

General Long-Term Liabilities (00)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets		\$512,893.72
193	Unamortized Discounts on Bonds Sold	\$55,628.28	
196	Net Pension Asset	\$457,265.44	
250	Deferred Outflows of Resources		\$8,860,421.15
251	Deferred Charges on Refunding	(\$282,945.07)	
252	Pension Related Deferred Outflows	\$9,143,366.22	

Total Assets and Deferred Outflows of Resources

\$9,373,314.87

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$5,805,829.65
442	Accrued Interest Payable	\$448,375.51	
473	Unamortized Premiums on Bonds Sold	\$5,357,454.14	
500	Long-Term Liabilities		\$1,252,967,148.98
501	Bonds Payable	\$564,335,685.44	
502	Capital Outlay Certificates Payable	\$566,621,567.97	
504	Accrued Leave Payable	\$20,245,258.79	
505	Early Retirement Benefits Payable	\$12,440,588.02	
506	Net OPEB Obligation	\$20,316,357.60	
507	Net Pension Liability	\$1,672,820.92	
509	Other Long Term Liabilities	\$67,334,870.24	

550 Deferred Inflows of Resources \$2,077,533.52

Fund Equity

700	Fund Balances		(\$1,251,477,197.28)
706	Net Investment in Capital Assets	(\$1,181,118,324.47)	
707	Restricted Net Position	(\$24,716,773.54)	
708	Unrestricted Net Position	(\$45,642,099.27)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity

\$9,373,314.87

General Fund (10)

General Fund (10)

405	Construction Contracts Payable		\$373,145.81
407	Sales Tax Payable		\$1,881.07
410	Due to Other Fund		\$2,575,816.40
420	Due to Other Gov't		\$19,472.50
431	Notes Payable		\$150,000.00
442	Accrued Interest Payable		(\$14.79)
450	Payroll Deduction & WH and Emplr. Matching		\$21,703,023.59
451	Compensated Absences Payable		\$8,820.02
471	Deposits Payable		\$8,450.00
475	Unearned Revenue		\$74,886.02
550	Deferred Inflows of Resources		\$177,150,359.38
551	Unavailable Revenue - Property Taxes		\$141,068,281.52
552	Unavailable Revenue - Utility Taxes		\$1,475,541.42
553	Taxes Levied for Future Period		\$33,165,264.19
559	Other Deferred Inflows of Resources		\$1,441,272.25
Fund Equity			
700	Fund Balances		\$199,376,131.57
710	Nonspendable Fund Balance		\$4,852,078.24
711	Inventory	\$1,365,503.03	
712	Prepays	\$2,972,427.42	
714	Advances	\$333,450.41	
718	Other Nonspendable	\$180,697.38	
720	Restricted Fund Balance		\$38,850.87
739	Other Restricted	\$38,850.87	
740	Committed Fund Balance		\$322,624.29
749	Other Committed	\$322,624.29	
750	Assigned Fund Balance		\$11,965,088.99
752	Subsequent Year's Budget	\$9,682,863.44	
753	Unemployment	\$999,229.89	
759	Other Assigned	\$1,282,995.66	
760	Unassigned Fund Balance		\$182,197,489.18
Total Liabilities, Deferred Inflows of Resources and Fund Equity			
			\$479,531,081.63

Revenue

General Fund (10)

1000 Revenue from Local Sources				\$412,678,880.61
1100 Taxes			\$383,392,555.90	
1110 Ad Valorem Taxes		\$353,283,134.75		
1120 Prior Years Ad Valorem Taxes		\$3,234,112.57		
1130 Tax Deed Revenue		\$61,647.19		
1140 Utility Tax		\$25,648,244.83		
1180 Other Taxes		\$243,601.92		
1190 Penalties and Interest on Taxes		\$921,814.64		
1200 Revenue from Local Govt Other than School Districts			\$28,512.03	
1210 Revenue in Lieu of Taxes		\$28,512.03		
1300 Tuition and Fees			\$2,049,299.72	
1310 School Tuition		\$1,437,527.64		
1311 Tuition for Credit from Students, Parents or Other		\$68,222.50		
1312 Tuition for Credit from School Districts In State		\$531,496.76		
1313 Tuition for Credit from School Districts Outside the State		\$762,493.16		
1317 Non-credit Tuition from School Districts In State		\$75,246.18		
1318 Non-credit Tuition From School Districts Outside the State		\$69.04		
1320 Adult Continuing Education Tuition		\$17,492.99		
1330 Summer School Tuition		\$2,649.00		
1331 Tuition for Credit Classes		\$2,649.00		
1340 Preschool Tuition		\$52,338.00		
1360 Regular Day School Transportation Fees		\$444,461.11		
1361 Transportation Fees from Students, Parents or Other		\$365,897.86		
1363 Transportation Fees from School Districts Outside the State		\$78,563.25		
1370 Summer School Transportation Fees		\$434.28		
1371 Summer Transportation Fees from Students, Parents or Other		\$434.28		
1380 Other Transportation Fees		\$94,396.70		
1500 Earnings on Investments and Deposits			\$3,865,743.28	
1510 Investment Earnings		\$3,865,743.28		
1700 Cocurricular Activities			\$5,910,407.88	

General Fund (10)

1710	Admissions		\$4,244,444.09	
1730	Student Organization Memberships		\$54,610.00	
1740	Rentals, Cocurricular Activities		\$176,634.52	
1790	Other Student Activity Income		\$1,434,719.27	
1900	Other Revenue from Local Sources			\$17,432,361.80
1910	Rentals		\$1,655,747.87	
1920	Contributions and Donations		\$1,845,819.98	
1940	Services Provided Other School Districts		\$1,024,878.68	
1941	School Districts Within the State	\$713,998.30		
1942	School Districts Outside the State	\$27,544.42		
1943	Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$283,335.96		
1950	Refund of Prior Years Expenditures		\$129,122.20	
1960	Judgments		\$87,380.87	
1970	Charges for Services		\$2,149,278.23	
1971	Insurance Premiums	\$124,987.49		
1972	Medicaid Direct Services	\$81,520.77		
1973	Medicaid Indirect Administrative Services	\$1,897,713.55		
1979	Other Charges for Services	\$45,056.42		
1980	Day Care Services		\$600.00	
1982	Before and After School Services		\$600.00	
1990	Other		\$10,539,533.97	
2000	Revenue from Intermediate Sources			\$9,707,703.30
2100	County Sources			\$8,973,535.25
2110	County Apportionment		\$8,702,438.97	
2120	Lease of County-Owned Land		\$271,096.28	
2200	Revenue in Lieu of Taxes			\$250,285.67
2300	Revenue for Joint Facilities			\$433,077.79
2400	Municipal Revenue Producing Enterprises			\$445.01
2900	Other			\$50,359.58
3000	Revenue from State Sources			\$496,941,989.75

General Fund (10)

3100 Grants-in-Aid				\$494,532,046.47
3110 Unrestricted Grants-in-Aid			\$493,180,366.96	
3111 State Aid		\$467,658,030.00		
3112 State Apportionment		\$12,112,217.55		
3113 Renewable Facility Tax		\$1,604,590.85		
3114 Bank Franchise Tax		\$11,643,507.95		
3119 Other Unrestricted		\$162,020.61		
3120 Restricted Grants-in-Aid		\$1,351,679.51		
3125 Mentor Teacher Program		\$599,159.63		
3129 Other Restricted		\$752,519.88		
3200 Revenue in Lieu of Taxes				\$3,738.20
3210 Tax Base on Shooting Areas		\$3,738.20		
3300 Tuition				\$1,541,962.66
3320 Regular Education		\$1,541,962.66		
3900 Other State Revenue				\$864,242.42
4000 Revenue from Federal Sources				\$73,262,921.88
4100 Grants-in-Aid				\$71,565,870.22
4120 Unrestricted Grants from Federal Government through the State			\$602,898.41	
4121 National Minerals (CFDA 15.207)		\$460,308.79		
4122 Taylor Grazing (CFDA 15.206)		\$142,589.62		
4130 Unrestricted Grants from Federal Govt through Intermediate Source			\$754,670.74	
4131 National Forest Lands (CFDA 10.665)		\$617,958.20		
4133 Bankhead Jones Farm Tenant (CFDA 10.901)		\$6,238.36		
4134 Federal Wetlands (CFDA 15.227)		\$130,474.18		
4135 Restricted Grants from Federal Govt through Intermediate Source			\$15,029.24	
4140 Restricted Grants Direct from Federal Government			\$5,988,692.33	
4142 Indian Education, Title VII (CFDA 84.060)		\$2,855,653.90		
4149 Other Grants Direct from Federal Govt		\$3,133,038.43		
4150 Restricted Grants from Federal Government through the State			\$64,204,579.50	
4151 Other Grants Federal Government Through the State			\$4,418,757.14	

General Fund (10)

4152	Title II, Part B, Math & Science Partnerships (CFDA 84.366)	\$30,873.00	
4153	Title IV, Part A - Student Support & Academic Enrichment (84.424)	\$3,794,536.00	
4158	Title I Grants - ALL PROGRAMS (84.010)	\$45,521,291.26	
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$8,497,780.49	
4160	Title III, English Language Acquisition (84.365)	\$412,490.63	
4161	Perkins - Vocational Education (CFDA 84.048)	\$1,332,094.82	
4166	College Work Study	\$66.38	
4167	K-12 Tech Prep (CFDA 84.243A)	\$34,508.36	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$162,181.42	
4200	Revenue in Lieu of Taxes (PILT)		\$258,342.41
4400	Johnson O'Malley Funds (CFDA 15.130)		\$398,748.17
4900	Other Federal Revenue		\$1,039,961.08
5000	Other Sources		\$71,502,187.58
5100	Other Financing Sources		\$71,502,187.58
5110	Transfers In	\$70,524,109.20	
5130	Sale of Surplus Property	\$496,091.23	
5140	Compensation for Loss of General Capital Assets	\$481,802.15	
5160	Extraordinary Items	\$185.00	

General Fund Total Revenues \$1,064,093,683.12

Expenditures

1000	Instruction		\$612,301,707.94
1100	Regular Programs		\$553,011,218.51
1110	Elementary Programs	\$262,311,326.24	
1111	Elem Regular Term	\$262,127,030.31	
1112	Elem Summer Term	\$184,295.93	
1120	Middle/Junior High Programs	\$116,058,299.72	
1121	MS Regular Term	\$116,010,435.99	
1122	MS Summer Term	\$47,863.73	
1130	High School Programs	\$165,876,208.05	

General Fund (10)

1131	HS Regular Term	\$165,661,364.72	
1132	HS Summer Term	\$214,843.33	
1140	Preschool Programs	\$6,092,390.44	
1141	Regular Preschool	\$4,712,673.07	
1142	Title I Preschool	\$1,379,717.37	
1190	Other Regular Programs	\$2,672,994.06	
	1200 Special Programs		\$59,284,191.65
1210	Programs for Gifted and Talented	\$2,214,323.83	
1230	Coordinated Early Intervening Services (CEIS)	\$46,948.26	
1250	Culturally Different	\$9,612,669.50	
1270	Programs for Educationally Deprived, Title I	\$39,990,512.35	
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$39,990,512.35	
1290	Other Special Programs	\$7,419,737.71	
1293	Contracts--Outside State	\$174,835.91	
1294	Contracts--Inside State	\$77,889.28	
1299	Other (Alternative Schooling)	\$7,167,012.52	
	1300 Adult Continuing Education Programs		\$6,297.78
1390	Other Adult Continuing Education Programs	\$6,297.78	
	2000 Support Services		
	2100 Support Services--Students		\$391,051,534.13
2110	Attendance and Social Work Services	\$3,244,099.33	
2111	Attendance and Social Work Director	\$80,921.00	
2112	Attendance Service	\$722,519.03	
2113	Social Work Services	\$448,937.97	
2114	Student Accounting Services	\$41,390.55	
2115	Drug and Alcohol Services	\$222,474.76	
2116	Title I Attendance and Social Work Services	\$899,861.30	
2119	Other Attendance and Social Work Services	\$827,994.72	
2120	Guidance Services	\$26,385,556.65	
2121	Guidance Services Director	\$5,366,510.52	

General Fund (10)

2122	Counseling Services	\$11,405,667.06	
2123	Appraisal Services	\$40,878.06	
2125	Records Maintenance Services	\$287,712.08	
2128	Title I Parent Involvement Activities	\$469,672.26	
2129	Other Guidance Services	\$8,815,116.67	
2130	Health Services	\$5,874,104.80	
2131	Health Services Director	\$385,596.32	
2132	Medical Services	\$29,250.23	
2134	Nurse Services	\$3,588,691.19	
2139	Other Health Services	\$1,870,567.06	
2200	Support Services--Instructional Staff		\$48,525,536.97
2210	Improvement of Instruction Services		\$18,734,503.61
2211	Improvement of Instruction Director	\$2,129,524.05	
2212	Instruction and Curriculum Development Services	\$3,324,007.45	
2213	Instructional Staff Training Services	\$7,945,001.69	
2214	Title I Professional Development Services	\$4,089,072.39	
2219	Other Improvement of Instruction Services	\$1,246,898.03	
2220	Educational Media Services		\$29,791,033.36
2221	Education Media Director	\$379,478.52	
2222	School Library Services	\$13,072,903.04	
2223	Audiovisual Services	\$150,969.04	
2225	Computer-Assisted Instruction Services	\$303,100.06	
2227	Technology in School	\$15,586,829.15	
2229	Other Educational Media Services	\$297,753.55	
2300	Support Services--General Administration		\$36,425,568.52
2310	Board of Education Services		\$10,916,495.93
2311	Board of Education Services	\$4,014,150.80	
2312	Board Secretary Services	\$53,842.86	
2314	Election Services	\$243,255.94	

General Fund (10)

2315	Legal Services	\$851,654.22	
2316	Tax Assessment and Collection Services	\$2,543.40	
2317	Audit Services	\$1,659,895.68	
2319	Other Board of Education Services	\$4,091,153.03	
2320	Executive Administration Services	\$25,509,072.59	
2321	Office of the Superintendent Services	\$19,803,237.62	
2322	Community Relations Services	\$695,720.81	
2323	Staff Relations and Negotiations Services	\$1,097,699.97	
2324	State and Federal Relations Services	\$12,312.25	
2329	Other Executive Administration Services	\$3,900,101.94	
2400	Support Services--School Administration		\$69,389,767.61
2410	Office of the Principal Services	\$65,358,830.56	
2440	Title I Program Administration	\$1,339,840.90	
2490	Other Support Services--School Administration	\$2,691,096.15	
2500	Support Services--Business		\$195,074,786.55
2520	Fiscal Services	\$23,912,102.15	
2521	Fiscal Services Director	\$4,961,719.07	
2523	Receiving and Disbursing Funds Services	\$3,474.00	
2524	Payroll Services	\$170,357.91	
2525	Financial Accounting Services	\$172,951.80	
2529	Other Fiscal Services	\$18,603,599.37	
2530	Facilities Acquisition and Construction Services	\$11,900.00	
2533	Architecture and Engineering Services		
2540	Operation and Maintenance of Plant Services	\$127,077,302.16	
2541	Operation and Maintenance of Plant Director		
2542	Care and Upkeep of Buildings Services	\$12,490,005.85	
2543	Care and Upkeep of Grounds Services	\$41,450,539.37	
2543	Care and Upkeep of Grounds Services	\$2,906,978.50	
2544	Care and Upkeep of Equipment Services	\$752,269.74	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$826,722.81	

General Fund (10)

2546 Security Services	\$1,698,481.50	
2547 Land and Building Rental	\$60,401.88	
2548 Title I Operations and Maintenance of Plant	\$3,474.66	
2549 Other Operation and Maintenance of Plant Services	\$66,888,427.85	
2550 Student Transportation Services		\$39,670,644.60
2551 Student Transportation Services Director	\$5,884,957.80	
2552 Vehicle Operation Services	\$5,809,673.52	
2553 Monitoring Services	\$10,650.01	
2554 Vehicle Servicing and Maintenance Services	\$1,705,247.04	
2555 Contracted Services	\$7,604,919.88	
2556 Title I Student Transportation Services	\$480,946.64	
2559 Other Student Transportation Services	\$18,174,249.71	
2560 Food Services		\$2,237,210.81
2561 Food Services Director	\$217,078.91	
2562 Food Preparation and Dispensing Services	\$411,776.65	
2569 Other Food Services	\$1,608,355.25	
2570 Internal Services		\$2,123,836.20
2571 Internal Services Director	\$74,137.79	
2572 Purchasing Services	\$72,036.01	
2573 Warehousing and Distributing Services	\$664,790.46	
2574 Printing, Publishing and Duplicating Services	\$1,080,176.21	
2579 Other Internal Services	\$232,695.73	
2590 Other Support Services-Business		\$41,790.63
2600 Support Services--Central		\$6,128,408.65
2610 Direction of Central Support Services		\$27,364.95
2620 Planning, Research, Development and Evaluation Services		\$1,340,012.16
2621 Planning Research Development and Evaluation Director		\$108,132.43
2622 Development Services		\$96,752.51
2623 Evaluation Services		\$4,051.77

General Fund (10)

2624	Planning Services	\$76,299.33	
2625	Research Services	\$39,611.27	
2626	Title I Program Evaluation Services	\$326,468.69	
2629	Other Planning, Research, Development and Evaluation Services	\$688,696.16	
2630	Information Services	\$125,333.84	
2631	Information Services Director	\$1,045.65	
2633	Public Information Services	\$123,924.98	
2639	Other Information Services	\$363.21	
2640	Staff Services	\$499,595.16	
2641	Staff Services Director	\$338,886.23	
2642	Recruitment and Placement Services	\$137,343.89	
2644	In-Service Training Services (For Non-Instructional Staff)	\$1,774.47	
2645	Health Services	\$4,622.88	
2649	Other Staff Services	\$16,967.69	
2660	Data Processing Services	\$4,024,520.70	
2661	Data Processing Director	\$381,290.38	
2669	Other Data Processing Services	\$3,643,230.32	
2690	Other Support Services--Central	\$111,581.84	
2900	Other Support Services	\$3,705.05	
3000	Community Services	\$2,376,435.82	
3100	Community Services Director	\$15,534.79	
3200	Community Recreation Services	\$140,264.64	
3300	Civic Services	\$785.59	
3400	Public Library Services	\$4,898.33	
3500	Custody and Care of Children Services	\$938,001.32	
3600	Welfare Activities Services	\$3,084.38	
3700	Nonpublic School Student Services	\$1,242,432.39	
3710	Nonpublic School Instruction Services	\$1,186,992.73	
3711	Title I NonPublic Instruction Services	\$1,036,952.92	

General Fund (10)	
3719 Other Nonpublic Instruction Services	\$150,039.81
3720 Nonpublic School Support Services	\$54,982.56
3721 Title I Nonpublic School Support Services	\$25,228.38
3729 Other Nonpublic School Support Services	\$29,754.18
3790 Other Nonpublic School Services	\$457.10
3900 Other Community Services	\$31,434.38
4000 Nonprogrammed Charges	\$76,635.12
4400 Payments to State-Unemployment	\$4,689,678.28
4500 Early Retirement Payment	\$15,119.73
4600 Insurance Costs	
4610 Retiree Insurance Premiums	\$15,110.00
4620 Self Insurance Costs	\$9.73
4621 Self Insurance Claims	\$9.73
5000 Debt Services (Includes Lease Purchase Pmts)	\$1,277,398.21
6000 Cocurricular Activities	\$44,752,392.57
6100 Male Activities	\$10,293,310.50
6200 Female Activities	\$8,618,877.51
6500 Transportation	\$4,453,878.76
6900 Combined Activities	\$21,386,325.80
8000 Other Uses	\$1,846,415.95
8100 Other Financing Uses	
8110 Transfers Out	\$1,846,415.95
General Fund Total Expenditures	\$1,058,387,317.75

Capital Outlay Fund (21)	
Balance Sheet	
Assets and Deferred Outflows of Resources	
100 Current Assets	\$420,078,012.32
101 Cash / Cash & Deposits	\$131,979,486.83
104 Cash with Fiscal Agent	\$19,372,118.14

Capital Outlay Fund (21)

105	Interest Bearing Accounts	\$86,277,486.38
106	Savings Certificates	\$57,174,635.41
107	Restricted Cash in Banks	\$5,130,842.89
110	Taxes Receivable - Current	\$108,693,341.79
111	Estimated Uncollectible Taxes Receivable (Current)	(\$29,628.00)
112	Taxes Receivable - Delinquent	\$1,943,486.89
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$102,636.00)
120	Accounts Receivable	\$1,012,731.46
130	Due from Other Fund	\$629,991.57
140	Due from Other Govt	\$2,045,267.00
150	Advance to Other Fund	\$500,000.00
162	Interest Receivable on Investments and Deposits	\$40,512.04
170	Inventories-materials and supplies	\$35,962.30
180	Investments	\$5,171,879.62
192	Prepaid Expenses	\$202,534.00

Total Assets and Deferred Outflows of Resources **\$420,078,012.32**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$14,663,997.57
401	Vouchers Payable	\$126,136.52	
402	Accounts Payable	\$12,345,281.61	
404	Contracts Payable	\$260.00	
405	Construction Contracts Payable	\$200,680.20	
406	Construction Contracts Payable - Retained %	\$730,662.26	
410	Due to Other Fund	\$140,492.16	
431	Notes Payable	\$810,973.63	
450	Payroll Deduction & WH and Emplr. Matching	\$35.49	
475	Unearned Revenue	\$309,475.70	
550	Deferred Inflows of Resources		\$114,910,082.86
551	Unavailable Revenue - Property Taxes	\$89,251,067.71	
553	Taxes Levied for Future Period	\$23,929,575.22	
559	Other Deferred Inflows of Resources	\$1,729,439.93	

Fund Equity

Capital Outlay Fund (21)

700 Fund Balances		\$290,503,931.89
710 Nonspendable Fund Balance		
711 Inventory	\$130,800.97	
712 Prepaids	\$158,971.92	\$1,309,772.89
718 Other Nonspendable	\$1,020,000.00	
720 Restricted Fund Balance	\$289,283,101.36	
721 Debt Service	\$5,846,024.89	
722 Capital Projects	\$6,018,452.39	
723 Capital Outlay	\$277,418,624.08	
760 Unassigned Fund Balance	(\$88,942.36)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$420,078,012.32

Revenue

1000 Revenue from Local Sources		\$244,970,123.75
1100 Taxes		\$234,662,281.59
1110 Ad Valorem Taxes	\$232,388,438.17	
1120 Prior Years Ad Valorem Taxes	\$1,673,324.33	
1130 Tax Deed Revenue	\$10,528.01	
1180 Other Taxes	\$131,416.80	
1190 Penalties and Interest on Taxes	\$458,574.28	
1200 Revenue from Local Govt Other than School Districts		\$1,047.04
1210 Revenue in Lieu of Taxes	\$1,047.04	
1500 Earnings on Investments and Deposits		\$3,224,923.41
1510 Investment Earnings	\$3,224,923.41	
1900 Other Revenue from Local Sources		\$7,081,871.71
1910 Rentals	\$90,872.08	
1920 Contributions and Donations	\$1,640,928.64	
1950 Refund of Prior Years Expenditures	\$148,146.48	
1960 Judgments	\$19,091.25	
1990 Other	\$5,182,833.26	
2000 Revenue from Intermediate Sources		\$1,848,305.40
2100 County Sources		\$31,261.72

Capital Outlay Fund (21)

2120	Lease of County-Owned Land	\$31,261.72		
2200	Revenue in Lieu of Taxes		\$56,315.33	
2300	Revenue for Joint Facilities		\$1,756,888.39	
2900	Other		\$3,839.96	\$659,446.18
3000	Revenue from State Sources			
3100	Grants-in-Aid		\$567,776.15	
3120	Restricted Grants-in-Aid			
3129	Other Restricted	\$567,776.15		
3200	Revenue in Lieu of Taxes		\$4,910.24	\$4,910.24
3210	Tax Base on Shooting Areas	\$4,910.24		
3900	Other State Revenue		\$86,759.79	
4000	Revenue from Federal Sources		\$1,835,920.90	\$4,230,849.82
4100	Grants-in-Aid			
4110	Unrestricted Grants Directly from Federal Government	\$577,169.00		
4111	Impact Aid (CFDA 84.041)	\$577,169.00		
4130	Unrestricted Grants from Federal Govt through Intermediate Source	\$32,161.18		
4134	Federal Wetlands (CFDA 15.227)	\$32,161.18		
4140	Restricted Grants Direct from Federal Government	\$182,628.67		
4149	Other Grants Direct from Federal Govt	\$182,628.67		
4150	Restricted Grants from Federal Government through the State	\$1,043,962.05		
4151	Other Grants Federal Government Through the State	\$482,321.29		
4153	Title IV, Part A - Student Support & Academic Enrichment (84.424)	\$33,862.00		
4158	Title I Grants - ALL PROGRAMS (84.010)	\$43,390.00		
4159	Title II, Part A - Improving Teacher Quality (84.367)	\$105,275.00		
4161	Perkins - Vocational Education (CFDA 84.048)	\$332,897.76		
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$46,216.00		
4200	Revenue in Lieu of Taxes (PILT)		\$2,801.59	
4900	Other Federal Revenue		\$2,392,127.33	
5000	Other Sources			\$68,667,371.02
5100	Other Financing Sources		\$68,667,371.02	

Capital Outlay Fund (21)

5110	Transfers In		\$13,615,709.15	
5120	Proceeds of General Long-Term Debt Issues		\$51,738,258.70	
5121	General Obligation Bonds Issued	\$4,212,050.25		
5123	Premiums on Debt Issued	\$1,144,711.95		
5124	Capital Lease	\$1,291,264.74		
5125	Capital Outlay Certificates Issued	\$44,274,984.35		
5126	Other Debts Issued	\$815,247.41		
5130	Sale of Surplus Property		\$933,886.25	
5140	Compensation for Loss of General Capital Assets		\$2,379,516.92	
				\$320,376,096.17

Capital Outlay Fund Total Revenues

Expenditures

1000	Instruction			
1100	Regular Programs			\$36,878,116.10
1110	Elementary Programs		\$15,774,167.10	
1111	Elem Regular Term			
1120	Middle/Junior High Programs		\$7,504,454.92	
1121	MS Regular Term			
1130	High School Programs		\$13,134,671.35	
1131	HS Regular Term			
1140	Preschool Programs		\$52,106.53	
1141	Regular Preschool			
1190	Other Regular Programs		\$412,716.20	
1200	Special Programs			\$354,022.15
1210	Programs for Gifted and Talented		\$28,104.75	
1220	Programs for Special Education		\$233,303.51	
1221	Programs for Students with Mild to Moderate Disabilities		\$148,616.04	
1222	Programs for Students with Severe Disabilities		\$83,549.75	
1226	Early Childhood Programs (3-5)		\$1,137.72	
1250	Culturally Different		\$3,700.00	

Capital Outlay Fund (21)

1270	Programs for Educationally Deprived, Title I		\$57,168.00	
1273	Improving the Academic Achievement of the Disadvantaged, Title I	\$57,168.00		
1290	Other Special Programs		\$31,745.89	
1299	Other (Alternative Schooling)	\$31,745.89		
2000	Support Services			\$100,020,411.84
2100	Support Services--Students			\$105,559.50
2110	Attendance and Social Work Services		\$1,338.35	
2114	Student Accounting Services	\$1,338.35		
2120	Guidance Services		\$5,976.11	
2121	Guidance Services Director	\$1,180.00		
2122	Counseling Services	\$1,028.50		
2129	Other Guidance Services	\$3,767.61		
2130	Health Services		\$37,144.42	
2134	Nurse Services	\$14,020.25		
2139	Other Health Services	\$23,124.17		
2140	Psychological Services		\$3,133.96	
2142	Psychological Testing Services	\$3,133.96		
2150	Speech Pathology Services		\$12,033.50	
2152	Speech Pathology Services	\$12,033.50		
2160	Audiology Services		\$25,780.27	
2162	Audiology Services	\$25,780.27		
2170	Student Therapy Services		\$17,855.41	
2171	Physical Therapy	\$15,602.30		
2172	Occupational Therapy	\$1,854.11		
2179	Other Therapy Services	\$399.00		
2180	Orientation and Mobility Services		\$2,297.48	
2182	Orientation and Mobility Services	\$2,297.48		
2200	Support Services--Instructional Staff			\$4,917,314.78
2210	Improvement of Instruction Services		\$170,774.39	
2211	Improvement of Instruction Director	\$5,485.00		

Capital Outlay Fund (21)

2212	Instruction and Curriculum Development Services	\$107,523.72	
2213	Instructional Staff Training Services	\$50,265.67	
2219	Other Improvement of Instruction Services	\$7,500.00	
2220	Educational Media Services		\$4,746,540.39
2221	Education Media Director	\$1,480.48	
2222	School Library Services	\$1,120,769.38	
2223	Audiovisual Services	\$6,885.00	
2225	Computer-Assisted Instruction Services	\$94,250.31	
2227	Technology in School	\$3,470,237.08	
2229	Other Educational Media Services	\$52,918.14	
2300	Support Services--General Administration		\$328,909.65
2310	Board of Education Services		\$227,226.39
2311	Board of Education Services	\$51,805.37	
2314	Election Services	\$12,250.00	
2319	Other Board of Education Services	\$163,171.02	
2320	Executive Administration Services		\$101,683.26
2321	Office of the Superintendent Services	\$98,277.03	
2323	Staff Relations and Negotiations Services	\$460.85	
2329	Other Executive Administration Services	\$2,945.38	
2400	Support Services--School Administration		\$667,053.70
2410	Office of the Principal Services		\$646,354.24
2490	Other Support Services--School Administration		\$20,699.46
2500	Support Services--Business		\$93,274,987.00
2520	Fiscal Services		\$820,466.62
2521	Fiscal Services Director	\$90,044.67	
2529	Other Fiscal Services	\$730,421.95	
2530	Facilities Acquisition and Construction Services		\$38,023,574.84
2531	Facilities Acquisition and Construction Director		\$2,899,949.44
2532	Land Acquisition and Development Services		\$442,009.48

Capital Outlay Fund (21)

2533	Architecture and Engineering Services	\$2,050,315.23	
2535	Building Acquisition, Construction and Improvements Services	\$23,629,381.41	
2539	Other Facilities Acquisition and Construction Services	\$9,001,919.28	
2540	Operation and Maintenance of Plant Services		\$43,468,848.85
2541	Operation and Maintenance of Plant Director	\$10,651,058.08	
2542	Care and Upkeep of Buildings Services	\$12,000,064.91	
2543	Care and Upkeep of Grounds Services	\$1,899,260.74	
2544	Care and Upkeep of Equipment Services	\$1,115,482.41	
2545	Vehicle Servicing and Maintenance Services (Other than Buses)	\$530,116.49	
2546	Security Services	\$222,647.47	
2547	Land and Building Rental	\$807,604.65	
2549	Other Operation and Maintenance of Plant Services	\$16,242,614.10	
2550	Student Transportation Services		\$9,763,644.74
2551	Student Transportation Services Director	\$981,817.99	
2552	Vehicle Operation Services	\$2,397,002.69	
2554	Vehicle Servicing and Maintenance Services	\$873,239.27	
2555	Contracted Services	\$879,628.61	
2559	Other Student Transportation Services	\$4,631,956.18	
2560	Food Services		\$701,873.13
2561	Food Services Director	\$103,203.78	
2562	Food Preparation and Dispensing Services	\$104,713.10	
2569	Other Food Services	\$493,956.25	
2570	Internal Services		\$496,578.82
2571	Internal Services Director	\$74,118.44	
2573	Warehousing and Distributing Services	\$24,168.58	
2574	Printing, Publishing and Duplicating Services	\$387,928.60	
2579	Other Internal Services	\$10,363.20	
2600	Support Services--Central		\$518,436.74
2630	Information Services		\$18,696.96

Capital Outlay Fund (21)

2633	Public Information Services	\$5,365.42		
2639	Other Information Services	\$13,331.54		
2660	Data Processing Services		\$499,739.78	
2669	Other Data Processing Services	\$499,739.78		
2700	Support Services--Special Education			\$208,150.47
2710	Special Education Administrative Costs		\$2,141.22	
2730	Special Education Transportation Costs		\$206,009.25	
2731	Deaf-Blind	\$206,009.25		
3000	Community Services			\$23,202.65
3200	Community Recreation Services			\$8,732.00
3700	Nonpublic School Student Services			\$14,470.65
3710	Nonpublic School Instruction Services		\$14,470.65	
3719	Other Nonpublic Instruction Services	\$14,470.65		
5000	Debt Services (Includes Lease Purchase Pmnts)			\$101,586,285.23
6000	Cocurricular Activities			\$4,614,978.90
6100	Male Activities		\$1,031,944.60	
6200	Female Activities		\$741,361.93	
6500	Transportation		\$127,262.00	
6900	Combined Activities		\$2,714,410.37	
8000	Other Uses			\$82,489,226.15
8100	Other Financing Uses			
8110	Transfers Out		\$78,789,124.88	
8120	Payment to Refunded Debt Escrow Agent		\$3,010,000.00	
8130	Special Items		\$690,101.27	
Capital Outlay Fund Total Expenditures				\$325,966,243.02

Special Education Fund (22)

Balance Sheet

Assets and Deferred Outflows of Resources

100	Current Assets	\$149,608,430.28
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Special Education Fund (22)

101	Cash / Cash & Deposits	\$49,426,494.32
105	Interest Bearing Accounts	\$23,616,232.62
106	Savings Certificates	\$6,219,659.34
107	Restricted Cash in Banks	\$306,444.23
110	Taxes Receivable - Current	\$60,216,431.79
111	Estimated Uncollectible Taxes Receivable (Current)	(\$15,842.00)
112	Taxes Receivable - Delinquent	\$1,086,770.40
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$50,380.00)
120	Accounts Receivable	\$73,286.39
130	Due from Other Fund	\$1,484.30
140	Due from Other Govt	\$6,424,490.24
150	Advance to Other Fund	\$1,227.00
162	Interest Receivable on Investments and Deposits	\$163.25
170	Inventories-materials and supplies	\$1,653.21
180	Investments	\$2,045,915.73
191	Deposits	\$47,353.46
192	Prepaid Expenses	\$207,046.00

Total Assets and Deferred Outflows of Resources

\$149,608,430.28

Liabilities and Deferred Inflows of Resources

400	Current Liabilities	\$20,308,918.40
401	Vouchers Payable	\$156,511.00
402	Accounts Payable	\$2,635,942.60
404	Contracts Payable	\$12,312,770.24
405	Construction Contracts Payable	\$19,619.84
410	Due to Other Fund	\$720,054.50
420	Due to Other Gov't	\$70,215.38
450	Payroll Deduction & WH and Emplr. Matching	\$4,393,079.87
451	Compensated Absences Payable	\$724.97
550	Deferred Inflows of Resources	\$62,696,087.91
551	Unavailable Revenue - Property Taxes	\$50,138,045.63
553	Taxes Levied for Future Period	\$12,385,981.85
559	Other Deferred Inflows of Resources	\$172,060.43

Special Education Fund (22)

Fund Equity		
700 Fund Balances		\$66,603,423.97
710 Nonspendable Fund Balance		
711 Inventory	\$1,653.21	
712 Prepays	\$162,120.08	\$163,773.29
720 Restricted Fund Balance		\$66,785,901.61
724 Special Education		
760 Unassigned Fund Balance	\$66,785,901.61	(\$346,250.93)
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$149,608,430.28

Revenue

1000 Revenue from Local Sources		\$130,249,987.36
1100 Taxes		\$126,388,285.64
1110 Ad Valorem Taxes	\$125,060,084.16	
1120 Prior Years Ad Valorem Taxes	\$1,009,097.53	
1130 Tax Deed Revenue	\$9,028.81	
1180 Other Taxes	\$69,604.42	
1190 Penalties and Interest on Taxes	\$240,470.72	
1200 Revenue from Local Govt Other than School Districts		\$440.79
1210 Revenue in Lieu of Taxes	\$440.79	
1300 Tuition and Fees		\$715,611.61
1310 School Tuition	\$695,257.01	
1312 Tuition for Credit from School Districts In State	\$621,974.19	
1313 Tuition for Credit from School Districts Outside the State	\$73,282.82	
1360 Regular Day School Transportation Fees	\$20,354.60	
1361 Transportation Fees from Students, Parents or Other	\$20,354.60	
1500 Earnings on Investments and Deposits		\$352,450.70
1510 Investment Earnings	\$352,450.70	
1900 Other Revenue from Local Sources		\$2,793,198.62
1920 Contributions and Donations	\$15,003.09	
1940 Services Provided Other School Districts	\$450,826.13	

Special Education Fund (22)

1941	School Districts Within the State	\$305,267.70		
1943	Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$145,558.43		
1950	Refund of Prior Years Expenditures	\$725.38		
1970	Charges for Services	\$2,079,329.76		
1972	Medicaid Direct Services	\$1,746,809.21		
1973	Medicaid Indirect Administrative Services	\$332,520.55		
1990	Other	\$247,314.26		\$47,422.83
2000	Revenue from Intermediate Sources			
2100	County Sources			\$9,496.16
2120	Lease of County-Owned Land	\$9,496.16		
2200	Revenue in Lieu of Taxes			\$30,616.66
2900	Other			\$7,310.01
3000	Revenue from State Sources			\$66,104,360.30
3100	Grants-in-Aid			
3120	Restricted Grants-in-Aid	\$66,104,360.30		
3121	Exceptional Children	\$63,228,313.00		
3125	Mentor Teacher Program	\$1,397.30		
3129	Other Restricted	\$2,874,650.00		
3200	Revenue in Lieu of Taxes			\$2,544.17
3210	Tax Base on Shooting Areas	\$2,544.17		
3300	Tuition			\$420,664.78
3310	Special Education	\$420,664.78		
3900	Other State Revenue			\$24,156.21
4000	Revenue from Federal Sources			\$32,616,129.34
4100	Grants-in-Aid			
4110	Unrestricted Grants Directly from Federal Government	\$2,449,194.33		
4111	Impact Aid (CFDA 84.041)	\$2,449,194.33		
4130	Unrestricted Grants from Federal Govt through Intermediate Source	\$17,335.21		
4134	Federal Wetlands (CFDA 15.227)	\$17,335.21		
4150	Restricted Grants from Federal Government through the State	\$30,135,161.15		

Special Education Fund (22)

4151	Other Grants Federal Government Through the State	\$2,401.29	
4153	Title IV, Part A - Student Support & Academic Enrichment (84.424)	\$3,073.00	
4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)	\$29,108,841.28	
4186	Special Education-IDEA Part B--Section 619 Preschool (CFDA 84.173)	\$846,909.57	
4187	Special Education - Infants and Toddlers (Birth to 3) (CFDA 84.181)	\$173,936.01	
4200	Revenue in Lieu of Taxes (PILT)		\$1,445.13
4900	Other Federal Revenue		\$12,993.52
5000	Other Sources		\$1,668,129.16
5100	Other Financing Sources		\$1,668,129.16
5110	Transfers In	\$1,668,129.16	
Special Education Fund Total Revenues			\$231,133,394.15

Expenditures

1000	Instruction		\$157,337,519.83
1200	Special Programs		\$157,337,519.83
1220	Programs for Special Education	\$156,285,844.18	
1221	Programs for Students with Mild to Moderate Disabilities	\$89,050,671.31	
1222	Programs for Students with Severe Disabilities	\$42,100,781.43	
1223	Day Programs	\$9,511,302.06	
1224	Residential Programs	\$5,690,874.76	
1225	Homebound Programs	\$66,416.70	
1226	Early Childhood Programs (3-5)	\$8,654,304.92	
1227	Prolonged Assistance Programs (0-2)	\$1,211,493.00	
1230	Coordinated Early Intervening Services (CEIS)	\$1,051,675.65	
2000	Support Services		\$66,013,177.65
2100	Support Services--Students		\$39,785,834.34
2110	Attendance and Social Work Services	\$311,631.74	
2111	Attendance and Social Work Director	\$93,444.77	
2113	Social Work Services	\$218,186.97	

Special Education Fund (22)

2120	Guidance Services		\$317,221.69
2121	Guidance Services Director	\$33,671.00	
2122	Counseling Services	\$36,172.41	
2126	Placement Services	\$58,383.20	
2129	Other Guidance Services	\$188,995.08	
2130	Health Services		\$1,672,303.79
2131	Health Services Director	\$37,191.00	
2132	Medical Services	\$57,781.95	
2134	Nurse Services	\$1,395,302.67	
2139	Other Health Services	\$182,028.17	
2140	Psychological Services		\$6,766,581.84
2141	Psychological Services Director	\$779,212.23	
2142	Psychological Testing Services	\$4,204,413.14	
2143	Psychological Counseling Services	\$507,527.55	
2144	Psychotherapy Services	\$21,468.70	
2149	Other Psychology Services	\$1,253,960.22	
2150	Speech Pathology Services		\$19,181,481.58
2151	Speech Pathology Services Director	\$720,194.01	
2152	Speech Pathology Services	\$15,907,584.49	
2159	Other Speech Pathology Services	\$2,553,703.08	
2160	Audiology Services		\$551,340.00
2161	Audiology Services Director	\$2,117.13	
2162	Audiology Services	\$221,055.68	
2169	Other Audiology Services	\$328,167.19	
2170	Student Therapy Services		\$10,751,620.72
2171	Physical Therapy	\$3,983,659.16	
2172	Occupational Therapy	\$6,242,801.29	
2173	Recreational Therapy	\$50,000.55	
2179	Other Therapy Services	\$475,159.72	

Special Education Fund (22)

2180	Orientation and Mobility Services		\$233,652.98	
2182	Orientation and Mobility Services	\$225,624.08		
2189	Other Orientation and Mobility Services	\$8,028.90		
2200	Support Services--Instructional Staff			\$239,815.55
2210	Improvement of Instruction Services		\$211,264.61	
2212	Instruction and Curriculum Development Services	\$86,925.29		
2213	Instructional Staff Training Services	\$45,075.81		
2219	Other Improvement of Instruction Services	\$79,263.51		
2220	Educational Media Services		\$28,550.94	
2223	Audiovisual Services	\$21.87		
2227	Technology in School	\$28,529.07		
2300	Support Services--General Administration			\$53,390.54
2310	Board of Education Services		\$53,390.54	
2311	Board of Education Services	\$27,732.04		
2312	Board Secretary Services	\$1,177.81		
2315	Legal Services	\$4,972.54		
2317	Audit Services	\$8,022.68		
2319	Other Board of Education Services	\$11,485.47		
2500	Support Services--Business			\$89,796.99
2520	Fiscal Services		\$89,796.99	
2525	Financial Accounting Services	\$20,326.73		
2529	Other Fiscal Services	\$69,470.26		
2700	Support Services--Special Education			\$25,844,340.23
2710	Special Education Administrative Costs		\$11,145,344.98	
2730	Special Education Transportation Costs		\$7,488,155.78	
2731	Deaf-Blind	\$12,866.54		
2732	Emotionally Disturbed	\$565,295.22		
2733	Cognitive Disability	\$1,291,182.41		
2734	Hearing Loss	\$20,520.91		

Special Education Fund (22)

2735	Specific Learning Disabled	\$762,608.70	
2736	Multiple Disabilities	\$1,053,153.07	
2737	Orthopedic Impairments	\$152,154.71	
2738	Vision Loss	\$31,646.51	
2739	Deafness	\$66,121.69	
2740	Speech/Language Impairments	\$550,127.27	
2741	Other Health Impaired	\$416,425.15	
2742	Autism	\$1,016,202.79	
2743	Traumatic Brain Injury	\$10,480.36	
2744	Preschool (age 3-5)	\$1,537,392.25	
2745	Early Intervention (age 0-2)	\$1,978.20	
2750	Other Special Education Costs		\$7,210,839.47
2751	Deaf-Blind	\$26.41	
2752	Emotionally Disturbed	\$333,129.34	
2753	Cognitive Disability	\$1,033,884.16	
2754	Hearing Loss	\$452,567.13	
2755	Specific Learning Disabled	\$690,156.14	
2756	Multiple Disabilities	\$1,438,727.71	
2757	Orthopedic Impairments	\$13,537.55	
2758	Vision Loss	\$29,936.51	
2759	Deafness	\$581,462.77	
2760	Speech/Language Impairments	\$408,245.60	
2761	Other Health Impaired	\$546,638.27	
2762	Autism	\$1,350,905.09	
2763	Traumatic Brain Injury	\$63,325.52	
2764	Preschool (age 3-5)	\$143,560.30	
2765	Early Intervention (age 0-2)	\$124,736.97	
4000	Nonprogrammed Charges		\$475,233.24
4400	Payments to State-Unemployment		\$804.00

Special Education Fund (22)

4500 Early Retirement Payment	\$474,429.24	\$133,281.42
8000 Other Uses		
8100 Other Financing Uses	\$133,281.42	
8110 Transfers Out		\$133,281.42
Special Education Fund Total Expenditures		\$223,959,212.14

Pension Fund (24)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$13,982,725.53
101 Cash / Cash & Deposits	\$5,696,553.47	
105 Interest Bearing Accounts	\$5,676,147.17	
106 Savings Certificates	\$2,015,816.37	
107 Restricted Cash in Banks	\$120,000.00	
112 Taxes Receivable - Delinquent	\$32,947.69	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$5,519.00)	
162 Interest Receivable on Investments and Deposits	\$588.01	
180 Investments	\$446,191.82	
Total Assets and Deferred Outflows of Resources		\$13,982,725.53

Liabilities and Deferred Inflows of Resources

400 Current Liabilities		\$40,990.56
404 Contracts Payable	\$13,807.35	
410 Due to Other Fund	\$20,622.65	
450 Payroll Deduction & WH and Emplr. Matching	\$6,560.56	
550 Deferred Inflows of Resources		\$26,435.74
551 Unavailable Revenue - Property Taxes	\$25,657.04	
559 Other Deferred Inflows of Resources	\$778.70	
Fund Equity		
700 Fund Balances		\$13,915,299.23
720 Restricted Fund Balance	\$13,915,299.23	

Pension Fund (24)

725 Pension \$13,915,299.23

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$13,982,725.53

Revenue

1000 Revenue from Local Sources			\$153,913.94
1100 Taxes		\$30,968.73	
1120 Prior Years Ad Valorem Taxes	\$24,757.51		
1180 Other Taxes	\$20.26		
1190 Penalties and Interest on Taxes	\$6,190.96		
1500 Earnings on Investments and Deposits		\$122,945.21	
1510 Investment Earnings	\$122,945.21		
2000 Revenue from Intermediate Sources		\$130.94	\$130.94
2200 Revenue in Lieu of Taxes			
5000 Other Sources		\$833,784.38	\$833,784.38
5100 Other Financing Sources			
5110 Transfers In	\$833,784.38		

Pension Fund Total Revenues \$987,829.26

Expenditures

1000 Instruction			\$284,559.68
1100 Regular Programs		\$284,559.68	
1110 Elementary Programs	\$123,005.23		
1111 Elem Regular Term		\$55,886.30	
1120 Middle/Junior High Programs	\$55,886.30		
1121 MS Regular Term		\$102,767.16	
1130 High School Programs	\$102,767.16		
1131 HS Regular Term		\$2,900.99	
1140 Preschool Programs	\$2,900.99		
1141 Regular Preschool	\$2,900.99		
2000 Support Services			\$132,076.63

Statewide

Fiscal Year: 2019

Pension Fund (24)	
2550 Student Transportation Services	\$2,494.98
2552 Vehicle Operation Services	\$1,177.40
2559 Other Student Transportation Services	\$1,317.58
2560 Food Services	\$8,505.30
2562 Food Preparation and Dispensing Services	
2569 Other Food Services	\$2,337.57
2569 Other Food Services	\$6,167.73
3000 Community Services	
3500 Custody and Care of Children Services	\$3,322.05
3900 Other Community Services	\$911.22
4000 Nonprogrammed Charges	
4500 Early Retirement Payment	\$4,972,868.54
6000 Cocurricular Activities	
6100 Male Activities	\$3,104.30
6200 Female Activities	\$2,572.52
6500 Transportation	\$0.01
6900 Combined Activities	\$2,711.69
8000 Other Uses	
8100 Other Financing Uses	\$2,502,738.93
8110 Transfers Out	\$2,502,738.93
Pension Fund Total Expenditures	
	\$7,904,865.57

Building Fund (25)	
Balance Sheet	
Assets and Deferred Outflows of Resources	
100 Current Assets	\$80,980.74
101 Cash / Cash & Deposits	\$13,273.17
105 Interest Bearing Accounts	\$67,707.57
Total Assets and Deferred Outflows of Resources	
	\$80,980.74
Fund Equity	

		Building Fund (25)	
700 Fund Balances			\$80,980.74
720 Restricted Fund Balance			
727 Building	\$77,673.08		
760 Unassigned Fund Balance	\$3,307.66		
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$80,980.74
Revenue			
1000 Revenue from Local Sources			\$14,300.57
1500 Earnings on Investments and Deposits			\$208.77
1510 Investment Earnings	\$208.77		
1700 Cocurricular Activities			\$13,616.80
1710 Admissions	\$13,616.80		
1900 Other Revenue from Local Sources			\$475.00
1910 Rentals	\$475.00		
Building Fund Total Revenues			\$14,300.57
Expenditures			
2000 Support Services			\$6,493.05
2500 Support Services--Business			\$6,493.05
2530 Facilities Acquisition and Construction Services	\$4,968.05		
2539 Other Facilities Acquisition and Construction Services			
2540 Operation and Maintenance of Plant Services	\$1,525.00		
2542 Care and Upkeep of Buildings Services	\$1,525.00		
8000 Other Uses			\$147.51
8100 Other Financing Uses			\$147.51
8110 Transfers Out	\$147.51		
Building Fund Total Expenditures			\$6,640.56
Balance Sheet			
		Impact Aid Fund (27)	

Impact Aid Fund (27)

Assets and Deferred Outflows of Resources

100 Current Assets		\$199,239,924.75
101 Cash / Cash & Deposits	\$62,581,989.80	
105 Interest Bearing Accounts	\$41,783,828.38	
106 Savings Certificates	\$89,631,767.90	
120 Accounts Receivable	\$13,450.60	
130 Due from Other Fund	\$111,700.00	
163 Accrued Interest on Investments Purchased	\$59,174.15	
180 Investments	\$5,058,013.92	
Total Assets and Deferred Outflows of Resources		\$199,239,924.75

Fund Equity

700 Fund Balances		\$199,239,924.75
750 Assigned Fund Balance	\$15,848,763.90	
759 Other Assigned		
760 Unassigned Fund Balance	\$183,391,160.85	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$199,239,924.75

Revenue

1000 Revenue from Local Sources		\$1,574,636.57
1500 Earnings on Investments and Deposits		\$1,574,636.57
1510 Investment Earnings	\$1,574,636.57	
4000 Revenue from Federal Sources		\$81,773,917.83
4100 Grants-in-Aid		\$81,773,917.83
4110 Unrestricted Grants Directly from Federal Government	\$81,773,917.83	
4111 Impact Aid (CFDA 84.041)	\$81,773,917.83	
5000 Other Sources		\$21,226.19
5100 Other Financing Sources		\$21,226.19
5110 Transfers In	\$21,226.19	
Impact Aid Fund Total Revenues		\$83,369,780.59

Impact Aid Fund (27)

Expenditures

8000 Other Uses		\$66,326,398.63
8100 Other Financing Uses		\$66,326,398.63
8110 Transfers Out	\$66,326,398.63	
Impact Aid Fund Total Expenditures		\$66,326,398.63

Other Special Revenue Funds (29)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$641,487.32
101 Cash / Cash & Deposits	\$11,441.42	
105 Interest Bearing Accounts	\$427,279.53	
106 Savings Certificates	\$202,766.37	
Total Assets and Deferred Outflows of Resources		\$641,487.32

Liabilities and Deferred Inflows of Resources

400 Current Liabilities		\$2,326.20
402 Accounts Payable	\$2,326.20	
Fund Equity		\$639,161.12
700 Fund Balances		
710 Nonspendable Fund Balance		\$415,060.75
718 Other Nonspendable	\$415,060.75	
720 Restricted Fund Balance	\$224,100.37	
739 Other Restricted	\$224,100.37	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$641,487.32

Revenue

1000 Revenue from Local Sources		\$4,772.63
1500 Earnings on Investments and Deposits	\$38.18	
1510 Investment Earnings	\$38.18	
1900 Other Revenue from Local Sources	\$4,734.45	

Statewide

Fiscal Year: 2019

		Other Special Revenue Funds (29)	
1920	Contributions and Donations	\$2,760.00	
1990	Other	\$1,974.45	
4000	Revenue from Federal Sources		\$30,047.00
4100	Grants-in-Aid		
4150	Restricted Grants from Federal Government through the State	\$30,047.00	
4151	Other Grants Federal Government Through the State	\$30,047.00	
Other Special Revenue Funds Total Revenues			\$34,819.63
Expenditures			
1000	Instruction		
1100	Regular Programs		\$51,267.63
1110	Elementary Programs	\$554.26	
1111	Elem Regular Term		
1130	High School Programs	\$50,713.37	
1131	HS Regular Term	\$50,713.37	
2000	Support Services		
2500	Support Services--Business		\$22,007.19
2540	Operation and Maintenance of Plant Services		
2542	Care and Upkeep of Buildings Services	\$22,007.19	
3000	Community Services		
3400	Public Library Services		\$2,784.44
Other Special Revenue Funds Total Expenditures			\$76,059.26

		Debt Service Funds (30)	
Balance Sheet			
Assets and Deferred Outflows of Resources			
100	Current Assets		\$169,723,308.56
101	Cash / Cash & Deposits	\$15,704,328.32	
104	Cash with Fiscal Agent	\$108,553,494.73	
105	Interest Bearing Accounts	\$15,054,719.09	

Debt Service Funds (30)

106	Savings Certificates	\$4,773,168.03
107	Restricted Cash in Banks	\$8,550,322.48
110	Taxes Receivable - Current	\$14,887,321.55
111	Estimated Uncollectible Taxes Receivable (Current)	(\$1,399.00)
112	Taxes Receivable - Delinquent	\$740,117.39
113	Est. Uncollectible Taxes Receivable (Delinquent)	(\$80,758.00)
140	Due from Other Govt	\$13,048.18
162	Interest Receivable on Investments and Deposits	\$307.57
180	Investments	\$1,528,638.22

Total Assets and Deferred Outflows of Resources **\$169,723,308.56**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$503,000.00
410	Due to Other Fund	\$3,000.00	
430	Advance from Other Fund	\$500,000.00	
550	Deferred Inflows of Resources		\$15,675,900.52
551	Unavailable Revenue - Property Taxes	\$13,792,734.24	
553	Taxes Levied for Future Period	\$1,883,166.28	
Fund Equity			
700	Fund Balances		\$153,544,408.04
720	Restricted Fund Balance		
721	Debt Service	\$153,544,408.04	

Total Liabilities, Deferred Inflows of Resources and Fund Equity **\$169,723,308.56**

Revenue

1000	Revenue from Local Sources		\$34,125,131.95
1100	Taxes		\$33,258,499.51
1110	Ad Valorem Taxes	\$32,865,260.43	
1120	Prior Years Ad Valorem Taxes	\$331,349.88	
1130	Tax Deed Revenue	\$1,388.04	
1180	Other Taxes	\$4,257.03	
1190	Penalties and Interest on Taxes	\$56,244.13	

Statewide

Fiscal Year: 2019

Debt Service Funds (30)

1500 Earnings on Investments and Deposits				\$866,632.44	
1510 Investment Earnings			\$866,632.44		
2000 Revenue from Intermediate Sources				\$113,113.61	
2100 County Sources				\$111,879.29	
2120 Lease of County-Owned Land			\$111,879.29		
2200 Revenue in Lieu of Taxes				\$1,234.32	
4000 Revenue from Federal Sources				\$5,129.33	\$1,195,953.51
4100 Grants-in-Aid					
4130 Unrestricted Grants from Federal Govt through Intermediate Source					
4134 Federal Wetlands (CFDA 15.227)		\$5,129.33			
4900 Other Federal Revenue				\$1,190,824.18	
5000 Other Sources				\$6,227,309.81	\$6,227,309.81
5100 Other Financing Sources					
5110 Transfers In			\$6,202,802.83		
5120 Proceeds of General Long-Term Debt Issues			\$24,506.98		
5122 Refunding Bonds Issued			\$24,506.98		

Debt Service Funds Total Revenues

\$41,661,508.88

Expenditures

5000 Debt Services (Includes Lease Purchase Pmts)				\$46,140,150.56	
8000 Other Uses				\$700,258.34	
8100 Other Financing Uses				\$700,258.34	
8110 Transfers Out			\$700,258.34		

Debt Service Funds Total Expenditures

\$46,840,408.90

Capital Projects Funds (40)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets				\$222,113,668.80	
101 Cash / Cash & Deposits				\$50,452,180.83	

Capital Projects Funds (40)

105	Interest Bearing Accounts	\$72,629,403.16
106	Savings Certificates	\$96,167,039.16
121	Bond Proceeds Receivable	\$1,834,107.23
162	Interest Receivable on Investments and Deposits	\$1,026,295.89
180	Investments	\$4,642.53

Total Assets and Deferred Outflows of Resources **\$222,113,668.80**

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		\$5,935,066.88
401	Vouchers Payable	\$63,937.50	
402	Accounts Payable	\$5,391,137.81	
410	Due to Other Fund	\$479,991.57	

Fund Equity

700	Fund Balances		\$216,178,601.92
720	Restricted Fund Balance	\$218,049,238.99	
722	Capital Projects		
760	Unassigned Fund Balance	(\$1,870,637.07)	

Total Liabilities, Deferred Inflows of Resources and Fund Equity **\$222,113,668.80**

Revenue

1000	Revenue from Local Sources		\$6,485,208.05
1500	Earnings on Investments and Deposits		
1510	Investment Earnings	\$2,392,854.45	\$2,392,854.45
1900	Other Revenue from Local Sources		\$4,092,353.60
1920	Contributions and Donations	\$1,858,690.57	
1990	Other	\$2,233,663.03	
5000	Other Sources		\$265,431,987.84
5100	Other Financing Sources		
5110	Transfers In	\$63,955,980.15	
5120	Proceeds of General Long-Term Debt Issues	\$201,455,089.15	
5121	General Obligation Bonds Issued	\$193,613,550.10	

Capital Projects Funds (40)

5126 Other Debts Issued	\$7,841,539.05	
5140 Compensation for Loss of General Capital Assets	\$20,918.54	

Capital Projects Funds Total Revenues **\$271,917,195.89**

Expenditures

2000 Support Services			
2500 Support Services--Business			\$83,753,823.29
2530 Facilities Acquisition and Construction Services		\$83,753,823.29	
2532 Land Acquisition and Development Services	\$740,374.88		
2533 Architecture and Engineering Services	\$5,712,495.48		
2535 Building Acquisition, Construction and Improvements Services	\$66,673,446.08		
2539 Other Facilities Acquisition and Construction Services	\$10,627,506.85		
5000 Debt Services (Includes Lease Purchase Pmts)			\$290,108.44
7500 Capital Outlay			\$5,789,405.77
8000 Other Uses			\$6,982,546.81
8100 Other Financing Uses			\$6,982,546.81
8110 Transfers Out	\$6,982,546.81		

Capital Projects Funds Total Expenditures **\$96,815,884.31**

Food Service Fund (51)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$21,139,681.48
101 Cash / Cash & Deposits	\$12,898,944.32	
102 Petty Cash	\$163,528.55	
103 Cash Change	\$2,943.00	
105 Interest Bearing Accounts	\$4,274,219.29	
106 Savings Certificates	\$630,695.34	
120 Accounts Receivable	\$352,718.12	
122 Judgments Receivable	(\$14,000.00)	

Food Service Fund (51)

130	Due from Other Fund	\$1,316.30
140	Due from Other Govt	\$636,242.19
150	Advance to Other Fund	\$1,000.00
170	Inventories-materials and supplies	\$443,135.81
171	Inventories-stores for resale	\$648,186.65
172	Inventory of Donated Food	\$852,396.08
180	Investments	\$15,000.00
191	Deposits	\$52,373.04
192	Prepaid Expenses	\$148,219.66
196	Net Pension Asset	\$32,763.13
200	Capital Assets	\$11,094,674.54
202	Buildings	\$6,019,591.27
203	Improvements Other than Buildings	\$65,591.01
204	Machinery & Equipment - Local Funds	\$29,652,525.91
205	Machinery & Equipment - Federal Assistance	\$513,301.62
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$24,536,036.64)
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$593,949.51)
210	Acc. Depreciation - Buildings	(\$26,349.12)
250	Deferred Outflows of Resources	\$3,431,964.41
252	Pension Related Deferred Outflows	\$3,429,312.41
259	Other Deferred Outflows of Resources	\$2,652.00

Total Assets and Deferred Outflows of Resources \$35,666,320.43

Liabilities and Deferred Inflows of Resources

400	Current Liabilities	\$3,154,253.53
401	Vouchers Payable	\$66,956.09
402	Accounts Payable	\$682,107.71
403	Judgments Payable	\$2,423.77
404	Contracts Payable	\$554,011.04
405	Construction Contracts Payable	\$220.49
410	Due to Other Fund	\$206,943.90
420	Due to Other Gov't	\$82.47
450	Payroll Deduction & WH and Emplr. Matching	\$291,659.71

Food Service Fund (51)

451	Compensated Absences Payable	\$1,166.28	
471	Deposits Payable	\$269,329.27	
475	Unearned Revenue	\$1,079,352.80	\$721,433.28
500	Long-Term Liabilities		
504	Accrued Leave Payable	\$320,915.45	
506	Net OPEB Obligation	\$382,626.00	
507	Net Pension Liability	\$13,986.59	
509	Other Long Term Liabilities	\$3,905.24	
550	Deferred Inflows of Resources		\$678,994.60
554	Pension Related Deferred Inflows	\$678,994.60	
Net Position			
700	Fund Balances		\$31,111,639.02
706	Net Investment in Capital Assets	\$11,094,674.54	
707	Restricted Net Position	\$797,488.50	
708	Unrestricted Net Position	\$19,219,475.98	

Total Liabilities, Deferred Inflows of Resources and Net Position **\$35,666,320.43**

Revenue

1000	Revenue from Local Sources		\$32,771,184.60
1500	Earnings on Investments and Deposits		
1510	Investment Earnings	\$128,449.87	\$128,449.87
1600	Food Service		\$32,475,929.20
1610	Sales to Students	\$26,924,437.95	
1620	Sales to Adults	\$1,178,933.00	
1630	A la Carte Sales	\$3,616,850.27	
1640	Nutrition Program for the Elderly (NPE) Sales	\$2,918.20	
1650	Child Care Sales	\$17,260.62	
1660	Other Sales	\$479,443.44	
1670	Local Donations	\$9,083.50	
1690	Miscellaneous Revenue from Other Sources	\$247,002.22	
1900	Other Revenue from Local Sources		\$166,805.53
1930	Sale and Loss of Capital Assets	\$2,864.41	

Food Service Fund (51)

1931	Gain on Sale of Capital Assets	\$2,400.00		
1932	Compensation for Loss of Capital Assets	\$464.41		
1950	Refund of Prior Years Expenditures		\$14,526.66	
1960	Judgments		\$12,568.00	
1990	Other		\$136,846.46	\$277,776.24
3000	Revenue from State Sources			
3800	Food Service Assistance			\$277,776.24
3810	Cash Reimbursements		\$277,776.24	
4000	Revenue from Federal Sources			\$38,022,218.17
4100	Grants-in-Aid			\$136,433.07
4150	Restricted Grants from Federal Government through the State			
4151	Other Grants Federal Government Through the State	\$136,433.07		
4800	Food Service Assistance			\$37,885,785.10
4810	Federal Reimbursement (CFDA 10.553 and 10.555)		\$32,198,142.10	
4820	Donated Food (CFDA 10.550)		\$5,687,643.00	
5000	Other Sources			\$2,521,165.38
5100	Other Financing Sources			\$2,521,165.38
5110	Transfers In		\$1,781,670.90	
5170	Capital Contributions		\$739,494.48	

Food Service Fund Total Revenues \$73,592,344.39

Expenditures

2000	Support Services			\$73,421,119.44
2300	Support Services--General Administration			\$19,631.34
2310	Board of Education Services		\$19,631.34	
2319	Other Board of Education Services	\$19,631.34		
2500	Support Services--Business			\$73,401,488.10
2540	Operation and Maintenance of Plant Services		\$798,160.42	
2542	Care and Upkeep of Buildings Services	\$422.40		
2549	Other Operation and Maintenance of Plant Services	\$797,738.02		

Food Service Fund (51)

2560	Food Services		\$72,603,327.68	
2561	Food Services Director	\$15,261,685.77		
2562	Food Preparation and Dispensing Services	\$16,560,041.86		
2563	Food Delivery Services	\$1,430,974.95		
2569	Other Food Services	\$39,350,625.10		
4000	Nonprogrammed Charges			\$1,225.75
4700	Pension Expense			\$1,225.75
8000	Other Uses			\$51,626.28
8100	Other Financing Uses			\$51,626.28
8110	Transfers Out		\$51,626.28	
Food Service Fund Total Expenditures				\$73,473,971.47

Other Enterprise Funds (53)

Balance Sheet			
Assets and Deferred Outflows of Resources			
100	Current Assets		
101	Cash / Cash & Deposits	\$3,874,958.17	\$5,523,276.21
102	Petty Cash	\$4,413.61	
103	Cash Change	\$3,261.00	
105	Interest Bearing Accounts	\$1,323,521.93	
106	Savings Certificates	\$132,101.41	
107	Restricted Cash in Banks	\$5,070.00	
120	Accounts Receivable	\$99,577.17	
130	Due from Other Fund	\$2,372.13	
140	Due from Other Govt	\$36,162.92	
170	Inventories-materials and supplies	\$6,987.51	
171	Inventories-stores for resale	\$4,404.71	
191	Deposits	\$1,212.50	
192	Prepaid Expenses	\$5,757.97	
196	Net Pension Asset	\$23,475.18	
200	Capital Assets		\$729,179.83

Other Enterprise Funds (53)

201	Land	\$9,000.00
202	Buildings	\$538,255.38
204	Machinery & Equipment - Local Funds	\$472,170.54
205	Machinery & Equipment - Federal Assistance	\$11,407.00
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$237,851.42)
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$713.07)
210	Acc. Depreciation - Buildings	(\$63,088.60)
250	Deferred Outflows of Resources	\$1,684,597.64
252	Pension Related Deferred Outflows	\$1,684,424.64
259	Other Deferred Outflows of Resources	\$173.00

Total Assets and Deferred Outflows of Resources

\$7,937,053.68

Liabilities and Deferred Inflows of Resources

400	Current Liabilities		
402	Accounts Payable	\$130,747.36	\$1,269,170.36
404	Contracts Payable	\$690,473.57	
410	Due to Other Fund	\$81,285.88	
450	Payroll Deduction & WH and Emplr. Matching	\$291,848.75	
451	Compensated Absences Payable	\$164.57	
471	Deposits Payable	\$12,740.00	
475	Unearned Revenue	\$61,910.23	
500	Long-Term Liabilities		\$237,343.13
504	Accrued Leave Payable	\$48,493.19	
506	Net OPEB Obligation	\$175,515.00	
507	Net Pension Liability	\$13,334.94	

550 Deferred Inflows of Resources **\$334,111.45**

554	Pension Related Deferred Inflows	\$321,791.57
559	Other Deferred Inflows of Resources	\$12,319.88

Net Position

700	Fund Balances		\$6,096,428.74
706	Net Investment in Capital Assets	\$726,879.83	
707	Restricted Net Position	\$83,683.13	
708	Unrestricted Net Position	\$5,285,865.78	

Other Enterprise Funds (53)

Total Liabilities, Deferred Inflows of Resources and Net Position

\$7,937,053.68

Revenue

1000 Revenue from Local Sources \$11,703,381.92

1300 Tuition and Fees \$6,589,862.17

1310 School Tuition \$871,379.81

1311 Tuition for Credit from Students, Parents or Other \$28,815.85

1316 Non-credit Tuition from Students, Parents or Other \$842,563.96

1320 Adult Continuing Education Tuition \$518,847.09

1330 Summer School Tuition \$607,510.20

1331 Tuition for Credit Classes \$106,770.00

1332 Tuition for Non-Credit Classes \$500,740.20

1340 Preschool Tuition \$4,577,350.07

1360 Regular Day School Transportation Fees \$14,775.00

1361 Transportation Fees from Students, Parents or Other \$14,775.00

1500 Earnings on Investments and Deposits \$15,379.73

1510 Investment Earnings \$15,379.73

1600 Food Service \$399,608.41

1610 Sales to Students \$344,250.44

1660 Other Sales \$55,357.97

1900 Other Revenue from Local Sources \$4,698,531.61

1910 Rentals \$6,288.00

1920 Contributions and Donations \$87,325.78

1950 Refund of Prior Years Expenditures \$1,712.50

1960 Judgments \$600.00

1970 Charges for Services \$170,964.19

1979 Other Charges for Services \$170,964.19

1980 Day Care Services \$4,288,181.39

1981 Day Care Center Services \$504,976.93

1982 Before and After School Services \$3,783,204.46

Other Enterprise Funds (53)

1990 Other	\$143,459.75		
3000 Revenue from State Sources			\$31,044.64
3900 Other State Revenue			\$31,044.64
4000 Revenue from Federal Sources			\$304,383.04
4100 Grants-in-Aid			\$274,999.17
4140 Restricted Grants Direct from Federal Government	\$11,061.00		
4149 Other Grants Direct from Federal Govt	\$11,061.00		
4150 Restricted Grants from Federal Government through the State	\$263,938.17		
4151 Other Grants Federal Government Through the State	\$220,133.00		
4153 Title IV, Part A - Student Support & Academic Enrichment (84.424)	\$10,000.00		
4159 Title II, Part A - Improving Teacher Quality (84.367)	\$33,805.17		
4800 Food Service Assistance			\$23,005.62
4810 Federal Reimbursement (CFDA 10.553 and 10.555)	\$23,005.62		
4900 Other Federal Revenue			\$6,378.25
5000 Other Sources			\$549,012.66
5100 Other Financing Sources			\$549,012.66
5110 Transfers In	\$537,605.66		
5170 Capital Contributions	\$11,407.00		
Other Enterprise Funds Total Revenues			\$12,587,822.26

Expenditures

1000 Instruction			\$5,768,014.23
1100 Regular Programs			\$5,358,103.08
1120 Middle/Junior High Programs	\$13,069.75		
1121 MS Regular Term	\$2,784.43		
1122 MS Summer Term	\$10,285.32		
1130 High School Programs	\$241,207.83		
1131 HS Regular Term	\$53,012.96		
1132 HS Summer Term	\$188,194.87		
1140 Preschool Programs	\$5,103,825.50		

Other Enterprise Funds (53)

1141 Regular Preschool	\$5,103,825.50		
1200 Special Programs		\$161,045.62	\$161,045.62
1290 Other Special Programs		\$161,045.62	
1299 Other (Alternative Schooling)	\$161,045.62		
1300 Adult Continuing Education Programs		\$248,865.53	\$248,865.53
1390 Other Adult Continuing Education Programs		\$248,865.53	
2000 Support Services		\$47,378.03	\$1,301,093.51
2200 Support Services--Instructional Staff		\$47,378.03	\$47,378.03
2210 Improvement of Instruction Services		\$47,378.03	
2213 Instructional Staff Training Services	\$47,378.03		
2400 Support Services--School Administration		\$880,588.61	\$880,588.61
2490 Other Support Services--School Administration		\$880,588.61	
2500 Support Services--Business		\$5,087.12	\$373,126.87
2540 Operation and Maintenance of Plant Services		\$5,087.12	
2546 Security Services	\$247.50		
2549 Other Operation and Maintenance of Plant Services	\$4,839.62		
2550 Student Transportation Services		\$3,709.44	
2559 Other Student Transportation Services	\$3,709.44		
2560 Food Services		\$364,330.31	
2569 Other Food Services	\$364,330.31		
3000 Community Services		\$121,660.93	\$5,544,303.89
3200 Community Recreation Services		\$4,533,056.85	\$121,660.93
3500 Custody and Care of Children Services		\$4,533,056.85	
3900 Other Community Services		\$889,586.11	\$889,586.11
4000 Nonprogrammed Charges		\$29,846.04	\$29,846.04
4500 Early Retirement Payment		\$29,846.04	
8000 Other Uses		\$97,305.73	\$97,305.73
8100 Other Financing Uses		\$97,305.73	\$97,305.73
8110 Transfers Out	\$97,305.73		

Other Enterprise Funds (53)

Other Enterprise Funds Total Expenditures

\$12,740,563.40

General Capital Assets (90)

Balance Sheet

Assets

200	Capital Assets		\$2,356,648,393.12
201	Land	\$73,118,504.84	
202	Buildings	\$2,561,311,804.94	
203	Improvements Other than Buildings	\$208,443,548.88	
204	Machinery & Equipment - Local Funds	\$352,330,483.08	
205	Machinery & Equipment - Federal Assistance	\$6,118,776.13	
206	Construction Work in Progress	\$92,821,288.29	
208	Accumulated Depreciation - Mach & Equip - Local Funds	(\$309,952,354.90)	
209	Acc. Depreciation - Mach & Equip - Fed Assist.	(\$50,330,003.18)	
210	Acc. Depreciation - Buildings	(\$517,415,692.83)	
211	Acc. Depreciation - Improvements other than Buildings	(\$60,042,237.41)	
212	Intangible Assets	\$635,244.84	
213	Accumulated Amortization	(\$390,969.56)	
	Total Assets		\$2,356,648,393.12

Fund Equity

700 Fund Balances

706	Net Investment in Capital Assets	\$2,356,648,393.12
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Total Liabilities and Fund Equity

\$2,356,648,393.12