

## General Long-Term Liabilities (00)

Balance Sheet

## Assets and Deferred Outflows of Resources

<b>100</b>	<b>Current Assets</b>		<b>(\$17,883.25)</b>
193	Unamortized Discounts on Bonds Sold	(\$17,883.25)	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$349,957.88</b>
251	Deferred Charges on Refunding	\$349,957.88	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$332,074.63</b>

## Liabilities and Deferred Inflows of Resources

<b>400</b>	<b>Current Liabilities</b>		<b>\$3,423,135.76</b>
442	Accrued Interest Payable	\$235,830.04	
473	Unamortized Premiums on Bonds Sold	\$3,187,305.72	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$993,338,838.47</b>
501	Bonds Payable	\$380,186,621.16	
502	Capital Outlay Certificates Payable	\$537,108,421.96	
504	Accrued Leave Payable	\$19,011,057.34	
505	Early Retirement Benefits Payable	\$12,959,779.05	
506	Net OPEB Obligation	\$7,547,656.58	
509	Other Long Term Liabilities	\$36,525,302.38	

## Fund Equity

<b>700</b>	<b>Fund Balances</b>		<b>(\$996,429,899.60)</b>
706	Net Investment in Capital Assets	(\$942,543,970.56)	
707	Restricted Net Position	(\$10,452,156.83)	
708	Unrestricted Net Position	(\$43,433,772.21)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$332,074.63</b>
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## General Fund (10)

Balance Sheet

## Assets and Deferred Outflows of Resources

<b>100</b>	<b>Current Assets</b>		<b>\$486,125,742.36</b>
101	Cash / Cash & Deposits	\$119,106,809.09	

## General Fund (10)

102	Petty Cash	\$1,192,138.14
103	Cash Change	\$44,702.63
105	Interest Bearing Accounts	\$85,592,320.63
106	Savings Certificates	\$53,257,113.41
107	Restricted Cash in Banks	\$3,126,510.80
108	Advance Payments	\$736,172.87
110	Taxes Receivable - Current	\$165,138,685.15
111	Estimated Uncollectible Taxes Receivable (Current)	(\$54,661.00)
112	Taxes Receivable - Delinquent	\$4,067,493.37
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$205,248.00)
120	Accounts Receivable	\$4,596,996.52
122	Judgments Receivable	\$1,583.13
124	Due from Component Unit	\$40,077.94
130	Due from Other Fund	\$545,659.18
140	Due from Other Govt	\$35,016,865.42
150	Advance to Other Fund	\$841,898.67
162	Interest Receivable on Investments and Deposits	\$31,533.34
170	Inventory of Supplies	\$1,419,900.54
180	Investments	\$8,915,629.30
191	Deposits	\$289,172.87
192	Prepaid Expenses	\$2,424,388.36

**Total Assets and Deferred Outflows of Resources****\$486,125,742.36****Liabilities and Deferred Inflows of Resources****400 Current Liabilities****\$81,594,976.66**

401	Vouchers Payable	\$713,574.05
402	Accounts Payable	\$6,037,784.54
404	Contracts Payable	\$54,076,147.05
405	Construction Contracts Payable	\$313,348.64
407	Sales Tax Payable	\$158.26
410	Due to Other Fund	\$1,988,638.54
420	Due to Other Gov't	\$4,290.10
430	Advance from Other Fund	\$3,389.55

## General Fund (10)

431	Notes Payable			(600.00)	
442	Accrued Interest Payable			(14.79)	
450	Payroll Deduction & WH and Emplr. Matching			18,177,973.75	
451	Compensated Absences Payable			159.16	
471	Deposits Payable			3,545.00	
475	Unearned Revenue			276,582.81	
<b>550</b>	<b>Deferred Inflows of Resources</b>				<b>\$173,955,746.32</b>
551	Unavailable Revenue - Property Taxes			154,704,077.18	
552	Unavailable Revenue - Utility Taxes			927,156.51	
553	Taxes Levied for Future Period			17,186,896.66	
559	Other Deferred Inflows of Resources			1,137,615.97	
<b>Fund Equity</b>					
<b>700</b>	<b>Fund Balances</b>				<b>\$230,575,019.38</b>
710	Nonspendable Fund Balance			4,371,839.46	
711	Inventory	1,278,284.55			
712	Prepays	2,169,685.86			
714	Advances	923,869.05			
720	Restricted Fund Balance			87,572.48	
739	Other Restricted	87,572.48			
740	Committed Fund Balance			175,612.80	
749	Other Committed	175,612.80			
750	Assigned Fund Balance			25,111,112.84	
752	Subsequent Year's Budget	23,130,574.29			
753	Unemployment	1,041,537.68			
759	Other Assigned	939,000.87			
760	Unassigned Fund Balance			200,828,881.80	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>					<b>\$486,125,742.36</b>

Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>				<b>\$401,000,137.33</b>
<b>1100</b>	<b>Taxes</b>			<b>\$375,904,857.19</b>	
1110	Ad Valorem Taxes	343,595,588.37			
1120	Prior Years Ad Valorem Taxes	3,540,341.03			

General Fund (10)			
1130	Tax Deed Revenue	\$352,271.11	
1140	Utility Tax	\$27,451,635.80	
1180	Other Taxes	\$68,077.76	
1190	Penalties and Interest on Taxes	\$896,943.12	
<b>1200</b>	<b>Revenue from Local Governmental Units Other Than LEAs</b>		<b>\$587,974.12</b>
1210	Revenue in Lieu of Taxes	\$587,974.12	
<b>1300</b>	<b>Tuition and Fees</b>		<b>\$1,984,320.47</b>
1310	School Tuition	\$1,523,286.93	
1311	Tuition for Credit from Students, Parents or Other	\$96,727.01	
1312	Tuition for Credit from Other LEAs Within the State	\$636,069.22	
1313	Tuition for Credit from Other LEAs Outside the State	\$711,306.88	
1314	Preschool Tuition	\$42,310.96	
1316	Non-credit Tuition from Students, Parents or Other	\$1,495.00	
1317	Non-credit Tuition from other LEAs Within the State	\$35,377.86	
1320	Adult Continuing Education Tuition	\$45,169.05	
1360	Regular Day School Transportation Fees	\$246,816.05	
1361	Transportation Fees from Students, Parents or Other	\$234,324.05	
1363	Transportation Fees from Other LEAs Outside the State	\$12,492.00	
1370	Summer School Transportation Fees	\$399.97	
1371	Summer Transportation Fees from Students, Parents or Other	\$399.97	
1380	Other Transportation Fees	\$168,648.47	
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$827,558.72</b>
1510	Investment Earnings	\$827,558.72	
<b>1700</b>	<b>Cocurricular Activities</b>		<b>\$5,967,031.05</b>
1710	Admissions	\$4,295,831.08	
1730	Pupil Organization Memberships	\$54,358.00	
1740	Rentals, Cocurricular Activities	\$178,658.29	
1790	Other Pupil Activity Income	\$1,438,183.68	
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$15,728,395.78</b>
1910	Rentals	\$1,426,499.29	

General Fund (10)		
1920	Contributions and Donations	\$1,841,742.16
1940	Services Provided Other LEAs	\$403,090.09
1941	LEAs Within the State	\$272,479.06
1942	LEAs Outside the State	\$10,600.00
1943	Contracted Education Services Provided Other LEAs per SDCL 13-15	\$120,011.03
1950	Refund of Prior Years Expenditures	\$268,473.91
1960	Judgments	\$41,156.33
1962	Judgments	\$41,156.33
1970	Charges for Services	\$2,621,714.97
1971	Insurance Premiums	\$225,850.95
1972	Medicaid Direct Services	\$7,032.28
1973	Medicaid Indirect Administrative Services	\$2,358,157.49
1979	Other Charges for Services	\$30,674.25
1980	Day Care Services	\$10,776.75
1982	Latchkey Services	\$10,776.75
1990	Other	\$9,114,942.28
<b>2000</b>	<b>Revenue from Intermediate Sources</b>	
<b>2100</b>	<b>County Sources</b>	\$10,559,499.32
2110	County Apportionment	\$10,019,945.24
2120	Lease of County-Owned Land	\$539,554.08
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>	\$751,431.10
<b>2300</b>	<b>Revenue for Joint Facilities</b>	\$442,481.91
<b>2900</b>	<b>Other</b>	\$32,076.21
<b>3000</b>	<b>Revenue from State Sources</b>	
<b>3100</b>	<b>Grants-in-Aid</b>	\$358,974,624.23
3110	Unrestricted Grants-in-Aid	\$356,770,956.93
3111	State Aid	\$336,379,240.00
3112	State Apportionment	\$9,969,230.56
3113	Wind Farm Tax	\$1,089,045.87
3114	Bank Franchise Tax	\$9,122,577.60

General Fund (10)			
3119	Other Unrestricted	\$210,862.90	
3120	Restricted Grants-in-Aid		\$2,203,667.30
3122	Training and Support to Teachers and School Leaders	\$1,426,908.50	
3125	Associate Instructors (Mentor Teachers)	\$3,905.03	
3126	Youth at Risk Grant (SDCL 13-14-6)	\$17,237.52	
3129	Other Restricted	\$755,616.25	
<b>3200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$16,200.72</b>
3210	Tax Base on Shooting Areas		\$16,200.72
<b>3300</b>	<b>Tuition</b>		<b>\$736,942.10</b>
3320	Regular		\$736,942.10
<b>3900</b>	<b>Other State Revenue</b>		<b>\$575,724.02</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$68,142,085.98</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$62,695,097.26</b>
4120	Unrestricted Grants Received from Federal Government through the State		\$1,870,294.00
4121	National Minerals (CFDA 15.207)	\$1,814,309.00	
4122	Taylor Grazing (CFDA 15.206)	\$55,985.00	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$786,162.06
4131	National Forest Lands (CFDA 10.665)	\$666,032.21	
4132	Federal Flood Control Land (CFDA 12.000)	\$246.86	
4133	Bankhead Jones Farm Tenant (CFDA 10.901)	\$35,149.02	
4134	Federal Wetlands (CFDA 15.227)	\$84,733.97	
4140	Restricted Grants Received Directly from Federal Government		\$2,787,874.18
4142	Indian Education, Title VII (CFDA 84.060)	\$2,587,615.00	
4144	Limited English Proficient (LEP) Title III (84.365)	\$200,259.18	
4150	Restricted Grants Received from Federal Government through the State		\$57,250,767.02
4151	Other Grants from Federal Government Through the State	\$3,516,279.06	
4152	Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$116,150.70	
4158	Improving the Academic Achievement of the Disadvantaged, Title I	\$41,384,594.91	
4159	Teacher and Principal Training and Recruiting Part A Title II	\$10,263,993.60	

General Fund (10)			
4160	Language Instruction for LEP and Immigrant Students Title III	\$680,532.34	
4161	Vocational Education (CFDA 84.048)	\$1,138,788.27	
4166	College Work Study	\$822.95	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$149,605.19	
<b>4200</b>	<b>Revenue in Lieu of Taxes (PILT)</b>		<b>\$630,703.06</b>
<b>4400</b>	<b>Johnson OMalley Funds (CFDA 15.130)</b>		<b>\$420,031.04</b>
<b>4900</b>	<b>Other Federal Revenue</b>		<b>\$4,396,254.62</b>
<b>5000</b>	<b>Other Sources</b>		<b>\$34,164,897.17</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$34,164,897.17</b>
5110	Transfers In	\$33,493,145.50	
5130	Sale of Surplus Property	\$370,923.07	
5140	Compensation for Loss of General Capital Assets	\$300,828.60	
<b>General Fund Total Revenues</b>			<b>\$875,396,100.09</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>		<b>\$511,048,789.70</b>
<b>1100</b>	<b>Regular Programs</b>		<b>\$457,128,678.43</b>
1110	Elementary Programs	\$219,553,247.66	
1111	Elem Regular Term	\$219,385,661.80	
1112	Elem Summer Term	\$167,585.86	
1120	Middle/Junior High Programs	\$89,207,966.24	
1121	MS Regular Term	\$89,145,194.82	
1122	MS Summer Term	\$62,771.42	
1130	High School Programs	\$142,200,941.01	
1131	HS Regular Term	\$141,971,472.67	
1132	HS Summer Term	\$229,468.34	
1140	Preschool Services	\$3,678,354.57	
1190	Other Regular Programs	\$2,488,168.95	
<b>1200</b>	<b>Special Programs</b>		<b>\$53,915,626.64</b>
1210	Programs for Gifted and Talented	\$1,877,670.68	

General Fund (10)			
1230	Coordinated Early Intervening Services (CEIS)		\$120,042.03
1250	Culturally Different		\$6,758,104.53
1270	Programs for Educationally Deprived, Title I		\$38,000,165.56
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$38,000,165.56	
1290	Other Special Programs		\$7,159,643.84
1293	Contracts--Outside State	\$234,333.48	
1294	Contracts--Inside State	\$40,739.44	
1299	Other (Alternative Schooling)	\$6,884,570.92	
<b>1300</b>	<b>Adult Continuing Education Programs</b>		<b>\$4,484.63</b>
1310	Adult Education and Family Literacy (AEL)		\$4,000.00
1390	Other Adult Continuing Education Programs		\$484.63
<b>2000</b>	<b>Support Services</b>		<b>\$312,768,521.98</b>
<b>2100</b>	<b>Support Services--Students</b>		<b>\$27,866,034.24</b>
2110	Attendance and Social Work Services		\$2,158,111.39
2111	Attendance and Social Work Director	\$15,326.00	
2112	Attendance Service	\$598,464.28	
2113	Social Work Services	\$205,050.35	
2114	Student Accounting Services	\$39,344.57	
2115	Drug and Alcohol Services	\$273,510.60	
2116	Title I Attendance and Social Work Services	\$465,117.87	
2119	Other Attendance and Social Work Services	\$561,297.72	
2120	Guidance Services		\$21,405,409.88
2121	Guidance Services Director	\$4,716,712.95	
2122	Counseling Services	\$9,006,998.81	
2123	Appraisal Services	\$44,923.82	
2125	Records Maintenance Services	\$124,836.92	
2128	Title I Parent Involvement Activities	\$400,089.97	
2129	Other Guidance Services	\$7,111,847.41	
2130	Health Services		\$4,297,149.22
2131	Health Services Director	\$344,414.05	

**General Fund (10)**

2132	Medical Services	\$5,700.30	
2134	Nurse Services	\$2,537,600.45	
2139	Other Health Services	\$1,409,434.42	
2140	Psychological Services		\$4,121.80
2142	Psychological Testing Services	\$764.40	
2143	Psychological Counseling Services	\$1,620.00	
2149	Other Psychological Services	\$1,737.40	
2170	Student Therapy Services		\$1,241.95
2172	Occupational Therapy	\$442.31	
2179	Other Therapy Services	\$799.64	
<b>2200</b>	<b>Support Services--Instructional Staff</b>		<b>\$42,366,976.52</b>
2210	Improvement of Instruction Services		\$15,296,811.79
2211	Improvement of Instruction Director	\$1,355,277.14	
2212	Instruction and Curriculum Development Services	\$2,857,446.26	
2213	Instructional Staff Training Services	\$6,988,567.68	
2214	Title I Professional Development Services	\$2,764,965.98	
2219	Other Improvement of Instruction Services	\$1,330,554.73	
2220	Educational Media Services		\$27,070,164.73
2221	Education Media Director	\$363,069.96	
2222	School Library Services	\$11,704,832.79	
2223	Audiovisual Services	\$722,655.06	
2225	Computer-Assisted Instruction Services	\$612,465.63	
2227	Technology in School	\$13,333,549.71	
2229	Other Educational Media Services	\$333,591.58	
<b>2300</b>	<b>Support Services--General Administration</b>		<b>\$31,015,289.78</b>
2310	Board of Education Services		\$8,949,638.31
2311	Board of Education Services	\$3,275,064.95	
2312	Board Secretary Services	\$49,363.09	
2314	Election Services	\$188,508.47	

## General Fund (10)

2315	Legal Services	\$788,620.99	
2316	Tax Assessment and Collection Services	\$2,643.40	
2317	Audit Services	\$1,459,394.76	
2319	Other Board of Education Services	\$3,186,042.65	
2320	Executive Administration Services		\$22,065,651.47
2321	Office of the Superintendent Services	\$17,349,580.56	
2322	Community Relations Services	\$143,508.20	
2323	Staff Relations and Negotiations Services	\$653,864.80	
2324	State and Federal Relations Services	\$13,576.84	
2329	Other Executive Administration Services	\$3,905,121.07	
<b>2400</b>	<b>Support Services--School Administration</b>		<b>\$57,570,071.02</b>
2410	Office of the Principal Services		\$54,394,723.32
2440	Title I Program Administration		\$1,054,266.94
2490	Other Support Services--School Administration		\$2,121,080.76
<b>2500</b>	<b>Support Services--Business</b>		<b>\$149,591,817.20</b>
2520	Fiscal Services		\$20,002,022.70
2521	Fiscal Services Director	\$4,301,273.61	
2523	Receiving and Disbursing Funds Services	\$3,137.60	
2524	Payroll Services	\$109,438.05	
2525	Financial Accounting Services	\$174,523.43	
2527	Property Accounting Services	\$4,669.00	
2529	Other Fiscal Services	\$15,408,981.01	
2530	Facilities Acquisition and Construction Services		\$6,561.06
2533	Architecture and Engineering Services	\$1,561.06	
2539	Other Facilities Acquisition and Construction Services	\$5,000.00	
2540	Operation and Maintenance of Plant Services		\$98,607,376.94
2541	Operation and Maintenance of Plant Director	\$10,921,796.69	
2542	Care and Upkeep of Buildings Services	\$34,810,508.32	
2543	Care and Upkeep of Grounds Services	\$1,832,758.60	

**General Fund (10)**

2544	Care and Upkeep of Equipment Services	\$742,168.37	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$789,811.72	
2546	Security Services	\$1,111,087.57	
2547	Land and Building Rental	\$46,134.80	
2549	Other Operation and Maintenance of Plant Services	\$48,353,110.87	
2550	Student Transportation Services		\$27,739,811.29
2551	Student Transportation Services Director	\$4,954,958.23	
2552	Vehicle Operation Services	\$4,788,692.38	
2553	Monitoring Services	\$14,419.07	
2554	Vehicle Servicing and Maintenance Services	\$1,539,349.36	
2555	Contracted Services	\$5,301,980.40	
2556	Title I Student Transportation Services	\$315,780.22	
2559	Other Student Transportation Services	\$10,824,631.63	
2560	Food Services		\$1,599,895.57
2561	Food Services Director	\$148,101.38	
2562	Food Preparation and Dispensing Services	\$339,265.98	
2569	Other Food Services	\$1,112,528.21	
2570	Internal Services		\$1,583,627.05
2571	Internal Services Director	\$55,959.37	
2572	Purchasing Services	\$55,439.87	
2573	Warehousing and Distributing Services	\$563,433.39	
2574	Printing, Publishing and Duplicating Services	\$737,160.45	
2579	Other Internal Services	\$171,633.97	
2590	Other Support Services-Business		\$52,522.59
<b>2600</b>	<b>Support Services--Central</b>		<b>\$4,333,479.66</b>
2610	Direction of Central Support Services		\$25,475.73
2620	Planning, Research, Development and Evaluation Services		\$882,415.98
2621	Planning Research Development and Evaluation Director	\$217,843.15	
2622	Development Services	\$72,227.12	

General Fund (10)			
2623	Evaluation Services	\$9,282.81	
2624	Planning Services	\$86,962.72	
2625	Research Services	\$86,527.83	
2626	Title I Program Evaluation Services	\$192,485.29	
2629	Other Planning, Research, Development and Evaluation Services	\$217,087.06	
2630	Information Services		\$112,648.56
2631	Information Services Director	\$78,519.71	
2633	Public Information Services	\$34,128.85	
2640	Staff Services		\$468,474.53
2641	Staff Services Director	\$310,770.88	
2642	Recruitment and Placement Services	\$150,183.16	
2644	In-Service Training Services (For Non-Instructional Staff)	\$1,181.36	
2645	Health Services	\$5,357.19	
2649	Other Staff Services	\$981.94	
2660	Data Processing Services		\$2,759,345.96
2661	Data Processing Director	\$331,109.40	
2669	Other Data Processing Services	\$2,428,236.56	
2690	Other Support Services--Central		\$85,118.90
<b>2900</b>	<b>Other Support Services</b>		<b>\$24,853.56</b>
<b>3000</b>	<b>Community Services</b>		<b>\$2,751,915.95</b>
<b>3100</b>	<b>Community Services Director</b>		<b>\$12,189.36</b>
<b>3200</b>	<b>Community Recreation Services</b>		<b>\$130,621.28</b>
<b>3300</b>	<b>Civic Services</b>		<b>\$3,971.42</b>
<b>3400</b>	<b>Public Library Services</b>		<b>\$9,633.76</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$1,465,504.90</b>
<b>3600</b>	<b>Welfare Activities Services</b>		<b>\$619.05</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>		<b>\$1,094,557.53</b>
3710	Nonpublic School Instruction Services		\$1,033,890.28
3711	Title I NonPublic Instruction Services	\$826,817.03	

General Fund (10)			
3719	Other Nonpublic Instruction Services	\$207,073.25	
3720	Nonpublic School Support Services		\$60,667.25
3721	Title I Nonpublic School Support Services	\$48,718.42	
3729	Other Nonpublic School Support Services	\$11,948.83	
<b>3900</b>	<b>Other Community Services</b>		<b>\$34,818.65</b>
<b>4000</b>	<b>Nonprogrammed Charges</b>		<b>\$1,431,473.37</b>
<b>4400</b>	<b>Payments to State-Unemployment</b>		<b>\$60,724.40</b>
<b>4500</b>	<b>Early Retirement Payment</b>		<b>\$1,267,540.14</b>
<b>4600</b>	<b>Insurance Costs</b>		<b>\$102,097.50</b>
4620	Self Insurance Costs		\$102,097.50
4621	Self Insurance Claims	\$89,797.00	
4622	Self Insurance Administrative Costs	\$12,300.50	
<b>4900</b>	<b>Other Non-Programmed Costs</b>		<b>\$1,111.33</b>
<b>5000</b>	<b>Debt Services (Includes Lease Purchase Pmts)</b>		<b>\$549,718.87</b>
<b>6000</b>	<b>Cocurricular Activities</b>		<b>\$38,351,225.91</b>
6100	Male Activities		\$9,481,116.73
6200	Female Activities		\$7,821,386.19
6500	Transportation		\$2,417,913.21
6900	Combined Activities		\$18,630,809.78
<b>8000</b>	<b>Other Uses</b>		<b>\$14,080,785.00</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$14,080,785.00</b>
8110	Transfers Out		\$2,266,985.51
8120	Payment to Refunded Debt Escrow Agent		\$11,761,583.83
8140	Extraordinary Items		\$52,215.66
<b>General Fund Total Expenditures</b>			<b>\$880,982,430.78</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>\$299,788,154.29</b>
101	Cash / Cash & Deposits	\$90,535,721.42	
104	Cash with Fiscal Agent	\$10,200,744.47	
105	Interest Bearing Accounts	\$52,648,535.76	
106	Savings Certificates	\$28,780,341.79	
107	Restricted Cash in Banks	\$5,603,654.63	
110	Taxes Receivable - Current	\$83,157,636.99	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$16,313.00)	
112	Taxes Receivable - Delinquent	\$1,800,455.06	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$58,610.00)	
120	Accounts Receivable	\$259,886.23	
123	Notes Receivable	\$18,327,455.59	
124	Due from Component Unit	\$1,020,000.00	
130	Due from Other Fund	\$1,121,010.00	
140	Due from Other Govt	\$762,870.63	
150	Advance to Other Fund	\$500,000.00	
162	Interest Receivable on Investments and Deposits	\$4,352.59	
163	Accrued Interest on Investments Purchased	\$2,805.38	
170	Inventory of Supplies	\$213,333.24	
180	Investments	\$4,387,146.60	
191	Deposits	\$103,438.28	
192	Prepaid Expenses	\$433,688.63	

**Total Assets and Deferred Outflows of Resources****\$299,788,154.29****Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$11,600,951.59</b>
401	Vouchers Payable	\$39,453.44	
402	Accounts Payable	\$10,045,372.42	
405	Construction Contracts Payable	\$21,947.86	
406	Construction Contracts Payable - Retained %	\$232,023.47	
410	Due to Other Fund	\$1,072,152.55	
420	Due to Other Gov't	\$11,115.24	
430	Advance from Other Fund	\$150,477.84	

**Capital Outlay Fund (21)**

450	Payroll Deduction & WH and Emplr. Matching		\$0.02	
475	Unearned Revenue		\$28,408.75	
<b>550</b>	<b>Deferred Inflows of Resources</b>			<b>\$88,761,546.14</b>
551	Unavailable Revenue - Property Taxes		\$75,514,336.43	
553	Taxes Levied for Future Period		\$10,560,243.76	
559	Other Deferred Inflows of Resources		\$2,686,965.95	

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>			<b>\$199,425,656.56</b>
710	Nonspendable Fund Balance		\$386,848.76	
711	Inventory	\$265,959.49		
712	Prepays	\$120,421.37		
718	Other Nonspendable	\$467.90		
720	Restricted Fund Balance		\$199,754,000.84	
721	Debt Service	\$5,973,400.41		
722	Capital Projects	\$1,957,060.69		
723	Capital Outlay	\$191,769,539.74		
739	Other Restricted	\$54,000.00		
740	Committed Fund Balance		\$2,888.91	
749	Other Committed	\$2,888.91		
760	Unassigned Fund Balance		(\$718,081.95)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>				<b>\$299,788,154.29</b>
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**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>			<b>\$177,476,012.56</b>
<b>1100</b>	<b>Taxes</b>		<b>\$172,503,955.04</b>	
1110	Ad Valorem Taxes	\$170,726,415.35		
1120	Prior Years Ad Valorem Taxes	\$1,368,283.21		
1130	Tax Deed Revenue	\$20,068.11		
1180	Other Taxes	\$29,475.74		
1190	Penalties and Interest on Taxes	\$359,712.63		
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$1,240,974.97</b>	
1510	Investment Earnings	\$1,240,974.97		
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$3,731,082.55</b>	

Capital Outlay Fund (21)			
1910	Rentals		\$4,622.28
1920	Contributions and Donations		\$1,825,140.50
1950	Refund of Prior Years Expenditures		\$3,719.00
1960	Judgments		\$392,607.65
1962	Judgments	\$392,607.65	
1990	Other		\$1,504,993.12
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$466,509.20</b>
<b>2100</b>	<b>County Sources</b>		<b>\$61,783.96</b>
2120	Lease of County-Owned Land		\$61,783.96
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$187,909.87</b>
<b>2300</b>	<b>Revenue for Joint Facilities</b>		<b>\$162,129.22</b>
<b>2900</b>	<b>Other</b>		<b>\$54,686.15</b>
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$3,408,556.22</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$2,294,224.18</b>
3120	Restricted Grants-in-Aid		\$2,294,224.18
3129	Other Restricted	\$2,294,224.18	
<b>3200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$10,980.37</b>
3210	Tax Base on Shooting Areas		\$10,980.37
<b>3900</b>	<b>Other State Revenue</b>		<b>\$1,103,351.67</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$4,904,734.47</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$2,300,777.54</b>
4110	Unrestricted Grants Received Directly from Federal Government		\$477,751.00
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$477,751.00	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$38,030.60
4134	Federal Wetlands (CFDA 15.227)	\$38,030.60	
4150	Restricted Grants Received from Federal Government through the State		\$1,784,995.94
4151	Other Grants from Federal Government Through the State	\$502,140.96	
4158	Improving the Academic Achievement of the Disadvantaged, Title I	\$805,680.24	
4159	Teacher and Principal Training and Recruiting Part A Title II	\$73,117.40	
4161	Vocational Education (CFDA 84.048)	\$198,217.34	

**Capital Outlay Fund (21)**

4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$205,840.00		
<b>4900</b>	<b>Other Federal Revenue</b>			<b>\$2,603,956.93</b>
<b>5000</b>	<b>Other Sources</b>			<b>\$59,578,382.61</b>
<b>5100</b>	<b>Other Financing Sources</b>			<b>\$59,578,382.61</b>
5110	Transfers In		\$9,545,626.23	
5120	Proceeds of General Long-Term Debt Issues		\$45,953,716.44	
5121	General Obligation Bonds Issued	\$5,500.00		
5122	Refunding Bonds Issued	\$4,375,000.00		
5123	Premiums on Bonds Issued	\$973,318.65		
5124	Capital Lease	\$945,063.29		
5125	Capital Outlay Certificates Issued	\$35,840,950.55		
5126	Other Debts Issued	\$3,813,883.95		
5130	Sale of Surplus Property		\$1,220,610.52	
5140	Compensation for Loss of General Capital Assets		\$2,666,234.09	
5150	Special Items		\$2,295.88	
5180	Other		\$189,899.45	
<b>Capital Outlay Fund Total Revenues</b>				<b>\$245,834,195.06</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>			<b>\$32,508,426.29</b>
<b>1100</b>	<b>Regular Programs</b>			<b>\$31,324,361.42</b>
1110	Elementary Programs		\$12,929,737.20	
1111	Elem Regular Term	\$12,929,737.20		
1120	Middle/Junior High Programs		\$5,868,191.77	
1121	MS Regular Term	\$5,868,191.77		
1130	High School Programs		\$11,963,957.11	
1131	HS Regular Term	\$11,958,557.11		
1132	HS Summer Term	\$5,400.00		
1140	Preschool Services		\$61,974.61	
1190	Other Regular Programs		\$500,500.73	

## Capital Outlay Fund (21)

<b>1200 Special Programs</b>			<b>\$1,184,064.87</b>
1210 Programs for Gifted and Talented		\$1,935.00	
1220 Programs for Special Education		\$336,119.38	
1221 Programs for Students with Mild to Moderate Disabilities	\$263,142.00		
1222 Programs for Students with Severe Disabilities	\$67,617.42		
1223 Day Programs	\$3,225.00		
1226 Early Childhood Programs (3-5)	\$2,134.96		
1250 Culturally Different		\$360.00	
1270 Programs for Educationally Deprived, Title I		\$812,054.83	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$812,054.83		
1290 Other Special Programs		\$33,595.66	
1299 Other (Alternative Schooling)	\$33,595.66		
<b>2000 Support Services</b>			<b>\$114,974,008.82</b>
<b>2100 Support Services--Students</b>			<b>\$109,959.77</b>
2120 Guidance Services		\$45,233.97	
2121 Guidance Services Director	\$3,428.00		
2122 Counseling Services	\$1,877.92		
2123 Appraisal Services	\$25,000.00		
2129 Other Guidance Services	\$14,928.05		
2130 Health Services		\$34,062.88	
2134 Nurse Services	\$15,601.93		
2139 Other Health Services	\$18,460.95		
2140 Psychological Services		\$3,371.11	
2142 Psychological Testing Services	\$3,371.11		
2150 Speech Pathology Services		\$390.85	
2152 Speech Pathology Services	\$390.85		
2160 Audiology Services		\$12,837.39	
2162 Audiology Services	\$12,837.39		
2170 Student Therapy Services		\$12,059.07	
2171 Physical Therapy	\$12,059.07		

## Capital Outlay Fund (21)

2180	Orientation and Mobility Services		\$2,004.50	
2182	Orientation and Mobility Services	\$2,004.50		
<b>2200</b>	<b>Support Services--Instructional Staff</b>			<b>\$4,029,424.84</b>
2210	Improvement of Instruction Services		\$158,353.88	
2211	Improvement of Instruction Director	\$675.48		
2212	Instruction and Curriculum Development Services	\$136,297.51		
2213	Instructional Staff Training Services	\$20,268.25		
2219	Other Improvement of Instruction Services	\$1,112.64		
2220	Educational Media Services		\$3,871,070.96	
2221	Education Media Director	\$15,503.98		
2222	School Library Services	\$1,115,765.93		
2223	Audiovisual Services	\$205,809.68		
2225	Computer-Assisted Instruction Services	\$24,315.37		
2226	RDT Facilities and Support Staff	\$6,917.00		
2227	Technology in School	\$2,422,334.81		
2229	Other Educational Media Services	\$80,424.19		
<b>2300</b>	<b>Support Services--General Administration</b>			<b>\$1,440,070.89</b>
2310	Board of Education Services		\$1,306,779.54	
2311	Board of Education Services	\$441,695.90		
2312	Board Secretary Services	\$1,188.16		
2314	Election Services	\$111,982.58		
2319	Other Board of Education Services	\$751,912.90		
2320	Executive Administration Services		\$133,291.35	
2321	Office of the Superintendent Services	\$109,005.42		
2323	Staff Relations and Negotiations Services	\$524.00		
2329	Other Executive Administration Services	\$23,761.93		
<b>2400</b>	<b>Support Services--School Administration</b>			<b>\$245,788.12</b>
2410	Office of the Principal Services		\$200,407.80	
2490	Other Support Services--School Administration		\$45,380.32	

Capital Outlay Fund (21)

<b>2500 Support Services--Business</b>		<b>\$108,388,291.36</b>
2520 Fiscal Services		\$1,056,885.55
2521 Fiscal Services Director	\$69,002.28	
2525 Financial Accounting Services	\$1,828.37	
2529 Other Fiscal Services	\$986,054.90	
2530 Facilities Acquisition and Construction Services		\$46,906,801.93
2531 Facilities Acquisition and Construction Director	\$2,421,424.78	
2532 Land Acquisition and Development Services	\$527,164.60	
2533 Architecture and Engineering Services	\$454,771.43	
2535 Building Acquisition, Construction and Improvements Services	\$36,419,618.43	
2539 Other Facilities Acquisition and Construction Services	\$7,083,822.69	
2540 Operation and Maintenance of Plant Services		\$46,019,615.84
2541 Operation and Maintenance of Plant Director	\$1,067,440.49	
2542 Care and Upkeep of Buildings Services	\$19,372,011.17	
2543 Care and Upkeep of Grounds Services	\$2,910,788.55	
2544 Care and Upkeep of Equipment Services	\$1,010,208.81	
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$399,120.58	
2546 Security Services	\$128,571.20	
2547 Land and Building Rental	\$3,078,445.37	
2549 Other Operation and Maintenance of Plant Services	\$18,053,029.67	
2550 Student Transportation Services		\$13,132,858.94
2551 Student Transportation Services Director	\$993,169.56	
2552 Vehicle Operation Services	\$2,597,370.77	
2554 Vehicle Servicing and Maintenance Services	\$386,467.66	
2555 Contracted Services	\$5,210,115.34	
2559 Other Student Transportation Services	\$3,945,735.61	
2560 Food Services		\$458,510.86
2561 Food Services Director	\$39,030.42	
2562 Food Preparation and Dispensing Services	\$143,253.13	

Capital Outlay Fund (21)			
2569	Other Food Services	\$276,227.31	
2570	Internal Services		\$811,606.97
2571	Internal Services Director	\$419,147.82	
2574	Printing, Publishing and Duplicating Services	\$382,559.15	
2579	Other Internal Services	\$9,900.00	
2590	Other Support Services-Business		\$2,011.27
<b>2600</b>	<b>Support Services--Central</b>		<b>\$563,637.51</b>
2630	Information Services		\$7,890.00
2639	Other Information Services	\$7,890.00	
2640	Staff Services		\$289.98
2644	In-Service Training Services (For Non-Instructional Staff)	\$289.98	
2660	Data Processing Services		\$555,457.53
2669	Other Data Processing Services	\$555,457.53	
<b>2700</b>	<b>Support Services--Special Education</b>		<b>\$193,612.61</b>
2730	Special Education Transportation Costs		\$193,612.61
2731	Deaf-Blind	\$193,612.61	
<b>2900</b>	<b>Other Support Services</b>		<b>\$3,223.72</b>
<b>3000</b>	<b>Community Services</b>		<b>\$61,467.93</b>
<b>3200</b>	<b>Community Recreation Services</b>		<b>\$16,700.00</b>
<b>3400</b>	<b>Public Library Services</b>		<b>\$798.55</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$26,701.84</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>		<b>\$17,267.54</b>
3710	Nonpublic School Instruction Services		\$17,267.54
3719	Other Nonpublic Instruction Services	\$17,267.54	
<b>5000</b>	<b>Debt Services (Includes Lease Purchase Pmts)</b>		<b>\$65,282,598.87</b>
<b>6000</b>	<b>Cocurricular Activities</b>		<b>\$3,152,565.90</b>
<b>6100</b>	<b>Male Activities</b>		<b>\$519,243.89</b>
<b>6200</b>	<b>Female Activities</b>		<b>\$266,907.70</b>
<b>6500</b>	<b>Transportation</b>		<b>\$264,850.14</b>
<b>6900</b>	<b>Combined Activities</b>		<b>\$2,101,564.17</b>

**Capital Outlay Fund (21)**

<b>8000 Other Uses</b>			<b>\$24,912,402.26</b>
<b>8100 Other Financing Uses</b>			<b>\$24,912,402.26</b>
8110 Transfers Out	\$18,106,499.85		
8120 Payment to Refunded Debt Escrow Agent	\$4,619,450.56		
8130 Special Items	\$547,240.13		
8150 Discount on Bonds Issued	\$1,639,211.72		
<b>Capital Outlay Fund Total Expenditures</b>			<b>\$240,891,470.07</b>

**Special Education Fund (22)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$111,772,923.40</b>
101 Cash / Cash & Deposits		\$28,281,688.87	
105 Interest Bearing Accounts		\$17,948,675.63	
106 Savings Certificates		\$11,239,163.08	
107 Restricted Cash in Banks		\$276,380.23	
110 Taxes Receivable - Current		\$44,792,458.21	
111 Estimated Uncollectible Taxes Receivable (Current)		(\$9,729.00)	
112 Taxes Receivable - Delinquent		\$952,541.50	
113 Est. Uncollectible Taxes Receivable (Delinquent)		(\$35,860.00)	
120 Accounts Receivable		\$204,906.63	
130 Due from Other Fund		\$42,257.84	
140 Due from Other Govt		\$6,281,696.41	
150 Advance to Other Fund		\$1,227.00	
162 Interest Receivable on Investments and Deposits		\$2,055.09	
170 Inventory of Supplies		\$900.01	
180 Investments		\$1,591,774.43	
191 Deposits		\$24,616.29	
192 Prepaid Expenses		\$178,171.18	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$111,772,923.40</b>

Special Education Fund (22)

Liabilities and Deferred Inflows of Resources

<b>400</b>	<b>Current Liabilities</b>			<b>\$16,050,919.09</b>
401	Vouchers Payable		\$191,049.84	
402	Accounts Payable		\$2,327,329.68	
403	Judgments Payable		(\$250.00)	
404	Contracts Payable		\$9,439,884.23	
405	Construction Contracts Payable		\$19,119.23	
410	Due to Other Fund		\$595,155.81	
420	Due to Other Gov't		\$56,347.00	
430	Advance from Other Fund		\$90,080.30	
450	Payroll Deduction & WH and Emplr. Matching		\$3,290,411.50	
451	Compensated Absences Payable		(\$2,322.69)	
475	Unearned Revenue		\$44,114.19	
<b>550</b>	<b>Deferred Inflows of Resources</b>			<b>\$46,266,828.87</b>
551	Unavailable Revenue - Property Taxes		\$41,608,573.52	
553	Taxes Levied for Future Period		\$4,597,563.99	
559	Other Deferred Inflows of Resources		\$60,691.36	

Fund Equity

<b>700</b>	<b>Fund Balances</b>			<b>\$49,455,175.44</b>
710	Nonspendable Fund Balance		\$161,196.21	
711	Inventory	\$900.01		
712	Prepays	\$160,296.20		
720	Restricted Fund Balance		\$49,816,633.72	
724	Special Education	\$49,816,633.72		
760	Unassigned Fund Balance		(\$522,654.49)	

<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>				<b>\$111,772,923.40</b>
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Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>			<b>\$98,112,087.51</b>
<b>1100</b>	<b>Taxes</b>		<b>\$94,641,909.66</b>	
1110	Ad Valorem Taxes	\$93,635,440.45		
1120	Prior Years Ad Valorem Taxes	\$777,429.29		
1130	Tax Deed Revenue	\$10,841.77		

Special Education Fund (22)			
1180	Other Taxes		\$16,607.00
1190	Penalties and Interest on Taxes		\$201,591.15
<b>1200</b>	<b>Revenue from Local Governmental Units Other Than LEAs</b>		<b>\$10,215.45</b>
1210	Revenue in Lieu of Taxes		\$10,215.45
<b>1300</b>	<b>Tuition and Fees</b>		<b>\$546,141.49</b>
1310	School Tuition		\$546,141.49
1312	Tuition for Credit from Other LEAs Within the State	\$386,831.59	
1313	Tuition for Credit from Other LEAs Outside the State	\$159,309.90	
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$114,630.02</b>
1510	Investment Earnings		\$114,630.02
<b>1600</b>	<b>Food Service</b>		<b>\$355.25</b>
1660	Other Sales		\$355.25
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$2,798,835.64</b>
1910	Rentals		\$9,927.19
1920	Contributions and Donations		\$6,501.85
1940	Services Provided Other LEAs		\$310,939.03
1941	LEAs Within the State	\$250,723.58	
1943	Contracted Education Services Provided Other LEAs per SDCL 13-15	\$60,215.45	
1950	Refund of Prior Years Expenditures		\$19,343.30
1970	Charges for Services		\$2,288,311.28
1972	Medicaid Direct Services	\$1,886,230.28	
1973	Medicaid Indirect Administrative Services	\$402,081.00	
1990	Other		\$163,812.99
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$108,753.19</b>
<b>2100</b>	<b>County Sources</b>		<b>\$5,599.39</b>
2120	Lease of County-Owned Land		\$5,599.39
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$101,542.27</b>
<b>2900</b>	<b>Other</b>		<b>\$1,611.53</b>
<b>3000</b>	<b>Revenue from State Sources</b>		<b>\$51,813,951.25</b>
<b>3100</b>	<b>Grants-in-Aid</b>		<b>\$51,251,470.23</b>

Special Education Fund (22)			
3120	Restricted Grants-in-Aid		\$51,251,470.23
3121	Exceptional Children	\$47,625,480.00	
3129	Other Restricted	\$3,625,990.23	
<b>3200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$1,140.63</b>
3210	Tax Base on Shooting Areas		\$1,140.63
<b>3300</b>	<b>Tuition</b>		<b>\$15,268.32</b>
3310	Special Education		\$15,268.32
<b>3900</b>	<b>Other State Revenue</b>		<b>\$546,072.07</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$25,981,318.01</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$25,981,318.01</b>
4110	Unrestricted Grants Received Directly from Federal Government		\$1,723,640.27
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$1,723,640.27	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$18,071.80
4134	Federal Wetlands (CFDA 15.227)	\$18,071.80	
4150	Restricted Grants Received from Federal Government through the State		\$24,239,605.94
4151	Other Grants from Federal Government Through the State	\$3,511.69	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$23,320,683.36	
4186	Special Education, IDEA Part B, Section 619 Preschool (CFDA 84.173)	\$735,141.00	
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$180,269.89	
<b>5000</b>	<b>Other Sources</b>		<b>\$1,291,729.29</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$1,291,729.29</b>
5110	Transfers In		\$1,291,729.29
<b>Special Education Fund Total Revenues</b>			<b>\$177,307,839.25</b>

**Expenditures**

<b>1000</b>	<b>Instruction</b>		<b>\$119,804,460.33</b>
<b>1200</b>	<b>Special Programs</b>		<b>\$119,804,460.33</b>
1220	Programs for Special Education		\$118,276,640.20
1221	Programs for Students with Mild to Moderate Disabilities	\$67,907,605.32	
1222	Programs for Students with Severe Disabilities	\$30,781,752.93	

Special Education Fund (22)

1223	Day Programs	\$6,340,887.58		
1224	Residential Programs	\$4,681,291.22		
1225	Homebound Programs	\$10,602.16		
1226	Early Childhood Programs (3-5)	\$7,615,017.25		
1227	Prolonged Assistance Programs (0-2)	\$939,483.74		
1230	Coordinated Early Intervening Services (CEIS)		\$1,527,820.13	
<b>2000</b>	<b>Support Services</b>			<b>\$53,876,428.84</b>
<b>2100</b>	<b>Support Services--Students</b>			<b>\$32,485,880.34</b>
2110	Attendance and Social Work Services		\$230,259.65	
2111	Attendance and Social Work Director	\$72,899.41		
2113	Social Work Services	\$157,318.99		
2119	Other Attendance and Social Work Services	\$41.25		
2120	Guidance Services		\$292,171.41	
2121	Guidance Services Director	\$78,629.74		
2122	Counseling Services	\$95,567.96		
2123	Appraisal Services	\$10,368.18		
2126	Placement Services	\$3,431.48		
2129	Other Guidance Services	\$104,174.05		
2130	Health Services		\$1,521,297.74	
2131	Health Services Director	\$20,166.75		
2132	Medical Services	\$970.00		
2134	Nurse Services	\$1,357,556.45		
2139	Other Health Services	\$142,604.54		
2140	Psychological Services		\$5,373,501.80	
2141	Psychological Services Director	\$652,384.82		
2142	Psychological Testing Services	\$3,405,948.57		
2143	Psychological Counseling Services	\$373,206.10		
2144	Psychotherapy Services	\$52,993.96		
2149	Other Psychological Services	\$888,968.35		

## Special Education Fund (22)

2150	Speech Pathology Services		\$14,996,956.59	
2151	Speech Pathology Services Director	\$579,843.53		
2152	Speech Pathology Services	\$12,501,452.58		
2159	Other Speech Pathology Services	\$1,915,660.48		
2160	Audiology Services		\$532,251.18	
2161	Audiology Services Director	\$84,776.70		
2162	Audiology Services	\$100,259.77		
2169	Other Audiology Services	\$347,214.71		
2170	Student Therapy Services		\$9,314,630.80	
2171	Physical Therapy	\$3,703,118.49		
2172	Occupational Therapy	\$5,130,146.08		
2173	Recreational Therapy	\$26,107.59		
2179	Other Therapy Services	\$455,258.64		
2180	Orientation and Mobility Services		\$224,811.17	
2182	Orientation and Mobility Services	\$223,501.69		
2189	Other Orientation and Mobility Services	\$1,309.48		
<b>2200</b>	<b>Support Services--Instructional Staff</b>			<b>\$344,625.52</b>
2210	Improvement of Instruction Services		\$326,547.79	
2212	Instruction and Curriculum Development Services	\$124,135.53		
2213	Instructional Staff Training Services	\$91,683.67		
2215	CEIS Professional Development Services	\$40,661.88		
2219	Other Improvement of Instruction Services	\$70,066.71		
2220	Educational Media Services		\$18,077.73	
2223	Audiovisual Services	\$1,525.65		
2227	Technology in School	\$16,552.08		
<b>2300</b>	<b>Support Services--General Administration</b>			<b>\$36,630.83</b>
2310	Board of Education Services		\$36,630.83	
2311	Board of Education Services	\$19,626.49		
2312	Board Secretary Services	\$746.47		

## Special Education Fund (22)

2315	Legal Services	\$4,739.62		
2317	Audit Services	\$5,213.52		
2319	Other Board of Education Services	\$6,304.73		
<b>2500</b>	<b>Support Services--Business</b>			<b>\$67,454.14</b>
2520	Fiscal Services		\$67,454.14	
2525	Financial Accounting Services	\$14,092.24		
2529	Other Fiscal Services	\$53,361.90		
<b>2700</b>	<b>Support Services--Special Education</b>			<b>\$20,941,838.01</b>
2710	Special Education Administrative Costs		\$8,935,954.28	
2711	Deaf-Blind	\$2,320.74		
2712	Emotionally Disturbed	\$471,300.27		
2713	Cognitive Disability	\$755,561.93		
2714	Hearing Loss	\$96,309.64		
2715	Specific Learning Disabled	\$3,330,980.23		
2716	Multiple Disabilities	\$428,457.66		
2717	Orthopedic Impairments	\$58,450.74		
2718	Vision Loss	\$47,686.18		
2719	Deafness	\$17,357.16		
2720	Speech/Language Impairments	\$1,563,391.48		
2721	Other Health Impaired	\$936,989.40		
2722	Autism	\$455,335.28		
2723	Traumatic Brain Injury	\$15,335.85		
2724	Preschool (age 3-5)	\$576,631.31		
2725	Early Intervention (age 0-2)	\$179,846.41		
2730	Special Education Transportation Costs		\$5,901,222.34	
2731	Deaf-Blind	\$1,456.12		
2732	Emotionally Disturbed	\$475,477.32		
2733	Cognitive Disability	\$950,003.31		
2734	Hearing Loss	\$22,968.30		

## Special Education Fund (22)

2735	Specific Learning Disabled	\$817,686.58	
2736	Multiple Disabilities	\$709,075.65	
2737	Orthopedic Impairments	\$36,702.85	
2738	Vision Loss	\$28,518.94	
2739	Deafness	\$63,845.61	
2740	Speech/Language Impairments	\$488,743.34	
2741	Other Health Impaired	\$337,139.60	
2742	Autism	\$548,060.96	
2743	Traumatic Brain Injury	\$9,156.11	
2744	Preschool (age 3-5)	\$1,382,305.47	
2745	Early Intervention (age 0-2)	\$30,082.18	
2750	Other Special Education Costs		\$6,104,661.39
2751	Deaf-Blind	\$13.19	
2752	Emotionally Disturbed	\$599,741.85	
2753	Cognitive Disability	\$796,572.76	
2754	Hearing Loss	\$305,810.93	
2755	Specific Learning Disabled	\$543,744.52	
2756	Multiple Disabilities	\$1,551,767.38	
2757	Orthopedic Impairments	\$33,420.09	
2758	Vision Loss	\$9,232.19	
2759	Deafness	\$408,213.13	
2760	Speech/Language Impairments	\$277,837.83	
2761	Other Health Impaired	\$323,901.42	
2762	Autism	\$991,760.08	
2763	Traumatic Brain Injury	\$46,316.26	
2764	Preschool (age 3-5)	\$121,749.78	
2765	Early Intervention (age 0-2)	\$94,579.98	
<b>3000</b>	<b>Community Services</b>		<b>\$6,612.60</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>		<b>\$6,612.60</b>

**Special Education Fund (22)**

3720	Nonpublic School Support Services		\$6,612.60	
3729	Other Nonpublic School Support Services	\$6,612.60		
<b>4000</b>	<b>Nonprogrammed Charges</b>			<b>\$371,672.03</b>
4400	Payments to State-Unemployment		\$7,717.00	
4500	Early Retirement Payment		\$363,955.03	
<b>8000</b>	<b>Other Uses</b>			<b>\$45,284.03</b>
8100	Other Financing Uses		\$45,284.03	
8110	Transfers Out		\$45,284.03	
<b>Special Education Fund Total Expenditures</b>				<b>\$174,104,457.83</b>

**Pension Fund (24)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>			<b>\$35,714,100.51</b>
101	Cash / Cash & Deposits		\$12,280,131.20	
105	Interest Bearing Accounts		\$9,420,745.60	
106	Savings Certificates		\$2,688,972.23	
107	Restricted Cash in Banks		\$120,000.00	
110	Taxes Receivable - Current		\$9,291,013.56	
111	Estimated Uncollectible Taxes Receivable (Current)		(\$2,268.00)	
112	Taxes Receivable - Delinquent		\$172,553.79	
113	Est. Uncollectible Taxes Receivable (Delinquent)		(\$6,869.00)	
120	Accounts Receivable		\$352.54	
130	Due from Other Fund		\$3.85	
140	Due from Other Govt		\$6,868.24	
162	Interest Receivable on Investments and Deposits		\$694.75	
180	Investments		\$1,741,901.75	
<b>Total Assets and Deferred Outflows of Resources</b>				<b>\$35,714,100.51</b>

**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>			<b>\$2,241,553.16</b>
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Pension Fund (24)			
402	Accounts Payable		\$1,935,110.31
404	Contracts Payable		\$8,552.28
410	Due to Other Fund		\$3,923.98
430	Advance from Other Fund		\$185,858.98
450	Payroll Deduction & WH and Emplr. Matching		\$105,308.08
475	Unearned Revenue		\$2,799.53
<b>550</b>	<b>Deferred Inflows of Resources</b>		<b>\$9,582,326.74</b>
551	Unavailable Revenue - Property Taxes		\$8,600,371.68
553	Taxes Levied for Future Period		\$981,955.06
<b>Fund Equity</b>			
<b>700</b>	<b>Fund Balances</b>		<b>\$23,890,220.61</b>
720	Restricted Fund Balance		\$24,069,306.39
725	Pension	\$24,069,306.39	
760	Unassigned Fund Balance		(\$179,085.78)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$35,714,100.51</b>

**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$19,265,877.43</b>
<b>1100</b>	<b>Taxes</b>		<b>\$19,204,635.70</b>
1110	Ad Valorem Taxes	\$19,001,145.59	
1120	Prior Years Ad Valorem Taxes	\$158,234.67	
1130	Tax Deed Revenue	\$2,059.33	
1180	Other Taxes	\$3,307.03	
1190	Penalties and Interest on Taxes	\$39,889.08	
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$41,619.29</b>
1510	Investment Earnings	\$41,619.29	
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$19,622.44</b>
1990	Other	\$19,622.44	
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$21,614.37</b>
<b>2100</b>	<b>County Sources</b>		<b>\$1,675.24</b>
2120	Lease of County-Owned Land	\$1,675.24	
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$19,536.25</b>

Pension Fund (24)			
2900	Other		\$402.88
3000	Revenue from State Sources		\$164.66
3200	Revenue in Lieu of Taxes		\$164.66
3210	Tax Base on Shooting Areas	\$164.66	
4000	Revenue from Federal Sources		\$3,512.39
4100	Grants-in-Aid		\$3,512.39
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source	\$3,512.39	
4134	Federal Wetlands (CFDA 15.227)	\$3,512.39	
5000	Other Sources		\$1,125,000.00
5100	Other Financing Sources		\$1,125,000.00
5110	Transfers In	\$1,125,000.00	
<b>Pension Fund Total Revenues</b>			<b>\$20,416,168.85</b>

**Expenditures**

1000	Instruction		\$8,270,718.50
1100	Regular Programs		\$8,061,873.83
1110	Elementary Programs	\$3,755,215.79	
1111	Elem Regular Term	\$3,754,689.51	
1112	Elem Summer Term	\$526.28	
1120	Middle/Junior High Programs	\$1,591,988.84	
1121	MS Regular Term	\$1,591,988.84	
1130	High School Programs	\$2,668,959.64	
1131	HS Regular Term	\$2,668,417.23	
1132	HS Summer Term	\$542.41	
1140	Preschool Services	\$42,270.92	
1190	Other Regular Programs	\$3,438.64	
1200	Special Programs		\$208,844.67
1210	Programs for Gifted and Talented	\$703.26	
1220	Programs for Special Education	\$127,133.55	
1221	Programs for Students with Mild to Moderate Disabilities	\$87,916.14	

Pension Fund (24)			
1222	Programs for Students with Severe Disabilities	\$38,176.68	
1226	Early Childhood Programs (3-5)	\$1,040.73	
1250	Culturally Different		\$5,430.91
1270	Programs for Educationally Deprived, Title I		\$73,071.47
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$73,071.47	
1290	Other Special Programs		\$2,505.48
1299	Other (Alternative Schooling)	\$2,505.48	
<b>2000</b>	<b>Support Services</b>		<b>\$1,740,371.47</b>
<b>2100</b>	<b>Support Services--Students</b>		<b>\$153,523.37</b>
2110	Attendance and Social Work Services		\$984.23
2115	Drug and Alcohol Services	\$984.23	
2120	Guidance Services		\$138,293.40
2121	Guidance Services Director	\$29,348.31	
2122	Counseling Services	\$63,794.47	
2129	Other Guidance Services	\$45,150.62	
2130	Health Services		\$9,076.82
2131	Health Services Director	\$1,370.13	
2134	Nurse Services	\$5,157.16	
2139	Other Health Services	\$2,549.53	
2150	Speech Pathology Services		\$5,122.15
2151	Speech Pathology Services Director	\$2,000.00	
2152	Speech Pathology Services	\$3,122.15	
2170	Student Therapy Services		\$46.77
2173	Recreational Therapy	\$46.77	
<b>2200</b>	<b>Support Services--Instructional Staff</b>		<b>\$177,793.87</b>
2210	Improvement of Instruction Services		\$13,206.64
2211	Improvement of Instruction Director	\$4,079.00	
2212	Instruction and Curriculum Development Services	\$4,063.12	
2213	Instructional Staff Training Services	\$4,378.11	
2214	Title I Professional Development Services	\$543.02	

Pension Fund (24)			
2219	Other Improvement of Instruction Services	\$143.39	
2220	Educational Media Services		\$164,587.23
2221	Education Media Director	\$1,881.00	
2222	School Library Services	\$60,502.46	
2227	Technology in School	\$98,245.39	
2229	Other Educational Media Services	\$3,958.38	
<b>2300</b>	<b>Support Services--General Administration</b>		<b>\$291,054.35</b>
2310	Board of Education Services		\$1,441.53
2312	Board Secretary Services	\$1,441.53	
2320	Executive Administration Services		\$289,612.82
2321	Office of the Superintendent Services	\$275,806.10	
2329	Other Executive Administration Services	\$13,806.72	
<b>2400</b>	<b>Support Services--School Administration</b>		<b>\$420,008.23</b>
2410	Office of the Principal Services		\$418,614.42
2440	Title I Program Administration		\$562.81
2490	Other Support Services--School Administration		\$831.00
<b>2500</b>	<b>Support Services--Business</b>		<b>\$681,691.00</b>
2520	Fiscal Services		\$267,926.87
2521	Fiscal Services Director	\$27,695.70	
2525	Financial Accounting Services	\$2,760.29	
2529	Other Fiscal Services	\$237,470.88	
2540	Operation and Maintenance of Plant Services		\$301,280.89
2541	Operation and Maintenance of Plant Director	\$19,204.93	
2542	Care and Upkeep of Buildings Services	\$93,477.45	
2543	Care and Upkeep of Grounds Services	\$791.00	
2549	Other Operation and Maintenance of Plant Services	\$187,807.51	
2550	Student Transportation Services		\$63,686.79
2551	Student Transportation Services Director	\$3,854.74	
2552	Vehicle Operation Services	\$15,650.58	
2554	Vehicle Servicing and Maintenance Services	\$7,011.28	

Pension Fund (24)			
2559	Other Student Transportation Services	\$37,170.19	
2560	Food Services		\$46,758.45
2561	Food Services Director	\$3,868.07	
2562	Food Preparation and Dispensing Services	\$26,995.91	
2569	Other Food Services	\$15,894.47	
2570	Internal Services		\$2,038.00
2573	Warehousing and Distributing Services	\$1,099.00	
2574	Printing, Publishing and Duplicating Services	\$939.00	
<b>2600</b>	<b>Support Services--Central</b>		<b>\$3,493.00</b>
2640	Staff Services		\$3,493.00
2641	Staff Services Director	\$3,493.00	
<b>2700</b>	<b>Support Services--Special Education</b>		<b>\$12,807.65</b>
2710	Special Education Administrative Costs		\$4,183.80
2711	Deaf-Blind	\$3,720.00	
2712	Emotionally Disturbed	\$27.83	
2713	Cognitive Disability	\$37.10	
2721	Other Health Impaired	\$398.87	
2750	Other Special Education Costs		\$8,623.85
2752	Emotionally Disturbed	\$1,111.22	
2753	Cognitive Disability	\$3,491.21	
2756	Multiple Disabilities	\$783.41	
2757	Orthopedic Impairments	\$948.25	
2759	Deafness	\$861.36	
2762	Autism	\$890.12	
2764	Preschool (age 3-5)	\$538.28	
<b>3000</b>	<b>Community Services</b>		<b>\$7,002.56</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$5,307.02</b>
<b>3700</b>	<b>Nonpublic School Student Services</b>		<b>\$1,273.44</b>
3710	Nonpublic School Instruction Services		\$1,273.44

Pension Fund (24)			
3711	Title I NonPublic Instruction Services	\$1,273.44	
3900	Other Community Services		\$422.10
4000	Nonprogrammed Charges		\$8,958,259.01
4500	Early Retirement Payment		\$8,958,259.01
6000	Cocurricular Activities		\$165,690.26
6100	Male Activities		\$34,963.60
6200	Female Activities		\$30,617.95
6500	Transportation		\$4,073.09
6900	Combined Activities		\$96,035.62
8000	Other Uses		\$14,278.41
8100	Other Financing Uses		\$14,278.41
8110	Transfers Out	\$14,278.41	
<b>Pension Fund Total Expenditures</b>			<b>\$19,156,320.21</b>

Building Fund (25)			
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**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$62,776.56</b>
101	Cash / Cash & Deposits	\$13,892.79	
105	Interest Bearing Accounts	\$48,883.77	

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$62,776.56</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$1,145.33</b>
402	Accounts Payable	\$1,145.33	

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>\$61,631.23</b>
720	Restricted Fund Balance	\$61,631.23	
727	Building	\$61,631.23	

**Building Fund (25)**

**Total Liabilities, Deferred Inflows of Resources and Fund Equity** **\$62,776.56**

**Revenue**

<b>1000 Revenue from Local Sources</b>			<b>\$15,934.54</b>
<b>1500 Earnings on Investments and Deposits</b>		<b>\$94.71</b>	
1510 Investment Earnings	\$94.71		
<b>1700 Cocurricular Activities</b>		<b>\$15,839.83</b>	
1710 Admissions	\$15,839.83		
<b>Building Fund Total Revenues</b>			<b>\$15,934.54</b>

**Expenditures**

<b>2000 Support Services</b>			<b>\$9,102.00</b>
<b>2500 Support Services--Business</b>		<b>\$9,102.00</b>	
2530 Facilities Acquisition and Construction Services	\$9,102.00		
2539 Other Facilities Acquisition and Construction Services	\$9,102.00		
<b>8000 Other Uses</b>			<b>\$90.81</b>
<b>8100 Other Financing Uses</b>		<b>\$90.81</b>	
8110 Transfers Out	\$90.81		
<b>Building Fund Total Expenditures</b>			<b>\$9,192.81</b>

**Impact Aid Fund (27)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$144,607,184.20</b>
101 Cash / Cash & Deposits		\$30,783,143.80	
105 Interest Bearing Accounts		\$44,432,299.01	
106 Savings Certificates		\$68,194,500.42	
120 Accounts Receivable		\$822.74	
130 Due from Other Fund		\$956,700.00	
150 Advance to Other Fund		\$115,500.00	

## Impact Aid Fund (27)

162	Interest Receivable on Investments and Deposits		\$664.41
163	Accrued Interest on Investments Purchased		\$3,558.26
180	Investments		\$119,995.56

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<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$144,607,184.20</b>
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**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$366,999.17</b>
420	Due to Other Gov't		\$366,999.17

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>\$144,240,185.03</b>
710	Nonspendable Fund Balance		\$2,134,122.03
714	Advances	\$2,134,122.03	
750	Assigned Fund Balance		\$24,401,502.85
752	Subsequent Year's Budget	\$5,659,991.47	
759	Other Assigned	\$18,741,511.38	
760	Unassigned Fund Balance		\$117,704,560.15

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<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$144,607,184.20</b>
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**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$419,023.20</b>
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$419,023.20</b>
1510	Investment Earnings	\$419,023.20	
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$65,619,897.17</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$65,619,897.17</b>
4110	Unrestricted Grants Received Directly from Federal Government	\$65,619,897.17	
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$65,619,897.17	

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<b>Impact Aid Fund Total Revenues</b>			<b>\$66,038,920.37</b>
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**Expenditures**

<b>8000</b>	<b>Other Uses</b>		<b>\$53,153,168.55</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$53,153,168.55</b>

**Impact Aid Fund (27)**

8110 Transfers Out \$53,153,168.55

**Impact Aid Fund Total Expenditures \$53,153,168.55**

**Other Special Revenue Funds (29)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

**100 Current Assets \$718,860.68**

101 Cash / Cash & Deposits \$37,282.33

105 Interest Bearing Accounts \$408,279.04

106 Savings Certificates \$273,299.31

**Total Assets and Deferred Outflows of Resources \$718,860.68**

**Fund Equity**

**700 Fund Balances \$718,860.68**

710 Nonspendable Fund Balance \$408,279.04

718 Other Nonspendable \$408,279.04

720 Restricted Fund Balance \$310,581.64

739 Other Restricted \$310,581.64

**Total Liabilities, Deferred Inflows of Resources and Fund Equity \$718,860.68**

**Revenue**

**1000 Revenue from Local Sources \$2,993.07**

**1500 Earnings on Investments and Deposits \$2,993.07**

1510 Investment Earnings \$2,993.07

**Other Special Revenue Funds Total Revenues \$2,993.07**

**Expenditures**

**1000 Instruction \$90,000.00**

**1100 Regular Programs \$90,000.00**

1130 High School Programs \$90,000.00

**Other Special Revenue Funds (29)**

1131 HS Regular Term \$90,000.00

**Other Special Revenue Funds Total Expenditures \$90,000.00**

**Debt Service Funds (30)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100</b>	<b>Current Assets</b>		<b>\$68,931,022.08</b>
101	Cash / Cash & Deposits	\$10,895,721.32	
104	Cash with Fiscal Agent	\$21,742,882.32	
105	Interest Bearing Accounts	\$11,436,096.42	
106	Savings Certificates	\$2,234,934.19	
107	Restricted Cash in Banks	\$7,570,100.79	
110	Taxes Receivable - Current	\$13,845,216.25	
111	Estimated Uncollectible Taxes Receivable (Current)	(\$2,366.00)	
112	Taxes Receivable - Delinquent	\$505,226.41	
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$75,029.00)	
130	Due from Other Fund	\$3,139.17	
140	Due from Other Govt	\$9,671.77	
162	Interest Receivable on Investments and Deposits	\$597.89	
180	Investments	\$764,830.55	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$68,931,022.08</b>

**Liabilities and Deferred Inflows of Resources**

<b>400</b>	<b>Current Liabilities</b>		<b>\$743,107.08</b>
430	Advance from Other Fund	\$500,000.00	
442	Accrued Interest Payable	\$243,107.08	
<b>550</b>	<b>Deferred Inflows of Resources</b>		<b>\$14,390,914.98</b>
551	Unavailable Revenue - Property Taxes	\$12,949,915.25	
553	Taxes Levied for Future Period	\$1,440,999.73	

**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>\$53,797,000.02</b>
720	Restricted Fund Balance	\$53,874,816.73	

Debt Service Funds (30)			
	721	Debt Service	\$53,874,816.73
	760	Unassigned Fund Balance	(\$77,816.71)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>			<b>\$68,931,022.08</b>

**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$29,130,645.45</b>
<b>1100</b>	<b>Taxes</b>		<b>\$29,030,563.16</b>
1110	Ad Valorem Taxes	\$28,711,505.93	
1120	Prior Years Ad Valorem Taxes	\$259,204.78	
1130	Tax Deed Revenue	\$2,045.38	
1180	Other Taxes	\$3,564.58	
1190	Penalties and Interest on Taxes	\$54,242.49	
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$99,856.62</b>
1510	Investment Earnings	\$99,856.62	
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$225.67</b>
1990	Other	\$225.67	
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$108,699.54</b>
<b>2100</b>	<b>County Sources</b>		<b>\$106,933.80</b>
2120	Lease of County-Owned Land	\$106,933.80	
<b>2200</b>	<b>Revenue in Lieu of Taxes</b>		<b>\$1,765.74</b>
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$1,075,416.92</b>
<b>4100</b>	<b>Grants-in-Aid</b>		<b>\$6,372.52</b>
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source	\$6,372.52	
4134	Federal Wetlands (CFDA 15.227)	\$6,372.52	
<b>4900</b>	<b>Other Federal Revenue</b>		<b>\$1,069,044.40</b>
<b>5000</b>	<b>Other Sources</b>		<b>\$17,935,645.60</b>
<b>5100</b>	<b>Other Financing Sources</b>		<b>\$17,935,645.60</b>
5110	Transfers In	\$4,085,787.36	
5120	Proceeds of General Long-Term Debt Issues	\$13,849,858.24	
5121	General Obligation Bonds Issued	\$6,189,549.82	
5122	Refunding Bonds Issued	\$7,501,971.58	

**Debt Service Funds (30)**

5123 Premiums on Bonds Issued \$158,336.84

**Debt Service Funds Total Revenues \$48,250,407.51**

**Expenditures**

**5000 Debt Services (Includes Lease Purchase Pmts) \$32,730,446.73**

**8000 Other Uses \$8,310,207.96**

**8100 Other Financing Uses \$8,310,207.96**

8110 Transfers Out \$5,267,372.55

8120 Payment to Refunded Debt Escrow Agent \$2,987,480.56

8150 Discount on Bonds Issued \$55,354.85

**Debt Service Funds Total Expenditures \$41,040,654.69**

**Capital Projects Funds (40)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

**100 Current Assets \$94,089,491.87**

101 Cash / Cash & Deposits \$45,728,872.66

105 Interest Bearing Accounts \$45,343,262.55

106 Savings Certificates \$1,457,412.63

120 Accounts Receivable \$100,000.00

162 Interest Receivable on Investments and Deposits \$1,527.92

180 Investments \$1,458,416.11

**Total Assets and Deferred Outflows of Resources \$94,089,491.87**

**Liabilities and Deferred Inflows of Resources**

**400 Current Liabilities \$14,219,144.65**

402 Accounts Payable \$13,617,487.97

405 Construction Contracts Payable \$217,741.45

406 Construction Contracts Payable - Retained % \$383,915.23

**Fund Equity**

**700 Fund Balances \$79,870,347.22**

Capital Projects Funds (40)		
710	Nonspendable Fund Balance	\$35,100.00
712	Prepays	\$35,100.00
720	Restricted Fund Balance	\$80,978,670.46
722	Capital Projects	\$80,978,670.46
740	Committed Fund Balance	\$41,393.61
749	Other Committed	\$41,393.61
750	Assigned Fund Balance	\$205,369.09
759	Other Assigned	\$205,369.09
760	Unassigned Fund Balance	(\$1,390,185.94)
<b>Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>		<b>\$94,089,491.87</b>

**Revenue**

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$2,696,484.40</b>
1500	Earnings on Investments and Deposits		\$233,751.45
1510	Investment Earnings	\$233,751.45	
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$2,462,732.95</b>
1920	Contributions and Donations	\$554,196.44	
1950	Refund of Prior Years Expenditures	\$17,268.60	
1960	Judgments	\$1,624,321.21	
1962	Judgments	\$1,624,321.21	
1990	Other	\$266,946.70	
<b>4000</b>	<b>Revenue from Federal Sources</b>		<b>\$3,644,473.99</b>
4100	Grants-in-Aid		\$3,644,473.99
4110	Unrestricted Grants Received Directly from Federal Government	\$3,600,000.00	
4111	School Assistance in Federally Affected Areas-Impact Aid (CFDA 84.041)	\$3,600,000.00	
4150	Restricted Grants Received from Federal Government through the State	\$44,473.99	
4151	Other Grants from Federal Government Through the State	\$44,473.99	
<b>5000</b>	<b>Other Sources</b>		<b>\$104,529,564.30</b>
5100	Other Financing Sources		\$104,529,564.30
5110	Transfers In	\$27,304,273.90	
5120	Proceeds of General Long-Term Debt Issues	\$73,160,711.58	
5121	General Obligation Bonds Issued	\$27,596,569.13	

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**Capital Projects Funds (40)**

5123	Premiums on Bonds Issued	\$18,839.30	
5125	Capital Outlay Certificates Issued	\$45,165,303.15	
5126	Other Debts Issued	\$380,000.00	
5140	Compensation for Loss of General Capital Assets		\$4,064,578.82

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**Capital Projects Funds Total Revenues**


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**\$110,870,522.69**
**Expenditures****2000 Support Services****\$102,050,922.49****2500 Support Services--Business****\$102,050,922.49**

2530	Facilities Acquisition and Construction Services		\$102,050,922.49
2531	Facilities Acquisition and Construction Director	\$11,303,987.47	
2532	Land Acquisition and Development Services	\$1,119,107.74	
2533	Architecture and Engineering Services	\$3,301,617.80	
2535	Building Acquisition, Construction and Improvements Services	\$61,220,006.63	
2539	Other Facilities Acquisition and Construction Services	\$25,106,202.85	

**5000 Debt Services (Includes Lease Purchase Pmts)****\$305,672.27****7500 Capital Outlay****\$28,051,601.97****8000 Other Uses****\$129,369.54****8100 Other Financing Uses****\$129,369.54**

8110	Transfers Out		\$72,875.79
8150	Discount on Bonds Issued		\$56,493.75

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**Capital Projects Funds Total Expenditures**


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**\$130,537,566.27**


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**Food Service Fund (51)**
**Balance Sheet****Assets and Deferred Outflows of Resources****100 Current Assets****\$13,502,905.14**

101	Cash / Cash & Deposits	\$7,309,381.13	
102	Petty Cash	\$99,915.62	
103	Cash Change	\$2,213.00	

## Food Service Fund (51)

104	Cash with Fiscal Agent	\$25.00	
105	Interest Bearing Accounts	\$2,816,961.53	
106	Savings Certificates	\$358,674.10	
120	Accounts Receivable	\$287,112.31	
130	Due from Other Fund	\$19,865.57	
140	Due from Other Govt	\$533,645.08	
150	Advance to Other Fund	\$1,000.00	
162	Interest Receivable on Investments and Deposits	\$240.85	
170	Inventory of Supplies	\$517,137.19	
171	Inventory of Stores Purchased for Resale	\$638,796.78	
172	Inventory of Donated Food	\$504,887.68	
180	Investments	\$48,659.14	
191	Deposits	\$38,937.60	
192	Prepaid Expenses	\$137,021.04	
196	Net Pension Asset	\$188,431.52	
<b>200</b>	<b>Capital Assets</b>		<b>\$10,423,788.72</b>
202	Buildings	\$5,957,405.48	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$25,543,886.52	
205	Machinery & Equipment - Federal Assistance	\$471,580.82	
206	Construction Work in Progress	\$34,715.00	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$21,087,979.89)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$554,268.32)	
210	Acc. Depreciation - Buildings	(\$7,141.90)	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$166,932.36</b>
252	Pension Related Deferred Outflows	\$166,932.36	
<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$24,093,626.22</b>
<b>Liabilities and Deferred Inflows of Resources</b>			
<b>400</b>	<b>Current Liabilities</b>		<b>\$2,359,961.90</b>
401	Vouchers Payable	\$13,560.83	
402	Accounts Payable	\$397,232.04	
404	Contracts Payable	\$482,506.35	

## Food Service Fund (51)

405	Construction Contracts Payable	\$1,419.95	
410	Due to Other Fund	\$221,838.01	
420	Due to Other Gov't	\$276.23	
430	Advance from Other Fund	\$10,000.00	
450	Payroll Deduction & WH and Emplr. Matching	\$257,698.97	
451	Compensated Absences Payable	\$119.27	
471	Deposits Payable	\$128,256.81	
475	Unearned Revenue	\$847,053.44	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$382,617.45</b>
504	Accrued Leave Payable	\$321,768.94	
509	Other Long Term Liabilities	\$60,848.51	
<b>550</b>	<b>Deferred Inflows of Resources</b>		<b>\$218,235.47</b>
554	Pension Related Deferred Inflows	\$218,235.47	
<b>Net Position</b>			
<b>700</b>	<b>Fund Balances</b>		<b>\$21,132,811.40</b>
706	Net Investment in Capital Assets	\$10,425,284.84	
708	Unrestricted Net Position	\$10,707,526.56	
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>			<b>\$24,093,626.22</b>

Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$29,763,316.09</b>
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$19,629.40</b>
1510	Investment Earnings	\$19,629.40	
<b>1600</b>	<b>Food Service</b>		<b>\$29,610,720.36</b>
1610	Sales to Pupils	\$24,546,769.83	
1620	Sales to Adults	\$1,356,880.96	
1630	A la Carte Sales	\$3,061,458.14	
1640	Nutrition Program for the Elderly (NPE) Sales	\$307.25	
1650	Child Care Sales	\$40,346.04	
1660	Other Sales	\$359,083.66	
1670	Local Donations	\$16,469.90	
1690	Miscellaneous Revenue from Other Sources	\$229,404.58	

Food Service Fund (51)			
<b>1900 Other Revenue from Local Sources</b>			<b>\$132,966.33</b>
1930 Sale and Loss of Capital Assets		\$3,500.00	
1931 Gain on Sale of Capital Assets	\$3,500.00		
1950 Refund of Prior Years Expenditures		\$770.46	
1990 Other		\$128,695.87	
<b>2000 Revenue from Intermediate Sources</b>			<b>\$7,959.28</b>
<b>2500 Pension Revenue</b>			<b>\$7,959.28</b>
<b>3000 Revenue from State Sources</b>			<b>\$359,181.91</b>
<b>3800 Food Service Assistance</b>			<b>\$359,181.91</b>
3810 Cash Reimbursements		\$359,181.91	
<b>4000 Revenue from Federal Sources</b>			<b>\$34,974,684.96</b>
<b>4100 Grants-in-Aid</b>			<b>\$391,460.62</b>
4150 Restricted Grants Received from Federal Government through the State		\$391,460.62	
4151 Other Grants from Federal Government Through the State	\$391,460.62		
<b>4800 Food Service Assistance</b>			<b>\$34,561,610.29</b>
4810 Federal Reimbursement (CFDA 10.553 and 10.555)		\$30,468,227.30	
4820 Donated Food (CFDA 10.550)		\$4,093,382.99	
<b>4900 Other Federal Revenue</b>			<b>\$21,614.05</b>
<b>5000 Other Sources</b>			<b>\$1,997,192.67</b>
<b>5100 Other Financing Sources</b>			<b>\$1,997,192.67</b>
5110 Transfers In		\$1,631,342.10	
5130 Sale of Surplus Property		\$175.00	
5170 Capital Contributions		\$365,675.57	
<b>Food Service Fund Total Revenues</b>			<b>\$67,102,334.91</b>

**Expenditures**

<b>2000 Support Services</b>			<b>\$66,721,592.01</b>
<b>2300 Support Services--General Administration</b>			<b>\$15,070.30</b>
2310 Board of Education Services		\$15,070.30	
2319 Other Board of Education Services	\$15,070.30		

**Food Service Fund (51)**

<b>2500 Support Services--Business</b>		<b>\$66,706,521.71</b>
2540 Operation and Maintenance of Plant Services		\$754,630.73
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$6,072.52	
2549 Other Operation and Maintenance of Plant Services	\$748,558.21	
2560 Food Services		\$65,951,890.98
2561 Food Services Director	\$13,657,305.10	
2562 Food Preparation and Dispensing Services	\$15,694,974.22	
2563 Food Delivery Services	\$640,696.71	
2569 Other Food Services	\$35,958,914.95	
<b>Food Service Fund Total Expenditures</b>		<b>\$66,721,592.01</b>

**Other Enterprise Funds (53)**

**Balance Sheet**

**Assets and Deferred Outflows of Resources**

<b>100 Current Assets</b>			<b>\$6,036,363.93</b>
101 Cash / Cash & Deposits		\$4,580,179.39	
103 Cash Change		\$3,261.00	
105 Interest Bearing Accounts		\$977,535.03	
106 Savings Certificates		\$211,271.00	
120 Accounts Receivable		\$66,727.17	
130 Due from Other Fund		\$208.08	
140 Due from Other Govt		\$122,741.24	
170 Inventory of Supplies		\$26,663.60	
171 Inventory of Stores Purchased for Resale		\$4,150.80	
191 Deposits		\$166.99	
192 Prepaid Expenses		\$2,717.68	
196 Net Pension Asset		\$40,741.95	
<b>200 Capital Assets</b>			<b>\$730,939.21</b>
201 Land		\$9,000.00	
202 Buildings		\$422,599.02	
204 Machinery & Equipment - Local Funds		\$773,565.25	

## Other Enterprise Funds (53)

208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$461,807.34)	
210	Acc. Depreciation - Buildings	(\$12,417.72)	
<b>250</b>	<b>Deferred Outflows of Resources</b>		<b>\$36,093.48</b>
252	Pension Related Deferred Outflows	\$36,093.48	

<b>Total Assets and Deferred Outflows of Resources</b>			<b>\$6,803,396.62</b>
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## Liabilities and Deferred Inflows of Resources

<b>400</b>	<b>Current Liabilities</b>		<b>\$1,190,275.34</b>
401	Vouchers Payable	\$83,372.28	
402	Accounts Payable	\$151,284.44	
404	Contracts Payable	\$569,455.53	
410	Due to Other Fund	\$99,918.97	
430	Advance from Other Fund	\$270.00	
450	Payroll Deduction & WH and Emplr. Matching	\$234,630.77	
451	Compensated Absences Payable	(\$348.84)	
471	Deposits Payable	\$1,970.00	
475	Unearned Revenue	\$49,722.19	
<b>500</b>	<b>Long-Term Liabilities</b>		<b>\$46,239.56</b>
504	Accrued Leave Payable	\$46,239.56	
<b>550</b>	<b>Deferred Inflows of Resources</b>		<b>\$48,686.05</b>
554	Pension Related Deferred Inflows	\$47,186.05	
559	Other Deferred Inflows of Resources	\$1,500.00	

## Net Position

<b>700</b>	<b>Fund Balances</b>		<b>\$5,518,195.67</b>
706	Net Investment in Capital Assets	\$718,442.45	
707	Restricted Net Position	\$1,710.09	
708	Unrestricted Net Position	\$4,798,043.13	

<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>			<b>\$6,803,396.62</b>
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Revenue

<b>1000</b>	<b>Revenue from Local Sources</b>		<b>\$10,703,457.05</b>
<b>1300</b>	<b>Tuition and Fees</b>	<b>\$5,959,418.39</b>	

Other Enterprise Funds (53)			
1310	School Tuition		\$5,507,794.93
1311	Tuition for Credit from Students, Parents or Other	\$602,579.28	
1314	Preschool Tuition	\$4,142,827.63	
1316	Non-credit Tuition from Students, Parents or Other	\$762,388.02	
1320	Adult Continuing Education Tuition		\$451,623.46
<b>1500</b>	<b>Earnings on Investments and Deposits</b>		<b>\$9,694.24</b>
1510	Investment Earnings		\$9,694.24
<b>1600</b>	<b>Food Service</b>		<b>\$447,024.19</b>
1610	Sales to Pupils		\$397,990.19
1620	Sales to Adults		\$91.00
1660	Other Sales		\$48,849.94
1690	Miscellaneous Revenue from Other Sources		\$93.06
<b>1700</b>	<b>Cocurricular Activities</b>		<b>\$1,763.00</b>
1720	Bookstore Sales		\$1,763.00
<b>1900</b>	<b>Other Revenue from Local Sources</b>		<b>\$4,285,557.23</b>
1910	Rentals		\$59,714.00
1920	Contributions and Donations		\$47,651.51
1930	Sale and Loss of Capital Assets		\$485.03
1932	Compensation for Loss of Capital Assets	\$485.03	
1940	Services Provided Other LEAs		\$51,545.99
1941	LEAs Within the State	\$51,545.99	
1950	Refund of Prior Years Expenditures		\$173.81
1970	Charges for Services		\$119,332.53
1972	Medicaid Direct Services	\$7,936.00	
1979	Other Charges for Services	\$111,396.53	
1980	Day Care Services		\$3,633,225.29
1981	Day Care Center Services	\$367,633.33	
1982	Latchkey Services	\$3,265,591.96	
1990	Other		\$373,429.07
<b>2000</b>	<b>Revenue from Intermediate Sources</b>		<b>\$1,720.92</b>

Other Enterprise Funds (53)			
2500	Pension Revenue		\$1,720.92
3000	Revenue from State Sources		\$38,484.01
3100	Grants-in-Aid		\$6,000.00
3120	Restricted Grants-in-Aid	\$6,000.00	
3129	Other Restricted	\$6,000.00	
3900	Other State Revenue		\$32,484.01
4000	Revenue from Federal Sources		\$734,524.59
4100	Grants-in-Aid		\$701,359.70
4150	Restricted Grants Received from Federal Government through the State		\$701,359.70
4151	Other Grants from Federal Government Through the State	\$648,814.08	
4155	Out of Schoolltime Grant (Daycare) (CFDA 93.575)	\$1,500.00	
4159	Teacher and Principal Training and Recruiting Part A Title II	\$50,108.00	
4166	College Work Study	\$937.62	
4800	Food Service Assistance		\$15,631.65
4810	Federal Reimbursement (CFDA 10.553 and 10.555)		\$15,631.65
4900	Other Federal Revenue		\$17,533.24
5000	Other Sources		\$677,836.11
5100	Other Financing Sources		\$677,836.11
5110	Transfers In		\$677,836.11
<b>Other Enterprise Funds Total Revenues</b>			<b>\$12,156,022.68</b>

**Expenditures**

1000	Instruction		\$5,070,862.87
1100	Regular Programs		\$4,730,205.72
1120	Middle/Junior High Programs		\$10,960.47
1121	MS Regular Term	\$3,025.00	
1122	MS Summer Term	\$7,935.47	
1130	High School Programs		\$213,068.64
1131	HS Regular Term	\$30,698.54	
1132	HS Summer Term	\$182,370.10	

Other Enterprise Funds (53)			
1140	Preschool Services	\$4,506,176.61	
<b>1200</b>	<b>Special Programs</b>		<b>\$158,663.60</b>
1290	Other Special Programs	\$158,663.60	
1299	Other (Alternative Schooling)	\$158,663.60	
<b>1300</b>	<b>Adult Continuing Education Programs</b>		<b>\$181,993.55</b>
1390	Other Adult Continuing Education Programs	\$181,993.55	
<b>2000</b>	<b>Support Services</b>		<b>\$1,245,344.78</b>
<b>2400</b>	<b>Support Services--School Administration</b>		<b>\$611,445.03</b>
2490	Other Support Services--School Administration	\$611,445.03	
<b>2500</b>	<b>Support Services--Business</b>		<b>\$633,899.75</b>
2540	Operation and Maintenance of Plant Services	\$4,806.40	
2549	Other Operation and Maintenance of Plant Services	\$4,806.40	
2550	Student Transportation Services	\$16,496.93	
2559	Other Student Transportation Services	\$16,496.93	
2560	Food Services	\$343,223.34	
2569	Other Food Services	\$343,223.34	
2570	Internal Services	\$265,120.11	
2574	Printing, Publishing and Duplicating Services	\$265,120.11	
2580	Bookstore Services	\$4,252.97	
2582	Purchasing Services	\$4,252.97	
<b>3000</b>	<b>Community Services</b>		<b>\$5,336,966.32</b>
<b>3200</b>	<b>Community Recreation Services</b>		<b>\$79,199.47</b>
<b>3500</b>	<b>Custody and Care of Children Services</b>		<b>\$4,549,378.42</b>
<b>3900</b>	<b>Other Community Services</b>		<b>\$708,388.43</b>
<b>4000</b>	<b>Nonprogrammed Charges</b>		<b>\$38,168.74</b>
<b>4500</b>	<b>Early Retirement Payment</b>		<b>\$38,168.74</b>
<b>8000</b>	<b>Other Uses</b>		<b>\$49,208.86</b>
<b>8100</b>	<b>Other Financing Uses</b>		<b>\$49,208.86</b>
8110	Transfers Out	\$49,208.86	

**Other Enterprise Funds (53)**

**Other Enterprise Funds Total Expenditures**

**\$11,740,551.57**

**General Capital Assets (90)**

**Balance Sheet**

**Assets**

<b>200</b>	<b>Capital Assets</b>		<b>\$2,014,060,910.36</b>
201	Land	\$48,980,443.35	
202	Buildings	\$2,029,832,573.31	
203	Improvements Other than Buildings	\$143,908,680.42	
204	Machinery & Equipment - Local Funds	\$297,342,631.63	
205	Machinery & Equipment - Federal Assistance	\$6,420,287.85	
206	Construction Work in Progress	\$190,792,525.38	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$231,024,809.60)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$35,579,828.69)	
210	Acc. Depreciation - Buildings	(\$397,571,436.76)	
211	Acc. Depreciation - Improvements other than Buildings	(\$39,380,369.46)	
212	Intangible Assets	\$882,819.21	
213	Accumulated Amortization	(\$542,606.28)	

<b>Total Assets</b>		<b>\$2,014,060,910.36</b>
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**Fund Equity**

<b>700</b>	<b>Fund Balances</b>		<b>\$2,014,060,910.36</b>
706	Net Investment in Capital Assets	\$2,014,060,910.36	

<b>Total Liabilities and Fund Equity</b>		<b>\$2,014,060,910.36</b>
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