

General Long-Term Liabilities (00)

Balance Sheet**Assets and Deferred Outflows of Resources****100 Current Assets****\$22,675,071.13**

193 Unamortized Discounts on Debt Sold	\$53,892.00
196 Net Pension Asset	\$22,621,179.13

250 Deferred Outflows of Resources**\$11,829,976.59**

251 Deferred Charges on Refunding	(\$1,560,295.24)
252 Pension Related Deferred Outflows	\$13,267,865.15
259 Other Deferred Outflows of Resources	\$122,406.68

Total Assets and Deferred Outflows of Resources**\$34,505,047.72****Liabilities, Deferred Inflows of Resources****400 Current Liabilities****\$22,086,481.43**

442 Accrued Interest Payable	\$770,289.78
473 Unamortized Premiums on Bonds Sold	\$21,316,191.65

500 Long-Term Liabilities**\$1,584,116,627.95**

501 Bonds Payable	\$868,999,273.69
502 Capital Outlay Certificates Payable	\$621,326,898.65
504 Accrued Leave Payable	\$12,376,157.41
505 Early Retirement Benefits Payable	\$3,666,691.99
506 Net OPEB Obligation	\$14,374,069.69
507 Net Pension Liability	\$366,387.02
508 Lease Liability	\$1,535,934.97
509 Other Long Term Liabilities	\$61,266,033.53
510 Subscription Liability	\$205,181.00

550 Deferred Inflows of Resources**\$16,665,122.68**

554 Pension Related Deferred Inflows	\$16,665,122.68
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Fund Equity

General Long-Term Liabilities (00)

700 Fund Balances		(\$1,588,363,184.34)
706 Net Investment in Capital Assets	(\$1,552,596,741.73)	
707 Restricted Net Position	(\$11,779,597.65)	
708 Unrestricted Net Position	(\$23,986,844.96)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$34,505,047.72

General Fund (10)

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

100 Current Assets		\$589,282,727.46
101 Cash / Cash & Deposits	\$150,368,006.88	
102 Petty Cash	\$49,942.68	
103 Cash Change	\$71,157.49	
105 Interest Bearing Accounts	\$112,733,570.90	
106 Savings Certificates	\$30,194,210.80	
107 Restricted Cash in Banks	\$12,001,851.53	
108 Advance Payments	\$1,217,409.82	
110 Taxes Receivable - Current	\$191,010,260.60	
111 Estimated Uncollectible Taxes Receivable (Current)	(\$264,908.00)	
112 Taxes Receivable - Delinquent	\$5,709,239.03	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$1,145,430.00)	
120 Accounts Receivable	\$1,641,443.85	
122 Judgments Receivable	\$51,124.15	
124 Due from Component Unit	\$13,277.66	
125 Lease Receivable	\$46,572.08	
130 Due from Other Fund	\$1,225,024.08	
140 Due from Other Govt	\$71,976,316.30	

General Fund (10)

150 Advance to Other Fund	\$212,369.73
162 Interest Receivable on Investments and Deposits	\$36,935.49
170 Inventories-materials and supplies	\$2,163,781.21
180 Investments	\$5,646,258.22
191 Deposits	\$197,248.10
192 Prepaid Items	\$4,127,064.86

Total Assets and Deferred Outflows of Resources**\$589,282,727.46****Liabilities, Deferred Inflows of Resources****400 Current Liabilities****\$111,852,658.94**

401 Vouchers Payable	\$1,504,184.12
402 Accounts Payable	\$8,505,108.78
404 Contracts Payable	\$79,669,705.47
405 Construction Contracts Payable	\$438,913.43
410 Due to Other Fund	\$625,042.44
420 Due to Other Gov't	\$53,180.78
431 Notes Payable	(\$808.81)
450 Payroll Deduction & WH and Emplr. Matching	\$20,605,762.98
451 Compensated Absences Payable	\$275,380.02
471 Deposits Payable	\$13,675.00
475 Unearned Revenue	\$162,514.73

550 Deferred Inflows of Resources**\$203,462,216.83**

551 Unavailable Revenue - Property Taxes	\$163,321,365.21
552 Unavailable Revenue - Utility Taxes	\$686,481.87
553 Taxes Levied for Future Period	\$38,879,532.22
559 Other Deferred Inflows of Resources	\$574,837.53

Fund Equity**700 Fund Balances****\$273,967,851.69**

General Fund (10)		
710 Nonspendable Fund Balance		\$5,107,335.50
711 Inventory	\$2,248,549.71	
712 Prepaids	\$1,702,908.69	
714 Advances	\$1,107,726.11	
718 Other Nonspendable	\$48,150.99	
720 Restricted Fund Balance		\$351,095.07
739 Other Restricted	\$351,095.07	
740 Committed Fund Balance		\$50,817.73
749 Other Committed	\$50,817.73	
750 Assigned Fund Balance		\$18,798,404.43
752 Subsequent Year's Budget	\$15,216,103.07	
753 Unemployment	\$1,234,245.99	
759 Other Assigned	\$2,348,055.37	
760 Unassigned Fund Balance		\$249,660,198.96
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$589,282,727.46

Revenue

1000 Revenue from Local Sources		\$480,080,109.66
1100 Taxes		\$438,005,413.11
1110 Ad Valorem Taxes	\$391,216,298.44	
1120 Prior Years Ad Valorem Taxes	\$21,612,376.28	
1130 Tax Deed Revenue	\$161,820.07	
1140 Utility Tax	\$23,817,642.23	
1180 Other Taxes	\$267,739.85	
1190 Penalties and Interest on Taxes	\$929,536.24	
1200 Revenue from Local Govt Other than School Districts		\$24,754.52
1210 Revenue in Lieu of Taxes	\$24,754.52	

General Fund (10)

1300 Tuition and Fees			\$2,355,266.99
1310 School Tuition		\$1,673,707.46	
1311 Tuition for Credit from Students, Parents or Other	\$37,953.75		
1312 Tuition for Credit from School Districts In State	\$664,531.34		
1313 Tuition for Credit from School Districts Outside the State	\$971,222.37		
1320 Adult Continuing Education Tuition		\$33,683.53	
1330 Summer School Tuition		\$4,530.00	
1331 Tuition for Credit Classes	\$4,530.00		
1340 Preschool Tuition		\$69,367.07	
1360 Regular Day School Transportation Fees		\$476,756.07	
1361 Transportation Fees from Students, Parents or Other	\$388,864.96		
1363 Transportation Fees from School Districts Outside the State	\$87,891.11		
1380 Other Transportation Fees		\$97,222.86	
1500 Earnings on Investments and Deposits			\$8,164,791.02
1510 Investment Earnings		\$8,164,791.02	
1600 Food Service			\$32,148.17
1660 Other Sales		\$32,148.17	
1700 Cocurricular Activities			\$7,429,768.71
1710 Admissions		\$4,516,896.97	
1730 Student Organization Memberships		\$62,704.00	
1740 Rentals, Cocurricular Activities		\$307,510.19	
1790 Other Student Activity Income		\$2,542,657.55	
1900 Other Revenue from Local Sources			\$24,067,967.14
1910 Rentals		\$1,699,405.88	
1920 Contributions and Donations		\$2,562,918.20	
1940 Services Provided Other School Districts		\$1,237,411.36	
1941 School Districts Within the State	\$866,728.65		

General Fund (10)			
1942 School Districts Outside the State	\$111,012.08		
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$259,670.63		
1950 Refund of Prior Years Expenditures		\$313,374.28	
1960 Judgments		\$46,560.00	
1970 Charges for Services		\$2,334,048.77	
1971 Insurance Premiums	\$163,636.40		
1972 Medicaid Direct Services	\$29,101.13		
1973 Medicaid Indirect Administrative Services	\$2,086,690.02		
1979 Other Charges for Services	\$54,621.22		
1980 Day Care Services		\$13,200.00	
1982 Before and After School Services	\$13,200.00		
1990 Other		\$15,861,048.65	
2000 Revenue from Intermediate Sources			\$9,085,393.55
2100 County Sources			\$8,144,305.86
2110 County Apportionment		\$7,778,707.90	
2120 Lease of County-Owned Land		\$365,597.96	
2200 Revenue in Lieu of Taxes			\$554,808.61
2300 Revenue for Joint Facilities			\$263,237.95
2900 Other			\$123,041.13
3000 Revenue from State Sources			\$579,571,172.60
3100 Grants-in-Aid			\$577,320,516.45
3110 Unrestricted Grants-in-Aid		\$575,927,489.27	
3111 State Aid	\$541,652,910.00		
3112 State Apportionment	\$9,984,926.74		
3113 Renewable Facility Tax	\$5,299,801.88		
3114 Bank Franchise Tax	\$18,619,357.33		
3119 Other Unrestricted	\$370,493.32		

General Fund (10)		
3120 Restricted Grants-in-Aid		\$1,393,027.18
3125 Mentor Teacher Program	\$674,694.72	
3129 Other Restricted	\$718,332.46	
3200 Revenue in Lieu of Taxes		\$3,637.59
3210 Tax Base on Shooting Areas		\$3,637.59
3300 Tuition		\$1,430,980.86
3320 Regular Education		\$1,430,980.86
3900 Other State Revenue		\$816,037.70
4000 Revenue from Federal Sources		\$134,046,021.19
4100 Grants-in-Aid		\$132,913,531.51
4120 Unrestricted Grants from Federal Government through the State		\$630,037.63
4121 National Minerals (ALN 15.207)	\$515,353.86	
4122 Taylor Grazing (ALN 15.206)	\$93,263.61	
4129 Other Unrestricted Grants from Federal thru the State	\$21,420.16	
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$632,194.06
4131 National Forest Lands (ALN 10.665)	\$575,898.53	
4133 Bankhead Jones Farm Tenant (ALN 10.901)	\$8,865.77	
4134 Federal Wetlands (ALN 15.227)	\$47,429.76	
4135 Restricted Grants from Federal Govt through Intermediate Source		\$20,503.28
4140 Restricted Grants Direct from Federal Government		\$7,814,516.34
4141 Buildings in Federally Affected Areas	\$173,023.00	
4142 Indian Education, Title VII (ALN 84.060)	\$3,067,695.11	
4149 Other Grants Direct from Federal Govt	\$4,573,798.23	
4150 Restricted Grants from Federal Government through the State		\$123,816,280.20
4151 Other Grants Federal Government Through the State	\$4,475,983.34	
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$5,164,759.78	
4158 Title I Grants - ALL PROGRAMS	\$50,387,261.81	

General Fund (10)		
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$9,821,396.40	
4160 Title III, English Language Acquisition (ALN 84.365)	\$591,667.42	
4161 Perkins - Vocational Education (ALN 84.048)	\$1,488,789.39	
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$24,929.62	
4182 Workforce Investment Act, Summer Opportunities (ALN 17.255)	\$250,648.72	
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$17,847,666.07	
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$33,763,177.65	
4200 Revenue in Lieu of Taxes (PILT)		\$193,849.78
4400 Johnson OMalley Funds (ALN 15.130)		\$380,966.07
4900 Other Federal Revenue		\$557,673.83
5000 Other Sources		\$67,471,155.11
5100 Other Financing Sources		\$67,471,155.11
5110 Transfers In		\$66,456,026.61
5130 Sale of Surplus Property		\$496,435.17
5140 Compensation for Loss of General Capital Assets		\$512,603.12
5180 Other		\$6,090.21
General Fund Total Revenues		\$1,270,253,852.11
Expenditures		
1000 Instruction		\$711,296,308.66
1100 Regular Programs		\$643,494,768.39
1110 Elementary Programs		\$300,916,818.65
1111 Elem Regular Term	\$298,976,425.40	
1112 Elem Summer Term	\$1,940,393.25	
1120 Middle/Junior High Programs		\$137,328,269.35
1121 MS Regular Term	\$137,081,537.98	
1122 MS Summer Term	\$246,731.37	

General Fund (10)		
1130 High School Programs		\$195,391,525.86
1131 HS Regular Term	\$194,898,300.25	
1132 HS Summer Term	\$493,225.61	
1140 Preschool Programs		\$7,094,669.90
1141 Regular Preschool	\$5,712,628.07	
1142 Title I Preschool	\$1,382,041.83	
1190 Other Regular Programs		\$2,763,484.63
1200 Special Programs		\$67,792,594.32
1210 Programs for Gifted and Talented		\$2,247,159.55
1230 Coordinated Early Intervening Services (CEIS)		\$56,070.94
1250 Culturally Different		\$12,921,867.38
1270 Programs for Educationally Deprived, Title I		\$44,441,627.87
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$44,441,627.87	
1290 Other Special Programs		\$8,125,868.58
1293 Contracts--Outside State	\$143,006.49	
1294 Contracts--Inside State	\$119,782.08	
1299 Other (Alternative Schooling)	\$7,863,080.01	
1300 Adult Continuing Education Programs		\$8,945.95
1390 Other Adult Continuing Education Programs		\$8,945.95
2000 Support Services		\$490,642,100.54
2100 Support Services--Students		\$48,966,243.77
2110 Attendance and Social Work Services		\$6,479,406.22
2111 Attendance and Social Work Director	\$439,653.02	
2112 Attendance Service	\$1,038,836.72	
2113 Social Work Services	\$874,322.97	
2114 Student Accounting Services	\$45,768.65	
2115 Drug and Alcohol Services	\$266,722.70	

General Fund (10)

2116 Title I Attendance and Social Work Services	\$2,088,165.72	
2119 Other Attendance and Social Work Services	\$1,725,936.44	
2120 Guidance Services		\$33,301,904.72
2121 Guidance Services Director	\$6,348,073.38	
2122 Counseling Services	\$14,517,907.29	
2123 Appraisal Services	\$52,489.08	
2125 Records Maintenance Services	\$340,097.13	
2126 Placement Services	\$9,175.20	
2128 Title I Parent Involvement Activities	\$594,921.70	
2129 Other Guidance Services	\$11,439,240.94	
2130 Health Services		\$9,082,726.10
2131 Health Services Director	\$981,263.26	
2132 Medical Services	\$97,518.76	
2133 Dental Services	\$5,000.00	
2134 Nurse Services	\$5,900,715.55	
2139 Other Health Services	\$2,098,228.53	
2140 Psychological Services		\$93,593.29
2142 Psychological Testing Services	\$93,588.58	
2143 Psychological Counseling Services	\$4.71	
2150 Speech Pathology Services		\$2,394.00
2152 Speech Pathology Services	\$2,394.00	
2170 Student Therapy Services		\$6,219.44
2171 Physical Therapy	\$2,553.12	
2172 Occupational Therapy	\$3,666.32	
2200 Support Services--Instructional Staff		\$58,832,973.64
2210 Improvement of Instruction Services		\$23,490,083.35
2211 Improvement of Instruction Director	\$3,335,231.77	

General Fund (10)

2212 Instruction and Curriculum Development Services	\$5,072,616.12	
2213 Instructional Staff Training Services	\$9,962,222.70	
2214 Title I Professional Development Services	\$3,315,602.72	
2219 Other Improvement of Instruction Services	\$1,804,410.04	
2220 Educational Media Services		\$35,342,890.29
2221 Education Media Director	\$499,846.47	
2222 School Library Services	\$15,024,357.31	
2223 Audiovisual Services	\$88,290.03	
2225 Computer-Assisted Instruction Services	\$426,695.69	
2226 RDT Facilities and Support Staff	\$4,325.61	
2227 Technology in School	\$18,971,972.59	
2229 Other Educational Media Services	\$327,402.59	
2300 Support Services--General Administration		\$43,808,812.47
2310 Board of Education Services		\$15,622,878.94
2311 Board of Education Services	\$6,793,287.09	
2312 Board Secretary Services	\$59,373.27	
2314 Election Services	\$161,016.25	
2315 Legal Services	\$1,171,499.86	
2316 Tax Assessment and Collection Services	\$2,293.89	
2317 Audit Services	\$2,123,132.63	
2319 Other Board of Education Services	\$5,312,275.95	
2320 Executive Administration Services		\$28,185,933.53
2321 Office of the Superintendent Services	\$23,456,500.08	
2322 Community Relations Services	\$314,286.52	
2323 Staff Relations and Negotiations Services	\$1,340,990.52	
2324 State and Federal Relations Services	\$10,498.84	
2329 Other Executive Administration Services	\$3,063,657.57	

General Fund (10)

2400 Support Services--School Administration		\$83,804,410.42
2410 Office of the Principal Services		\$78,010,178.29
2440 Title I Program Administration		\$2,224,472.51
2490 Other Support Services--School Administration		\$3,569,759.62
2500 Support Services--Business		\$245,519,598.58
2520 Fiscal Services		\$28,831,701.18
2521 Fiscal Services Director	\$6,285,967.01	
2523 Receiving and Disbursing Funds Services	\$2,514.12	
2524 Payroll Services	\$220,411.97	
2525 Financial Accounting Services	\$221,583.74	
2529 Other Fiscal Services	\$22,101,224.34	
2530 Facilities Acquisition and Construction Services		\$290,587.02
2531 Facilities Acquisition and Construction Director	\$137,530.35	
2533 Architecture and Engineering Services	\$153,056.67	
2540 Operation and Maintenance of Plant Services		\$159,763,208.37
2541 Operation and Maintenance of Plant Director	\$15,468,414.43	
2542 Care and Upkeep of Buildings Services	\$51,270,417.36	
2543 Care and Upkeep of Grounds Services	\$3,533,667.86	
2544 Care and Upkeep of Equipment Services	\$901,525.73	
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$902,543.98	
2546 Security Services	\$2,175,403.07	
2547 Land and Building Rental	\$79,911.38	
2548 Title I Operations and Maintenance of Plant	\$7,660.00	
2549 Other Operation and Maintenance of Plant Services	\$85,423,664.56	
2550 Student Transportation Services		\$50,752,967.79
2551 Student Transportation Services Director	\$7,409,185.72	
2552 Vehicle Operation Services	\$7,632,845.90	

General Fund (10)

2553 Monitoring Services	\$19,602.17	
2554 Vehicle Servicing and Maintenance Services	\$3,018,821.55	
2555 Contracted Services	\$9,778,108.56	
2556 Title I Student Transportation Services	\$539,389.36	
2559 Other Student Transportation Services	\$22,355,014.53	
2560 Food Services		\$3,215,614.29
2561 Food Services Director	\$427,937.57	
2562 Food Preparation and Dispensing Services	\$802,472.71	
2569 Other Food Services	\$1,985,204.01	
2570 Internal Services		\$2,569,409.34
2571 Internal Services Director	\$312,746.49	
2572 Purchasing Services	\$483,450.16	
2573 Warehousing and Distributing Services	\$684,829.75	
2574 Printing, Publishing and Duplicating Services	\$1,053,752.80	
2579 Other Internal Services	\$34,630.14	
2590 Other Support Services-Business		\$96,110.59
2600 Support Services--Central		\$9,704,196.63
2610 Direction of Central Support Services		\$21,001.40
2620 Planning, Research, Development and Evaluation Services		\$1,468,509.39
2622 Development Services	\$51,985.73	
2623 Evaluation Services	\$3,851.42	
2624 Planning Services	\$15,074.93	
2625 Research Services	\$53,564.48	
2626 Title I Program Evaluation Services	\$404,861.08	
2629 Other Planning, Research, Development and Evaluation Services	\$939,171.75	
2630 Information Services		\$115,480.78
2633 Public Information Services	\$115,480.78	

General Fund (10)		
2640 Staff Services		\$2,261,707.99
2641 Staff Services Director	\$1,910,212.69	
2642 Recruitment and Placement Services	\$303,467.91	
2644 In-Service Training Services (For Non-Instructional Staff)	\$42,878.05	
2645 Health Services	\$5,149.34	
2660 Data Processing Services		\$5,673,444.37
2661 Data Processing Director	\$512,270.57	
2669 Other Data Processing Services	\$5,161,173.80	
2690 Other Support Services--Central		\$164,052.70
2900 Other Support Services		\$5,865.03
3000 Community Services		\$3,103,225.28
3100 Community Services Director		\$31,983.61
3200 Community Recreation Services		\$67,051.24
3300 Civic Services		\$3,583.81
3500 Custody and Care of Children Services		\$1,462,284.54
3600 Welfare Activities Services		\$29,707.26
3700 Nonpublic School Student Services		\$1,285,885.20
3710 Nonpublic School Instruction Services		\$1,200,165.77
3711 Title I NonPublic Instruction Services	\$1,042,006.77	
3719 Other Nonpublic Instruction Services	\$158,159.00	
3720 Nonpublic School Support Services		\$79,303.87
3721 Title I Nonpublic School Support Services	\$28,691.61	
3729 Other Nonpublic School Support Services	\$50,612.26	
3790 Other Nonpublic School Services		\$6,415.56
3900 Other Community Services		\$222,729.62
4000 Nonprogrammed Charges		\$4,524,875.80
4300 Scholarships		\$477.59

General Fund (10)

4400 Payments to State-Unemployment			\$22,948.15	
4500 Early Retirement Payment			\$4,388,470.57	
4600 Insurance Costs			\$6,827.11	
4610 Retiree Insurance Premiums		\$5,600.00		
4620 Self Insurance Costs		\$1,227.11		
4621 Self Insurance Claims	\$1,227.11			
4900 Other Non-Programmed Costs			\$106,152.38	
5000 Debt Services (Includes Lease Purchase Pmts)				\$156,479.76
6000 Cocurricular Activities				\$58,568,505.78
6100 Male Activities			\$13,153,725.33	
6200 Female Activities			\$11,789,759.83	
6500 Transportation			\$5,230,326.83	
6900 Combined Activities			\$28,394,693.79	
8000 Other Uses				\$3,520,593.72
8100 Other Financing Uses			\$3,520,593.72	
8110 Transfers Out		\$3,520,593.72		
General Fund Total Expenditures				\$1,271,812,089.54

Capital Outlay Fund (21)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets				\$641,881,549.91
101 Cash / Cash & Deposits			\$205,664,529.29	
104 Cash with Fiscal Agent			\$44,925,631.14	
105 Interest Bearing Accounts			\$178,770,979.90	
106 Savings Certificates			\$38,880,157.34	
107 Restricted Cash in Banks			\$7,960,119.96	

Capital Outlay Fund (21)

110 Taxes Receivable - Current	\$120,749,588.14
111 Estimated Uncollectible Taxes Receivable (Current)	(\$117,168.00)
112 Taxes Receivable - Delinquent	\$2,639,608.82
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$495,944.00)
120 Accounts Receivable	(\$1,441,421.12)
130 Due from Other Fund	\$919,241.45
140 Due from Other Govt	\$28,934,692.84
150 Advance to Other Fund	\$1,407,237.84
162 Interest Receivable on Investments and Deposits	\$37,712.55
180 Investments	\$10,081,405.05
191 Deposits	\$14,693.90
192 Prepaid Items	\$2,950,484.81

Total Assets and Deferred Outflows of Resources**\$641,881,549.91****Liabilities, Deferred Inflows of Resources****400 Current Liabilities****\$24,162,275.48**

401 Vouchers Payable	\$192,472.34
402 Accounts Payable	\$19,180,571.15
404 Contracts Payable	(\$176.40)
405 Construction Contracts Payable	\$139,849.05
406 Construction Contracts Payable - Retained %	\$3,284,124.54
410 Due to Other Fund	\$409,064.70
442 Accrued Interest Payable	\$187,469.33
450 Payroll Deduction & WH and Emplr. Matching	(\$836.70)
475 Unearned Revenue	\$769,737.47

550 Deferred Inflows of Resources**\$126,404,941.86**

551 Unavailable Revenue - Property Taxes	\$98,557,663.58
553 Taxes Levied for Future Period	\$26,733,472.28

Capital Outlay Fund (21)

559 Other Deferred Inflows of Resources \$1,113,806.00

Fund Equity

700 Fund Balances \$491,314,332.57

710 Nonspendable Fund Balance \$1,120,057.51

711 Inventory \$7,155.40

712 Prepaids \$92,902.11

718 Other Nonspendable \$1,020,000.00

720 Restricted Fund Balance \$490,729,307.59

721 Debt Service \$5,815,055.32

722 Capital Projects \$1,370,112.18

723 Capital Outlay \$483,448,240.09

739 Other Restricted \$95,900.00

760 Unassigned Fund Balance (\$535,032.53)

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$641,881,549.91

Revenue

1000 Revenue from Local Sources \$281,801,169.34

1100 Taxes \$263,648,612.02

1110 Ad Valorem Taxes \$249,297,833.67

1120 Prior Years Ad Valorem Taxes \$13,730,452.30

1130 Tax Deed Revenue \$53,638.68

1180 Other Taxes \$107,818.09

1190 Penalties and Interest on Taxes \$458,869.28

1200 Revenue from Local Govt Other than School Districts \$1,090.33

1210 Revenue in Lieu of Taxes \$1,090.33

1500 Earnings on Investments and Deposits \$6,059,555.33

1510 Investment Earnings \$6,059,555.33

Capital Outlay Fund (21)

1900 Other Revenue from Local Sources			\$12,091,911.66	
1910 Rentals		\$26,600.00		
1920 Contributions and Donations		\$4,296,224.68		
1940 Services Provided Other School Districts		\$6,247.43		
1941 School Districts Within the State	\$6,247.43			
1950 Refund of Prior Years Expenditures		\$154,493.86		
1960 Judgments		\$1,615,527.60		
1990 Other		\$5,992,818.09		
2000 Revenue from Intermediate Sources				\$327,059.44
2100 County Sources			\$35,732.29	
2120 Lease of County-Owned Land		\$35,732.29		
2200 Revenue in Lieu of Taxes			\$186,772.44	
2300 Revenue for Joint Facilities			\$102,586.78	
2900 Other			\$1,967.93	
3000 Revenue from State Sources				\$626,169.26
3100 Grants-in-Aid			\$460,826.68	
3120 Restricted Grants-in-Aid		\$460,826.68		
3129 Other Restricted	\$460,826.68			
3200 Revenue in Lieu of Taxes			\$2,226.79	
3210 Tax Base on Shooting Areas		\$2,226.79		
3900 Other State Revenue			\$163,115.79	
4000 Revenue from Federal Sources				\$86,466,329.88
4100 Grants-in-Aid			\$84,663,949.54	
4110 Unrestricted Grants Directly from Federal Government		\$568,389.00		
4111 Impact Aid (ALN 84.041)	\$568,389.00			
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$6,830.80		
4134 Federal Wetlands (ALN 15.227)	\$6,830.80			

Capital Outlay Fund (21)

4135 Restricted Grants from Federal Govt through Intermediate Source		\$164,218.91
4140 Restricted Grants Direct from Federal Government		\$1,694,952.83
4149 Other Grants Direct from Federal Govt	\$1,694,952.83	
4150 Restricted Grants from Federal Government through the State		\$82,229,558.00
4151 Other Grants Federal Government Through the State	\$1,134,942.65	
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$188,267.00	
4158 Title I Grants - ALL PROGRAMS	\$156,282.00	
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$159,839.00	
4161 Perkins - Vocational Education (ALN 84.048)	\$357,392.32	
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$401,716.00	
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$32,104,667.23	
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$47,726,451.80	

4900 Other Federal Revenue

\$1,802,380.34

5000 Other Sources

\$86,064,027.65

5100 Other Financing Sources

\$86,064,027.65

5110 Transfers In		\$15,690,741.54
5120 Proceeds of General Long-Term Debt Issues		\$62,975,887.57
5123 Premiums on Debt Issued	\$11,237,095.20	
5124 Lease Proceeds	\$1,299,046.24	
5125 Capital Outlay Certificates Issued	\$49,804,595.05	
5126 Refunding Capital Outlay Certificates Issued	\$279,211.08	
5127 Note Proceeds	\$355,940.00	
5130 Sale of Surplus Property		\$498,139.50
5140 Compensation for Loss of General Capital Assets		\$6,899,259.04

Capital Outlay Fund Total Revenues

\$455,284,755.57

Expenditures

Capital Outlay Fund (21)

1000 Instruction			\$44,058,496.46
1100 Regular Programs			\$43,443,869.85
1110 Elementary Programs		\$18,730,861.74	
1111 Elem Regular Term	\$18,730,861.74		
1120 Middle/Junior High Programs		\$7,483,552.34	
1121 MS Regular Term	\$7,483,552.34		
1130 High School Programs		\$16,594,968.30	
1131 HS Regular Term	\$16,594,968.30		
1140 Preschool Programs		\$235,416.29	
1141 Regular Preschool	\$235,416.29		
1190 Other Regular Programs		\$399,071.18	
1200 Special Programs			\$614,626.61
1210 Programs for Gifted and Talented		\$37,533.49	
1220 Programs for Special Education		\$194,211.04	
1221 Programs for Students with Mild to Moderate Disabilities	\$157,806.36		
1222 Programs for Students with Severe Disabilities	\$30,954.64		
1226 Early Childhood Programs (3-5)	\$4,959.09		
1227 Prolonged Assistance Programs (0-2)	\$490.95		
1250 Culturally Different		\$37,569.00	
1270 Programs for Educationally Deprived, Title I		\$239,554.06	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$239,554.06		
1290 Other Special Programs		\$105,759.02	
1299 Other (Alternative Schooling)	\$105,759.02		
2000 Support Services			\$218,900,433.31
2100 Support Services--Students			\$159,371.64
2110 Attendance and Social Work Services		\$24,855.93	
2114 Student Accounting Services	\$1,378.40		

Capital Outlay Fund (21)

2116 Title I Attendance and Social Work Services	\$22,477.53	
2119 Other Attendance and Social Work Services	\$1,000.00	
2120 Guidance Services		\$35,328.46
2121 Guidance Services Director	\$4,322.55	
2122 Counseling Services	\$11,688.91	
2129 Other Guidance Services	\$19,317.00	
2130 Health Services		\$88,529.38
2134 Nurse Services	\$43,978.54	
2139 Other Health Services	\$44,550.84	
2140 Psychological Services		\$5,992.00
2149 Other Psychological Services	\$5,992.00	
2160 Audiology Services		\$1,666.03
2162 Audiology Services	\$1,666.03	
2170 Student Therapy Services		\$2,999.84
2172 Occupational Therapy	\$2,999.84	
2200 Support Services--Instructional Staff		\$6,208,399.14
2210 Improvement of Instruction Services		\$249,499.60
2211 Improvement of Instruction Director	\$2,662.00	
2212 Instruction and Curriculum Development Services	\$160,914.41	
2213 Instructional Staff Training Services	\$29,386.68	
2219 Other Improvement of Instruction Services	\$56,536.51	
2220 Educational Media Services		\$5,958,899.54
2221 Education Media Director	\$5,869.80	
2222 School Library Services	\$1,196,271.80	
2223 Audiovisual Services	\$735.00	
2225 Computer-Assisted Instruction Services	\$248,921.91	
2227 Technology in School	\$4,457,942.48	

Capital Outlay Fund (21)

2229 Other Educational Media Services	\$49,158.55		
2300 Support Services--General Administration			\$239,289.35
2310 Board of Education Services		\$126,258.70	
2311 Board of Education Services	\$82,315.68		
2315 Legal Services	\$300.00		
2319 Other Board of Education Services	\$43,643.02		
2320 Executive Administration Services		\$113,030.65	
2321 Office of the Superintendent Services	\$85,549.14		
2323 Staff Relations and Negotiations Services	\$18,995.16		
2329 Other Executive Administration Services	\$8,486.35		
2400 Support Services--School Administration			\$361,153.41
2410 Office of the Principal Services		\$246,126.29	
2490 Other Support Services--School Administration		\$115,027.12	
2500 Support Services--Business			\$210,995,832.63
2520 Fiscal Services		\$1,158,017.17	
2521 Fiscal Services Director	\$147,311.03		
2529 Other Fiscal Services	\$1,010,706.14		
2530 Facilities Acquisition and Construction Services		\$133,019,557.09	
2531 Facilities Acquisition and Construction Director	\$40,297,558.29		
2532 Land Acquisition and Development Services	\$2,449,021.34		
2533 Architecture and Engineering Services	\$3,525,984.22		
2535 Building Acquisition, Construction and Improvements Services	\$76,342,622.02		
2539 Other Facilities Acquisition and Construction Services	\$10,404,371.22		
2540 Operation and Maintenance of Plant Services		\$60,336,575.33	
2541 Operation and Maintenance of Plant Director	\$476,962.15		
2542 Care and Upkeep of Buildings Services	\$30,235,022.28		
2543 Care and Upkeep of Grounds Services	\$4,229,337.67		

Capital Outlay Fund (21)

2544 Care and Upkeep of Equipment Services	\$955,004.27	
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$617,476.87	
2546 Security Services	\$383,196.40	
2547 Land and Building Rental	\$792,274.56	
2549 Other Operation and Maintenance of Plant Services	\$22,647,301.13	
2550 Student Transportation Services		\$14,952,590.46
2551 Student Transportation Services Director	\$4,443,293.30	
2552 Vehicle Operation Services	\$4,050,434.22	
2554 Vehicle Servicing and Maintenance Services	\$611,316.43	
2555 Contracted Services	\$648,996.03	
2559 Other Student Transportation Services	\$5,198,550.48	
2560 Food Services		\$968,390.19
2561 Food Services Director	\$149,368.51	
2562 Food Preparation and Dispensing Services	\$196,894.23	
2569 Other Food Services	\$622,127.45	
2570 Internal Services		\$543,462.39
2571 Internal Services Director	\$69,394.75	
2574 Printing, Publishing and Duplicating Services	\$471,476.84	
2579 Other Internal Services	\$2,590.80	
2590 Other Support Services-Business		\$17,240.00
2600 Support Services--Central		\$905,373.18
2620 Planning, Research, Development and Evaluation Services		\$7,750.00
2629 Other Planning, Research, Development and Evaluation Services	\$7,750.00	
2630 Information Services		\$67,104.07
2633 Public Information Services	\$35,656.77	
2639 Other Information Services	\$31,447.30	
2640 Staff Services		\$4,335.00

Capital Outlay Fund (21)			
2643 Staff Accounting Services	\$4,335.00		
2660 Data Processing Services		\$826,184.11	
2669 Other Data Processing Services	\$826,184.11		
2700 Support Services--Special Education			\$31,013.96
2710 Special Education Administrative Costs		\$25,489.76	
2730 Special Education Transportation Costs		\$5,524.20	
2736 Multiple Disabilities	\$5,524.20		
3000 Community Services			\$76,490.50
3200 Community Recreation Services			\$49,086.92
3500 Custody and Care of Children Services			\$4,152.47
3700 Nonpublic School Student Services			\$22,934.92
3710 Nonpublic School Instruction Services		\$22,934.92	
3711 Title I NonPublic Instruction Services	\$5,389.35		
3719 Other Nonpublic Instruction Services	\$17,545.57		
3900 Other Community Services			\$316.19
5000 Debt Services (Includes Lease Purchase Pmts)			\$83,025,908.29
6000 Cocurricular Activities			\$8,445,265.53
6100 Male Activities			\$1,790,495.97
6200 Female Activities			\$1,072,353.97
6500 Transportation			\$866,035.97
6900 Combined Activities			\$4,716,379.62
8000 Other Uses			\$90,512,150.47
8100 Other Financing Uses			\$90,512,150.47
8110 Transfers Out		\$89,431,819.44	
8130 Special Items		\$1,080,331.03	
Capital Outlay Fund Total Expenditures			\$445,018,744.56

Special Education Fund (22)

Balance Sheet**Assets and Deferred Outflows of Resources****100 Current Assets****\$211,616,342.82**

101 Cash / Cash & Deposits	\$66,631,688.08
105 Interest Bearing Accounts	\$51,203,373.98
106 Savings Certificates	\$3,663,343.81
107 Restricted Cash in Banks	\$755,822.85
110 Taxes Receivable - Current	\$74,845,917.87
111 Estimated Uncollectible Taxes Receivable (Current)	(\$83,284.00)
112 Taxes Receivable - Delinquent	\$1,724,390.60
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$309,212.00)
120 Accounts Receivable	(\$319,881.88)
130 Due from Other Fund	\$16,227.23
140 Due from Other Govt	\$10,332,826.25
150 Advance to Other Fund	\$1,227.00
162 Interest Receivable on Investments and Deposits	\$433.72
180 Investments	\$2,884,711.38
192 Prepaid Items	\$268,757.93

Total Assets and Deferred Outflows of Resources**\$211,616,342.82****Liabilities, Deferred Inflows of Resources****400 Current Liabilities****\$23,691,425.40**

401 Vouchers Payable	\$210,964.10
402 Accounts Payable	\$2,764,438.04
404 Contracts Payable	\$15,264,429.16
405 Construction Contracts Payable	\$26,879.38
410 Due to Other Fund	\$150,359.27
420 Due to Other Gov't	\$66,284.09

Special Education Fund (22)

450 Payroll Deduction & WH and Emplr. Matching		\$5,084,769.32	
451 Compensated Absences Payable		\$30,076.04	
475 Unearned Revenue		\$93,226.00	
550 Deferred Inflows of Resources			\$78,600,946.16
551 Unavailable Revenue - Property Taxes		\$62,746,665.33	
553 Taxes Levied for Future Period		\$15,811,053.45	
559 Other Deferred Inflows of Resources		\$43,227.38	
Fund Equity			
700 Fund Balances			\$109,323,971.26
710 Nonspendable Fund Balance		\$96,860.95	
711 Inventory	\$985.32		
712 Prepaids	\$95,875.63		
720 Restricted Fund Balance		\$109,291,218.43	
724 Special Education	\$109,291,218.43		
760 Unassigned Fund Balance		(\$64,108.12)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$211,616,342.82

Revenue

1000 Revenue from Local Sources			\$168,147,699.49
1100 Taxes		\$163,604,407.86	
1110 Ad Valorem Taxes	\$154,849,063.68		
1120 Prior Years Ad Valorem Taxes	\$8,349,641.57		
1130 Tax Deed Revenue	\$31,876.77		
1180 Other Taxes	\$74,503.76		
1190 Penalties and Interest on Taxes	\$299,322.08		
1200 Revenue from Local Govt Other than School Districts		\$495.95	
1210 Revenue in Lieu of Taxes	\$495.95		

Special Education Fund (22)

1300 Tuition and Fees			\$462,421.99
1310 School Tuition		\$268,905.04	
1312 Tuition for Credit from School Districts In State	\$182,689.28		
1313 Tuition for Credit from School Districts Outside the State	\$86,215.76		
1360 Regular Day School Transportation Fees		\$193,516.95	
1361 Transportation Fees from Students, Parents or Other	\$166,776.95		
1362 Transportation Fees from School Districts In State	\$26,740.00		
1500 Earnings on Investments and Deposits			\$851,124.21
1510 Investment Earnings		\$851,124.21	
1900 Other Revenue from Local Sources			\$3,229,249.48
1920 Contributions and Donations		\$22,003.97	
1940 Services Provided Other School Districts		\$640,400.98	
1941 School Districts Within the State	\$485,347.79		
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$155,053.19		
1950 Refund of Prior Years Expenditures		\$2,413.13	
1970 Charges for Services		\$2,351,121.65	
1972 Medicaid Direct Services	\$1,965,046.89		
1973 Medicaid Indirect Administrative Services	\$386,074.76		
1990 Other		\$213,309.75	
2000 Revenue from Intermediate Sources			\$123,573.71
2100 County Sources			\$12,871.43
2120 Lease of County-Owned Land		\$12,871.43	
2200 Revenue in Lieu of Taxes			\$109,427.18
2900 Other			\$1,275.10
3000 Revenue from State Sources			\$71,650,269.37
3100 Grants-in-Aid			\$71,368,929.43
3120 Restricted Grants-in-Aid		\$71,368,929.43	

Special Education Fund (22)

3121 Exceptional Children	\$67,267,552.00		
3125 Mentor Teacher Program	\$250.00		
3129 Other Restricted	\$4,101,127.43		
3200 Revenue in Lieu of Taxes			\$1,410.53
3210 Tax Base on Shooting Areas		\$1,410.53	
3300 Tuition			\$274,214.14
3310 Special Education		\$274,214.14	
3900 Other State Revenue			\$5,715.27
4000 Revenue from Federal Sources			\$35,712,090.74
4100 Grants-in-Aid			\$35,712,090.74
4110 Unrestricted Grants Directly from Federal Government		\$1,216,207.00	
4111 Impact Aid (ALN 84.041)	\$1,216,207.00		
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$82,170.68	
4134 Federal Wetlands (ALN 15.227)	\$82,170.68		
4150 Restricted Grants from Federal Government through the State		\$34,413,713.06	
4151 Other Grants Federal Government Through the State	\$217,770.90		
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$10,131.00		
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$32,207,133.70		
4186 Special Education-IDEA Part B-Section 619 Preschool (ALN 84.173)	\$976,303.62		
4187 Special Education - Infants and Toddlers (Birth to 3) (ALN 84.181)	\$26,909.09		
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$204,196.00		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$637,251.53		
4192 American Rescue Plan - IDEA 611 (ALN 84.027X)	\$28,030.22		
4193 American Rescue Plan - IDEA 619 (ALN 84.173X)	\$105,987.00		
5000 Other Sources			\$2,393,258.19
5100 Other Financing Sources			\$2,393,258.19
5110 Transfers In		\$2,385,000.00	

Special Education Fund (22)

5140 Compensation for Loss of General Capital Assets

\$8,258.19

Special Education Fund Total Revenues

\$278,026,891.50

Expenditures

1000 Instruction

\$189,930,749.17

1200 Special Programs

\$189,930,749.17

1220 Programs for Special Education

\$188,840,930.45

1221 Programs for Students with Mild to Moderate Disabilities

\$113,134,744.24

1222 Programs for Students with Severe Disabilities

\$50,524,736.37

1223 Day Programs

\$9,054,207.26

1224 Residential Programs

\$4,736,197.26

1225 Homebound Programs

\$137,902.48

1226 Early Childhood Programs (3-5)

\$9,840,333.96

1227 Prolonged Assistance Programs (0-2)

\$1,412,808.88

1230 Coordinated Early Intervening Services (CEIS)

\$1,089,818.72

2000 Support Services

\$81,683,235.06

2100 Support Services--Students

\$50,295,300.64

2110 Attendance and Social Work Services

\$607,988.70

2113 Social Work Services

\$607,988.70

2120 Guidance Services

\$759,465.11

2121 Guidance Services Director

\$24,726.33

2122 Counseling Services

\$446,181.90

2124 CEIS Evaluation Services

\$39,140.20

2126 Placement Services

\$123,431.86

2129 Other Guidance Services

\$125,984.82

2130 Health Services

\$2,112,779.26

2131 Health Services Director

\$21,456.70

Special Education Fund (22)

2132 Medical Services	\$48,501.84	
2134 Nurse Services	\$2,006,101.19	
2139 Other Health Services	\$36,719.53	
2140 Psychological Services		\$8,983,586.90
2141 Psychological Services Director	\$730,328.29	
2142 Psychological Testing Services	\$5,636,751.86	
2143 Psychological Counseling Services	\$482,032.99	
2144 Psychotherapy Services	\$146,661.47	
2149 Other Psychological Services	\$1,987,812.29	
2150 Speech Pathology Services		\$24,334,840.57
2151 Speech Pathology Services Director	\$608,429.56	
2152 Speech Pathology Services	\$20,529,278.16	
2159 Other Speech Pathology Services	\$3,197,132.85	
2160 Audiology Services		\$481,389.05
2161 Audiology Services Director	\$527.16	
2162 Audiology Services	\$233,706.29	
2169 Other Audiology Services	\$247,155.60	
2170 Student Therapy Services		\$12,697,733.09
2171 Physical Therapy	\$4,453,633.11	
2172 Occupational Therapy	\$7,777,425.36	
2173 Recreational Therapy	\$66,293.69	
2179 Other Therapy Services	\$400,380.93	
2180 Orientation and Mobility Services		\$317,517.96
2182 Orientation and Mobility Services	\$308,276.70	
2189 Other Orientation and Mobility Services	\$9,241.26	
2200 Support Services--Instructional Staff		\$994,792.19
2210 Improvement of Instruction Services		\$816,670.71

Special Education Fund (22)

2211 Improvement of Instruction Director	\$83,077.40		
2212 Instruction and Curriculum Development Services	\$234,125.82		
2213 Instructional Staff Training Services	\$299,563.77		
2215 CEIS Professional Development Services	\$83,459.78		
2219 Other Improvement of Instruction Services	\$116,443.94		
2220 Educational Media Services		\$178,121.48	
2222 School Library Services	\$143,076.03		
2227 Technology in School	\$35,045.45		
2300 Support Services--General Administration			\$111,480.32
2310 Board of Education Services		\$111,480.32	
2311 Board of Education Services	\$39,076.58		
2312 Board Secretary Services	\$910.61		
2315 Legal Services	\$60,463.00		
2317 Audit Services	\$7,388.77		
2319 Other Board of Education Services	\$3,641.36		
2500 Support Services--Business			\$61,204.69
2520 Fiscal Services		\$61,204.69	
2525 Financial Accounting Services	\$8,568.56		
2529 Other Fiscal Services	\$52,636.13		
2700 Support Services--Special Education			\$30,220,457.22
2710 Special Education Administrative Costs		\$14,167,369.47	
2730 Special Education Transportation Costs		\$8,339,201.53	
2731 Deaf-Blind	\$6,966.84		
2732 Emotional Behavioral Disability	\$540,304.01		
2733 Cognitive Disability	\$1,231,992.68		
2734 Hearing Loss	\$11,426.28		
2735 Specific Learning Disabled	\$747,236.83		

Special Education Fund (22)

2736 Multiple Disabilities	\$1,248,873.16	
2737 Orthopedic Impairments	\$299,452.81	
2738 Vision Loss	\$23,423.91	
2739 Deafness	\$27,723.45	
2740 Speech/Language Impairments	\$583,703.48	
2741 Other Health Impaired	\$388,023.05	
2742 Autism	\$1,497,092.43	
2743 Traumatic Brain Injury	\$21,984.30	
2744 Preschool (age 3-5)	\$1,697,975.50	
2745 Early Intervention (age 0-2)	\$13,022.80	
2750 Other Special Education Costs		\$7,713,886.22
2751 Deaf-Blind	\$15,930.78	
2752 Emotional Behavioral Disability	\$221,561.69	
2753 Cognitive Disability	\$833,210.29	
2754 Hearing Loss	\$501,984.14	
2755 Specific Learning Disabled	\$995,280.90	
2756 Multiple Disabilities	\$1,175,559.33	
2757 Orthopedic Impairments	\$18,548.83	
2758 Vision Loss	\$25,092.03	
2759 Deafness	\$880,228.89	
2760 Speech/Language Impairments	\$569,395.88	
2761 Other Health Impaired	\$631,315.55	
2762 Autism	\$1,383,169.79	
2763 Traumatic Brain Injury	\$192,943.59	
2764 Preschool (age 3-5)	\$180,194.57	
2765 Early Intervention (age 0-2)	\$89,469.96	

3000 Community Services

\$5,335.31

Special Education Fund (22)

3700 Nonpublic School Student Services			\$5,335.31
3720 Nonpublic School Support Services		\$5,335.31	
3729 Other Nonpublic School Support Services	\$5,335.31		
4000 Nonprogrammed Charges			\$159,255.52
4500 Early Retirement Payment			\$159,255.52
8000 Other Uses			\$127,214.43
8100 Other Financing Uses			\$127,214.43
8110 Transfers Out		\$127,214.43	
Special Education Fund Total Expenditures			\$271,905,789.49

Building Fund (25)

Balance Sheet

Assets and Deferred Outflows of Resources			
100 Current Assets			\$13,266.91
101 Cash / Cash & Deposits		\$4,268.78	
105 Interest Bearing Accounts		\$8,998.13	
Total Assets and Deferred Outflows of Resources			\$13,266.91
Fund Equity			
700 Fund Balances			\$13,266.91
720 Restricted Fund Balance		\$13,266.91	
727 Building	\$13,266.91		
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$13,266.91

Revenue

1000 Revenue from Local Sources			\$13,620.60
1500 Earnings on Investments and Deposits			\$154.66
1510 Investment Earnings		\$154.66	

Building Fund (25)

1700 Cocurricular Activities

\$13,465.94

1710 Admissions

\$13,465.94

Building Fund Total Revenues

\$13,620.60

Expenditures

2000 Support Services

\$100,019.12

2500 Support Services--Business

\$100,019.12

2530 Facilities Acquisition and Construction Services

\$9,878.45

2539 Other Facilities Acquisition and Construction Services

\$9,878.45

2540 Operation and Maintenance of Plant Services

\$90,140.67

2542 Care and Upkeep of Buildings Services

\$87,022.67

2549 Other Operation and Maintenance of Plant Services

\$3,118.00

8000 Other Uses

\$67.53

8100 Other Financing Uses

\$67.53

8110 Transfers Out

\$67.53

Building Fund Total Expenditures

\$100,086.65

Impact Aid Fund (27)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets

\$216,573,231.39

101 Cash / Cash & Deposits

\$87,498,705.60

105 Interest Bearing Accounts

\$66,465,670.28

106 Savings Certificates

\$47,170,991.24

107 Restricted Cash in Banks

\$143,786.72

120 Accounts Receivable

\$1,826.56

140 Due from Other Govt

\$26,371.00

Impact Aid Fund (27)

162 Interest Receivable on Investments and Deposits	(\$1,826.56)
163 Accrued Interest on Investments Purchased	\$33,816.09
180 Investments	\$15,233,890.46

Total Assets and Deferred Outflows of Resources	\$216,573,231.39
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Liabilities, Deferred Inflows of Resources

400 Current Liabilities	\$63,664.29
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410 Due to Other Fund	\$63,664.29
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Fund Equity

700 Fund Balances	\$216,509,567.10
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760 Unassigned Fund Balance	\$216,509,567.10
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Total Liabilities, Deferred Inflows of Resources and Fund Equity	\$216,573,231.39
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Revenue

1000 Revenue from Local Sources	\$1,874,409.28
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1500 Earnings on Investments and Deposits	\$1,874,409.28
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1510 Investment Earnings	\$1,874,409.28
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4000 Revenue from Federal Sources	\$84,072,483.45
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4100 Grants-in-Aid	\$84,072,483.45
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4110 Unrestricted Grants Directly from Federal Government	\$84,072,483.45
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4111 Impact Aid (ALN 84.041)	\$84,072,483.45
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Impact Aid Fund Total Revenues	\$85,946,892.73
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Expenditures

8000 Other Uses	\$79,977,403.39
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8100 Other Financing Uses	\$79,977,403.39
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8110 Transfers Out	\$79,977,403.39
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Impact Aid Fund Total Expenditures	\$79,977,403.39
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Impact Aid Fund (27)

Other Special Revenue Funds (29)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets			\$1,270,314.64
101 Cash / Cash & Deposits		\$29,144.79	
105 Interest Bearing Accounts		\$408,099.89	
106 Savings Certificates		\$198,549.99	
180 Investments		\$634,519.97	
Total Assets and Deferred Outflows of Resources			\$1,270,314.64

Liabilities, Deferred Inflows of Resources

400 Current Liabilities			\$3,967.84
402 Accounts Payable		\$3,967.84	

Fund Equity

700 Fund Balances			\$1,266,346.80
710 Nonspendable Fund Balance		\$381,679.71	
718 Other Nonspendable	\$381,679.71		
720 Restricted Fund Balance		\$886,783.00	
739 Other Restricted	\$886,783.00		
760 Unassigned Fund Balance		(\$2,115.91)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$1,270,314.64

Revenue

1000 Revenue from Local Sources			\$63,083.91
1500 Earnings on Investments and Deposits		\$25,337.16	
1510 Investment Earnings	\$25,337.16		
1900 Other Revenue from Local Sources		\$37,746.75	

Other Special Revenue Funds (29)

1920 Contributions and Donations		\$36,566.00	
1990 Other		\$1,180.75	
4000 Revenue from Federal Sources			\$34,432.00
4100 Grants-in-Aid			\$34,432.00
4150 Restricted Grants from Federal Government through the State		\$34,432.00	
4161 Perkins - Vocational Education (ALN 84.048)	\$34,432.00		
Other Special Revenue Funds Total Revenues			\$97,515.91

Expenditures

1000 Instruction			\$13,870.97
1100 Regular Programs			\$13,870.97
1130 High School Programs		\$13,870.97	
1131 HS Regular Term	\$13,870.97		
2000 Support Services			\$31,471.02
2500 Support Services--Business			\$31,471.02
2530 Facilities Acquisition and Construction Services		\$31,471.02	
2535 Building Acquisition, Construction and Improvements Services	\$31,471.02		
3000 Community Services			\$3,478.28
3400 Public Library Services			\$3,478.28
8000 Other Uses			\$126,448.43
8100 Other Financing Uses			\$126,448.43
8110 Transfers Out		\$126,448.43	
Other Special Revenue Funds Total Expenditures			\$175,268.70

Debt Service Funds (30)

Balance Sheet

Assets and Deferred Outflows of Resources

Debt Service Funds (30)

100 Current Assets		\$131,294,066.39
101 Cash / Cash & Deposits	\$34,502,582.61	
104 Cash with Fiscal Agent	\$26,027,673.19	
105 Interest Bearing Accounts	\$23,960,702.89	
106 Savings Certificates	\$6,493,090.47	
107 Restricted Cash in Banks	\$9,802,790.86	
110 Taxes Receivable - Current	\$28,120,606.63	
111 Estimated Uncollectible Taxes Receivable (Current)	(\$38,502.00)	
112 Taxes Receivable - Delinquent	\$392,129.31	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$75,696.00)	
120 Accounts Receivable	\$0.53	
130 Due from Other Fund	\$80,882.35	
140 Due from Other Govt	\$20,355.77	
180 Investments	\$754,724.78	
192 Prepaid Items	\$1,252,725.00	
Total Assets and Deferred Outflows of Resources		\$131,294,066.39
Liabilities, Deferred Inflows of Resources		
400 Current Liabilities		\$762,265.45
410 Due to Other Fund	\$261,665.45	
430 Advance from Other Fund	\$500,000.00	
441 Bonds Payable - Current	\$600.00	
550 Deferred Inflows of Resources		\$29,063,688.03
551 Unavailable Revenue - Property Taxes	\$26,374,684.80	
553 Taxes Levied for Future Period	\$2,689,003.23	
Fund Equity		
700 Fund Balances		\$101,468,112.91
720 Restricted Fund Balance	\$101,674,092.28	

Debt Service Funds (30)			
721 Debt Service		\$101,674,092.28	
760 Unassigned Fund Balance			(\$205,979.37)
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$131,294,066.39
Revenue			
1000 Revenue from Local Sources			\$55,606,435.34
1100 Taxes			\$54,496,098.02
1110 Ad Valorem Taxes		\$54,119,345.13	
1120 Prior Years Ad Valorem Taxes		\$281,134.68	
1130 Tax Deed Revenue		\$3,092.67	
1180 Other Taxes		\$33,160.97	
1190 Penalties and Interest on Taxes		\$59,364.57	
1500 Earnings on Investments and Deposits			\$1,110,337.32
1510 Investment Earnings		\$1,110,337.32	
2000 Revenue from Intermediate Sources			\$10,218.58
2100 County Sources			\$9,977.18
2120 Lease of County-Owned Land		\$9,977.18	
2200 Revenue in Lieu of Taxes			\$241.40
4000 Revenue from Federal Sources			\$507,797.72
4100 Grants-in-Aid			\$1,294.02
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$1,294.02	
4134 Federal Wetlands (ALN 15.227)	\$1,294.02		
4900 Other Federal Revenue			\$506,503.70
5000 Other Sources			\$5,826,057.62
5100 Other Financing Sources			\$5,826,057.62
5110 Transfers In		\$5,826,057.62	
Debt Service Funds Total Revenues			\$61,950,509.26

Debt Service Funds (30)

Expenditures

5000 Debt Services (Includes Lease Purchase Pmts)		\$50,867,552.36
8000 Other Uses		\$446,722.73
8100 Other Financing Uses	\$446,722.73	
8110 Transfers Out	\$446,722.73	

Debt Service Funds Total Expenditures		\$51,314,275.09
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Capital Projects Funds (40)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$358,195,357.20
101 Cash / Cash & Deposits	\$161,735,427.84	
105 Interest Bearing Accounts	\$95,899,661.29	
106 Savings Certificates	\$46,224,762.34	
107 Restricted Cash in Banks	\$29,554,546.42	
120 Accounts Receivable	\$1,561,960.07	
130 Due from Other Fund	\$32,593.76	
140 Due from Other Govt	\$17,262,374.00	
180 Investments	\$5,924,031.48	
Total Assets and Deferred Outflows of Resources		\$358,195,357.20

Liabilities, Deferred Inflows of Resources

400 Current Liabilities		\$32,029,783.85
402 Accounts Payable	\$30,865,503.87	
405 Construction Contracts Payable	\$917,885.00	
406 Construction Contracts Payable - Retained %	\$246,394.98	
550 Deferred Inflows of Resources		\$271,521.33

Capital Projects Funds (40)

559 Other Deferred Inflows of Resources \$271,521.33

Fund Equity

700 Fund Balances \$325,894,052.02

720 Restricted Fund Balance \$327,261,082.76

722 Capital Projects \$327,261,082.76

760 Unassigned Fund Balance (\$1,367,030.74)

Total Liabilities, Deferred Inflows of Resources and Fund Equity \$358,195,357.20

Revenue

1000 Revenue from Local Sources \$5,995,926.25

1500 Earnings on Investments and Deposits \$4,340,808.03

1510 Investment Earnings \$4,340,808.03

1900 Other Revenue from Local Sources \$1,655,118.22

1920 Contributions and Donations \$1,172,511.67

1950 Refund of Prior Years Expenditures \$30,690.80

1960 Judgments \$149,733.00

1990 Other \$302,182.75

4000 Revenue from Federal Sources \$52,557,985.99

4100 Grants-in-Aid \$52,557,985.99

4150 Restricted Grants from Federal Government through the State \$52,557,985.99

4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D) \$22,945,723.00

4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U) \$29,612,262.99

5000 Other Sources \$237,444,375.30

5100 Other Financing Sources \$237,444,375.30

5110 Transfers In \$85,934,074.21

5120 Proceeds of General Long-Term Debt Issues \$138,133,286.30

5121 General Obligation Bonds Issued \$129,961,870.15

Capital Projects Funds (40)

5123 Premiums on Debt Issued	\$8,171,416.15	
5140 Compensation for Loss of General Capital Assets		\$8,943,073.79
5160 Extraordinary Items		\$4,433,941.00

Capital Projects Funds Total Revenues		\$295,998,287.54
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Expenditures

2000 Support Services		\$221,923,119.41
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2500 Support Services--Business		\$221,923,119.41
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2530 Facilities Acquisition and Construction Services		\$221,923,119.41
2531 Facilities Acquisition and Construction Director	\$13,368,785.24	
2532 Land Acquisition and Development Services	\$2,558,390.40	
2533 Architecture and Engineering Services	\$12,729,084.22	
2535 Building Acquisition, Construction and Improvements Services	\$171,570,308.15	
2539 Other Facilities Acquisition and Construction Services	\$21,696,551.40	

5000 Debt Services (Includes Lease Purchase Pmts)		\$3,353,774.71
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7500 Capital Outlay		\$26,201,484.77
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8000 Other Uses		\$2,668,027.69
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8100 Other Financing Uses		\$2,668,027.69
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8110 Transfers Out		\$2,668,027.69
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Capital Projects Funds Total Expenditures		\$254,146,406.58
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Food Service Fund (51)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$43,456,701.91
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101 Cash / Cash & Deposits		\$21,010,267.57
102 Petty Cash		\$2,300,160.45

Food Service Fund (51)

103 Cash Change	(\$4,329.00)	
105 Interest Bearing Accounts	\$13,140,203.01	
106 Savings Certificates	\$362,299.64	
107 Restricted Cash in Banks	\$41,168.82	
120 Accounts Receivable	\$687,543.25	
130 Due from Other Fund	\$40,934.91	
140 Due from Other Govt	\$920,510.76	
162 Interest Receivable on Investments and Deposits	\$745.07	
170 Inventories-materials and supplies	\$559,397.57	
171 Inventories-stores for resale	\$857,484.40	
172 Inventory of Donated Food	\$532,478.78	
180 Investments	\$353,716.32	
191 Deposits	(\$1,066.81)	
192 Prepaid Items	\$143,376.57	
196 Net Pension Asset	\$2,511,810.60	
200 Capital Assets		\$15,937,693.70
201 Land	\$45,898.58	
202 Buildings	\$7,077,197.43	
203 Improvements Other than Buildings	\$65,591.01	
204 Machinery & Equipment - Local Funds	\$36,982,203.25	
205 Machinery & Equipment - Federal Assistance	\$1,619,523.56	
206 Construction/Development in Progress	\$39,000.00	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$29,137,837.22)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$684,777.00)	
210 Acc. Depreciation - Buildings	(\$71,215.34)	
214 Intangible Lease Assets	\$3,245.27	
215 Accumulated Amortization - Lease Assets	(\$1,135.84)	

Food Service Fund (51)

250 Deferred Outflows of Resources **\$4,344,540.46**

252 Pension Related Deferred Outflows \$4,107,363.14

259 Other Deferred Outflows of Resources \$237,177.32

Total Assets and Deferred Outflows of Resources **\$63,738,936.07****Liabilities, Deferred Inflows of Resources and Net Positions****400 Current Liabilities** **\$7,796,494.51**

401 Vouchers Payable \$13,425.64

402 Accounts Payable \$574,065.47

404 Contracts Payable \$635,695.00

405 Construction Contracts Payable \$1,137.32

410 Due to Other Fund \$109,960.15

420 Due to Other Gov't \$26.78

430 Advance from Other Fund \$907,237.84

450 Payroll Deduction & WH and Emplr. Matching \$503,132.09

451 Compensated Absences Payable \$11,180.14

471 Deposits Payable \$714,265.19

475 Unearned Revenue \$4,326,368.89

500 Long-Term Liabilities **\$1,569,181.28**

504 Accrued Leave Payable \$434,391.21

506 Net OPEB Obligation \$964,099.78

508 Lease Liability \$170,690.59

509 Other Long Term Liabilities (\$0.30)

550 Deferred Inflows of Resources **\$5,326,663.75**

554 Pension Related Deferred Inflows \$5,192,768.28

559 Other Deferred Inflows of Resources \$133,895.47

Net Position**700 Fund Balances** **\$49,046,596.53**

Food Service Fund (51)

706 Net Investment in Capital Assets	\$13,761,150.01
707 Restricted Net Position	\$7,674,034.23
708 Unrestricted Net Position	\$27,611,412.29

Total Liabilities, Deferred Inflows of Resources and Net Positions	\$63,738,936.07
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Revenue

1000 Revenue from Local Sources	\$37,731,003.32
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1500 Earnings on Investments and Deposits	\$343,343.28
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1510 Investment Earnings	\$343,343.28
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1600 Food Service	\$37,220,420.12
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1610 Sales to Students	\$31,209,844.43
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1620 Sales to Adults	\$1,108,927.13
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1630 A la Carte Sales	\$4,114,360.49
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1650 Child Care Sales	\$22,403.60
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1660 Other Sales	\$264,285.15
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1670 Local Donations	\$96,220.23
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1690 Miscellaneous Revenue from Other Sources	\$404,379.09
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1900 Other Revenue from Local Sources	\$167,239.92
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1930 Sale and Loss of Capital Assets	\$22,519.58
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1931 Gain on Sale of Capital Assets	\$2,212.69
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1932 Compensation for Loss of Capital Assets	\$20,306.89
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1950 Refund of Prior Years Expenditures	\$1,512.59
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1960 Judgments	\$889.68
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1990 Other	\$142,318.07
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3000 Revenue from State Sources	\$193,653.24
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3800 Food Service Assistance	\$188,133.24
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3810 Cash Reimbursements	\$185,537.32
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Food Service Fund (51)			
3820 Other Cash Payments		\$2,595.92	
3900 Other State Revenue			\$5,520.00
4000 Revenue from Federal Sources			\$49,613,671.80
4100 Grants-in-Aid			\$597,560.36
4150 Restricted Grants from Federal Government through the State		\$597,560.36	
4151 Other Grants Federal Government Through the State	\$413,972.24		
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$75,920.07		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$107,668.05		
4800 Food Service Assistance			\$48,378,083.17
4810 Federal Reimbursement (ALN 10.553 and 10.555)		\$42,463,399.88	
4820 Donated Food (ALN 10.550)		\$5,914,683.29	
4900 Other Federal Revenue			\$638,028.27
5000 Other Sources			\$2,154,173.20
5100 Other Financing Sources			\$2,154,173.20
5110 Transfers In		\$1,614,151.85	
5150 Special Items		\$120.00	
5170 Capital Contributions		\$539,816.35	
5180 Other		\$85.00	
Food Service Fund Total Revenues			\$89,692,501.56

Expenditures

2000 Support Services			\$91,216,750.77
2300 Support Services--General Administration			\$32,681.51
2310 Board of Education Services		\$32,681.51	
2319 Other Board of Education Services	\$32,681.51		
2500 Support Services--Business			\$91,184,069.26
2540 Operation and Maintenance of Plant Services		\$993,601.93	

Food Service Fund (51)

2549 Other Operation and Maintenance of Plant Services	\$993,601.93	
2560 Food Services		\$90,190,467.33
2561 Food Services Director	\$19,933,430.62	
2562 Food Preparation and Dispensing Services	\$21,382,160.75	
2563 Food Delivery Services	\$1,442,590.46	
2569 Other Food Services	\$47,432,285.50	

Food Service Fund Total Expenditures

\$91,216,750.77

Other Enterprise Funds (53)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets

\$6,748,825.95

101 Cash / Cash & Deposits	\$3,272,956.65
102 Petty Cash	\$31,649.29
103 Cash Change	\$3,261.00
105 Interest Bearing Accounts	\$1,424,832.77
106 Savings Certificates	\$144,895.26
107 Restricted Cash in Banks	\$15,276.28
120 Accounts Receivable	\$394,368.63
130 Due from Other Fund	\$2,000.38
140 Due from Other Govt	\$36,078.87
170 Inventories-materials and supplies	\$9,582.85
171 Inventories-stores for resale	\$4,375.32
180 Investments	\$17,513.98
192 Prepaid Items	\$17,477.76
196 Net Pension Asset	\$1,374,556.91

200 Capital Assets

\$1,046,635.89

Other Enterprise Funds (53)

201 Land	\$11,321.93	
202 Buildings	\$755,116.78	
204 Machinery & Equipment - Local Funds	\$791,269.11	
205 Machinery & Equipment - Federal Assistance	\$14,726.16	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$405,947.46)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$4,691.15)	
210 Acc. Depreciation - Buildings	(\$115,159.48)	
250 Deferred Outflows of Resources		\$2,127,852.43
252 Pension Related Deferred Outflows	\$1,965,072.05	
259 Other Deferred Outflows of Resources	\$162,780.38	
Total Assets and Deferred Outflows of Resources		\$9,923,314.27

Liabilities, Deferred Inflows of Resources and Net Positions

400 Current Liabilities		\$1,612,099.42
401 Vouchers Payable	\$2,559.27	
402 Accounts Payable	\$277,310.36	
404 Contracts Payable	\$857,820.41	
407 Sales Tax Payable	\$13,062.00	
410 Due to Other Fund	\$103,113.48	
420 Due to Other Gov't	\$167.88	
450 Payroll Deduction & WH and Emplr. Matching	\$217,913.32	
451 Compensated Absences Payable	\$6,095.43	
471 Deposits Payable	\$16,563.00	
475 Unearned Revenue	\$117,494.27	
500 Long-Term Liabilities		\$747,750.23
504 Accrued Leave Payable	\$74,766.49	
506 Net OPEB Obligation	\$628,355.11	
508 Lease Liability	\$11,824.00	

Other Enterprise Funds (53)

509 Other Long Term Liabilities \$32,804.63

550 Deferred Inflows of Resources \$2,750,021.22

554 Pension Related Deferred Inflows \$2,700,643.12

559 Other Deferred Inflows of Resources \$49,378.10

Net Position

700 Fund Balances \$4,813,443.40

706 Net Investment in Capital Assets \$574,617.67

707 Restricted Net Position \$295,424.95

708 Unrestricted Net Position \$3,943,400.78

Total Liabilities, Deferred Inflows of Resources and Net Positions \$9,923,314.27

Revenue

1000 Revenue from Local Sources \$12,968,208.40

1300 Tuition and Fees \$7,177,196.17

1310 School Tuition \$1,108,371.03

1311 Tuition for Credit from Students, Parents or Other \$59,339.98

1316 Non-credit Tuition from Students, Parents or Other \$1,049,031.05

1320 Adult Continuing Education Tuition \$511,982.49

1330 Summer School Tuition \$745,995.67

1331 Tuition for Credit Classes \$96,522.19

1332 Tuition for Non-Credit Classes \$649,473.48

1340 Preschool Tuition \$4,788,345.48

1360 Regular Day School Transportation Fees \$22,501.50

1361 Transportation Fees from Students, Parents or Other \$22,501.50

1500 Earnings on Investments and Deposits \$23,110.05

1510 Investment Earnings \$23,110.05

1600 Food Service \$625,513.98

Other Enterprise Funds (53)

1610 Sales to Students		\$474,537.45	
1660 Other Sales		\$120,547.57	
1690 Miscellaneous Revenue from Other Sources		\$30,428.96	
1900 Other Revenue from Local Sources			\$5,142,388.20
1910 Rentals		\$8,461.86	
1920 Contributions and Donations		\$104,727.03	
1930 Sale and Loss of Capital Assets		\$2,500.00	
1931 Gain on Sale of Capital Assets	\$2,500.00		
1940 Services Provided Other School Districts		\$2,782.50	
1941 School Districts Within the State	\$2,782.50		
1970 Charges for Services		\$181,975.61	
1979 Other Charges for Services	\$181,975.61		
1980 Day Care Services		\$4,273,498.31	
1981 Day Care Center Services	\$513,422.39		
1982 Before and After School Services	\$3,760,075.92		
1990 Other		\$568,442.89	
3000 Revenue from State Sources			\$50,169.81
3100 Grants-in-Aid			\$17,906.75
3120 Restricted Grants-in-Aid		\$17,906.75	
3129 Other Restricted	\$17,906.75		
3900 Other State Revenue			\$32,263.06
4000 Revenue from Federal Sources			\$664,249.42
4100 Grants-in-Aid			\$630,106.53
4140 Restricted Grants Direct from Federal Government		\$41,239.00	
4149 Other Grants Direct from Federal Govt	\$41,239.00		
4150 Restricted Grants from Federal Government through the State		\$588,867.53	
4151 Other Grants Federal Government Through the State	\$393,243.98		

Other Enterprise Funds (53)

4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$2,874.00
4155 Out of Schooltime Grant (Daycare) (ALN 93.575)	\$556.55
4158 Title I Grants - ALL PROGRAMS	\$11,820.00
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$14,365.00
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$166,008.00

4800 Food Service Assistance

\$28,292.89

4810 Federal Reimbursement (ALN 10.553 and 10.555)	\$28,292.89
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4900 Other Federal Revenue

\$5,850.00

5000 Other Sources

\$722,356.09

5100 Other Financing Sources

\$722,356.09

5110 Transfers In	\$719,766.09
5150 Special Items	\$180.00
5170 Capital Contributions	\$2,410.00

Other Enterprise Funds Total Revenues

\$14,404,983.72

Expenditures

1000 Instruction

\$6,609,660.54

1100 Regular Programs

\$6,190,245.73

1110 Elementary Programs	\$118,858.33
1112 Elem Summer Term	\$118,858.33
1120 Middle/Junior High Programs	\$14,698.24
1121 MS Regular Term	\$5,339.45
1122 MS Summer Term	\$9,358.79
1130 High School Programs	\$493,123.61
1131 HS Regular Term	\$318,544.15
1132 HS Summer Term	\$174,579.46
1140 Preschool Programs	\$5,563,565.55

Other Enterprise Funds (53)			
1141 Regular Preschool	\$5,563,565.55		
1200 Special Programs			\$175,774.58
1290 Other Special Programs		\$175,774.58	
1299 Other (Alternative Schooling)	\$175,774.58		
1300 Adult Continuing Education Programs			\$243,640.23
1390 Other Adult Continuing Education Programs		\$243,640.23	
2000 Support Services			\$1,671,210.50
2200 Support Services--Instructional Staff			\$306.86
2210 Improvement of Instruction Services		\$306.86	
2213 Instructional Staff Training Services	\$306.86		
2400 Support Services--School Administration			\$1,075,936.33
2490 Other Support Services--School Administration		\$1,075,936.33	
2500 Support Services--Business			\$594,967.31
2540 Operation and Maintenance of Plant Services		\$9,327.94	
2546 Security Services	(\$80.00)		
2549 Other Operation and Maintenance of Plant Services	\$9,407.94		
2550 Student Transportation Services		\$38,632.00	
2559 Other Student Transportation Services	\$38,632.00		
2560 Food Services		\$547,007.37	
2569 Other Food Services	\$547,007.37		
3000 Community Services			\$6,495,027.67
3200 Community Recreation Services			\$129,113.62
3500 Custody and Care of Children Services			\$5,325,403.27
3900 Other Community Services			\$1,040,510.78
4000 Nonprogrammed Charges			\$9,000.00
4500 Early Retirement Payment			\$9,000.00
5000 Debt Services (Includes Lease Purchase Pmts)			\$1,476.21

Other Enterprise Funds (53)

8000 Other Uses		\$10,992.67
8100 Other Financing Uses		\$10,992.67
8110 Transfers Out	\$10,992.67	

Other Enterprise Funds Total Expenditures		\$14,797,367.59
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General Capital Assets (90)

Balance Sheet

Assets

200 Capital Assets		\$3,081,940,811.48
201 Land	\$89,633,717.05	
202 Buildings	\$3,125,026,153.89	
203 Improvements Other than Buildings	\$271,238,128.56	
204 Machinery & Equipment - Local Funds	\$422,426,768.29	
205 Machinery & Equipment - Federal Assistance	\$12,029,684.57	
206 Construction/Development in Progress	\$295,414,181.88	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$382,125,631.51)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$68,089,990.09)	
210 Acc. Depreciation - Buildings	(\$643,349,305.77)	
211 Acc. Depreciation - Improvements other than Buildings	(\$85,767,208.38)	
212 Intangible Assets	\$1,835,934.45	
213 Accumulated Amortization	(\$421,532.12)	
214 Intangible Lease Assets	\$46,364,059.15	
215 Accumulated Amortization - Lease Assets	(\$2,274,148.49)	
Total Assets		\$3,081,940,811.48

Fund Equity

700 Fund Balances		\$3,081,940,811.48
706 Net Investment in Capital Assets	\$3,081,940,811.48	

General Capital Assets (90)

Total Liabilities and Fund Equity

\$3,081,940,811.48