

General Long-Term Liabilities (00)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$57,067.88
193	Unamortized Discounts on Bonds Sold	\$57,067.88	
250	Deferred Outflows of Resources		\$359,409.60
251	Deferred Charges on Refunding	\$359,409.60	

Total Assets and Deferred Outflows of Resources

\$416,477.48

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$1,517,068.01
442	Accrued Interest Payable	\$322,144.24	
473	Unamortized Premiums on Bonds Sold	\$1,194,923.77	
500	Long-Term Liabilities		\$1,000,043,696.26
501	Bonds Payable	\$376,629,458.96	
502	Capital Outlay Certificates Payable	\$545,001,890.62	
504	Accrued Leave Payable	\$18,355,309.47	
505	Early Retirement Benefits Payable	\$12,919,132.91	
506	Net OPEB Obligation	\$8,598,183.15	
509	Other Long Term Liabilities	\$38,539,721.15	

Fund Equity

700	Fund Balances		(\$1,001,144,286.79)
706	Net Investment in Capital Assets	(\$944,825,203.39)	
707	Restricted Net Position	(\$17,357,750.73)	
708	Unrestricted Net Position	(\$38,961,332.67)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity

\$416,477.48

General Fund (10)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$485,818,054.82
101	Cash / Cash & Deposits	\$129,537,485.22	

General Fund (10)

102	Petty Cash	\$137,903.23
103	Cash Change	\$46,300.16
105	Interest Bearing Accounts	\$86,647,255.52
106	Savings Certificates	\$38,224,111.03
107	Restricted Cash in Banks	\$8,068,619.42
108	Advance Payments	\$716,419.37
110	Taxes Receivable - Current	\$166,117,357.90
111	Estimated Uncollectible Taxes Receivable (Current)	(\$39,575.00)
112	Taxes Receivable - Delinquent	\$3,735,939.31
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$154,775.00)
120	Accounts Receivable	\$3,936,376.73
122	Judgments Receivable	\$123,753.81
124	Due from Component Unit	\$42,621.35
130	Due from Other Fund	\$787,464.49
140	Due from Other Govt	\$37,333,096.79
150	Advance to Other Fund	\$291,953.81
162	Interest Receivable on Investments and Deposits	\$24,437.83
170	Inventory of Supplies	\$1,342,846.59
180	Investments	\$6,055,947.49
191	Deposits	\$295,957.64
192	Prepaid Expenses	\$2,546,557.13

Total Assets and Deferred Outflows of Resources

\$485,818,054.82

Liabilities and Deferred Inflows of Resources

\$84,962,163.52

400 Current Liabilities

401	Vouchers Payable	\$703,365.80
402	Accounts Payable	\$5,801,448.28
404	Contracts Payable	\$56,870,272.09
405	Construction Contracts Payable	\$594,276.77
407	Sales Tax Payable	\$0.80
410	Due to Other Fund	\$1,717,309.18
420	Due to Other Gov't	\$5,887.87
430	Advance from Other Fund	\$751.93

General Fund (10)

1140	Utility Tax	\$24,829,561.43	
1180	Other Taxes	\$59,065.28	
1190	Penalties and Interest on Taxes	\$948,101.32	
1200	Revenue from Local Governmental Units Other Than LEAs		\$62,108.67
1210	Revenue in Lieu of Taxes	\$62,108.67	
1300	Tuition and Fees		\$2,198,247.25
1310	School Tuition	\$1,759,739.30	
1311	Tuition for Credit from Students, Parents or Other	\$99,567.25	
1312	Tuition for Credit from Other LEAs Within the State	\$780,197.06	
1313	Tuition for Credit from Other LEAs Outside the State	\$736,244.01	
1314	Preschool Tuition	\$85,578.21	
1316	Non-credit Tuition from Students, Parents or Other	\$1,895.00	
1317	Non-credit Tuition from other LEAs Within the State	\$56,257.77	
1320	Adult Continuing Education Tuition		
1360	Regular Day School Transportation Fees	\$42,523.25	
1361	Transportation Fees from Students, Parents or Other	\$287,983.18	
1362	Transportation Fees from Other LEAs Within the State	\$261,261.93	
1363	Transportation Fees from Other LEAs Outside the State	\$13,552.00	
1370	Summer School Transportation Fees	\$13,169.25	
1371	Summer Transportation Fees from Students, Parents or Other	\$508.44	
1380	Other Transportation Fees	\$107,493.08	
1500	Earnings on Investments and Deposits		\$981,392.05
1510	Investment Earnings	\$981,392.05	
1700	Cocurricular Activities		\$6,141,115.67
1710	Admissions	\$4,254,628.70	
1730	Pupil Organization Memberships	\$53,284.00	
1740	Rentals, Cocurricular Activities	\$156,468.05	
1790	Other Pupil Activity Income	\$1,676,734.92	
1900	Other Revenue from Local Sources		\$16,731,004.79
1910	Rentals	\$1,545,290.05	

General Fund (10)

1920	Contributions and Donations		\$2,030,793.50	
1940	Services Provided Other LEAs		\$396,493.37	
1941	LEAs Within the State	\$263,281.69		
1942	LEAs Outside the State	\$11,875.00		
1943	Contracted Ed Services Provided to LEAs (SDCL 13-15)	\$121,336.68		
1950	Refund of Prior Years Expenditures		\$271,871.87	
1960	Judgments		\$32,251.41	
1962	Judgments	\$32,251.41		
1970	Charges for Services		\$1,919,519.68	
1971	Insurance Premiums	\$220,852.82		
1972	Medicaid Direct Services	\$55,594.00		
1973	Medicaid Indirect Administrative Services	\$1,599,394.21		
1979	Other Charges for Services	\$43,678.65		
1980	Day Care Services		\$5,662.67	
1982	Latchkey Services	\$5,662.67		
1990	Other		\$10,529,122.24	
2000	Revenue from Intermediate Sources			\$11,600,162.89
2100	County Sources			\$10,549,785.43
2110	County Apportionment			
2120	Lease of County-Owned Land	\$10,383,965.45		
2200	Revenue in Lieu of Taxes			\$652,663.82
2300	Revenue for Joint Facilities			\$391,684.94
2900	Other			\$6,028.70
3000	Revenue from State Sources			\$369,289,250.39
3100	Grants-in-Aid			\$368,007,394.60
3110	Unrestricted Grants-in-Aid			
3111	State Aid	\$346,733,143.00		
3112	State Apportionment	\$10,227,405.20		
3113	Wind Farm Tax	\$1,256,359.01		
3114	Bank Franchise Tax	\$9,073,923.93		

General Fund (10)

3119	Other Unrestricted	\$205,311.37	
3120	Restricted Grants-in-Aid	\$511,252.09	
3125	Associate Instructors (Mentor Teachers)	\$5,100.00	
3129	Other Restricted	\$506,152.09	
3300	Tuition		\$709,513.03
3320	Regular	\$709,513.03	
3900	Other State Revenue		\$572,342.76
4000	Revenue from Federal Sources		\$66,486,154.97
4100	Grants-in-Aid		\$61,949,789.44
4120	Unrestricted Grants Received from Federal Government through the State		
4121	National Minerals (CFDA 15.207)	\$218,524.00	
4122	Taylor Grazing (CFDA 15.206)	\$105,157.00	
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		
4131	National Forest Lands (CFDA 10.665)	\$855,612.77	
4133	Bankhead Jones Farm Tenant (CFDA 10.901)	\$14,087.03	
4134	Federal Wetlands (CFDA 15.227)	\$88,759.20	
4140	Restricted Grants Received Directly from Federal Government		
4142	Indian Education, Title VII (CFDA 84.060)	\$2,539,150.53	\$2,822,981.03
4144	Limited English Proficient (LEP) Title III (84.365)	\$283,830.50	
4150	Restricted Grants Received from Federal Government through the State		
4151	Other Grants from Federal Government Through the State	\$3,433,097.29	\$57,844,668.41
4152	Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$795,683.26	
4155	Out of Schooltime Grant (Daycare) (CFDA 93.575)	\$1,953.30	
4158	Title I Grants - ALL PROGRAMS (84.010)	\$43,020,442.22	
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$8,927,962.69	
4160	Title III, English Language Acquisition (84.365)	\$625,318.17	
4161	Vocational Education (CFDA 84.048)	\$987,984.20	
4166	College Work Study	\$636.85	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$51,590.43	

General Fund (10)

4200 Revenue in Lieu of Taxes (PILT)	\$255,166.25	
4400 Johnson OMalley Funds (CFDA 15.130)	\$337,472.00	
4900 Other Federal Revenue	\$3,943,727.28	
5000 Other Sources		\$37,569,984.89
5100 Other Financing Sources		
5110 Transfers In	\$36,294,234.79	
5130 Sale of Surplus Property	\$316,846.51	
5140 Compensation for Loss of General Capital Assets	\$958,903.59	
<hr/>		
General Fund Total Revenues		\$892,007,997.47

Expenditures

1000 Instruction			
1100 Regular Programs			\$470,739,501.20
1110 Elementary Programs		\$227,570,794.63	
1111 Elem Regular Term	\$227,393,461.66		
1112 Elem Summer Term	\$177,332.97		
1120 Middle/Junior High Programs		\$91,296,330.42	
1121 MS Regular Term	\$91,236,135.03		
1122 MS Summer Term	\$60,195.39		
1130 High School Programs		\$145,668,572.40	
1131 HS Regular Term	\$145,430,524.11		
1132 HS Summer Term	\$238,048.29		
1140 Preschool Services		\$3,772,594.39	
1190 Other Regular Programs		\$2,431,209.36	
1200 Special Programs			\$55,525,307.90
1210 Programs for Gifted and Talented		\$1,993,830.90	
1230 Coordinated Early Intervening Services (CEIS)		\$46,983.65	
1250 Culturally Different		\$7,458,005.78	
1270 Programs for Educationally Deprived, Title I		\$39,037,655.70	
1273 Improving the Academic Achievement of the Disadvantaged, Title I		\$39,037,655.70	

General Fund (10)

1290	Other Special Programs		\$6,988,831.87	
1293	Contracts--Outside State	\$205,252.68		
1294	Contracts--Inside State	\$22,897.20		
1299	Other (Alternative Schooling)	\$6,760,681.99		
1300	Adult Continuing Education Programs			\$4,000.00
1310	Adult Education and Family Literacy (AEL)		\$4,000.00	
2000	Support Services			\$29,230,248.49
2100	Support Services--Students			\$322,958,166.65
2110	Attendance and Social Work Services		\$2,363,975.96	
2111	Attendance and Social Work Director	\$62,420.00		
2112	Attendance Service	\$652,763.37		
2113	Social Work Services	\$310,284.54		
2114	Student Accounting Services	\$40,069.67		
2115	Drug and Alcohol Services	\$243,795.96		
2116	Title I Attendance and Social Work Services	\$494,807.49		
2119	Other Attendance and Social Work Services	\$559,834.93		
2120	Guidance Services		\$22,370,493.66	
2121	Guidance Services Director	\$4,738,340.10		
2122	Counseling Services	\$9,470,410.85		
2123	Appraisal Services	\$17,741.69		
2125	Records Maintenance Services	\$232,395.57		
2128	Title I Parent Involvement Activities	\$476,865.70		
2129	Other Guidance Services	\$7,434,739.75		
2130	Health Services		\$4,494,881.13	
2131	Health Services Director	\$356,692.07		
2132	Medical Services	\$5,581.27		
2134	Nurse Services	\$2,679,141.16		
2139	Other Health Services	\$1,453,466.63		
2140	Psychological Services		\$897.74	

General Fund (10)

2142	Psychological Testing Services	\$720.00	
2149	Other Psychological Services	\$177.74	
2200	Support Services--Instructional Staff		\$42,002,172.79
2210	Improvement of Instruction Services		\$14,247,402.58
2211	Improvement of Instruction Director	\$1,635,600.58	
2212	Instruction and Curriculum Development Services	\$2,675,851.59	
2213	Instructional Staff Training Services	\$5,696,159.10	
2214	Title I Professional Development Services	\$3,391,579.78	
2219	Other Improvement of Instruction Services	\$848,211.53	
2220	Educational Media Services		\$27,754,770.21
2221	Education Media Director	\$322,898.72	
2222	School Library Services	\$12,037,277.28	
2223	Audiovisual Services	\$613,255.97	
2225	Computer-Assisted Instruction Services	\$307,107.61	
2226	RDT Facilities and Support Staff	\$1,185.00	
2227	Technology in School	\$14,115,261.67	
2229	Other Educational Media Services	\$357,783.96	
2300	Support Services--General Administration		\$31,548,254.57
2310	Board of Education Services		\$8,926,002.80
2311	Board of Education Services	\$3,299,701.78	
2312	Board Secretary Services	\$50,786.83	
2314	Election Services	\$128,667.01	
2315	Legal Services	\$842,181.44	
2316	Tax Assessment and Collection Services	\$3,286.40	
2317	Audit Services	\$1,608,263.13	
2319	Other Board of Education Services	\$2,993,116.21	
2320	Executive Administration Services		\$22,622,251.77
2321	Office of the Superintendent Services	\$18,463,299.86	
2322	Community Relations Services	\$206,467.02	

General Fund (10)

2323	Staff Relations and Negotiations Services	\$572,909.49	
2324	State and Federal Relations Services	\$14,333.92	
2329	Other Executive Administration Services	\$3,365,241.48	
2400	Support Services--School Administration		\$60,140,486.06
2410	Office of the Principal Services	\$57,048,559.57	
2440	Title I Program Administration	\$848,482.02	
2490	Other Support Services--School Administration	\$2,243,444.47	
2500	Support Services--Business		\$155,370,682.02
2520	Fiscal Services	\$21,217,192.53	
2521	Fiscal Services Director	\$4,612,143.91	
2523	Receiving and Disbursing Funds Services	\$1,114.20	
2524	Payroll Services	\$63,168.98	
2525	Financial Accounting Services	\$170,502.33	
2527	Property Accounting Services	\$4,919.00	
2529	Other Fiscal Services	\$16,365,344.11	
2530	Facilities Acquisition and Construction Services	\$305,534.44	
2533	Architecture and Engineering Services	\$25,000.00	
2539	Other Facilities Acquisition and Construction Services	\$280,534.44	
2540	Operation and Maintenance of Plant Services	\$100,168,690.37	
2541	Operation and Maintenance of Plant Director	\$10,964,430.38	
2542	Care and Upkeep of Buildings Services	\$32,069,974.82	
2543	Care and Upkeep of Grounds Services	\$2,174,650.98	
2544	Care and Upkeep of Equipment Services	\$682,132.87	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$715,204.50	
2546	Security Services	\$1,132,674.73	
2547	Land and Building Rental	\$51,716.70	
2549	Other Operation and Maintenance of Plant Services	\$52,377,905.39	
2550	Student Transportation Services	\$30,299,319.27	
2551	Student Transportation Services Director	\$5,372,214.37	

General Fund (10)

2552	Vehicle Operation Services	\$5,035,115.01	
2553	Monitoring Services	\$13,981.03	
2554	Vehicle Servicing and Maintenance Services	\$1,496,820.41	
2555	Contracted Services	\$4,817,064.12	
2556	Title I Student Transportation Services	\$399,538.16	
2559	Other Student Transportation Services	\$13,164,586.17	
2560	Food Services		\$1,728,692.87
2561	Food Services Director	\$170,724.15	
2562	Food Preparation and Dispensing Services	\$360,084.09	
2569	Other Food Services	\$1,197,884.63	
2570	Internal Services		\$1,608,848.24
2571	Internal Services Director	\$77,324.12	
2572	Purchasing Services	\$53,753.33	
2573	Warehousing and Distributing Services	\$587,315.19	
2574	Printing, Publishing and Duplicating Services	\$683,722.75	
2579	Other Internal Services	\$206,732.85	
2590	Other Support Services-Business		\$42,404.30
2600	Support Services--Central		\$4,661,047.32
2610	Direction of Central Support Services		\$24,538.14
2620	Planning, Research, Development and Evaluation Services		\$766,261.30
2621	Planning Research Development and Evaluation Director	\$80,816.39	
2622	Development Services	\$65,012.18	
2623	Evaluation Services	\$16,354.66	
2624	Planning Services	\$83,695.40	
2625	Research Services	\$85,175.33	
2626	Title I Program Evaluation Services	\$210,052.39	
2629	Other Planning, Research, Development and Evaluation Services	\$225,154.95	
2630	Information Services		\$113,107.45
2631	Information Services Director	\$75,191.16	

General Fund (10)

2633	Public Information Services	\$31,656.29		
2639	Other Information Services	\$6,260.00		
2640	Staff Services		\$475,260.16	
2641	Staff Services Director	\$319,781.42		
2642	Recruitment and Placement Services	\$137,228.09		
2644	In-Service Training Services (For Non-Instructional Staff)	\$2,054.31		
2645	Health Services	\$4,829.88		
2649	Other Staff Services	\$11,366.46		
2660	Data Processing Services		\$3,195,956.43	
2661	Data Processing Director	\$335,259.01		
2669	Other Data Processing Services	\$2,860,697.42		
2690	Other Support Services--Central		\$85,923.84	
2900	Other Support Services			\$5,275.40
3000	Community Services			\$2,669,053.85
3100	Community Services Director			\$17,318.31
3200	Community Recreation Services			\$129,694.64
3300	Civic Services			\$571.78
3400	Public Library Services			\$13,167.95
3500	Custody and Care of Children Services			\$1,287,790.80
3600	Welfare Activities Services			\$508.70
3700	Nonpublic School Student Services			\$1,181,675.99
3710	Nonpublic School Instruction Services		\$1,128,934.08	
3711	Title I NonPublic Instruction Services	\$911,535.97		
3719	Other Nonpublic Instruction Services	\$217,398.11		
3720	Nonpublic School Support Services		\$52,741.91	
3721	Title I Nonpublic School Support Services	\$42,232.50		
3729	Other Nonpublic School Support Services	\$10,509.41		
3900	Other Community Services			\$38,325.68
4000	Nonprogrammed Charges			\$1,174,638.45

General Fund (10)

4400	Payments to State-Unemployment		\$51,452.78	
4500	Early Retirement Payment		\$997,554.47	
4600	Insurance Costs		\$124,372.96	
4620	Self Insurance Costs	\$124,372.96		
4621	Self Insurance Claims	\$111,807.96		
4622	Self Insurance Administrative Costs	\$12,565.00		
4900	Other Non-Programmed Costs		\$1,258.24	
5000	Debt Services (Includes Lease Purchase Pmts)		\$551,577.58	
6000	Cocurricular Activities		\$39,759,182.37	
6100	Male Activities		\$9,482,087.87	
6200	Female Activities		\$7,668,311.78	
6500	Transportation		\$2,950,956.48	
6900	Combined Activities		\$19,657,826.24	
8000	Other Uses		\$3,221,278.32	
8100	Other Financing Uses		\$3,221,278.32	
8110	Transfers Out	\$3,221,278.32		
General Fund Total Expenditures				\$896,602,706.32

Capital Outlay Fund (21)

Balance Sheet				
Assets and Deferred Outflows of Resources				
100	Current Assets			\$327,177,400.05
101	Cash / Cash & Deposits		\$95,594,553.27	
104	Cash with Fiscal Agent		\$9,035,049.99	
105	Interest Bearing Accounts		\$66,451,382.26	
106	Savings Certificates		\$25,966,420.15	
107	Restricted Cash in Banks		\$5,689,449.85	
110	Taxes Receivable - Current		\$97,287,301.39	
111	Estimated Uncollectible Taxes Receivable (Current)		(\$17,825.00)	
112	Taxes Receivable - Delinquent		\$1,468,949.67	

Capital Outlay Fund (21)

113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$42,191.00)
120	Accounts Receivable	\$711,502.24
121	Bond Proceeds Receivable	\$29,038.42
123	Notes Receivable	\$19,385,640.62
124	Due from Component Unit	\$1,020,000.00
130	Due from Other Fund	\$1,554,199.74
140	Due from Other Govt	\$1,171,135.12
150	Advance to Other Fund	\$500,000.00
162	Interest Receivable on Investments and Deposits	\$3,709.21
170	Inventory of Supplies	\$7,793.85
180	Investments	\$871,409.27
191	Deposits	\$107,650.78
192	Prepaid Expenses	\$382,230.22

Total Assets and Deferred Outflows of Resources **\$327,177,400.05**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$13,095,348.15
401	Vouchers Payable	\$23,974.74	
402	Accounts Payable	\$10,869,911.93	
405	Construction Contracts Payable	\$66,825.00	
406	Construction Contracts Payable - Retained %	\$647,357.99	
410	Due to Other Fund	\$163,555.84	
430	Advance from Other Fund	\$242,500.00	
475	Unearned Revenue	\$1,081,222.65	
550	Deferred Inflows of Resources		\$100,728,246.96
551	Unavailable Revenue - Property Taxes	\$80,158,889.33	
553	Taxes Levied for Future Period	\$20,301,887.71	
559	Other Deferred Inflows of Resources	\$267,469.92	

Fund Equity

700	Fund Balances		\$213,353,804.94
710	Nonspendable Fund Balance		
711	Inventory	\$27,270.37	
712	Prepays	\$136,400.32	

Capital Outlay Fund (21)

718	Other Nonspendable	\$1,020,467.90	
720	Restricted Fund Balance		\$212,501,143.64
721	Debt Service	\$6,336,975.92	
722	Capital Projects	\$2,934,559.85	
723	Capital Outlay	\$203,226,607.87	
739	Other Restricted	\$3,000.00	
740	Committed Fund Balance	\$2,888.91	
749	Other Committed		
750	Assigned Fund Balance	\$11,557.31	
752	Subsequent Year's Budget		
760	Unassigned Fund Balance		(\$345,923.51)

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$327,177,400.05

Revenue

1000	Revenue from Local Sources			
1100	Taxes			
1110	Ad Valorem Taxes	\$194,410,251.84		
1120	Prior Years Ad Valorem Taxes	\$1,258,499.17		
1130	Tax Deed Revenue	\$42,537.67		
1180	Other Taxes	\$30,951.80		
1190	Penalties and Interest on Taxes	\$389,347.33		
1200	Revenue from Local Governmental Units Other Than LEAs			
1210	Revenue in Lieu of Taxes	\$710.64		
1500	Earnings on Investments and Deposits			
1510	Investment Earnings	\$450,980.41		
1900	Other Revenue from Local Sources			
1910	Rentals	\$6,123.06		
1920	Contributions and Donations	\$1,459,039.66		
1950	Refund of Prior Years Expenditures	\$21,528.44		
1960	Judgments	\$549,531.80		
1962	Judgments	\$549,531.80		
1990	Other	\$3,099,841.90		
				\$201,719,343.72
				\$196,131,587.81
				\$710.64
				\$450,980.41
				\$5,136,064.86

Capital Outlay Fund (21)

2000 Revenue from Intermediate Sources				\$347,994.75
2100 County Sources			\$142,756.71	
2120 Lease of County-Owned Land		\$142,756.71		
2200 Revenue in Lieu of Taxes			\$180,479.28	
2300 Revenue for Joint Facilities			\$21,725.88	
2900 Other			\$3,032.88	
3000 Revenue from State Sources			\$120,580.85	\$323,491.85
3100 Grants-in-Aid				
3110 Unrestricted Grants-in-Aid		\$5,150.15		
3119 Other Unrestricted		\$5,150.15		
3120 Restricted Grants-in-Aid		\$115,430.70		
3129 Other Restricted		\$115,430.70		
3900 Other State Revenue			\$202,911.00	
4000 Revenue from Federal Sources				\$4,520,254.12
4100 Grants-in-Aid			\$1,506,343.87	
4110 Unrestricted Grants Received Directly from Federal Government		\$355,159.00		
4111 Impact Aid (CFDA 84.041)		\$355,159.00		
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source		\$22,010.07		
4134 Federal Wetlands (CFDA 15.227)		\$22,010.07		
4150 Restricted Grants Received from Federal Government through the State		\$1,129,174.80		
4151 Other Grants from Federal Government Through the State		\$205,739.54		
4158 Title I Grants - ALL PROGRAMS (84.010)		\$677,153.09		
4159 Title II, Part A - Improving Teacher Quality (84.367)		\$33,091.00		
4161 Vocational Education (CFDA 84.048)		\$213,191.17		
4900 Other Federal Revenue			\$3,013,910.25	\$53,415,224.07
5000 Other Sources				
5100 Other Financing Sources			\$53,415,224.07	
5110 Transfers In		\$12,886,934.79		
5120 Proceeds of General Long-Term Debt Issues		\$34,505,075.75		
5121 General Obligation Bonds Issued		\$3,715,000.00		

Capital Outlay Fund (21)

5122	Refunding Bonds Issued	\$4,463,475.51	
5123	Premiums on Bonds Issued	\$47,320.95	
5124	Capital Lease	\$2,053,855.39	
5125	Capital Outlay Certificates Issued	\$22,305,895.85	
5126	Other Debts Issued	\$1,919,528.05	
5130	Sale of Surplus Property	\$1,754,906.94	
5140	Compensation for Loss of General Capital Assets	\$4,268,306.59	
Capital Outlay Fund Total Revenues			\$260,326,308.51

Expenditures

1000 Instruction			
1100 Regular Programs			\$34,251,557.75
1110	Elementary Programs	\$14,011,640.73	
1111	Elem Regular Term		
1120	Middle/Junior High Programs	\$6,100,948.56	
1121	MS Regular Term		
1130	High School Programs	\$13,528,749.73	
1131	HS Regular Term		
1132	HS Summer Term		
1140	Preschool Services	\$46,726.96	
1190	Other Regular Programs	\$563,491.77	
1200 Special Programs			\$468,855.55
1210	Programs for Gifted and Talented	\$18,456.00	
1220	Programs for Special Education	\$331,365.75	
1221	Programs for Students with Mild to Moderate Disabilities	\$251,544.63	
1222	Programs for Students with Severe Disabilities	\$79,145.94	
1223	Day Programs	\$225.87	
1226	Early Childhood Programs (3-5)	\$449.31	
1250	Culturally Different	\$1,789.58	
1270	Programs for Educationally Deprived, Title I	\$93,929.35	

Capital Outlay Fund (21)

1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$93,929.35		
1290	Other Special Programs		\$23,314.87	
1299	Other (Alternative Schooling)	\$23,314.87		
2000	Support Services			\$119,935,527.16
2100	Support Services--Students		\$62,152.38	
2120	Guidance Services		\$6,456.53	
2121	Guidance Services Director	\$1,478.00		
2122	Counseling Services	\$1,134.51		
2129	Other Guidance Services	\$3,844.02		
2130	Health Services		\$13,214.45	
2134	Nurse Services	\$8,671.45		
2139	Other Health Services	\$4,543.00		
2140	Psychological Services		\$22,081.01	
2142	Psychological Testing Services	\$22,081.01		
2150	Speech Pathology Services		\$380.00	
2152	Speech Pathology Services	\$380.00		
2160	Audiology Services		\$18,571.39	
2162	Audiology Services	\$18,571.39		
2170	Student Therapy Services		\$1,449.00	
2171	Physical Therapy	\$1,449.00		
2200	Support Services--Instructional Staff			\$6,383,950.63
2210	Improvement of Instruction Services		\$104,970.30	
2212	Instruction and Curriculum Development Services	\$102,270.30		
2213	Instructional Staff Training Services	\$2,700.00		
2220	Educational Media Services		\$6,278,980.33	
2221	Education Media Director	\$1,733.02		
2222	School Library Services	\$1,251,450.25		
2223	Audiovisual Services	\$132,576.30		
2225	Computer-Assisted Instruction Services	\$651,018.01		
2226	RDT Facilities and Support Staff	\$4,000.00		

Capital Outlay Fund (21)

2227	Technology in School	\$4,188,495.80	
2229	Other Educational Media Services	\$49,706.95	
2300	Support Services--General Administration		\$1,482,355.16
2310	Board of Education Services	\$1,314,047.54	
2311	Board of Education Services	\$515,722.05	
2315	Legal Services	\$900.00	
2319	Other Board of Education Services	\$797,425.49	
2320	Executive Administration Services	\$168,307.62	
2321	Office of the Superintendent Services	\$139,869.15	
2323	Staff Relations and Negotiations Services	\$580.49	
2329	Other Executive Administration Services	\$27,857.98	
2400	Support Services--School Administration		\$216,701.48
2410	Office of the Principal Services	\$177,033.54	
2490	Other Support Services--School Administration	\$39,667.94	
2500	Support Services--Business		\$110,504,045.94
2520	Fiscal Services	\$940,781.43	
2521	Fiscal Services Director	\$74,054.71	
2525	Financial Accounting Services	\$853.24	
2527	Property Accounting Services	\$1,537.20	
2529	Other Fiscal Services	\$864,336.28	
2530	Facilities Acquisition and Construction Services	\$55,161,775.51	
2531	Facilities Acquisition and Construction Director	\$3,668,908.86	
2532	Land Acquisition and Development Services	\$2,301,355.42	
2533	Architecture and Engineering Services	\$864,198.91	
2535	Building Acquisition, Construction and Improvements Services	\$40,407,269.61	
2539	Other Facilities Acquisition and Construction Services	\$7,920,042.71	
2540	Operation and Maintenance of Plant Services	\$40,791,615.12	
2541	Operation and Maintenance of Plant Director	\$964,837.37	
2542	Care and Upkeep of Buildings Services	\$13,033,218.66	

Capital Outlay Fund (21)

2543	Care and Upkeep of Grounds Services	\$4,538,313.58	
2544	Care and Upkeep of Equipment Services	\$1,265,489.42	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$819,660.09	
2546	Security Services	\$104,471.31	
2547	Land and Building Rental	\$2,027,592.30	
2549	Other Operation and Maintenance of Plant Services	\$18,038,032.39	
2550	Student Transportation Services		\$12,409,149.98
2551	Student Transportation Services Director	\$1,426,901.03	
2552	Vehicle Operation Services	\$2,247,856.56	
2554	Vehicle Servicing and Maintenance Services	\$438,678.34	
2555	Contracted Services	\$3,691,317.93	
2559	Other Student Transportation Services	\$4,604,396.12	
2560	Food Services		\$318,854.23
2561	Food Services Director	\$47,927.42	
2562	Food Preparation and Dispensing Services	\$114,046.43	
2569	Other Food Services	\$156,880.38	
2570	Internal Services		\$881,869.67
2571	Internal Services Director	\$417,319.48	
2574	Printing, Publishing and Duplicating Services	\$454,650.19	
2579	Other Internal Services	\$9,900.00	
2600	Support Services--Central		\$1,191,552.92
2630	Information Services		\$14,170.00
2639	Other Information Services	\$14,170.00	
2660	Data Processing Services		\$1,177,382.92
2661	Data Processing Director	\$68.12	
2669	Other Data Processing Services	\$1,177,314.80	
2700	Support Services--Special Education		\$94,768.65
2730	Special Education Transportation Costs		\$94,768.65
2731	Deaf-Blind	\$94,768.65	

Capital Outlay Fund (21)

3000 Community Services			\$25,713.63
3400 Public Library Services		\$777.36	
3500 Custody and Care of Children Services		\$4,729.00	
3700 Nonpublic School Student Services		\$18,941.68	
3710 Nonpublic School Instruction Services	\$18,941.68		
3719 Other Nonpublic Instruction Services			
3900 Other Community Services		\$1,265.59	
5000 Debt Services (Includes Lease Purchase Pmts)			\$75,171,587.85
6000 Cocurricular Activities			\$3,457,774.82
6100 Male Activities		\$782,261.59	
6200 Female Activities		\$272,968.86	
6500 Transportation		\$307,921.28	
6900 Combined Activities		\$2,094,623.09	
8000 Other Uses			\$12,846,319.35
8100 Other Financing Uses			
8110 Transfers Out	\$11,032,477.45		
8120 Payment to Refunded Debt Escrow Agent	\$1,161,958.75		
8130 Special Items	\$604,048.40		
8150 Discount on Bonds Issued	\$47,834.75		
Capital Outlay Fund Total Expenditures			\$246,157,336.11

Special Education Fund (22)

Balance Sheet			
Assets and Deferred Outflows of Resources			
100 Current Assets			\$117,619,459.00
101 Cash / Cash & Deposits	\$32,731,446.96		
105 Interest Bearing Accounts	\$24,031,200.42		
106 Savings Certificates	\$5,339,266.58		
107 Restricted Cash in Banks	\$324,131.23		
110 Taxes Receivable - Current	\$46,939,272.40		

Special Education Fund (22)

111	Estimated Uncollectible Taxes Receivable (Current)	(\$7,243.00)
112	Taxes Receivable - Delinquent	\$824,160.42
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$26,702.00)
120	Accounts Receivable	\$56,793.29
130	Due from Other Fund	\$5,003.73
140	Due from Other Govt	\$5,903,531.31
150	Advance to Other Fund	\$1,227.00
162	Interest Receivable on Investments and Deposits	\$3,382.40
170	Inventory of Supplies	\$3,258.50
180	Investments	\$1,291,774.43
191	Deposits	\$26,688.22
192	Prepaid Expenses	\$172,267.11

Total Assets and Deferred Outflows of Resources

\$117,619,459.00

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$16,491,143.18
401	Vouchers Payable	\$155,238.93	
402	Accounts Payable	\$1,996,644.36	
404	Contracts Payable	\$9,890,428.48	
405	Construction Contracts Payable	\$18,791.05	
410	Due to Other Fund	\$495,664.30	
420	Due to Other Gov't	\$43,847.03	
430	Advance from Other Fund	\$32,559.77	
450	Payroll Deduction & WH and Emplr. Matching	\$3,852,636.10	
451	Compensated Absences Payable	(\$3.84)	
475	Unearned Revenue	\$5,337.00	

550 Deferred Inflows of Resources

551	Unavailable Revenue - Property Taxes	\$39,323,874.38	\$48,645,989.91
553	Taxes Levied for Future Period	\$9,142,914.24	
559	Other Deferred Inflows of Resources	\$179,201.29	

Fund Equity

700	Fund Balances		\$52,482,325.91
710	Nonspendable Fund Balance	\$153,357.30	

Special Education Fund (22)

711	Inventory	\$3,258.50	
712	Prepays	\$150,098.80	
720	Restricted Fund Balance		\$52,815,249.58
724	Special Education		
760	Unassigned Fund Balance		(\$486,280.97)

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$117,619,459.00

Revenue

1000	Revenue from Local Sources				
1100	Taxes				
1110	Ad Valorem Taxes	\$98,488,397.73			
1120	Prior Years Ad Valorem Taxes	\$716,290.82			
1130	Tax Deed Revenue	\$22,485.33			
1180	Other Taxes	\$15,052.89			
1190	Penalties and Interest on Taxes	\$234,646.27			
1200	Revenue from Local Governmental Units Other Than LEAs				\$321.59
1210	Revenue in Lieu of Taxes	\$321.59			
1300	Tuition and Fees				\$590,126.85
1310	School Tuition	\$568,274.65			
1312	Tuition for Credit from Other LEAs Within the State	\$440,328.37			
1313	Tuition for Credit from Other LEAs Outside the State	\$127,946.28			
1360	Regular Day School Transportation Fees				
1362	Transportation Fees from Other LEAs Within the State	\$21,852.20			
1500	Earnings on Investments and Deposits				\$134,665.11
1510	Investment Earnings	\$134,665.11			
1600	Food Service				\$122.75
1660	Other Sales	\$122.75			
1900	Other Revenue from Local Sources				\$3,211,063.48
1910	Rentals	\$1,000.00			
1920	Contributions and Donations	\$3,628.00			
1940	Services Provided Other LEAs	\$672,045.27			

Special Education Fund (22)

1941	LEAs Within the State	\$500,586.99		
1943	Contracted Ed Services Provided to LEAs (SDCL 13-15)	\$171,458.28		
1950	Refund of Prior Years Expenditures		\$9,389.67	
1970	Charges for Services		\$2,187,265.19	
1972	Medicaid Direct Services	\$1,902,402.82		
1973	Medicaid Indirect Administrative Services	\$284,862.37		
1990	Other		\$337,735.35	\$94,709.04
2000	Revenue from Intermediate Sources			
2100	County Sources			\$5,190.16
2120	Lease of County-Owned Land		\$5,190.16	
2200	Revenue in Lieu of Taxes			\$88,315.01
2900	Other			\$1,203.87
3000	Revenue from State Sources			\$57,120,383.55
3100	Grants-in-Aid			
3120	Restricted Grants-in-Aid	\$51,967,300.00	\$57,120,383.55	
3121	Exceptional Children			
3122	Training and Support to Teachers and School Leaders	\$2,000.00		
3129	Other Restricted	\$5,151,083.55		
3300	Tuition			\$11,673.53
3310	Special Education		\$11,673.53	
3900	Other State Revenue			\$305,348.84
4000	Revenue from Federal Sources			\$26,283,826.20
4100	Grants-in-Aid			
4110	Unrestricted Grants Received Directly from Federal Government		\$1,443,937.31	
4111	Impact Aid (CFDA 84.041)	\$1,443,937.31		
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source		\$11,773.54	
4134	Federal Wetlands (CFDA 15.227)	\$11,773.54		
4150	Restricted Grants Received from Federal Government through the State		\$24,828,115.35	
4151	Other Grants from Federal Government Through the State	\$7,858.41		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$23,700,300.00		

Special Education Fund (22)

4186	Special Education-IDEA Part B-Section 619 Preschool (CFDA 84.173)	\$916,562.91	
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$203,394.03	
5000	Other Sources		\$1,024,767.00
5100	Other Financing Sources		\$1,024,767.00
5110	Transfers In	\$1,024,767.00	

Special Education Fund Total Revenues **\$188,253,880.98**

Expenditures

1000	Instruction		
1200	Special Programs		\$127,457,132.79
1220	Programs for Special Education	\$125,661,391.27	
1221	Programs for Students with Mild to Moderate Disabilities	\$72,067,276.50	
1222	Programs for Students with Severe Disabilities	\$32,930,184.63	
1223	Day Programs	\$7,308,243.44	
1224	Residential Programs	\$4,457,127.01	
1225	Homebound Programs	\$32,950.40	
1226	Early Childhood Programs (3-5)	\$7,905,364.58	
1227	Prolonged Assistance Programs (0-2)	\$960,244.71	
1230	Coordinated Early Intervening Services (CEIS)	\$1,795,741.52	
2000	Support Services		\$57,384,501.30
2100	Support Services--Students		\$34,583,958.71
2110	Attendance and Social Work Services	\$238,017.20	
2111	Attendance and Social Work Director	\$75,970.54	
2113	Social Work Services	\$162,046.66	
2120	Guidance Services	\$285,832.46	
2121	Guidance Services Director	\$63,391.55	
2122	Counseling Services	\$93,793.37	
2123	Appraisal Services	\$5,753.60	
2129	Other Guidance Services	\$122,893.94	
2130	Health Services	\$1,647,033.63	

Special Education Fund (22)

2131 Health Services Director	\$23,344.46	
2132 Medical Services	\$680.00	
2134 Nurse Services	\$1,476,753.63	
2139 Other Health Services	\$146,255.54	
2140 Psychological Services		\$5,602,758.09
2141 Psychological Services Director	\$630,824.18	
2142 Psychological Testing Services	\$3,495,640.91	
2143 Psychological Counseling Services	\$442,639.45	
2144 Psychotherapy Services	\$44,442.96	
2149 Other Psychological Services	\$989,210.59	
2150 Speech Pathology Services		\$16,135,680.38
2151 Speech Pathology Services Director	\$625,702.12	
2152 Speech Pathology Services	\$13,288,262.43	
2159 Other Speech Pathology Services	\$2,221,715.83	
2160 Audiology Services		\$596,735.55
2161 Audiology Services Director	\$89,604.55	
2162 Audiology Services	\$97,951.01	
2169 Other Audiology Services	\$409,179.99	
2170 Student Therapy Services		\$9,842,758.28
2171 Physical Therapy	\$3,807,744.36	
2172 Occupational Therapy	\$5,550,015.37	
2173 Recreational Therapy	\$26,262.79	
2179 Other Therapy Services	\$458,735.76	
2180 Orientation and Mobility Services		\$235,143.12
2182 Orientation and Mobility Services	\$227,531.62	
2189 Other Orientation and Mobility Services	\$7,611.50	
2200 Support Services--Instructional Staff		\$299,792.15
2210 Improvement of Instruction Services		\$287,273.31
2212 Instruction and Curriculum Development Services	\$81,062.58	

Special Education Fund (22)

2213	Instructional Staff Training Services	\$62,327.08	
2215	CEIS Professional Development Services	\$12,868.38	
2219	Other Improvement of Instruction Services	\$131,015.27	
2220	Educational Media Services		\$12,518.84
2221	Education Media Director	\$11.00	
2223	Audiovisual Services	\$607.84	
2227	Technology in School	\$11,900.00	
2300	Support Services--General Administration		\$34,170.97
2310	Board of Education Services		\$34,170.97
2311	Board of Education Services	\$17,831.32	
2312	Board Secretary Services	\$881.23	
2315	Legal Services	\$4,888.00	
2317	Audit Services	\$5,670.08	
2319	Other Board of Education Services	\$4,900.34	
2500	Support Services--Business		\$45,064.72
2520	Fiscal Services		\$45,064.72
2525	Financial Accounting Services	\$7,510.79	
2527	Property Accounting Services	\$2,503.59	
2529	Other Fiscal Services	\$35,050.34	
2700	Support Services--Special Education		\$22,421,514.75
2710	Special Education Administrative Costs		\$9,049,755.21
2711	Deaf-Blind	\$522.58	
2712	Emotionally Disturbed	\$464,500.30	
2713	Cognitive Disability	\$734,002.88	
2714	Hearing Loss	\$89,316.19	
2715	Specific Learning Disabled	\$3,345,600.37	
2716	Multiple Disabilities	\$380,292.05	
2717	Orthopedic Impairments	\$54,720.45	
2718	Vision Loss	\$30,424.70	

Special Education Fund (22)

2719	Deafness	\$19,970.92	
2720	Speech/Language Impairments	\$1,608,485.65	
2721	Other Health Impaired	\$974,476.36	
2722	Autism	\$519,050.09	
2723	Traumatic Brain Injury	\$21,945.59	
2724	Preschool (age 3-5)	\$602,553.37	
2725	Early Intervention (age 0-2)	\$203,893.71	
2730	Special Education Transportation Costs		\$6,073,704.02
2731	Deaf-Blind	\$8,443.41	
2732	Emotionally Disturbed	\$457,359.99	
2733	Cognitive Disability	\$1,052,549.46	
2734	Hearing Loss	\$30,770.42	
2735	Specific Learning Disabled	\$761,073.64	
2736	Multiple Disabilities	\$754,931.97	
2737	Orthopedic Impairments	\$90,546.61	
2738	Vision Loss	\$15,700.66	
2739	Deafness	\$29,759.71	
2740	Speech/Language Impairments	\$447,942.57	
2741	Other Health Impaired	\$329,359.76	
2742	Autism	\$754,893.28	
2743	Traumatic Brain Injury	\$20,813.61	
2744	Preschool (age 3-5)	\$1,306,961.12	
2745	Early Intervention (age 0-2)	\$12,597.81	
2750	Other Special Education Costs		\$7,298,055.52
2751	Deaf-Blind	\$8.57	
2752	Emotionally Disturbed	\$507,474.41	
2753	Cognitive Disability	\$973,046.75	
2754	Hearing Loss	\$360,455.14	
2755	Specific Learning Disabled	\$858,207.87	

Special Education Fund (22)

2756	Multiple Disabilities	\$1,736,844.95		
2757	Orthopedic Impairments	\$47,053.35		
2758	Vision Loss	\$9,307.44		
2759	Deafness	\$499,834.10		
2760	Speech/Language Impairments	\$301,884.43		
2761	Other Health Impaired	\$480,652.81		
2762	Autism	\$1,240,746.77		
2763	Traumatic Brain Injury	\$24,580.23		
2764	Preschool (age 3-5)	\$143,670.30		
2765	Early Intervention (age 0-2)	\$114,288.40		
3000	Community Services			\$5,730.32
3700	Nonpublic School Student Services			\$5,730.32
3720	Nonpublic School Support Services		\$5,730.32	
3729	Other Nonpublic School Support Services	\$5,730.32		
4000	Nonprogrammed Charges			\$181,004.87
4500	Early Retirement Payment			\$181,004.87
8000	Other Uses			\$44,789.77
8100	Other Financing Uses			\$44,789.77
8110	Transfers Out		\$44,789.77	
				\$5,730.32

Special Education Fund Total Expenditures

\$185,073,159.05

Pension Fund (24)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets			
101	Cash / Cash & Deposits	\$15,250,861.62		
105	Interest Bearing Accounts	\$10,695,828.28		
106	Savings Certificates	\$2,999,336.64		
107	Restricted Cash in Banks	\$170,000.00		
110	Taxes Receivable - Current	\$10,299,818.58		
				\$41,178,834.58

Pension Fund (24)

111	Estimated Uncollectible Taxes Receivable (Current)	(\$1,782.00)
112	Taxes Receivable - Delinquent	\$162,557.12
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$3,306.00)
120	Accounts Receivable	\$207.43
130	Due from Other Fund	\$12,697.85
140	Due from Other Govt	\$5,151.71
162	Interest Receivable on Investments and Deposits	\$988.01
180	Investments	\$1,586,475.34

Total Assets and Deferred Outflows of Resources

\$41,178,834.58

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		
402	Accounts Payable	\$1,196,738.55	
404	Contracts Payable	\$6,591.28	
410	Due to Other Fund	\$8,088.76	
450	Payroll Deduction & WH and Emplr. Matching	\$103,033.42	
475	Unearned Revenue	\$100.04	
550	Deferred Inflows of Resources		\$10,627,677.23
551	Unavailable Revenue - Property Taxes	\$8,707,212.39	
553	Taxes Levied for Future Period	\$1,906,474.84	
559	Other Deferred Inflows of Resources	\$13,990.00	

Fund Equity

700	Fund Balances		\$29,236,605.30
720	Restricted Fund Balance	\$29,255,643.59	
725	Pension		
760	Unassigned Fund Balance	(\$19,038.29)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity

\$41,178,834.58

Revenue

1000	Revenue from Local Sources		\$21,435,490.81
1100	Taxes		\$21,318,093.41
1110	Ad Valorem Taxes	\$21,112,541.86	

Pension Fund (24)

1120	Prior Years Ad Valorem Taxes	\$155,769.93		
1130	Tax Deed Revenue	\$4,529.30		
1180	Other Taxes	\$3,240.23		
1190	Penalties and Interest on Taxes	\$42,012.09		
1200	Revenue from Local Governmental Units Other Than LEAs			\$98.56
1210	Revenue in Lieu of Taxes	\$98.56		
1500	Earnings on Investments and Deposits			\$62,777.02
1510	Investment Earnings	\$62,777.02		
1900	Other Revenue from Local Sources			\$54,521.82
1990	Other	\$54,521.82		
2000	Revenue from Intermediate Sources			\$20,690.87
2100	County Sources			
2120	Lease of County-Owned Land	\$2,029.23		
2200	Revenue in Lieu of Taxes			\$18,461.74
2900	Other			\$199.90
4000	Revenue from Federal Sources			\$2,376.78
4100	Grants-in-Aid			\$2,376.78
4130	Unrestricted Grants Received from Federal Govt through Intermediate Source			
4134	Federal Wetlands (CFDA 15.227)	\$2,376.78		
5000	Other Sources			\$2,313,000.00
5100	Other Financing Sources			\$2,313,000.00
5110	Transfers In	\$2,313,000.00		

Pension Fund Total Revenues \$23,771,558.46

Expenditures

1000	Instruction			\$8,587,431.50
1100	Regular Programs			\$8,346,903.35
1110	Elementary Programs			
1111	Elem Regular Term	\$3,783,089.00		
1112	Elem Summer Term	\$4,402.43		
		\$3,787,491.43		

Pension Fund (24)

1120 Middle/Junior High Programs		\$1,842,562.40	
1121 MS Regular Term	\$1,842,562.40		
1130 High School Programs		\$2,668,007.76	
1131 HS Regular Term	\$2,667,881.32		
1132 HS Summer Term	\$126.44		
1140 Preschool Services		\$45,408.50	
1190 Other Regular Programs		\$3,433.26	
1200 Special Programs			\$240,528.15
1210 Programs for Gifted and Talented		\$680.52	
1220 Programs for Special Education		\$162,610.19	
1221 Programs for Students with Mild to Moderate Disabilities	\$103,244.04		
1222 Programs for Students with Severe Disabilities	\$53,098.27		
1226 Early Childhood Programs (3-5)	\$6,267.88		
1250 Culturally Different		\$5,815.34	
1270 Programs for Educationally Deprived, Title I		\$66,343.70	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$66,343.70		
1290 Other Special Programs		\$5,078.40	
1299 Other (Alternative Schooling)	\$5,078.40		
2000 Support Services			\$1,685,243.49
2100 Support Services--Students			\$141,168.85
2110 Attendance and Social Work Services		\$42.70	
2115 Drug and Alcohol Services	\$42.70		
2120 Guidance Services		\$129,791.46	
2121 Guidance Services Director	\$30,441.38		
2122 Counseling Services	\$57,970.64		
2129 Other Guidance Services	\$41,379.44		
2130 Health Services		\$9,849.10	
2131 Health Services Director	\$1,557.68		
2134 Nurse Services	\$6,051.40		
2139 Other Health Services	\$2,240.02		

Pension Fund (24)

2150	Speech Pathology Services		\$1,429.45	
2152	Speech Pathology Services	\$1,429.45		
2170	Student Therapy Services		\$56.14	
2173	Recreational Therapy	\$56.14		
2200	Support Services--Instructional Staff			\$161,087.34
2210	Improvement of Instruction Services		\$11,369.14	
2211	Improvement of Instruction Director	\$3,330.00		
2212	Instruction and Curriculum Development Services	\$3,919.47		
2213	Instructional Staff Training Services	\$2,096.71		
2214	Title I Professional Development Services	\$1,878.66		
2219	Other Improvement of Instruction Services	\$144.30		
2220	Educational Media Services		\$149,718.20	
2222	School Library Services	\$49,786.19		
2227	Technology in School	\$95,872.01		
2229	Other Educational Media Services	\$4,060.00		
2300	Support Services--General Administration			\$269,960.37
2310	Board of Education Services		\$1,460.52	
2312	Board Secretary Services	\$1,460.52		
2320	Executive Administration Services		\$268,499.85	
2321	Office of the Superintendent Services	\$249,415.95		
2329	Other Executive Administration Services	\$19,083.90		
2400	Support Services--School Administration			\$431,036.92
2410	Office of the Principal Services	\$428,558.54		
2440	Title I Program Administration	\$150.00		
2490	Other Support Services--School Administration	\$2,328.38		
2500	Support Services--Business			\$645,748.93
2520	Fiscal Services		\$222,279.45	
2521	Fiscal Services Director	\$31,109.80		
2525	Financial Accounting Services	\$2,472.00		
2529	Other Fiscal Services	\$188,697.65		

Pension Fund (24)

2540	Operation and Maintenance of Plant Services		\$305,803.47
2541	Operation and Maintenance of Plant Director	\$35,626.47	
2542	Care and Upkeep of Buildings Services	\$89,286.03	
2543	Care and Upkeep of Grounds Services	\$869.00	
2549	Other Operation and Maintenance of Plant Services	\$180,021.97	
2550	Student Transportation Services		\$58,141.37
2551	Student Transportation Services Director	\$1,830.30	
2552	Vehicle Operation Services	\$17,972.84	
2554	Vehicle Servicing and Maintenance Services	\$7,515.12	
2559	Other Student Transportation Services	\$30,823.11	
2560	Food Services		\$57,420.64
2561	Food Services Director	\$3,951.85	
2562	Food Preparation and Dispensing Services	\$21,158.89	
2569	Other Food Services	\$32,309.90	
2570	Internal Services		\$2,104.00
2573	Warehousing and Distributing Services	\$1,137.00	
2574	Printing, Publishing and Duplicating Services	\$967.00	
2600	Support Services--Central		\$3,609.00
2640	Staff Services		\$3,609.00
2641	Staff Services Director	\$3,609.00	
2700	Support Services--Special Education		\$32,632.08
2710	Special Education Administrative Costs		\$3,555.84
2712	Emotionally Disturbed	\$237.32	
2713	Cognitive Disability	\$204.56	
2714	Hearing Loss	\$48.12	
2715	Specific Learning Disabled	\$1,322.16	
2716	Multiple Disabilities	\$24.24	
2720	Speech/Language Impairments	\$460.52	
2721	Other Health Impaired	\$781.36	

Pension Fund (24)

2722	Autism	\$193.00		
2724	Preschool (age 3-5)	\$236.44		
2725	Early Intervention (age 0-2)	\$48.12		
2730	Special Education Transportation Costs		\$2,049.42	
2744	Preschool (age 3-5)	\$2,049.42		
2750	Other Special Education Costs		\$27,026.82	
2752	Emotionally Disturbed	\$4,231.26		
2753	Cognitive Disability	\$5,864.25		
2755	Specific Learning Disabled	\$4,906.21		
2756	Multiple Disabilities	\$1,651.42		
2757	Orthopedic Impairments	\$1,399.27		
2759	Deafness	\$1,474.24		
2760	Speech/Language Impairments	\$43.97		
2761	Other Health Impaired	\$3,043.65		
2762	Autism	\$3,823.11		
2763	Traumatic Brain Injury	\$231.85		
2764	Preschool (age 3-5)	\$357.59		
3000	Community Services			\$5,433.44
3500	Custody and Care of Children Services			\$4,407.87
3900	Other Community Services			\$1,025.57
4000	Nonprogrammed Charges			
4500	Early Retirement Payment			\$7,936,721.48
6000	Cocurricular Activities			
6100	Male Activities			\$35,222.02
6200	Female Activities			\$29,400.05
6500	Transportation			\$3,883.66
6900	Combined Activities			\$91,530.81
8000	Other Uses			
8100	Other Financing Uses			\$26,839.74

Statewide

Fiscal Year: 2016

Pension Fund (24)

8110 Transfers Out \$26,839.74

Pension Fund Total Expenditures \$18,401,706.19

Building Fund (25)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$71,672.64
101 Cash / Cash & Deposits	\$14,683.44	
105 Interest Bearing Accounts	\$56,989.20	

Total Assets and Deferred Outflows of Resources \$71,672.64

Liabilities and Deferred Inflows of Resources

400 Current Liabilities		\$1,560.88
402 Accounts Payable	\$1,560.88	

Fund Equity

700 Fund Balances		\$70,111.76
720 Restricted Fund Balance		\$67,782.51
727 Building	\$67,782.51	
760 Unassigned Fund Balance	\$2,329.25	

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$71,672.64

Revenue

1000 Revenue from Local Sources \$16,054.38

1500 Earnings on Investments and Deposits

1510 Investment Earnings \$125.58

1700 Cocurricular Activities \$15,928.80

1710 Admissions \$15,928.80

Building Fund Total Revenues \$16,054.38

Expenditures

Building Fund (25)	
2000 Support Services	\$7,453.39
2500 Support Services--Business	\$7,453.39
2530 Facilities Acquisition and Construction Services	\$5,000.00
2539 Other Facilities Acquisition and Construction Services	\$5,000.00
2540 Operation and Maintenance of Plant Services	\$2,453.39
2542 Care and Upkeep of Buildings Services	\$2,453.39
8000 Other Uses	\$120.46
8100 Other Financing Uses	\$120.46
8110 Transfers Out	\$120.46
Building Fund Total Expenditures	\$7,573.85

Impact Aid Fund (27)	
Balance Sheet	
Assets and Deferred Outflows of Resources	
100 Current Assets	\$154,089,516.27
101 Cash / Cash & Deposits	\$43,000,174.57
105 Interest Bearing Accounts	\$42,380,670.54
106 Savings Certificates	\$68,329,611.45
120 Accounts Receivable	\$0.09
130 Due from Other Fund	\$11,700.00
150 Advance to Other Fund	\$242,500.00
162 Interest Receivable on Investments and Deposits	\$8.27
163 Accrued Interest on Investments Purchased	\$3,558.26
180 Investments	\$121,293.09
Total Assets and Deferred Outflows of Resources	\$154,089,516.27
Liabilities and Deferred Inflows of Resources	
400 Current Liabilities	\$82,460.21
420 Due to Other Gov't	\$82,460.21
Fund Equity	
700 Fund Balances	\$154,007,056.06

Impact Aid Fund (27)

750	Assigned Fund Balance		\$22,500,269.73
752	Subsequent Year's Budget	\$3,824,012.85	
759	Other Assigned	\$18,676,256.88	
760	Unassigned Fund Balance	\$131,506,786.33	

Total Liabilities, Deferred Inflows of Resources and Fund Equity **\$154,089,516.27**

Revenue

1000	Revenue from Local Sources		\$582,335.16
1500	Earnings on Investments and Deposits		\$582,335.16
1510	Investment Earnings	\$582,335.16	
4000	Revenue from Federal Sources		\$59,314,937.36
4100	Grants-in-Aid		\$59,314,937.36
4110	Unrestricted Grants Received Directly from Federal Government	\$59,314,937.36	
4111	Impact Aid (CFDA 84.041)	\$59,314,937.36	

Impact Aid Fund Total Revenues **\$59,897,272.52**

Expenditures

8000	Other Uses		\$50,709,414.49
8100	Other Financing Uses		\$50,709,414.49
8110	Transfers Out	\$50,709,414.49	

Impact Aid Fund Total Expenditures **\$50,709,414.49**

Other Special Revenue Funds (29)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$696,670.87
101	Cash / Cash & Deposits	\$13,625.19	
105	Interest Bearing Accounts	\$408,279.04	
106	Savings Certificates	\$274,766.64	

Other Special Revenue Funds (29)

Total Assets and Deferred Outflows of Resources		\$696,670.87
Fund Equity		
700 Fund Balances		\$696,670.87
710 Nonspendable Fund Balance		
718 Other Nonspendable	\$408,279.04	
720 Restricted Fund Balance	\$408,279.04	
739 Other Restricted	\$288,391.83	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$696,670.87

Revenue

1000 Revenue from Local Sources		\$792.47
1500 Earnings on Investments and Deposits		\$792.47
1510 Investment Earnings	\$792.47	
Other Special Revenue Funds Total Revenues		\$792.47

Expenditures

8000 Other Uses		\$24,450.00
8100 Other Financing Uses		\$24,450.00
8110 Transfers Out	\$24,450.00	
Other Special Revenue Funds Total Expenditures		\$24,450.00

Debt Service Funds (30)

Balance Sheet

Assets and Deferred Outflows of Resources		
100 Current Assets		\$57,633,234.34
101 Cash / Cash & Deposits	\$5,264,451.97	
104 Cash with Fiscal Agent	\$14,605,660.46	
105 Interest Bearing Accounts	\$14,030,804.30	
106 Savings Certificates	\$2,464,197.90	
107 Restricted Cash in Banks	\$7,252,717.34	

Debt Service Funds (30)

110	Taxes Receivable - Current	\$12,638,860.42
112	Taxes Receivable - Delinquent	\$464,282.13
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$71,853.00)
130	Due from Other Fund	\$403.43
140	Due from Other Govt	\$66,717.99
162	Interest Receivable on Investments and Deposits	\$503.45
180	Investments	\$916,487.95

Total Assets and Deferred Outflows of Resources **\$57,633,234.34**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$1,054,322.92
410	Due to Other Fund	\$550,000.00	
430	Advance from Other Fund	\$500,000.00	
442	Accrued Interest Payable	\$4,322.92	
550	Deferred Inflows of Resources		\$13,113,717.84
551	Unavailable Revenue - Property Taxes	\$11,598,944.94	
553	Taxes Levied for Future Period	\$1,514,772.90	

Fund Equity

700	Fund Balances		\$43,465,193.58
720	Restricted Fund Balance	\$43,681,035.88	
721	Debt Service		
740	Committed Fund Balance	\$306,331.38	
749	Other Committed	\$306,331.38	
760	Unassigned Fund Balance	(\$522,173.68)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity **\$57,633,234.34**

Revenue

1000	Revenue from Local Sources		\$28,408,837.33
1100	Taxes		\$27,927,214.33
1110	Ad Valorem Taxes	\$27,584,079.78	
1120	Prior Years Ad Valorem Taxes	\$272,628.38	
1130	Tax Deed Revenue	\$9,841.29	

Debt Service Funds (30)	
1180 Other Taxes	\$1,965.71
1190 Penalties and Interest on Taxes	\$58,699.17
1500 Earnings on Investments and Deposits	\$170,897.87
1510 Investment Earnings	\$170,897.87
1900 Other Revenue from Local Sources	\$310,725.13
1990 Other	\$310,725.13
2000 Revenue from Intermediate Sources	\$28,726.00
2100 County Sources	\$27,805.65
2120 Lease of County-Owned Land	\$27,805.65
2200 Revenue in Lieu of Taxes	\$920.35
4000 Revenue from Federal Sources	\$4,567.62
4100 Grants-in-Aid	\$1,285,052.31
4130 Unrestricted Grants Received from Federal Govt through Intermediate Source	\$4,567.62
4134 Federal Wetlands (CFDA 15.227)	\$4,567.62
4900 Other Federal Revenue	\$1,280,484.69
5000 Other Sources	\$19,587,335.15
5100 Other Financing Sources	\$19,587,335.15
5110 Transfers In	\$3,760,603.24
5120 Proceeds of General Long-Term Debt Issues	\$15,826,731.91
5122 Refunding Bonds Issued	\$15,595,641.91
5123 Premiums on Bonds Issued	\$231,090.00
Debt Service Funds Total Revenues	
\$49,309,950.79	
Expenditures	
5000 Debt Services (Includes Lease Purchase Pmts)	\$47,308,071.48
8000 Other Uses	\$4,689,212.62
8100 Other Financing Uses	\$4,689,212.62
8110 Transfers Out	\$4,689,212.62
Debt Service Funds Total Expenditures	
\$51,997,284.10	

Capital Projects Funds (40)		
1990 Other	\$99,180.28	
3000 Revenue from State Sources		\$768,454.00
3900 Other State Revenue	\$768,454.00	
5000 Other Sources		\$47,570,161.10
5100 Other Financing Sources		\$47,570,161.10
5110 Transfers In	\$14,653,153.23	
5120 Proceeds of General Long-Term Debt Issues	\$30,469,560.67	
5121 General Obligation Bonds Issued	\$3,521,668.30	
5125 Capital Outlay Certificates Issued	\$26,947,892.37	
5130 Sale of Surplus Property	\$315,900.00	
5140 Compensation for Loss of General Capital Assets	\$2,131,547.20	
Capital Projects Funds Total Revenues		\$50,017,286.11
Expenditures		
2000 Support Services		\$82,826,029.54
2500 Support Services--Business		\$82,826,029.54
2530 Facilities Acquisition and Construction Services	\$82,826,029.54	
2531 Facilities Acquisition and Construction Director	\$9,048,248.66	
2532 Land Acquisition and Development Services	\$571,150.00	
2533 Architecture and Engineering Services	\$1,427,218.41	
2535 Building Acquisition, Construction and Improvements Services	\$56,923,419.44	
2539 Other Facilities Acquisition and Construction Services	\$14,855,993.03	
5000 Debt Services (Includes Lease Purchase Pmts)		\$143,178.65
7500 Capital Outlay		\$14,023,021.04
8000 Other Uses		\$571,281.55
8100 Other Financing Uses		\$571,281.55
8110 Transfers Out	\$571,281.55	
Capital Projects Funds Total Expenditures		\$97,563,510.78
Food Service Fund (51)		

Food Service Fund (51)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		
101	Cash / Cash & Deposits	\$9,399,416.97	
102	Petty Cash	\$134,366.63	
103	Cash Change	\$2,308.00	
104	Cash with Fiscal Agent	\$25.00	
105	Interest Bearing Accounts	\$2,957,878.67	
106	Savings Certificates	\$395,816.31	
120	Accounts Receivable	\$290,250.01	
122	Judgments Receivable	(\$10,000.00)	
130	Due from Other Fund	\$20,592.81	
140	Due from Other Govt	\$582,105.77	
150	Advance to Other Fund	\$1,000.00	
162	Interest Receivable on Investments and Deposits	\$195.42	
170	Inventory of Supplies	\$353,229.46	
171	Inventory of Stores Purchased for Resale	\$697,519.38	
172	Inventory of Donated Food	\$672,922.25	
180	Investments	\$556.69	
191	Deposits	\$41,009.55	
192	Prepaid Expenses	\$153,145.82	
196	Net Pension Asset	\$2,320,643.71	
200	Capital Assets		\$10,515,576.29
202	Buildings	\$6,017,589.37	
203	Improvements Other than Buildings	\$65,591.01	
204	Machinery & Equipment - Local Funds	\$26,617,525.98	
205	Machinery & Equipment - Federal Assistance	\$502,752.12	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$22,109,621.32)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$563,420.30)	
210	Acc. Depreciation - Buildings	(\$14,840.57)	
250	Deferred Outflows of Resources		\$2,295,919.22
252	Pension Related Deferred Outflows	\$2,295,919.22	

Food Service Fund (51)

Total Assets and Deferred Outflows of Resources **\$30,824,477.96**

Liabilities and Deferred Inflows of Resources

400 Current Liabilities **\$2,428,396.62**

401 Vouchers Payable \$14,541.43

402 Accounts Payable \$357,009.01

404 Contracts Payable \$487,291.30

405 Construction Contracts Payable \$2,401.60

407 Sales Tax Payable \$3.41

410 Due to Other Fund \$161,088.82

420 Due to Other Gov't \$6,513.81

430 Advance from Other Fund \$17,070.39

450 Payroll Deduction & WH and Emplr. Matching \$366,826.72

451 Compensated Absences Payable \$119.27

471 Deposits Payable \$152,988.62

475 Unearned Revenue \$862,542.24

500 Long-Term Liabilities **\$403,095.73**

504 Accrued Leave Payable \$330,707.03

506 Net OPEB Obligation \$10,465.00

509 Other Long Term Liabilities \$61,923.70

550 Deferred Inflows of Resources **\$2,762,581.59**

554 Pension Related Deferred Inflows \$2,762,581.59

Net Position

700 Fund Balances **\$25,230,404.02**

706 Net Investment in Capital Assets \$10,917,640.85

707 Restricted Net Position \$494,622.18

708 Unrestricted Net Position \$13,818,140.99

Total Liabilities, Deferred Inflows of Resources and Net Position **\$30,824,477.96**

Revenue

1000 Revenue from Local Sources

1500 Earnings on Investments and Deposits

\$30,972,123.75

\$26,902.45

Food Service Fund (51)

1510	Investment Earnings	\$26,902.45	
1600	Food Service		\$30,819,941.41
1610	Sales to Pupils	\$25,597,472.69	
1620	Sales to Adults	\$1,275,855.49	
1630	A la Carte Sales	\$3,239,522.14	
1640	Nutrition Program for the Elderly (NPE) Sales	\$563.51	
1650	Child Care Sales	\$46,563.93	
1660	Other Sales	\$365,478.93	
1670	Local Donations	\$22,715.46	
1690	Miscellaneous Revenue from Other Sources	\$271,769.26	
1900	Other Revenue from Local Sources		\$125,279.89
1930	Sale and Loss of Capital Assets	\$3,046.90	
1931	Gain on Sale of Capital Assets	\$1,353.15	
1932	Compensation for Loss of Capital Assets	\$1,693.75	
1950	Refund of Prior Years Expenditures	\$1,910.57	
1990	Other	\$120,322.42	
2000	Revenue from Intermediate Sources		\$23,741.64
2500	Pension Revenue		\$417,359.89
3000	Revenue from State Sources		\$416,037.64
3800	Food Service Assistance		\$1,322.25
3810	Cash Reimbursements	\$414,905.16	
3820	Other Cash Payments	\$1,132.48	
3900	Other State Revenue		\$36,740,733.38
4000	Revenue from Federal Sources		\$447,932.11
4100	Grants-in-Aid		\$447,932.11
4150	Restricted Grants Received from Federal Government through the State	\$447,932.11	
4151	Other Grants from Federal Government Through the State		
4800	Food Service Assistance		\$36,265,734.27
4810	Federal Reimbursement (CFDA 10.553 and 10.555)	\$31,668,695.73	
4820	Donated Food (CFDA 10.550)	\$4,597,038.54	
4900	Other Federal Revenue		\$27,067.00

Food Service Fund (51)

5000 Other Sources			\$2,407,615.77	\$2,407,615.77
5100 Other Financing Sources				
5110 Transfers In		\$1,692,926.29		
5130 Sale of Surplus Property		\$1,987.50		
5170 Capital Contributions		\$712,701.98		
Food Service Fund Total Revenues				\$70,561,574.43

Expenditures

2000 Support Services				\$68,359,467.72
2300 Support Services--General Administration			\$30,690.68	\$30,690.68
2310 Board of Education Services		\$30,690.68		
2319 Other Board of Education Services				
2500 Support Services--Business				\$68,328,777.04
2540 Operation and Maintenance of Plant Services		\$777,855.65		
2544 Care and Upkeep of Equipment Services		\$116.49		
2545 Vehicle Servicing and Maintenance Services (Other than Buses)		\$2,387.81		
2549 Other Operation and Maintenance of Plant Services		\$775,351.35		
2560 Food Services		\$67,550,921.39		
2561 Food Services Director		\$14,275,869.07		
2562 Food Preparation and Dispensing Services		\$16,246,518.19		
2563 Food Delivery Services		\$738,428.06		
2569 Other Food Services		\$36,290,106.07		
Food Service Fund Total Expenditures				\$68,359,467.72

Other Enterprise Funds (53)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$6,751,893.69
101 Cash / Cash & Deposits		\$3,884,642.82

Other Enterprise Funds (53)

103	Cash Change	\$3,261.00
105	Interest Bearing Accounts	\$1,029,554.34
106	Savings Certificates	\$167,728.57
120	Accounts Receivable	\$79,853.91
140	Due from Other Govt	\$160,641.40
170	Inventory of Supplies	\$34,638.47
171	Inventory of Stores Purchased for Resale	\$4,854.65
192	Prepaid Expenses	\$3,233.66
196	Net Pension Asset	\$1,383,484.87
200	Capital Assets	\$713,735.25
201	Land	\$9,000.00
202	Buildings	\$440,876.44
204	Machinery & Equipment - Local Funds	\$784,701.94
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$496,007.69)
210	Acc. Depreciation - Buildings	(\$24,835.44)
250	Deferred Outflows of Resources	\$1,264,084.53
252	Pension Related Deferred Outflows	\$1,264,084.53

Total Assets and Deferred Outflows of Resources **\$8,729,713.47**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities	\$1,238,901.73
401	Vouchers Payable	\$73,218.56
402	Accounts Payable	\$133,699.32
404	Contracts Payable	\$616,621.75
410	Due to Other Fund	\$74,215.97
450	Payroll Deduction & WH and Emplr. Matching	\$280,467.07
451	Compensated Absences Payable	\$4.42
471	Deposits Payable	\$6,420.00
475	Unearned Revenue	\$54,254.64
500	Long-Term Liabilities	\$55,182.32
504	Accrued Leave Payable	\$46,932.32
506	Net OPEB Obligation	\$8,250.00
550	Deferred Inflows of Resources	\$1,614,512.73

Other Enterprise Funds (53)

554	Pension Related Deferred Inflows	\$1,613,012.73	
559	Other Deferred Inflows of Resources	\$1,500.00	
Net Position			
700	Fund Balances		\$5,821,116.69
706	Net Investment in Capital Assets	\$676,986.70	
707	Restricted Net Position	\$156,394.14	
708	Unrestricted Net Position	\$4,987,735.85	
<hr/>			
Total Liabilities, Deferred Inflows of Resources and Net Position			
			\$8,729,713.47

Revenue

1000	Revenue from Local Sources			
1300	Tuition and Fees			
1310	School Tuition		\$5,418,594.22	
1311	Tuition for Credit from Students, Parents or Other	\$614,775.84		
1314	Preschool Tuition	\$3,996,180.07		
1316	Non-credit Tuition from Students, Parents or Other	\$807,638.31		
1320	Adult Continuing Education Tuition		\$511,983.37	
1500	Earnings on Investments and Deposits			\$4,766.74
1510	Investment Earnings		\$4,766.74	
1600	Food Service			\$443,016.57
1610	Sales to Pupils		\$400,086.39	
1620	Sales to Adults		\$32.00	
1660	Other Sales		\$42,898.08	
1690	Miscellaneous Revenue from Other Sources		\$0.10	
1900	Other Revenue from Local Sources			\$4,297,869.63
1910	Rentals		\$51,222.00	
1920	Contributions and Donations		\$64,822.13	
1940	Services Provided Other LEAs		\$56,037.73	
1941	LEAs Within the State	\$56,037.73		
1950	Refund of Prior Years Expenditures		\$86.14	
1960	Judgments		\$4,605.79	

Other Enterprise Funds (53)

1962	Judgments	\$4,605.79			
1970	Charges for Services		\$128,449.16		
1972	Medicaid Direct Services	\$667.45			
1979	Other Charges for Services	\$127,781.71			
1980	Day Care Services		\$3,665,829.40		
1981	Day Care Center Services	\$405,209.38			
1982	Latchkey Services	\$3,260,620.02			
1990	Other		\$326,817.28		
2000	Revenue from Intermediate Sources				\$3,412.00
2500	Pension Revenue				\$3,412.00
3000	Revenue from State Sources				\$21,187.44
3900	Other State Revenue				\$21,187.44
4000	Revenue from Federal Sources				\$826,718.41
4100	Grants-in-Aid				\$802,040.57
4150	Restricted Grants Received from Federal Government through the State		\$802,040.57		
4151	Other Grants from Federal Government Through the State	\$737,082.57			
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$64,958.00			
4800	Food Service Assistance				\$13,549.17
4810	Federal Reimbursement (CFDA 10.553 and 10.555)		\$13,549.17		
4900	Other Federal Revenue				\$11,128.67
5000	Other Sources				\$618,594.32
5100	Other Financing Sources				\$618,594.32
5110	Transfers In		\$618,466.82		
5130	Sale of Surplus Property		\$127.50		
Other Enterprise Funds Total Revenues					\$12,146,142.70

Expenditures

1000	Instruction				\$5,065,689.70
1100	Regular Programs				\$4,709,525.45
1120	Middle/Junior High Programs		\$9,963.24		

Other Enterprise Funds (53)

1121 MS Regular Term	\$4,176.64		
1122 MS Summer Term	\$5,786.60		
1130 High School Programs		\$203,353.89	
1131 HS Regular Term	\$49,459.37		
1132 HS Summer Term	\$153,894.52		
1140 Preschool Services		\$4,496,208.32	
1200 Special Programs			\$170,186.83
1290 Other Special Programs		\$170,186.83	
1299 Other (Alternative Schooling)	\$170,186.83		
1300 Adult Continuing Education Programs			\$185,977.42
1390 Other Adult Continuing Education Programs		\$185,977.42	
2000 Support Services			\$1,548,106.95
2400 Support Services--School Administration			\$919,787.44
2490 Other Support Services--School Administration		\$919,787.44	
2500 Support Services--Business			\$628,319.51
2540 Operation and Maintenance of Plant Services	\$4,005.80		
2549 Other Operation and Maintenance of Plant Services		\$4,005.80	
2550 Student Transportation Services	\$6,317.72		
2559 Other Student Transportation Services		\$6,317.72	
2560 Food Services	\$343,159.56		
2569 Other Food Services		\$343,159.56	
2570 Internal Services	\$274,836.43		
2574 Printing, Publishing and Duplicating Services		\$274,836.43	
3000 Community Services			\$5,586,425.19
3200 Community Recreation Services			\$113,560.54
3500 Custody and Care of Children Services			\$4,693,624.36
3900 Other Community Services			\$779,240.29
8000 Other Uses			\$580,482.98
8100 Other Financing Uses			\$580,482.98
8110 Transfers Out		\$580,482.98	

Other Enterprise Funds (53)

Other Enterprise Funds Total Expenditures

\$12,780,704.82

General Capital Assets (90)

Balance Sheet

Assets

200	Capital Assets		\$2,080,757,261.11
201	Land	\$50,415,431.34	
202	Buildings	\$2,172,158,919.96	
203	Improvements Other than Buildings	\$161,544,413.82	
204	Machinery & Equipment - Local Funds	\$309,005,144.91	
205	Machinery & Equipment - Federal Assistance	\$6,092,600.48	
206	Construction Work in Progress	\$139,664,179.98	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$251,820,600.55)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$38,219,235.95)	
210	Acc. Depreciation - Buildings	(\$424,856,673.51)	
211	Acc. Depreciation - Improvements other than Buildings	(\$43,374,291.69)	
212	Intangible Assets	\$683,130.03	
213	Accumulated Amortization	(\$535,757.71)	

Total Assets

\$2,080,757,261.11

Fund Equity

700 Fund Balances

\$2,080,757,261.11

706 Net Investment in Capital Assets

\$2,080,757,261.11

Total Liabilities and Fund Equity

\$2,080,757,261.11