Education Fund (22)

**Special Education Fund Total Revenues** **\$170,877,420.90**

**Expenditures**

**1000 Instruction** **\$116,469,389.79**

**1200 Special Programs** **\$116,469,389.79**

1220 Programs for Special Education \$115,028,845.83

1221 Programs for Students with Mild to Moderate Disabilities \$64,623,213.50

1222 Programs for Students with Severe Disabilities \$29,804,101.30

1223 Day Programs \$7,211,227.33

1224 Residential Programs \$5,061,528.66

1225 Homebound Programs \$6,808.81

1226 Early Childhood Programs (3-5) \$7,413,988.10

1227 Prolonged Assistance Programs (0-2) \$907,978.13

1230 Coordinated Early Intervening Services (CEIS) \$1,440,543.96

**2000 Support Services** **\$50,249,343.92**

**2100 Support Services--Students** **\$30,748,883.53**

2110 Attendance and Social Work Services \$199,909.75

2111 Attendance and Social Work Director \$72,931.96

2113 Social Work Services \$126,977.79

2120 Guidance Services \$293,165.35

2121 Guidance Services Director \$74,486.15

2122 Counseling Services \$102,656.27

2123 Appraisal Services \$10,504.11

2126 Placement Services \$3,515.45

2129 Other Guidance Services \$102,003.37

2130 Health Services \$1,312,175.32

2131 Health Services Director \$18,247.25

2132 Medical Services \$1,562.04

2134 Nurse Services \$1,155,315.31

## Special Education Fund (22)

2139 Other Health Services	\$137,050.72	
2140 Psychological Services		\$4,958,119.29
2141 Psychological Services Director	\$588,262.24	
2142 Psychological Testing Services	\$3,121,226.35	
2143 Psychological Counseling Services	\$372,096.69	
2144 Psychotherapy Services	\$47,341.59	
2149 Other Psychological Services	\$829,192.42	
2150 Speech Pathology Services		\$14,437,065.05
2151 Speech Pathology Services Director	\$630,317.06	
2152 Speech Pathology Services	\$11,896,138.96	
2159 Other Speech Pathology Services	\$1,910,609.03	
2160 Audiology Services		\$524,189.63
2161 Audiology Services Director	\$80,462.65	
2162 Audiology Services	\$94,918.90	
2169 Other Audiology Services	\$348,808.08	
2170 Student Therapy Services		\$8,794,900.27
2171 Physical Therapy	\$3,470,879.93	
2172 Occupational Therapy	\$4,826,617.92	
2173 Recreational Therapy	\$38,456.97	
2179 Other Therapy Services	\$458,945.45	
2180 Orientation and Mobility Services		\$229,358.87
2182 Orientation and Mobility Services	\$228,885.47	
2189 Other Orientation and Mobility Services	\$473.40	
<b>2200 Support Services--Instructional Staff</b>		<b>\$191,835.97</b>
2210 Improvement of Instruction Services		\$177,239.36
2212 Instruction and Curriculum Development Services	\$31,987.65	
2213 Instructional Staff Training Services	\$65,559.09	
2215 CEIS Professional Development Services	\$33,406.45	
2219 Other Improvement of Instruction Services	\$46,286.17	

Special Education Fund (22)

2220 Educational Media Services		\$14,596.61	
2223 Audiovisual Services	\$67.15		
2227 Technology in School	\$14,529.46		
<b>2300 Support Services--General Administration</b>			<b>\$30,394.81</b>
2310 Board of Education Services		\$30,394.81	
2311 Board of Education Services	\$16,259.95		
2312 Board Secretary Services	\$1,173.01		
2315 Legal Services	\$1,107.63		
2317 Audit Services	\$5,010.10		
2319 Other Board of Education Services	\$6,844.12		
<b>2500 Support Services--Business</b>			<b>\$62,627.77</b>
2520 Fiscal Services		\$62,627.77	
2525 Financial Accounting Services	\$6,956.14		
2527 Property Accounting Services	\$6,956.14		
2529 Other Fiscal Services	\$48,715.49		
<b>2700 Support Services--Special Education</b>			<b>\$19,215,601.84</b>
2710 Special Education Administrative Costs		\$8,678,411.38	
2711 Deaf-Blind	\$6,285.15		
2712 Emotionally Disturbed	\$389,394.75		
2713 Cognitive Disability	\$689,014.46		
2714 Hearing Loss	\$131,470.39		
2715 Specific Learning Disabled	\$3,212,691.76		
2716 Multiple Disabilities	\$410,204.34		
2717 Orthopedic Impairments	\$66,722.89		
2718 Vision Loss	\$40,779.50		
2719 Deafness	\$24,824.21		
2720 Speech/Language Impairments	\$1,556,712.43		
2721 Other Health Impaired	\$921,877.04		
2722 Autism	\$434,443.57		

## Special Education Fund (22)

2723	Traumatic Brain Injury	\$14,594.01	
2724	Preschool (age 3-5)	\$603,104.32	
2725	Early Intervention (age 0-2)	\$176,292.56	
2730	Special Education Transportation Costs		\$5,581,847.50
2731	Deaf-Blind	\$1,531.68	
2732	Emotionally Disturbed	\$453,062.91	
2733	Cognitive Disability	\$994,234.58	
2734	Hearing Loss	\$31,597.72	
2735	Specific Learning Disabled	\$767,049.19	
2736	Multiple Disabilities	\$591,502.05	
2737	Orthopedic Impairments	\$62,895.89	
2738	Vision Loss	\$17,476.93	
2739	Deafness	\$27,886.16	
2740	Speech/Language Impairments	\$461,057.85	
2741	Other Health Impaired	\$311,901.71	
2742	Autism	\$622,740.17	
2743	Traumatic Brain Injury	\$11,221.25	
2744	Preschool (age 3-5)	\$1,220,694.17	
2745	Early Intervention (age 0-2)	\$6,995.24	
2750	Other Special Education Costs		\$4,955,342.96
2751	Deaf-Blind	\$188.74	
2752	Emotionally Disturbed	\$318,138.51	
2753	Cognitive Disability	\$678,317.11	
2754	Hearing Loss	\$258,183.97	
2755	Specific Learning Disabled	\$509,938.03	
2756	Multiple Disabilities	\$1,273,296.76	
2757	Orthopedic Impairments	\$10,526.61	
2758	Vision Loss	\$13,573.49	
2759	Deafness	\$360,668.79	

**Special Education Fund (22)**

2760	Speech/Language Impairments	\$284,560.96		
2761	Other Health Impaired	\$332,049.16		
2762	Autism	\$635,551.59		
2763	Traumatic Brain Injury	\$87,591.82		
2764	Preschool (age 3-5)	\$101,151.92		
2765	Early Intervention (age 0-2)	\$91,605.50		
<b>3000</b>	<b>Community Services</b>			<b>\$7,609.00</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>		<b>\$7,609.00</b>	
3720	Nonpublic School Support Services		\$7,609.00	
3729	Other Nonpublic School Support Services	\$7,609.00		
<b>4000</b>	<b>Nonprogrammed Charges</b>			<b>\$328,314.23</b>
<b>4500</b>	<b>Early Retirement Payment</b>			<b>\$328,314.23</b>
<b>8000</b>	<b>Other Uses</b>			<b>\$48,569.72</b>
<b>8100</b>	<b>Other Financing Uses</b>			<b>\$48,569.72</b>
8110	Transfers Out		\$48,569.72	
<b>Special Education Fund Total Expenditures</b>				<b>\$167,103,226.66</b>

**Pension Fund (24)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>			<b>\$33,626,369.60</b>
101	Cash / Cash & Deposits	\$12,367,801.01		
105	Interest Bearing Accounts	\$8,480,090.45		
106	Savings Certificates	\$2,910,221.31		
107	Restricted Cash in Banks	\$120,000.00		
110	Taxes Receivable - Current	\$8,615,209.45		
111	Estimated Uncollectible Taxes Receivable (Current)	(\$2,432.00)		
112	Taxes Receivable - Delinquent	\$158,118.05		
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$9,504.47)		
120	Accounts Receivable	\$3,052.16		

## Pension Fund (24)

140	Due from Other Govt		\$1,839.73
162	Interest Receivable on Investments and Deposits		\$83.11
180	Investments		\$981,890.80

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$33,626,369.60</b>
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## Liabilities and Deferred Inflows of Resources

<b>400</b>	<b>Current Liabilities</b>			<b>\$2,090,161.17</b>
402	Accounts Payable		\$1,869,283.68	
404	Contracts Payable		\$18,713.45	
405	Construction Contracts Payable		\$31,538.00	
410	Due to Other Fund		\$5,221.84	
420	Due to Other Gov't		\$69.40	
430	Advance from Other Fund		\$71,000.00	
450	Payroll Deduction & WH and Emplr. Matching		\$92,316.33	
475	Unearned Revenue		\$2,018.47	
<b>550</b>	<b>Deferred Inflows of Resources</b>			<b>\$8,865,262.08</b>
551	Unavailable Revenue - Property Taxes		\$8,865,262.08	

## Fund Equity

<b>700</b>	<b>Fund Balances</b>			<b>\$22,670,946.35</b>
720	Restricted Fund Balance		\$22,741,371.46	
725	Pension	\$22,741,371.46		
760	Unassigned Fund Balance		(\$70,425.11)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$33,626,369.60</b>
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Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>			<b>\$17,988,600.48</b>
<b>1100</b>	<b>Taxes</b>		<b>\$17,927,062.16</b>	
1110	Ad Valorem Taxes	\$17,677,832.55		
1120	Prior Years Ad Valorem Taxes	\$198,305.10		
1130	Tax Deed Revenue	\$2,275.14		
1180	Other Taxes	\$2,162.20		
1190	Penalties and Interest on Taxes	\$46,487.17		

Pension Fund (24)			
<b>1200 Revenue from Local Governmental Units Other Than LEAs</b>			<b>\$136.96</b>
1210 Revenue in Lieu of Taxes		\$136.96	
<b>1500 Earnings on Investments and Deposits</b>			<b>\$45,418.24</b>
1510 Investment Earnings		\$45,418.24	
<b>1900 Other Revenue from Local Sources</b>			<b>\$15,983.12</b>
1990 Other		\$15,983.12	
<b>2000 Revenue from Intermediate Sources</b>			<b>\$15,371.50</b>
<b>2100 County Sources</b>			<b>\$1,847.76</b>
2120 Lease of County-Owned Land		\$1,847.76	
<b>2200 Revenue in Lieu of Taxes</b>			<b>\$13,523.74</b>
<b>4000 Revenue from Federal Sources</b>			<b>\$692.18</b>
<b>4100 Grants-in-Aid</b>			<b>\$692.18</b>
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$692.18	
4134 Federal Wetlands (CFDA 15.299)	\$692.18		
<b>5000 Other Sources</b>			<b>\$550,000.00</b>
<b>5100 Other Financing Sources</b>			<b>\$550,000.00</b>
5110 Transfers In		\$550,000.00	
<b>Pension Fund Total Revenues</b>			<b>\$18,554,664.16</b>

**Expenditures**

<b>1000 Instruction</b>			<b>\$7,504,271.52</b>
<b>1100 Regular Programs</b>			<b>\$7,376,140.23</b>
1110 Elementary Programs		\$3,483,891.52	
1111 Elem Regular Term	\$3,483,512.13		
1112 Elem Summer Term	\$379.39		
1120 Middle/Junior High Programs		\$1,485,320.52	
1121 MS Regular Term	\$1,485,320.52		
1130 High School Programs		\$2,363,010.75	
1131 HS Regular Term	\$2,362,280.16		
1132 HS Summer Term	\$730.59		

Pension Fund (24)		
1140	Preschool Services	\$40,093.06
1190	Other Regular Programs	\$3,824.38
<b>1200</b>	<b>Special Programs</b>	<b>\$128,131.29</b>
1210	Programs for Gifted and Talented	\$658.55
1220	Programs for Special Education	\$82,058.09
1221	Programs for Students with Mild to Moderate Disabilities	\$40,252.09
1222	Programs for Students with Severe Disabilities	\$39,583.25
1224	Residential Programs	\$18.00
1226	Early Childhood Programs (3-5)	\$2,204.75
1250	Culturally Different	\$7,082.86
1270	Programs for Educationally Deprived, Title I	\$35,920.39
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$35,920.39
1290	Other Special Programs	\$2,411.40
1299	Other (Alternative Schooling)	\$2,411.40
<b>2000</b>	<b>Support Services</b>	<b>\$1,507,041.69</b>
<b>2100</b>	<b>Support Services--Students</b>	<b>\$130,526.86</b>
2110	Attendance and Social Work Services	\$735.98
2115	Drug and Alcohol Services	\$735.98
2120	Guidance Services	\$116,387.49
2121	Guidance Services Director	\$27,342.15
2122	Counseling Services	\$53,712.35
2129	Other Guidance Services	\$35,332.99
2130	Health Services	\$9,087.92
2131	Health Services Director	\$1,388.07
2134	Nurse Services	\$5,226.65
2139	Other Health Services	\$2,473.20
2150	Speech Pathology Services	\$4,261.36
2152	Speech Pathology Services	\$4,261.36
2170	Student Therapy Services	\$54.11
2173	Recreational Therapy	\$54.11

## Pension Fund (24)

<b>2200 Support Services--Instructional Staff</b>		<b>\$149,364.08</b>
2210 Improvement of Instruction Services		\$12,266.01
2211 Improvement of Instruction Director	\$3,995.00	
2212 Instruction and Curriculum Development Services	\$1,948.40	
2213 Instructional Staff Training Services	\$6,172.19	
2219 Other Improvement of Instruction Services	\$150.42	
2220 Educational Media Services		\$137,098.07
2222 School Library Services	\$52,214.40	
2227 Technology in School	\$81,450.30	
2229 Other Educational Media Services	\$3,433.37	
<b>2300 Support Services--General Administration</b>		<b>\$255,768.74</b>
2310 Board of Education Services		\$1,354.08
2312 Board Secretary Services	\$1,354.08	
2320 Executive Administration Services		\$254,414.66
2321 Office of the Superintendent Services	\$245,890.83	
2329 Other Executive Administration Services	\$8,523.83	
<b>2400 Support Services--School Administration</b>		<b>\$380,664.56</b>
2410 Office of the Principal Services		\$379,869.56
2490 Other Support Services--School Administration		\$795.00
<b>2500 Support Services--Business</b>		<b>\$578,974.56</b>
2520 Fiscal Services		\$188,759.96
2521 Fiscal Services Director	\$16,145.54	
2525 Financial Accounting Services	\$2,465.88	
2529 Other Fiscal Services	\$170,148.54	
2540 Operation and Maintenance of Plant Services		\$299,882.02
2541 Operation and Maintenance of Plant Director	\$16,446.99	
2542 Care and Upkeep of Buildings Services	\$113,506.46	
2543 Care and Upkeep of Grounds Services	\$822.79	
2549 Other Operation and Maintenance of Plant Services	\$169,105.78	
2550 Student Transportation Services		\$36,188.97

Pension Fund (24)			
2551	Student Transportation Services Director	\$3,633.99	
2552	Vehicle Operation Services	\$6,614.54	
2554	Vehicle Servicing and Maintenance Services	\$5,205.16	
2559	Other Student Transportation Services	\$20,735.28	
2560	Food Services		\$52,143.25
2561	Food Services Director	\$4,516.27	
2562	Food Preparation and Dispensing Services	\$25,782.98	
2569	Other Food Services	\$21,844.00	
2570	Internal Services		\$2,000.36
2573	Warehousing and Distributing Services	\$1,081.00	
2574	Printing, Publishing and Duplicating Services	\$919.36	
<b>2600</b>	<b>Support Services--Central</b>		<b>\$3,453.38</b>
2640	Staff Services		\$3,453.38
2641	Staff Services Director	\$3,437.00	
2649	Other Staff Services	\$16.38	
<b>2700</b>	<b>Support Services--Special Education</b>		<b>\$8,289.51</b>
2710	Special Education Administrative Costs		\$8,289.51
2712	Emotionally Disturbed	\$644.18	
2713	Cognitive Disability	\$98.33	
2715	Specific Learning Disabled	\$4,192.16	
2716	Multiple Disabilities	\$10.94	
2717	Orthopedic Impairments	\$342.84	
2720	Speech/Language Impairments	\$1,069.37	
2721	Other Health Impaired	\$429.93	
2722	Autism	\$643.01	
2724	Preschool (age 3-5)	\$710.42	
2725	Early Intervention (age 0-2)	\$148.33	
<b>3000</b>	<b>Community Services</b>		<b>\$6,660.13</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$5,075.29</b>

Pension Fund (24)			
<b>3700 Nonpublic School Student Services</b>			<b>\$1,245.59</b>
3710 Nonpublic School Instruction Services		\$1,245.59	
3711 Title I NonPublic Instruction Services	\$1,245.59		
<b>3900 Other Community Services</b>			<b>\$339.25</b>
<b>4000 Nonprogrammed Charges</b>			<b>\$8,818,106.52</b>
<b>4500 Early Retirement Payment</b>			<b>\$8,818,106.52</b>
<b>6000 Cocurricular Activities</b>			<b>\$148,165.64</b>
<b>6100 Male Activities</b>			<b>\$30,976.97</b>
<b>6200 Female Activities</b>			<b>\$25,896.09</b>
<b>6500 Transportation</b>			<b>\$1,693.88</b>
<b>6900 Combined Activities</b>			<b>\$89,598.70</b>
<b>8000 Other Uses</b>			<b>\$19,192.94</b>
<b>8100 Other Financing Uses</b>			<b>\$19,192.94</b>
8110 Transfers Out		\$19,192.94	
<b>Pension Fund Total Expenditures</b>			<b>\$18,003,438.44</b>

**Building Fund (25)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$54,889.50</b>
101 Cash / Cash & Deposits		\$12,022.61	
105 Interest Bearing Accounts		\$42,866.89	

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$54,889.50</b>
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**Fund Equity**

<b>700 Fund Balances</b>			<b>\$54,889.50</b>
720 Restricted Fund Balance		\$54,889.50	
727 Building		\$54,889.50	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$54,889.50</b>
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**Building Fund (25)**

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$15,075.58</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$57.79</b>	
1510 Investment Earnings	\$57.79		
<b>1700 Cocurricular Activities</b>		<b>\$15,017.79</b>	
1710 Admissions	\$15,017.79		
<b>Building Fund Total Revenues</b>			<b>\$15,075.58</b>

**Expenditures**

<b>2000 Support Services</b>			<b>\$3,977.01</b>
<b>2500 Support Services--Business</b>		<b>\$3,977.01</b>	
2530 Facilities Acquisition and Construction Services	\$3,977.01		
2539 Other Facilities Acquisition and Construction Services	\$3,977.01		
<b>8000 Other Uses</b>			<b>\$50.90</b>
<b>8100 Other Financing Uses</b>		<b>\$50.90</b>	
8110 Transfers Out	\$50.90		
<b>Building Fund Total Expenditures</b>			<b>\$4,027.91</b>

**Impact Aid Fund (27)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$131,819,486.96</b>
101 Cash / Cash & Deposits		\$28,526,789.95	
105 Interest Bearing Accounts		\$48,209,621.68	
106 Savings Certificates		\$52,918,523.60	
120 Accounts Receivable		\$533.28	
130 Due from Other Fund		\$1,920,000.00	
140 Due from Other Govt		\$60,078.80	
150 Advance to Other Fund		\$63,500.00	
162 Interest Receivable on Investments and Deposits		\$665.12	

**Impact Aid Fund (27)**

163	Accrued Interest on Investments Purchased		\$3,419.95
180	Investments		\$116,354.58

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$131,819,486.96</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400 Current Liabilities</b>			<b>\$409,178.77</b>
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410	Due to Other Fund		\$4,849.73
420	Due to Other Gov't		\$404,329.04

**Fund Equity**

<b>700 Fund Balances</b>			<b>\$131,410,308.19</b>
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750	Assigned Fund Balance		\$24,892,348.67
752	Subsequent Year's Budget	\$4,520,366.19	
759	Other Assigned	\$20,371,982.48	
760	Unassigned Fund Balance		\$106,517,959.52

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$131,819,486.96</b>
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**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$294,456.25</b>
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<b>1500 Earnings on Investments and Deposits</b>			<b>\$294,456.25</b>
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1510	Investment Earnings	\$294,456.25	
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<b>4000 Revenue from Federal Sources</b>			<b>\$47,156,437.48</b>
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<b>4100 Grants-in-Aid</b>			<b>\$47,156,437.48</b>
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4110	Unrestricted Grants Received Directly from Federal Government	\$47,156,437.48	
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4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$47,156,437.48	
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<b>5000 Other Sources</b>			<b>\$756,890.27</b>
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<b>5100 Other Financing Sources</b>			<b>\$756,890.27</b>
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5110	Transfers In	\$756,890.27	
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<b>Impact Aid Fund Total Revenues</b>			<b>\$48,207,784.00</b>
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**Expenditures**

<b>8000 Other Uses</b>			<b>\$43,672,247.10</b>
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**Impact Aid Fund (27)**

<b>8100 Other Financing Uses</b>		<b>\$43,672,247.10</b>
8110 Transfers Out	\$43,672,247.10	
<b>Impact Aid Fund Total Expenditures</b>		<b>\$43,672,247.10</b>

**Other Special Revenue Funds (29)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>		<b>\$804,407.95</b>
101 Cash / Cash & Deposits	\$25,917.49	
105 Interest Bearing Accounts	\$406,650.81	
106 Savings Certificates	\$371,839.65	
<b>Total Assets and Deferred Outflows of Resources</b>		<b>\$804,407.95</b>

**Fund Equity**

<b>700 Fund Balances</b>		<b>\$804,407.95</b>
710 Nonspendable Fund Balance	\$406,650.81	
718 Other Nonspendable	\$406,650.81	
720 Restricted Fund Balance	\$397,757.14	
739 Other Restricted	\$397,757.14	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$804,407.95</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>		<b>\$3,545.45</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$3,545.45</b>
1510 Investment Earnings	\$3,545.45	
<b>Other Special Revenue Funds Total Revenues</b>		<b>\$3,545.45</b>

**Expenditures**

<b>1000 Instruction</b>		<b>\$1,694.33</b>
<b>1100 Regular Programs</b>		<b>\$1,694.33</b>

**Other Special Revenue Funds (29)**

1130 High School Programs		\$1,694.33
1131 HS Regular Term	\$1,694.33	

<b>Other Special Revenue Funds Total Expenditures</b>		<b>\$1,694.33</b>
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**Debt Service Funds (30)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$61,368,619.56</b>
101 Cash / Cash & Deposits		\$8,748,676.22	
104 Cash with Fiscal Agent		\$16,456,097.68	
105 Interest Bearing Accounts		\$14,190,989.80	
106 Savings Certificates		\$999,295.19	
107 Restricted Cash in Banks		\$6,360,409.59	
110 Taxes Receivable - Current		\$13,574,804.36	
111 Estimated Uncollectible Taxes Receivable (Current)		(\$2,667.00)	
112 Taxes Receivable - Delinquent		\$450,554.89	
113 Est. Uncollectible Taxes Receivable (Delinquent)		(\$78,048.41)	
120 Accounts Receivable		\$38,247.29	
130 Due from Other Fund		\$191.14	
162 Interest Receivable on Investments and Deposits		\$25.62	
180 Investments		\$623,343.19	
193 Unamortized Discounts on Bonds Sold		\$6,700.00	

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$61,368,619.56</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400 Current Liabilities</b>			<b>\$508,600.00</b>
430 Advance from Other Fund		\$500,000.00	
442 Accrued Interest Payable		\$7,800.00	
472 Due to Fiscal Agent		\$800.00	
<b>550 Deferred Inflows of Resources</b>			<b>\$14,041,745.33</b>
551 Unavailable Revenue - Property Taxes		\$14,041,745.33	

**Fund Equity**

Debt Service Funds (30)		
<b>700 Fund Balances</b>		<b>\$46,818,274.23</b>
720 Restricted Fund Balance		\$46,896,423.60
721 Debt Service	\$46,896,423.60	
760 Unassigned Fund Balance		(\$78,149.37)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$61,368,619.56</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>		<b>\$28,445,410.19</b>
<b>1100 Taxes</b>		<b>\$28,317,492.52</b>
1110 Ad Valorem Taxes	\$27,932,596.53	
1120 Prior Years Ad Valorem Taxes	\$309,115.80	
1130 Tax Deed Revenue	\$589.34	
1180 Other Taxes	\$3,599.88	
1190 Penalties and Interest on Taxes	\$71,590.97	
<b>1500 Earnings on Investments and Deposits</b>		<b>\$126,579.00</b>
1510 Investment Earnings	\$126,579.00	
<b>1900 Other Revenue from Local Sources</b>		<b>\$1,338.67</b>
1990 Other	\$1,338.67	
<b>2000 Revenue from Intermediate Sources</b>		<b>\$216,133.79</b>
<b>2100 County Sources</b>		<b>\$214,570.18</b>
2120 Lease of County-Owned Land	\$214,570.18	
<b>2200 Revenue in Lieu of Taxes</b>		<b>\$1,563.61</b>
<b>4000 Revenue from Federal Sources</b>		<b>\$955,741.69</b>
<b>4100 Grants-in-Aid</b>		<b>\$1,175.53</b>
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source	\$1,175.53	
4134 Federal Wetlands (CFDA 15.299)	\$1,175.53	
<b>4900 Other Federal Revenue</b>		<b>\$954,566.16</b>
<b>5000 Other Sources</b>		<b>\$13,631,342.68</b>
<b>5100 Other Financing Sources</b>		<b>\$13,631,342.68</b>
5110 Transfers In	\$3,868,993.95	
5120 Proceeds of General Long-Term Debt Issues	\$9,762,348.73	

**Debt Service Funds (30)**

5121 General Obligation Bonds Issued	\$344,675.99
5122 Refunding Bonds Issued	\$9,417,672.74

<b>Debt Service Funds Total Revenues</b>	<b>\$43,248,628.35</b>
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**Expenditures**

<b>5000 Debt Services (Includes Lease Purchase Pmts)</b>		<b>\$37,680,437.22</b>
<b>8000 Other Uses</b>		<b>\$10,657,355.71</b>
<b>8100 Other Financing Uses</b>	<b>\$10,657,355.71</b>	
8110 Transfers Out	\$96,140.46	
8120 Payment to Refunded Debt Escrow Agent	\$10,561,215.25	

<b>Debt Service Funds Total Expenditures</b>	<b>\$48,337,792.93</b>
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**Capital Projects Funds (40)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>		<b>\$113,533,913.53</b>
101 Cash / Cash & Deposits	\$49,087,167.98	
105 Interest Bearing Accounts	\$58,182,564.80	
106 Savings Certificates	\$3,459,075.84	
120 Accounts Receivable	\$125,084.01	
130 Due from Other Fund	\$137,922.21	
180 Investments	\$2,542,098.69	

<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$113,533,913.53</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400 Current Liabilities</b>		<b>\$11,446,378.83</b>
402 Accounts Payable	\$11,226,011.97	
405 Construction Contracts Payable	\$25,742.00	
406 Construction Contracts Payable - Retained %	\$16,621.40	
410 Due to Other Fund	\$178,003.46	

**Fund Equity**

**Capital Projects Funds (40)**

<b>700 Fund Balances</b>			<b>\$102,087,534.70</b>
710 Nonspendable Fund Balance		\$35,100.00	
712 Prepaids	\$35,100.00		
720 Restricted Fund Balance		\$102,081,781.10	
722 Capital Projects	\$102,081,781.10		
750 Assigned Fund Balance		\$72,520.50	
759 Other Assigned	\$72,520.50		
760 Unassigned Fund Balance		(\$101,866.90)	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$113,533,913.53</b>

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$980,064.32</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$279,449.70</b>	
1510 Investment Earnings	\$279,449.70		
<b>1900 Other Revenue from Local Sources</b>		<b>\$700,614.62</b>	
1920 Contributions and Donations	\$572,725.51		
1950 Refund of Prior Years Expenditures	\$24,014.76		
1990 Other	\$103,874.35		
<b>4000 Revenue from Federal Sources</b>			<b>\$400,000.00</b>
<b>4100 Grants-in-Aid</b>		<b>\$400,000.00</b>	
4110 Unrestricted Grants Received Directly from Federal Government	\$400,000.00		
4111 School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$400,000.00		
<b>5000 Other Sources</b>			<b>\$126,732,487.14</b>
<b>5100 Other Financing Sources</b>		<b>\$126,732,487.14</b>	
5110 Transfers In	\$9,542,964.61		
5120 Proceeds of General Long-Term Debt Issues	\$116,869,275.77		
5121 General Obligation Bonds Issued	\$31,615,992.23		
5123 Premiums on Bonds Issued	\$91,149.90		
5125 Capital Outlay Certificates Issued	\$85,087,583.64		
5126 Other Debts Issued	\$74,550.00		
5140 Compensation for Loss of General Capital Assets	\$320,246.76		

**Capital Projects Funds (40)**

**Capital Projects Funds Total Revenues** **\$128,112,551.46**

**Expenditures**

**2000 Support Services** **\$60,323,270.24**

**2500 Support Services--Business** **\$60,323,270.24**

2530 Facilities Acquisition and Construction Services \$60,323,270.24

2531 Facilities Acquisition and Construction Director \$1,415,316.02

2532 Land Acquisition and Development Services \$1,517,685.73

2533 Architecture and Engineering Services \$1,895,465.19

2535 Building Acquisition, Construction and Improvements Services \$31,069,637.49

2539 Other Facilities Acquisition and Construction Services \$24,425,165.81

**5000 Debt Services (Includes Lease Purchase Pmts)** **\$537,670.84**

**7500 Capital Outlay** **\$16,901,850.42**

**8000 Other Uses** **\$624,409.57**

**8100 Other Financing Uses** **\$624,409.57**

8110 Transfers Out \$572,636.67

8150 Discount on Bonds Issued \$51,772.90

**Capital Projects Funds Total Expenditures** **\$78,387,201.07**

**Food Service Fund (51)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

**100 Current Assets** **\$13,121,312.34**

101 Cash / Cash & Deposits \$7,563,235.93

102 Petty Cash \$79,232.08

103 Cash Change \$1,819.00

105 Interest Bearing Accounts \$2,355,173.43

106 Savings Certificates \$248,476.54

120 Accounts Receivable \$293,479.15

130 Due from Other Fund \$23,165.54

## Food Service Fund (51)

140	Due from Other Govt	\$547,380.87	
150	Advance to Other Fund	\$1,000.00	
170	Inventory of Supplies	\$698,297.42	
171	Inventory of Stores Purchased for Resale	\$648,421.97	
172	Inventory of Donated Food	\$549,268.82	
180	Investments	\$48,654.30	
191	Deposits	\$33,699.98	
192	Prepaid Expenses	\$30,007.31	
<b>200</b>	<b>Capital Assets</b>		<b>\$9,886,380.21</b>
202	Buildings	\$5,625,542.35	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$24,479,315.75	
205	Machinery & Equipment - Federal Assistance	\$486,169.40	
206	Construction Work in Progress	\$22,260.00	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$20,215,256.52)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$570,893.42)	
210	Acc. Depreciation - Buildings	(\$6,348.36)	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>(\$647.17)</b>
259	Other Deferred Outflows of Resources	(\$647.17)	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$23,007,045.38</b>

## Liabilities and Deferred Inflows of Resources

<b>400</b>	<b>Current Liabilities</b>		<b>\$2,165,169.33</b>
401	Vouchers Payable	\$11,674.33	
402	Accounts Payable	\$411,119.89	
404	Contracts Payable	\$478,139.18	
405	Construction Contracts Payable	\$1,964.40	
410	Due to Other Fund	\$123,148.50	
420	Due to Other Gov't	\$2,884.33	
450	Payroll Deduction & WH and Emplr. Matching	\$268,033.82	
451	Compensated Absences Payable	\$479.30	
471	Deposits Payable	\$116,788.48	
475	Unearned Revenue	\$750,937.10	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$390,517.27</b>

**Food Service Fund (51)**

504	Accrued Leave Payable		\$330,843.51
509	Other Long Term Liabilities		\$59,673.76

**Net Position**

<b>700</b>	<b>Fund Balances</b>			<b>\$20,451,358.78</b>
706	Net Investment in Capital Assets		\$9,886,455.14	
708	Unrestricted Net Position		\$10,564,903.64	

<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>				<b>\$23,007,045.38</b>
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**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>			<b>\$29,211,733.36</b>
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<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$17,331.01</b>	
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1510	Investment Earnings	\$17,331.01		
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<b>1600</b>	<b>Food Service</b>		<b>\$29,081,476.30</b>	
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1610	Sales to Pupils	\$23,734,153.99		
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1620	Sales to Adults	\$1,417,877.85		
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1630	A la Carte Sales	\$3,088,259.10		
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1640	Nutrition Program for the Elderly (NPE) Sales	\$951.10		
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1650	Child Care Sales	\$47,700.21		
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1660	Other Sales	\$453,543.82		
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1670	Local Donations	\$24,942.05		
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1690	Miscellaneous Revenue from Other Sources	\$314,048.18		
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<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$112,926.05</b>	
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1930	Sale and Loss of Capital Assets	\$2,485.00		
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1931	Gain on Sale of Capital Assets	\$2,485.00		
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1950	Refund of Prior Years Expenditures	\$1,819.00		
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1990	Other	\$108,622.05		
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<b>3000</b>	<b>Revenue from State Sources</b>			<b>\$284,652.16</b>
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<b>3800</b>	<b>Food Service Assistance</b>		<b>\$269,972.75</b>	
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3810	Cash Reimbursements	\$269,972.75		
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<b>3900</b>	<b>Other State Revenue</b>		<b>\$14,679.41</b>	
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<b>4000</b>	<b>Revenue from Federal Sources</b>			<b>\$34,078,707.06</b>
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Food Service Fund (51)			
<b>4100 Grants-in-Aid</b>			<b>\$358,820.23</b>
4150 Restricted Grants Received from Federal Government through the State		\$358,820.23	
4151 Other Grants from Federal Government Through the State	\$358,820.23		
<b>4800 Food Service Assistance</b>			<b>\$33,697,054.52</b>
4810 Federal Reimbursement (CFDA 10.553 and 10.555)		\$29,207,567.08	
4820 Donated Food (CFDA 10.550)		\$4,489,487.44	
<b>4900 Other Federal Revenue</b>			<b>\$22,832.31</b>
<b>5000 Other Sources</b>			<b>\$1,788,200.43</b>
<b>5100 Other Financing Sources</b>			<b>\$1,788,200.43</b>
5110 Transfers In		\$1,544,139.00	
5130 Sale of Surplus Property		\$4,371.79	
5170 Capital Contributions		\$239,689.64	
<b>Food Service Fund Total Revenues</b>			<b>\$65,363,293.01</b>

**Expenditures**

<b>2000 Support Services</b>			<b>\$65,586,910.29</b>
<b>2300 Support Services--General Administration</b>			<b>\$23,406.84</b>
2310 Board of Education Services		\$23,406.84	
2319 Other Board of Education Services	\$23,406.84		
<b>2500 Support Services--Business</b>			<b>\$65,563,503.45</b>
2540 Operation and Maintenance of Plant Services		\$602,191.28	
2544 Care and Upkeep of Equipment Services	\$1,469.19		
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$3,427.99		
2549 Other Operation and Maintenance of Plant Services	\$597,294.10		
2560 Food Services		\$64,961,312.17	
2561 Food Services Director	\$13,672,456.46		
2562 Food Preparation and Dispensing Services	\$15,271,904.05		
2563 Food Delivery Services	\$658,700.86		
2569 Other Food Services	\$35,358,250.80		

## Food Service Fund (51)

## Food Service Fund Total Expenditures

\$65,586,910.29

## Other Enterprise Funds (53)

**Balance Sheet****Assets and Deferred Outflows of Resources****100 Current Assets**

\$5,482,126.36

101	Cash / Cash & Deposits	\$4,106,815.65
103	Cash Change	\$3,261.00
105	Interest Bearing Accounts	\$849,891.13
106	Savings Certificates	\$266,111.79
120	Accounts Receivable	\$67,710.72
130	Due from Other Fund	\$8,176.40
140	Due from Other Govt	\$148,932.61
163	Accrued Interest on Investments Purchased	\$1,927.43
170	Inventory of Supplies	\$24,437.69
171	Inventory of Stores Purchased for Resale	\$2,978.49
191	Deposits	\$1,592.44
192	Prepaid Expenses	\$291.01

**200 Capital Assets**

\$397,682.93

201	Land	\$9,000.00
202	Buildings	\$112,156.00
204	Machinery & Equipment - Local Funds	\$682,004.51
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$405,477.58)

**Total Assets and Deferred Outflows of Resources**

\$5,879,809.29

**Liabilities and Deferred Inflows of Resources****400 Current Liabilities**

\$1,145,950.52

401	Vouchers Payable	\$64,342.51
402	Accounts Payable	\$167,490.35
404	Contracts Payable	\$557,232.26
410	Due to Other Fund	\$51,202.52
450	Payroll Deduction & WH and Emplr. Matching	\$256,659.83

Other Enterprise Funds (53)		
451	Compensated Absences Payable	\$183.46
471	Deposits Payable	\$1,290.00
475	Unearned Revenue	\$47,549.59
<b>500</b>	<b>Long-Term Liabilities</b>	<b>\$40,271.98</b>
504	Accrued Leave Payable	\$40,271.98
<b>Net Position</b>		
<b>700</b>	<b>Fund Balances</b>	<b>\$4,693,586.79</b>
706	Net Investment in Capital Assets	\$397,682.93
708	Unrestricted Net Position	\$4,295,903.86
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>		<b>\$5,879,809.29</b>

Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>	<b>\$10,146,218.75</b>
<b>1300</b>	<b>Tuition and Fees</b>	<b>\$4,712,191.94</b>
1310	School Tuition	\$2,552,258.87
1311	Tuition for Credit from Students, Parents or Other	\$729,063.42
1312	Tuition for Credit from Other LEAs Within the State	\$6,000.00
1314	Preschool Tuition	\$1,145,235.31
1316	Non-credit Tuition from Students, Parents or Other	\$671,960.14
1320	Adult Continuing Education Tuition	\$2,137,618.07
1360	Regular Day School Transportation Fees	\$22,315.00
1361	Transportation Fees from Students, Parents or Other	\$22,315.00
<b>1500</b>	<b>Earnings on Investments and Deposits</b>	<b>\$6,076.61</b>
1510	Investment Earnings	\$6,076.61
<b>1600</b>	<b>Food Service</b>	<b>\$431,559.77</b>
1610	Sales to Pupils	\$387,213.79
1660	Other Sales	\$43,669.48
1690	Miscellaneous Revenue from Other Sources	\$676.50
<b>1900</b>	<b>Other Revenue from Local Sources</b>	<b>\$4,996,390.43</b>
1910	Rentals	\$66,426.00
1920	Contributions and Donations	\$59,730.57

Other Enterprise Funds (53)		
1940 Services Provided Other LEAs		\$1,313.84
1941 LEAs Within the State	\$1,313.84	
1970 Charges for Services		\$103,547.14
1979 Other Charges for Services	\$103,547.14	
1980 Day Care Services		\$1,749,985.05
1981 Day Care Center Services	\$374,468.46	
1982 Latchkey Services	\$1,375,516.59	
1990 Other		\$3,015,387.83
<b>3000 Revenue from State Sources</b>		<b>\$23,937.54</b>
<b>3900 Other State Revenue</b>		<b>\$23,937.54</b>
<b>4000 Revenue from Federal Sources</b>		<b>\$693,984.14</b>
<b>4100 Grants-in-Aid</b>		<b>\$673,675.65</b>
4150 Restricted Grants Received from Federal Government through the State		\$673,675.65
4151 Other Grants from Federal Government Through the State	\$643,614.49	
4155 Out of Schoolltime Grant (Daycare) (CFDA 93.575)	\$517.40	
4159 Teacher and Principal Training and Recruiting Part A Title II	\$26,956.00	
4166 College Work Study	\$2,587.76	
<b>4800 Food Service Assistance</b>		<b>\$12,036.67</b>
4810 Federal Reimbursement (CFDA 10.553 and 10.555)		\$12,036.67
<b>4900 Other Federal Revenue</b>		<b>\$8,271.82</b>
<b>5000 Other Sources</b>		<b>\$689,370.38</b>
<b>5100 Other Financing Sources</b>		<b>\$689,370.38</b>
5110 Transfers In		\$689,370.38
<b>Other Enterprise Funds Total Revenues</b>		<b>\$11,553,510.81</b>

**Expenditures**

<b>1000 Instruction</b>		<b>\$4,879,828.80</b>
<b>1100 Regular Programs</b>		<b>\$4,597,858.75</b>
1110 Elementary Programs		\$39,624.16
1112 Elem Summer Term	\$39,624.16	

Other Enterprise Funds (53)		
1120 Middle/Junior High Programs		\$24,351.27
1121 MS Regular Term	\$3,266.40	
1122 MS Summer Term	\$21,084.87	
1130 High School Programs		\$238,889.17
1131 HS Regular Term	\$11,172.08	
1132 HS Summer Term	\$227,717.09	
1140 Preschool Services		\$4,293,894.78
1190 Other Regular Programs		\$1,099.37
<b>1200 Special Programs</b>		<b>\$149,545.96</b>
1290 Other Special Programs		\$149,545.96
1299 Other (Alternative Schooling)	\$149,545.96	
<b>1300 Adult Continuing Education Programs</b>		<b>\$132,424.09</b>
1390 Other Adult Continuing Education Programs		\$132,424.09
<b>2000 Support Services</b>		<b>\$1,144,517.20</b>
<b>2400 Support Services--School Administration</b>		<b>\$443,954.71</b>
2490 Other Support Services--School Administration		\$443,954.71
<b>2500 Support Services--Business</b>		<b>\$700,562.49</b>
2550 Student Transportation Services		\$71,664.10
2559 Other Student Transportation Services	\$71,664.10	
2560 Food Services		\$321,492.55
2569 Other Food Services	\$321,492.55	
2570 Internal Services		\$307,405.84
2574 Printing, Publishing and Duplicating Services	\$307,405.84	
<b>3000 Community Services</b>		<b>\$4,892,399.45</b>
<b>3200 Community Recreation Services</b>		<b>\$79,008.11</b>
<b>3500 Custody and Care of Children Services</b>		<b>\$4,172,365.34</b>
<b>3900 Other Community Services</b>		<b>\$641,026.00</b>
<b>4000 Nonprogrammed Charges</b>		<b>\$18,684.40</b>
<b>4500 Early Retirement Payment</b>		<b>\$18,684.40</b>
<b>8000 Other Uses</b>		<b>\$62,297.96</b>

**Other Enterprise Funds (53)**

<b>8100 Other Financing Uses</b>		<b>\$62,297.96</b>
8110 Transfers Out	\$62,297.96	
<b>Other Enterprise Funds Total Expenditures</b>		<b>\$10,997,727.81</b>

**General Capital Assets (90)**

**Balance Sheet**

**Assets**

<b>200 Capital Assets</b>		<b>\$1,864,040,827.43</b>
201 Land	\$48,369,098.01	
202 Buildings	\$1,942,094,165.44	
203 Improvements Other than Buildings	\$135,739,589.70	
204 Machinery & Equipment - Local Funds	\$283,616,760.50	
205 Machinery & Equipment - Federal Assistance	\$5,714,554.93	
206 Construction Work in Progress	\$111,715,291.90	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$224,994,204.74)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$25,780,484.95)	
210 Acc. Depreciation - Buildings	(\$376,955,344.53)	
211 Acc. Depreciation - Improvements other than Buildings	(\$35,710,124.50)	
212 Intangible Assets	\$753,424.32	
213 Accumulated Amortization	(\$521,898.65)	

<b>Total Assets</b>		<b>\$1,864,040,827.43</b>
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**Fund Equity**

<b>700 Fund Balances</b>		<b>\$1,864,040,827.43</b>
706 Net Investment in Capital Assets	\$1,864,040,827.43	

<b>Total Liabilities and Fund Equity</b>		<b>\$1,864,040,827.43</b>
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