

General Long-Term Liabilities (00)

Balance Sheet		
Assets and Deferred Outflows of Resources		
100 Current Assets		\$19,176,040.41
193 Unamortized Discounts on Debt Sold	\$42,389.00	
196 Net Pension Asset	\$19,133,651.41	
250 Deferred Outflows of Resources		\$11,513,281.05
251 Deferred Charges on Refunding	(\$2,133,199.80)	
252 Pension Related Deferred Outflows	\$13,646,480.85	
Total Assets and Deferred Outflows of Resources		\$30,689,321.46
Liabilities, Deferred Inflows of Resources		
400 Current Liabilities		\$25,599,295.50
442 Accrued Interest Payable	\$458,989.42	
473 Unamortized Premiums on Bonds Sold	\$25,140,306.08	
500 Long-Term Liabilities		\$1,607,962,682.29
501 Bonds Payable	\$889,748,280.94	
502 Capital Outlay Certificates Payable	\$619,261,653.97	
504 Accrued Leave Payable	\$13,528,630.14	
505 Early Retirement Benefits Payable	\$4,619,674.50	
506 Net OPEB Obligation	\$10,081,677.69	
507 Net Pension Liability	\$1,943,194.00	
508 Lease Liability	\$4,766,665.19	
509 Other Long Term Liabilities	\$63,842,544.30	
510 Subscription Liability	\$170,361.56	
550 Deferred Inflows of Resources		\$15,523,928.48
554 Pension Related Deferred Inflows	\$15,523,928.48	
Fund Equity		
700 Fund Balances		(\$1,618,396,584.81)

General Long-Term Liabilities (00)		
706 Net Investment in Capital Assets	(\$1,534,788,457.92)	
707 Restricted Net Position	(\$26,074,826.72)	
708 Unrestricted Net Position	(\$57,533,300.17)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$30,689,321.46

General Fund (10)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$624,236,787.57
101 Cash / Cash & Deposits	\$146,311,020.92	
102 Petty Cash	\$62,747.22	
103 Cash Change	\$77,347.49	
105 Interest Bearing Accounts	\$110,709,289.92	
106 Savings Certificates	\$36,723,337.96	
107 Restricted Cash in Banks	\$14,066,863.79	
108 Advance Payments	\$1,244,788.00	
110 Taxes Receivable - Current	\$208,184,113.78	
111 Estimated Uncollectible Taxes Receivable (Current)	(\$486,406.00)	
112 Taxes Receivable - Delinquent	\$6,998,128.46	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$2,066,383.00)	
120 Accounts Receivable	\$3,273,327.36	
122 Judgments Receivable	\$42,343.71	
124 Due from Component Unit	\$6,946.88	
125 Lease Receivable	\$27,899.40	
130 Due from Other Fund	\$3,089,802.74	
140 Due from Other Govt	\$79,922,292.89	
150 Advance to Other Fund	\$205,435.11	

General Fund (10)		
162 Interest Receivable on Investments and Deposits	\$85,325.87	
170 Inventories-materials and supplies	\$1,860,468.90	
180 Investments	\$8,182,166.68	
191 Deposits	\$48,211.68	
192 Prepaid Items	\$5,667,717.81	
Total Assets and Deferred Outflows of Resources		\$624,236,787.57

Liabilities, Deferred Inflows of Resources

400 Current Liabilities		\$117,462,722.16
401 Vouchers Payable	\$557,980.24	
402 Accounts Payable	\$9,720,454.82	
403 Judgments Payable	\$2,307.75	
404 Contracts Payable	\$84,177,426.46	
405 Construction Contracts Payable	\$463,816.07	
407 Sales Tax Payable	\$179.47	
410 Due to Other Fund	\$640,726.39	
420 Due to Other Gov`t	\$60,381.73	
431 Notes Payable	(\$808.81)	
450 Payroll Deduction & WH and Emplr. Matching	\$21,620,960.84	
451 Compensated Absences Payable	\$154,499.48	
471 Deposits Payable	\$13,745.00	
475 Unearned Revenue	\$51,052.72	
550 Deferred Inflows of Resources		\$220,976,395.60
551 Unavailable Revenue - Property Taxes	\$154,123,270.87	
552 Unavailable Revenue - Utility Taxes	\$633,544.60	
553 Taxes Levied for Future Period	\$65,649,339.08	
559 Other Deferred Inflows of Resources	\$570,241.05	

Fund Equity

General Fund (10)			
700 Fund Balances			\$285,797,669.81
710 Nonspendable Fund Balance		\$4,350,050.58	
711 Inventory	\$2,033,870.78		
712 Prepaids	\$1,195,154.75		
714 Advances	\$1,072,874.06		
718 Other Nonspendable	\$48,150.99		
720 Restricted Fund Balance		\$349,750.80	
739 Other Restricted	\$349,750.80		
740 Committed Fund Balance		\$59,590.30	
749 Other Committed	\$59,590.30		
750 Assigned Fund Balance		\$25,149,674.57	
752 Subsequent Year's Budget	\$20,095,794.82		
753 Unemployment	\$1,078,947.93		
754 Encumbrances	\$817,704.75		
759 Other Assigned	\$3,157,227.07		
760 Unassigned Fund Balance		\$255,888,603.56	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$624,236,787.57

Revenue

1000 Revenue from Local Sources			\$527,496,095.93
1100 Taxes		\$477,377,235.93	
1110 Ad Valorem Taxes	\$426,973,623.68		
1120 Prior Years Ad Valorem Taxes	\$25,028,539.38		
1130 Tax Deed Revenue	\$99,087.14		
1140 Utility Tax	\$23,949,174.75		
1180 Other Taxes	\$261,927.86		
1190 Penalties and Interest on Taxes	\$1,064,883.12		

General Fund (10)		
1200 Revenue from Local Govt Other than School Districts		\$29,345.31
1210 Revenue in Lieu of Taxes	\$29,345.31	
1300 Tuition and Fees		\$2,430,266.40
1310 School Tuition	\$1,739,624.98	
1311 Tuition for Credit from Students, Parents or Other	\$48,893.50	
1312 Tuition for Credit from School Districts In State	\$718,483.72	
1313 Tuition for Credit from School Districts Outside the State	\$972,247.76	
1320 Adult Continuing Education Tuition	\$43,018.35	
1330 Summer School Tuition	\$210.00	
1331 Tuition for Credit Classes	\$210.00	
1340 Preschool Tuition	\$72,759.80	
1360 Regular Day School Transportation Fees	\$478,329.04	
1361 Transportation Fees from Students, Parents or Other	\$385,873.04	
1363 Transportation Fees from School Districts Outside the State	\$92,456.00	
1380 Other Transportation Fees	\$96,324.23	
1500 Earnings on Investments and Deposits		\$15,701,281.69
1510 Investment Earnings	\$15,701,281.69	
1600 Food Service		\$50,152.06
1660 Other Sales	\$50,152.06	
1700 Cocurricular Activities		\$7,759,263.96
1710 Admissions	\$4,589,556.92	
1730 Student Organization Memberships	\$71,174.75	
1740 Rentals, Cocurricular Activities	\$350,781.05	
1790 Other Student Activity Income	\$2,747,751.24	
1900 Other Revenue from Local Sources		\$24,148,550.58
1910 Rentals	\$1,765,751.56	
1920 Contributions and Donations	\$2,501,400.28	

General Fund (10)			
1940 Services Provided Other School Districts		\$1,388,180.21	
1941 School Districts Within the State	\$669,460.36		
1942 School Districts Outside the State	\$25,141.84		
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$693,578.01		
1950 Refund of Prior Years Expenditures		\$379,516.47	
1960 Judgments		\$33,105.11	
1970 Charges for Services		\$1,468,107.88	
1971 Insurance Premiums	\$152,864.15		
1972 Medicaid Direct Services	\$74,315.06		
1973 Medicaid Indirect Administrative Services	\$1,179,821.26		
1979 Other Charges for Services	\$61,107.41		
1980 Day Care Services		\$849,549.24	
1981 Day Care Center Services	\$836,999.24		
1982 Before and After School Services	\$12,550.00		
1990 Other		\$15,762,939.83	
2000 Revenue from Intermediate Sources			\$9,634,163.82
2100 County Sources		\$8,907,898.33	
2110 County Apportionment		\$8,619,046.05	
2120 Lease of County-Owned Land		\$288,852.28	
2200 Revenue in Lieu of Taxes		\$315,827.99	
2300 Revenue for Joint Facilities		\$376,957.71	
2900 Other		\$33,479.79	
3000 Revenue from State Sources			\$613,035,112.82
3100 Grants-in-Aid		\$610,566,671.30	
3110 Unrestricted Grants-in-Aid		\$609,318,726.51	
3111 State Aid	\$573,454,048.00		
3112 State Apportionment	\$12,809,869.20		

General Fund (10)			
3113 Renewable Facility Tax	\$5,413,754.97		
3114 Bank Franchise Tax	\$17,282,532.15		
3119 Other Unrestricted	\$358,522.19		
3120 Restricted Grants-in-Aid		\$1,247,944.79	
3125 Mentor Teacher Program	\$987,021.62		
3129 Other Restricted	\$260,923.17		
3200 Revenue in Lieu of Taxes		\$2,594.97	
3210 Tax Base on Shooting Areas		\$2,594.97	
3300 Tuition		\$1,911,942.23	
3320 Regular Education		\$1,911,942.23	
3900 Other State Revenue		\$553,904.32	
4000 Revenue from Federal Sources			\$140,886,555.00
4100 Grants-in-Aid		\$139,391,901.96	
4120 Unrestricted Grants from Federal Government through the State		\$469,544.81	
4121 National Minerals (ALN 15.207)	\$382,466.75		
4122 Taylor Grazing (ALN 15.206)	\$73,078.06		
4129 Other Unrestricted Grants from Federal thru the State	\$14,000.00		
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$688,949.52	
4131 National Forest Lands (ALN 10.665)	\$573,878.81		
4133 Bankhead Jones Farm Tenant (ALN 10.901)	\$4,606.80		
4134 Federal Wetlands (ALN 15.227)	\$110,463.91		
4135 Restricted Grants from Federal Govt through Intermediate Source		\$16,853.65	
4140 Restricted Grants Direct from Federal Government		\$7,856,695.69	
4142 Indian Education, Title VII (ALN 84.060)	\$3,430,272.92		
4149 Other Grants Direct from Federal Govt	\$4,426,422.77		
4150 Restricted Grants from Federal Government through the State		\$130,359,858.29	
4151 Other Grants Federal Government Through the State	\$4,624,138.21		

General Fund (10)			
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$5,876,011.40		
4155 Out of Schooltime Grant (Daycare) (ALN 93.575)	\$2,370.00		
4158 Title I Grants - ALL PROGRAMS	\$55,882,255.14		
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$10,130,921.79		
4160 Title III, English Language Acquisition (ALN 84.365)	\$668,273.80		
4161 Perkins - Vocational Education (ALN 84.048)	\$1,463,171.95		
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$51,467.47		
4182 Workforce Investment Act, Summer Opportunities (ALN 17.255)	\$54,152.26		
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$2,768,248.06		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$48,827,361.66		
4195 Governors Emergency Education Relief-GEER I (ALN 84.425C)	\$11,486.55		
4200 Revenue in Lieu of Taxes (PILT)		\$294,148.37	
4400 Johnson OMalley Funds (ALN 15.130)		\$489,398.48	
4900 Other Federal Revenue		\$711,106.19	
5000 Other Sources			\$75,830,295.83
5100 Other Financing Sources		\$75,830,295.83	
5110 Transfers In	\$74,672,304.03		
5130 Sale of Surplus Property	\$725,610.84		
5140 Compensation for Loss of General Capital Assets	\$415,658.05		
5180 Other	\$16,722.91		
General Fund Total Revenues			\$1,366,882,223.40

Expenditures

1000 Instruction			\$760,831,735.94
1100 Regular Programs		\$686,941,256.54	
1110 Elementary Programs	\$319,461,233.99		
1111 Elem Regular Term	\$317,961,217.75		

General Fund (10)		
1112 Elem Summer Term	\$1,500,016.24	
1120 Middle/Junior High Programs		\$146,423,149.55
1121 MS Regular Term	\$146,214,083.74	
1122 MS Summer Term	\$209,065.81	
1130 High School Programs		\$210,920,482.96
1131 HS Regular Term	\$210,308,369.03	
1132 HS Summer Term	\$612,113.93	
1140 Preschool Programs		\$7,756,996.25
1141 Regular Preschool	\$5,964,017.76	
1142 Title I Preschool	\$1,792,978.49	
1190 Other Regular Programs		\$2,379,393.79
1200 Special Programs		\$73,857,724.53
1210 Programs for Gifted and Talented		\$2,177,956.81
1230 Coordinated Early Intervening Services (CEIS)		\$57,934.86
1250 Culturally Different		\$14,877,836.81
1270 Programs for Educationally Deprived, Title I		\$47,494,632.75
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$47,494,632.75	
1290 Other Special Programs		\$9,249,363.30
1293 Contracts--Outside State	\$150,524.83	
1294 Contracts--Inside State	\$128,166.84	
1299 Other (Alternative Schooling)	\$8,970,671.63	
1300 Adult Continuing Education Programs		\$32,754.87
1390 Other Adult Continuing Education Programs		\$32,754.87
2000 Support Services		\$516,640,142.43
2100 Support Services--Students		\$52,833,287.63
2110 Attendance and Social Work Services		\$8,268,397.16
2111 Attendance and Social Work Director	\$192,662.61	

General Fund (10)		
2112 Attendance Service	\$1,376,675.18	
2113 Social Work Services	\$878,558.78	
2114 Student Accounting Services	\$47,624.14	
2115 Drug and Alcohol Services	\$247,001.74	
2116 Title I Attendance and Social Work Services	\$2,830,344.69	
2119 Other Attendance and Social Work Services	\$2,695,530.02	
2120 Guidance Services		\$35,221,614.30
2121 Guidance Services Director	\$6,673,975.40	
2122 Counseling Services	\$15,119,471.06	
2123 Appraisal Services	\$55,684.84	
2125 Records Maintenance Services	\$350,734.50	
2126 Placement Services	\$4,252.94	
2128 Title I Parent Involvement Activities	\$1,002,143.91	
2129 Other Guidance Services	\$12,015,351.65	
2130 Health Services		\$9,227,238.14
2131 Health Services Director	\$686,087.10	
2132 Medical Services	\$15,435.69	
2133 Dental Services	\$6,000.00	
2134 Nurse Services	\$6,293,121.53	
2139 Other Health Services	\$2,226,593.82	
2140 Psychological Services		\$105,015.62
2142 Psychological Testing Services	\$105,015.62	
2170 Student Therapy Services		\$11,022.41
2171 Physical Therapy	\$11,022.41	
2200 Support Services--Instructional Staff		\$61,784,653.63
2210 Improvement of Instruction Services		\$24,753,424.47
2211 Improvement of Instruction Director	\$3,939,487.75	

General Fund (10)		
2212 Instruction and Curriculum Development Services	\$5,343,379.42	
2213 Instructional Staff Training Services	\$9,790,860.61	
2214 Title I Professional Development Services	\$3,653,529.37	
2219 Other Improvement of Instruction Services	\$2,026,167.32	
2220 Educational Media Services		\$37,031,229.16
2221 Education Media Director	\$515,146.03	
2222 School Library Services	\$15,956,417.93	
2223 Audiovisual Services	\$68,031.24	
2225 Computer-Assisted Instruction Services	\$542,105.90	
2226 RDT Facilities and Support Staff	\$207.28	
2227 Technology in School	\$19,599,507.15	
2229 Other Educational Media Services	\$349,813.63	
2300 Support Services--General Administration		\$47,302,266.22
2310 Board of Education Services		\$16,817,139.14
2311 Board of Education Services	\$6,709,027.13	
2312 Board Secretary Services	\$70,734.02	
2314 Election Services	\$275,169.35	
2315 Legal Services	\$1,360,582.47	
2316 Tax Assessment and Collection Services	\$5,211.90	
2317 Audit Services	\$2,399,079.16	
2319 Other Board of Education Services	\$5,997,335.11	
2320 Executive Administration Services		\$30,485,127.08
2321 Office of the Superintendent Services	\$25,148,269.99	
2322 Community Relations Services	\$367,865.41	
2323 Staff Relations and Negotiations Services	\$1,347,314.75	
2324 State and Federal Relations Services	\$10,296.66	
2329 Other Executive Administration Services	\$3,611,380.27	

General Fund (10)

2400 Support Services--School Administration**\$89,041,764.87**

2410 Office of the Principal Services	\$82,752,027.83
2440 Title I Program Administration	\$2,505,528.14
2490 Other Support Services--School Administration	\$3,784,208.90

2500 Support Services--Business**\$254,704,727.82**

2520 Fiscal Services	\$30,671,696.35
2521 Fiscal Services Director	\$6,399,285.48
2523 Receiving and Disbursing Funds Services	\$2,483.46
2524 Payroll Services	\$250,895.60
2525 Financial Accounting Services	\$209,727.62
2527 Property Accounting Services	\$13,500.00
2529 Other Fiscal Services	\$23,795,804.19
2530 Facilities Acquisition and Construction Services	\$155,247.37
2531 Facilities Acquisition and Construction Director	\$135,753.62
2533 Architecture and Engineering Services	\$19,493.75
2540 Operation and Maintenance of Plant Services	\$165,175,960.76
2541 Operation and Maintenance of Plant Director	\$16,040,925.04
2542 Care and Upkeep of Buildings Services	\$52,018,907.91
2543 Care and Upkeep of Grounds Services	\$3,160,577.39
2544 Care and Upkeep of Equipment Services	\$1,392,788.79
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$926,049.60
2546 Security Services	\$2,727,593.13
2547 Land and Building Rental	\$118,827.48
2548 Title I Operations and Maintenance of Plant	\$517.05
2549 Other Operation and Maintenance of Plant Services	\$88,789,774.37
2550 Student Transportation Services	\$52,920,979.48
2551 Student Transportation Services Director	\$8,201,883.03

General Fund (10)		
2552 Vehicle Operation Services	\$7,956,079.02	
2553 Monitoring Services	\$16,359.88	
2554 Vehicle Servicing and Maintenance Services	\$2,912,110.89	
2555 Contracted Services	\$10,026,259.52	
2556 Title I Student Transportation Services	\$745,245.85	
2559 Other Student Transportation Services	\$23,063,041.29	
2560 Food Services		\$3,180,805.64
2561 Food Services Director	\$379,124.57	
2562 Food Preparation and Dispensing Services	\$877,927.65	
2569 Other Food Services	\$1,923,753.42	
2570 Internal Services		\$2,471,117.95
2571 Internal Services Director	\$333,587.68	
2572 Purchasing Services	\$160,191.65	
2573 Warehousing and Distributing Services	\$798,836.43	
2574 Printing, Publishing and Duplicating Services	\$1,104,380.09	
2579 Other Internal Services	\$74,122.10	
2590 Other Support Services-Business		\$128,920.27
2600 Support Services--Central		\$10,968,780.81
2610 Direction of Central Support Services		\$24,691.06
2620 Planning, Research, Development and Evaluation Services		\$1,850,623.46
2622 Development Services	\$61,021.02	
2624 Planning Services	\$113,241.01	
2625 Research Services	\$84,466.28	
2626 Title I Program Evaluation Services	\$412,538.38	
2629 Other Planning, Research, Development and Evaluation Services	\$1,179,356.77	
2630 Information Services		\$280,099.87
2631 Information Services Director	\$107,248.71	

General Fund (10)			
2633 Public Information Services	\$125,144.87		
2639 Other Information Services	\$47,706.29		
2640 Staff Services		\$2,576,141.60	
2641 Staff Services Director	\$1,986,086.82		
2642 Recruitment and Placement Services	\$215,875.86		
2644 In-Service Training Services (For Non-Instructional Staff)	\$69,218.23		
2645 Health Services	\$4,751.91		
2649 Other Staff Services	\$300,208.78		
2660 Data Processing Services		\$6,065,388.91	
2661 Data Processing Director	\$561,434.60		
2669 Other Data Processing Services	\$5,503,954.31		
2690 Other Support Services--Central		\$171,835.91	
2900 Other Support Services			\$4,661.45
3000 Community Services			\$4,283,848.30
3100 Community Services Director			\$24,283.59
3200 Community Recreation Services			\$97,676.82
3300 Civic Services			\$2,225.86
3500 Custody and Care of Children Services			\$1,890,824.66
3600 Welfare Activities Services			\$265,658.42
3700 Nonpublic School Student Services			\$1,777,715.62
3710 Nonpublic School Instruction Services		\$1,606,542.53	
3711 Title I NonPublic Instruction Services	\$1,367,831.13		
3719 Other Nonpublic Instruction Services	\$238,711.40		
3720 Nonpublic School Support Services		\$167,629.17	
3721 Title I Nonpublic School Support Services	\$43,552.31		
3729 Other Nonpublic School Support Services	\$124,076.86		
3790 Other Nonpublic School Services		\$3,543.92	

General Fund (10)		
3900 Other Community Services	\$225,463.33	
4000 Nonprogrammed Charges		\$3,961,584.46
4300 Scholarships	\$2,117.48	
4400 Payments to State-Unemployment	\$15,314.13	
4500 Early Retirement Payment	\$3,735,901.57	
4900 Other Non-Programmed Costs	\$208,251.28	
5000 Debt Services (Includes Lease Purchase Pmts)		\$39,962.91
6000 Cocurricular Activities		\$63,526,264.35
6100 Male Activities	\$13,662,222.56	
6200 Female Activities	\$12,316,082.51	
6500 Transportation	\$6,678,719.35	
6900 Combined Activities	\$30,869,239.93	
8000 Other Uses		\$4,224,202.23
8100 Other Financing Uses	\$4,224,202.23	
8110 Transfers Out	\$4,224,202.23	
General Fund Total Expenditures		\$1,353,507,740.62

Capital Outlay Fund (21)

Balance Sheet		
Assets and Deferred Outflows of Resources		
100 Current Assets		\$667,093,987.44
101 Cash / Cash & Deposits	\$242,755,840.81	
104 Cash with Fiscal Agent	\$33,353,065.79	
105 Interest Bearing Accounts	\$174,180,531.73	
106 Savings Certificates	\$44,335,981.15	
107 Restricted Cash in Banks	\$8,934,952.69	
110 Taxes Receivable - Current	\$127,694,043.11	

Capital Outlay Fund (21)		
111 Estimated Uncollectible Taxes Receivable (Current)	(\$201,613.00)	
112 Taxes Receivable - Delinquent	\$2,833,805.73	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$908,732.00)	
120 Accounts Receivable	(\$971,322.13)	
123 Notes Receivable	\$224,826.00	
124 Due from Component Unit	\$3,407.91	
130 Due from Other Fund	\$2,174,386.55	
140 Due from Other Govt	\$19,674,485.16	
150 Advance to Other Fund	\$1,407,237.84	
162 Interest Receivable on Investments and Deposits	\$46,537.04	
180 Investments	\$10,738,741.84	
192 Prepaid Items	\$817,811.22	
Total Assets and Deferred Outflows of Resources		\$667,093,987.44
Liabilities, Deferred Inflows of Resources		
400 Current Liabilities		\$26,033,564.57
401 Vouchers Payable	\$2,046,897.83	
402 Accounts Payable	\$16,501,695.48	
405 Construction Contracts Payable	\$322,030.20	
406 Construction Contracts Payable - Retained %	\$3,437,501.46	
410 Due to Other Fund	\$1,440,297.57	
430 Advance from Other Fund	\$290,000.00	
442 Accrued Interest Payable	\$313,440.85	
475 Unearned Revenue	\$1,681,701.18	
550 Deferred Inflows of Resources		\$134,240,469.19
551 Unavailable Revenue - Property Taxes	\$90,716,197.24	
553 Taxes Levied for Future Period	\$42,998,496.55	
559 Other Deferred Inflows of Resources	\$525,775.40	

Capital Outlay Fund (21)			
Fund Equity			
700 Fund Balances			\$506,819,953.68
710 Nonspendable Fund Balance		\$1,139,854.34	
711 Inventory	\$17,152.23		
712 Prepaids	\$102,702.11		
718 Other Nonspendable	\$1,020,000.00		
720 Restricted Fund Balance		\$505,790,811.07	
721 Debt Service	\$6,389,237.32		
722 Capital Projects	\$1,362,101.96		
723 Capital Outlay	\$497,943,571.79		
739 Other Restricted	\$95,900.00		
760 Unassigned Fund Balance		(\$110,711.73)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$667,093,987.44

Revenue

1000 Revenue from Local Sources			\$295,684,164.44
1100 Taxes		\$280,145,822.43	
1110 Ad Valorem Taxes	\$266,598,849.66		
1120 Prior Years Ad Valorem Taxes	\$12,955,986.98		
1130 Tax Deed Revenue	\$14,048.19		
1180 Other Taxes	\$109,852.35		
1190 Penalties and Interest on Taxes	\$467,085.25		
1200 Revenue from Local Govt Other than School Districts		\$1,234.19	
1210 Revenue in Lieu of Taxes	\$1,234.19		
1500 Earnings on Investments and Deposits		\$8,071,652.64	
1510 Investment Earnings	\$8,071,652.64		
1900 Other Revenue from Local Sources		\$7,465,455.18	

Capital Outlay Fund (21)			
1910 Rentals		\$62,656.29	
1920 Contributions and Donations		\$2,081,759.27	
1950 Refund of Prior Years Expenditures		\$261,960.96	
1960 Judgments		\$571,026.38	
1990 Other		\$4,488,052.28	
2000 Revenue from Intermediate Sources			\$195,695.94
2100 County Sources		\$38,668.00	
2120 Lease of County-Owned Land		\$38,668.00	
2200 Revenue in Lieu of Taxes		\$59,310.87	
2300 Revenue for Joint Facilities		\$96,231.24	
2900 Other		\$1,485.83	
3000 Revenue from State Sources			\$1,378,511.60
3100 Grants-in-Aid		\$1,262,910.23	
3120 Restricted Grants-in-Aid		\$1,262,910.23	
3129 Other Restricted	\$1,262,910.23		
3200 Revenue in Lieu of Taxes		\$1,295.55	
3210 Tax Base on Shooting Areas		\$1,295.55	
3900 Other State Revenue		\$114,305.82	
4000 Revenue from Federal Sources			\$65,068,463.72
4100 Grants-in-Aid		\$62,786,765.15	
4110 Unrestricted Grants Directly from Federal Government		\$885,576.32	
4111 Impact Aid (ALN 84.041)	\$885,576.32		
4120 Unrestricted Grants from Federal Government through the State		\$2,545,273.00	
4129 Other Unrestricted Grants from Federal thru the State	\$2,545,273.00		
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$24,747.28	
4134 Federal Wetlands (ALN 15.227)	\$24,747.28		
4135 Restricted Grants from Federal Govt through Intermediate Source		\$30,400.00	

Capital Outlay Fund (21)		
4140 Restricted Grants Direct from Federal Government		\$742,853.15
4149 Other Grants Direct from Federal Govt	\$742,853.15	
4150 Restricted Grants from Federal Government through the State		\$58,557,915.40
4151 Other Grants Federal Government Through the State	\$1,276,443.50	
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$60,870.00	
4158 Title I Grants - ALL PROGRAMS	\$260,955.65	
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$68,686.00	
4161 Perkins - Vocational Education (ALN 84.048)	\$397,148.46	
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$77,900.00	
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$7,788,067.32	
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$48,627,844.47	
4900 Other Federal Revenue		\$2,281,698.57
5000 Other Sources		\$83,064,276.10
5100 Other Financing Sources		\$83,064,276.10
5110 Transfers In		\$13,422,202.15
5120 Proceeds of General Long-Term Debt Issues		\$63,655,911.72
5123 Premiums on Debt Issued	\$646,008.50	
5124 Lease Proceeds	\$1,255,210.01	
5125 Capital Outlay Certificates Issued	\$45,401,372.13	
5126 Refunding Capital Outlay Certificates Issued	\$16,353,321.08	
5130 Sale of Surplus Property		\$1,328,841.32
5140 Compensation for Loss of General Capital Assets		\$4,657,320.91
Capital Outlay Fund Total Revenues		\$445,391,111.80

Expenditures

1000 Instruction		\$42,000,618.43
1100 Regular Programs		\$41,304,127.35

Capital Outlay Fund (21)			
1110 Elementary Programs		\$15,166,998.44	
1111 Elem Regular Term	\$15,166,998.44		
1120 Middle/Junior High Programs		\$8,214,938.94	
1121 MS Regular Term	\$8,214,938.94		
1130 High School Programs		\$17,135,293.04	
1131 HS Regular Term	\$17,135,293.04		
1140 Preschool Programs		\$230,497.41	
1141 Regular Preschool	\$230,497.41		
1190 Other Regular Programs		\$556,399.52	
1200 Special Programs			\$696,491.08
1210 Programs for Gifted and Talented		\$77,644.03	
1220 Programs for Special Education		\$164,634.06	
1221 Programs for Students with Mild to Moderate Disabilities	\$150,905.23		
1222 Programs for Students with Severe Disabilities	\$6,416.07		
1226 Early Childhood Programs (3-5)	\$7,312.76		
1250 Culturally Different		\$118.97	
1270 Programs for Educationally Deprived, Title I		\$365,160.06	
1273 Improving the Academic Achievement of the Disadvantaged, Title I	\$365,160.06		
1290 Other Special Programs		\$88,933.96	
1299 Other (Alternative Schooling)	\$88,933.96		
2000 Support Services			\$196,893,427.20
2100 Support Services--Students			\$73,264.92
2110 Attendance and Social Work Services		\$2,835.50	
2114 Student Accounting Services	\$2,835.50		
2120 Guidance Services		\$13,876.44	
2122 Counseling Services	\$4,071.99		
2129 Other Guidance Services	\$9,804.45		

Capital Outlay Fund (21)		
2130 Health Services		\$56,476.43
2134 Nurse Services	\$34,419.00	
2139 Other Health Services	\$22,057.43	
2150 Speech Pathology Services		\$76.55
2152 Speech Pathology Services	\$76.55	
2200 Support Services--Instructional Staff		\$6,153,712.94
2210 Improvement of Instruction Services		\$295,947.40
2211 Improvement of Instruction Director	\$27,808.67	
2212 Instruction and Curriculum Development Services	\$92,018.01	
2213 Instructional Staff Training Services	\$68,541.68	
2219 Other Improvement of Instruction Services	\$107,579.04	
2220 Educational Media Services		\$5,857,765.54
2221 Education Media Director	\$995.00	
2222 School Library Services	\$1,238,303.38	
2223 Audiovisual Services	\$22,727.91	
2225 Computer-Assisted Instruction Services	\$400,889.41	
2226 RDT Facilities and Support Staff	\$2,000.00	
2227 Technology in School	\$4,155,126.01	
2229 Other Educational Media Services	\$37,723.83	
2300 Support Services--General Administration		\$390,274.13
2310 Board of Education Services		\$213,048.99
2311 Board of Education Services	\$141,048.88	
2315 Legal Services	\$300.00	
2319 Other Board of Education Services	\$71,700.11	
2320 Executive Administration Services		\$177,225.14
2321 Office of the Superintendent Services	\$151,640.07	
2323 Staff Relations and Negotiations Services	\$19,912.25	

Capital Outlay Fund (21)		
2329 Other Executive Administration Services	\$5,672.82	
2400 Support Services--School Administration		\$320,187.54
2410 Office of the Principal Services		\$287,322.76
2490 Other Support Services--School Administration		\$32,864.78
2500 Support Services--Business		\$188,185,281.55
2520 Fiscal Services		\$1,241,310.56
2521 Fiscal Services Director	\$336,532.14	
2525 Financial Accounting Services	\$86.59	
2529 Other Fiscal Services	\$904,691.83	
2530 Facilities Acquisition and Construction Services		\$120,567,521.40
2531 Facilities Acquisition and Construction Director	\$31,111,970.16	
2532 Land Acquisition and Development Services	\$2,507,855.19	
2533 Architecture and Engineering Services	\$4,536,295.53	
2535 Building Acquisition, Construction and Improvements Services	\$70,028,078.35	
2539 Other Facilities Acquisition and Construction Services	\$12,383,322.17	
2540 Operation and Maintenance of Plant Services		\$52,741,728.53
2541 Operation and Maintenance of Plant Director	\$496,744.64	
2542 Care and Upkeep of Buildings Services	\$24,694,796.11	
2543 Care and Upkeep of Grounds Services	\$4,413,012.82	
2544 Care and Upkeep of Equipment Services	\$1,192,240.44	
2545 Vehicle Servicing and Maintenance Services (Other than Buses)	\$1,115,357.76	
2546 Security Services	\$591,595.66	
2547 Land and Building Rental	\$721,985.71	
2549 Other Operation and Maintenance of Plant Services	\$19,515,995.39	
2550 Student Transportation Services		\$12,558,739.72
2551 Student Transportation Services Director	\$1,214,487.41	
2552 Vehicle Operation Services	\$3,784,210.58	

Capital Outlay Fund (21)			
2554 Vehicle Servicing and Maintenance Services	\$429,426.43		
2555 Contracted Services	\$926,435.50		
2559 Other Student Transportation Services	\$6,204,179.80		
2560 Food Services		\$521,451.23	
2561 Food Services Director	\$74,051.75		
2562 Food Preparation and Dispensing Services	\$212,801.88		
2569 Other Food Services	\$234,597.60		
2570 Internal Services		\$535,949.25	
2571 Internal Services Director	\$68,943.43		
2573 Warehousing and Distributing Services	\$3,162.23		
2574 Printing, Publishing and Duplicating Services	\$463,843.59		
2590 Other Support Services-Business		\$18,580.86	
2600 Support Services--Central			\$1,740,184.18
2620 Planning, Research, Development and Evaluation Services		\$6,399.97	
2629 Other Planning, Research, Development and Evaluation Services	\$6,399.97		
2630 Information Services		\$56,119.71	
2633 Public Information Services	\$56,119.71		
2640 Staff Services		\$3,424.00	
2643 Staff Accounting Services	\$3,424.00		
2660 Data Processing Services		\$1,674,240.50	
2669 Other Data Processing Services	\$1,674,240.50		
2700 Support Services--Special Education			\$30,521.94
2710 Special Education Administrative Costs		\$28,572.44	
2750 Other Special Education Costs		\$1,949.50	
2762 Autism	\$1,949.50		
3000 Community Services			\$56,947.63
3200 Community Recreation Services			\$6,449.00

Capital Outlay Fund (21)			
3500 Custody and Care of Children Services		\$17,667.10	
3700 Nonpublic School Student Services		\$32,831.53	
3710 Nonpublic School Instruction Services		\$32,831.53	
3711 Title I NonPublic Instruction Services	\$30,259.53		
3719 Other Nonpublic Instruction Services	\$2,572.00		
4000 Nonprogrammed Charges			\$124,775.00
4900 Other Non-Programmed Costs		\$124,775.00	
5000 Debt Services (Includes Lease Purchase Pmts)			\$89,318,129.80
6000 Cocurricular Activities			\$7,327,285.53
6100 Male Activities		\$1,623,701.65	
6200 Female Activities		\$810,321.52	
6500 Transportation		\$118,781.74	
6900 Combined Activities		\$4,774,480.62	
8000 Other Uses			\$88,341,591.60
8100 Other Financing Uses		\$88,341,591.60	
8110 Transfers Out		\$87,195,923.50	
8130 Special Items		\$1,145,668.10	
Capital Outlay Fund Total Expenditures			\$424,062,775.19

Special Education Fund (22)

Balance Sheet			
Assets and Deferred Outflows of Resources			
100 Current Assets			\$223,490,455.20
101 Cash / Cash & Deposits		\$72,071,143.11	
105 Interest Bearing Accounts		\$52,081,181.78	
106 Savings Certificates		\$4,460,834.87	
107 Restricted Cash in Banks		\$728,512.33	

Special Education Fund (22)		
110 Taxes Receivable - Current	\$80,226,674.53	
111 Estimated Uncollectible Taxes Receivable (Current)	(\$158,425.00)	
112 Taxes Receivable - Delinquent	\$2,297,197.67	
113 Est. Uncollectible Taxes Receivable (Delinquent)	(\$601,451.00)	
120 Accounts Receivable	\$40,999.33	
130 Due from Other Fund	\$16,227.23	
140 Due from Other Govt	\$8,559,363.27	
150 Advance to Other Fund	\$1,227.00	
162 Interest Receivable on Investments and Deposits	\$588.77	
180 Investments	\$3,446,495.50	
192 Prepaid Items	\$319,885.81	
Total Assets and Deferred Outflows of Resources		\$223,490,455.20
Liabilities, Deferred Inflows of Resources		
400 Current Liabilities		\$27,280,518.04
401 Vouchers Payable	\$208,288.66	
402 Accounts Payable	\$2,706,714.17	
404 Contracts Payable	\$16,737,053.87	
405 Construction Contracts Payable	\$28,131.07	
410 Due to Other Fund	\$2,186,023.21	
420 Due to Other Gov't	\$83,680.09	
450 Payroll Deduction & WH and Emplr. Matching	\$5,342,098.73	
451 Compensated Absences Payable	(\$11,471.76)	
550 Deferred Inflows of Resources		\$84,368,443.33
551 Unavailable Revenue - Property Taxes	\$58,907,898.38	
553 Taxes Levied for Future Period	\$25,418,353.57	
559 Other Deferred Inflows of Resources	\$42,191.38	

Special Education Fund (22)			
700 Fund Balances			\$111,841,493.83
710 Nonspendable Fund Balance		\$106,704.95	
711 Inventory	\$985.32		
712 Prepaids	\$105,719.63		
720 Restricted Fund Balance		\$111,804,887.77	
724 Special Education	\$111,804,887.77		
760 Unassigned Fund Balance		(\$70,098.89)	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$223,490,455.20

Revenue

1000 Revenue from Local Sources			\$182,684,297.11
1100 Taxes		\$176,807,941.48	
1110 Ad Valorem Taxes	\$167,253,955.68		
1120 Prior Years Ad Valorem Taxes	\$9,172,233.95		
1130 Tax Deed Revenue	\$7,744.37		
1180 Other Taxes	\$83,092.85		
1190 Penalties and Interest on Taxes	\$290,914.63		
1200 Revenue from Local Govt Other than School Districts		\$466.11	
1210 Revenue in Lieu of Taxes	\$466.11		
1300 Tuition and Fees		\$821,049.10	
1310 School Tuition	\$596,675.64		
1312 Tuition for Credit from School Districts In State	\$510,614.45		
1313 Tuition for Credit from School Districts Outside the State	\$86,061.19		
1360 Regular Day School Transportation Fees	\$224,373.46		
1361 Transportation Fees from Students, Parents or Other	\$196,999.46		
1362 Transporatation Fees from School Districts In State	\$27,374.00		
1500 Earnings on Investments and Deposits		\$1,528,130.73	

Special Education Fund (22)			
1510 Investment Earnings		\$1,528,130.73	
1900 Other Revenue from Local Sources			\$3,526,709.69
1920 Contributions and Donations		\$20,812.39	
1940 Services Provided Other School Districts		\$614,727.73	
1941 School Districts Within the State	\$455,247.18		
1943 Contracted Ed Services Provided to School Districts (SDCL 13-15)	\$159,480.55		
1950 Refund of Prior Years Expenditures		\$43,292.38	
1970 Charges for Services		\$2,692,074.40	
1972 Medicaid Direct Services	\$2,183,745.98		
1973 Medicaid Indirect Administrative Services	\$508,328.42		
1990 Other		\$155,802.79	
2000 Revenue from Intermediate Sources			\$54,355.41
2100 County Sources			\$14,270.10
2120 Lease of County-Owned Land		\$14,270.10	
2200 Revenue in Lieu of Taxes			\$38,576.76
2900 Other			\$1,508.55
3000 Revenue from State Sources			\$84,295,426.13
3100 Grants-in-Aid			\$84,248,736.21
3120 Restricted Grants-in-Aid		\$84,248,736.21	
3121 Exceptional Children	\$79,611,677.00		
3125 Mentor Teacher Program	\$350.00		
3129 Other Restricted	\$4,636,709.21		
3200 Revenue in Lieu of Taxes			\$1,352.22
3210 Tax Base on Shooting Areas		\$1,352.22	
3300 Tuition			\$40,548.84
3310 Special Education		\$40,548.84	
3900 Other State Revenue			\$4,788.86

Special Education Fund (22)			
4000 Revenue from Federal Sources			\$34,353,982.98
4100 Grants-in-Aid			\$34,353,982.98
4110 Unrestricted Grants Directly from Federal Government		\$2,032,564.00	
4111 Impact Aid (ALN 84.041)	\$2,032,564.00		
4130 Unrestricted Grants from Federal Govt through Intermediate Source		\$15,422.62	
4134 Federal Wetlands (ALN 15.227)	\$15,422.62		
4150 Restricted Grants from Federal Government through the State		\$32,305,996.36	
4151 Other Grants Federal Government Through the State	\$315,081.21		
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$16,355.00		
4175 Special Education, IDEA, Part B, Section 611 (ALN 84.027)	\$30,729,366.04		
4186 Special Education-IDEA Part B-Section 619 Preschool (ALN 84.173)	\$865,693.53		
4187 Special Education - Infants and Toddlers (Birth to 3) (ALN 84.181)	\$80,715.28		
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$4,198.00		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$294,587.30		
5000 Other Sources			\$1,933,046.60
5100 Other Financing Sources			\$1,933,046.60
5110 Transfers In		\$1,933,046.60	
Special Education Fund Total Revenues			\$303,321,108.23

Expenditures

1000 Instruction			\$208,717,655.12
1200 Special Programs			\$208,717,655.12
1220 Programs for Special Education		\$207,804,532.57	
1221 Programs for Students with Mild to Moderate Disabilities	\$122,897,471.40		
1222 Programs for Students with Severe Disabilities	\$56,525,421.38		
1223 Day Programs	\$10,396,140.32		
1224 Residential Programs	\$5,581,181.97		

Special Education Fund (22)

1225 Homebound Programs	\$133,533.25		
1226 Early Childhood Programs (3-5)	\$10,856,030.33		
1227 Prolonged Assistance Programs (0-2)	\$1,414,753.92		
1230 Coordinated Early Intervening Services (CEIS)		\$913,122.55	
2000 Support Services			\$90,687,101.14
2100 Support Services--Students			\$55,523,419.01
2110 Attendance and Social Work Services		\$716,054.01	
2113 Social Work Services	\$716,054.01		
2120 Guidance Services		\$777,804.93	
2121 Guidance Services Director	\$61,903.02		
2122 Counseling Services	\$479,954.55		
2124 CEIS Evaluation Services	\$5,500.00		
2126 Placement Services	\$131,307.16		
2129 Other Guidance Services	\$99,140.20		
2130 Health Services		\$2,492,730.48	
2131 Health Services Director	\$21,334.15		
2132 Medical Services	\$51,290.91		
2134 Nurse Services	\$2,360,031.12		
2139 Other Health Services	\$60,074.30		
2140 Psychological Services		\$10,233,483.01	
2141 Psychological Services Director	\$840,223.28		
2142 Psychological Testing Services	\$6,319,960.01		
2143 Psychological Counseling Services	\$467,054.89		
2144 Psychotherapy Services	\$156,396.52		
2149 Other Psychological Services	\$2,449,848.31		
2150 Speech Pathology Services		\$26,723,002.39	
2151 Speech Pathology Services Director	\$396,934.78		

Special Education Fund (22)

2152 Speech Pathology Services	\$22,856,279.89	
2159 Other Speech Pathology Services	\$3,469,787.72	
2160 Audiology Services		\$231,065.76
2161 Audiology Services Director	\$737.40	
2162 Audiology Services	\$159,158.93	
2169 Other Audiology Services	\$71,169.43	
2170 Student Therapy Services		\$14,013,143.98
2171 Physical Therapy	\$4,704,253.24	
2172 Occupational Therapy	\$8,738,065.26	
2173 Recreational Therapy	\$65,375.67	
2179 Other Therapy Services	\$505,449.81	
2180 Orientation and Mobility Services		\$336,134.45
2182 Orientation and Mobility Services	\$292,654.26	
2189 Other Orientation and Mobility Services	\$43,480.19	
2200 Support Services--Instructional Staff		\$1,259,264.51
2210 Improvement of Instruction Services		\$1,079,938.54
2211 Improvement of Instruction Director	\$66,213.37	
2212 Instruction and Curriculum Development Services	\$220,420.43	
2213 Instructional Staff Training Services	\$500,177.33	
2215 CEIS Professional Development Services	\$181,226.54	
2219 Other Improvement of Instruction Services	\$111,900.87	
2220 Educational Media Services		\$179,325.97
2222 School Library Services	\$160,770.10	
2227 Technology in School	\$18,555.87	
2300 Support Services--General Administration		\$189,079.47
2310 Board of Education Services		\$189,079.47
2311 Board of Education Services	\$50,430.15	

Special Education Fund (22)

2312 Board Secretary Services	\$843.78	
2315 Legal Services	\$126,009.79	
2317 Audit Services	\$8,499.96	
2319 Other Board of Education Services	\$3,295.79	
2500 Support Services--Business		\$83,201.25
2520 Fiscal Services		\$83,201.25
2521 Fiscal Services Director	\$15,954.39	
2524 Payroll Services	\$5,108.79	
2525 Financial Accounting Services	\$10,263.04	
2529 Other Fiscal Services	\$51,875.03	
2700 Support Services--Special Education		\$33,632,136.90
2710 Special Education Administrative Costs		\$15,363,318.62
2730 Special Education Transportation Costs		\$9,624,659.10
2731 Deaf-Blind	\$7,691.72	
2732 Emotional Behavioral Disability	\$759,716.38	
2733 Cognitive Disability	\$1,396,965.80	
2734 Hearing Loss	\$34,346.18	
2735 Specific Learning Disabled	\$822,348.08	
2736 Multiple Disabilities	\$1,671,959.76	
2737 Orthopedic Impairments	\$350,989.73	
2738 Vision Loss	\$28,807.33	
2739 Deafness	\$8,271.59	
2740 Speech/Language Impairments	\$621,781.50	
2741 Other Health Impaired	\$436,098.46	
2742 Autism	\$1,908,694.94	
2743 Traumatic Brain Injury	\$25,177.80	
2744 Preschool (age 3-5)	\$1,532,409.78	

Special Education Fund (22)			
2745 Early Intervention (age 0-2)	\$19,400.05		
2750 Other Special Education Costs		\$8,644,159.18	
2751 Deaf-Blind	\$195,795.26		
2752 Emotional Behavioral Disability	\$330,881.59		
2753 Cognitive Disability	\$1,012,582.93		
2754 Hearing Loss	\$615,785.67		
2755 Specific Learning Disabled	\$955,992.60		
2756 Multiple Disabilities	\$1,531,650.99		
2757 Orthopedic Impairments	\$8,518.99		
2758 Vision Loss	\$18,547.69		
2759 Deafness	\$683,646.76		
2760 Speech/Language Impairments	\$571,371.60		
2761 Other Health Impaired	\$565,723.67		
2762 Autism	\$1,681,872.66		
2763 Traumatic Brain Injury	\$147,350.53		
2764 Preschool (age 3-5)	\$240,654.91		
2765 Early Intervention (age 0-2)	\$83,783.33		
3000 Community Services			\$8,439.23
3700 Nonpublic School Student Services		\$8,439.23	
3720 Nonpublic School Support Services		\$8,439.23	
3729 Other Nonpublic School Support Services	\$8,439.23		
4000 Nonprogrammed Charges			\$85,488.38
4500 Early Retirement Payment		\$85,488.38	
5000 Debt Services (Includes Lease Purchase Pmts)			\$6,510.00
8000 Other Uses			\$250,677.22
8100 Other Financing Uses		\$250,677.22	
8110 Transfers Out		\$250,677.22	

Special Education Fund (22)		
Special Education Fund Total Expenditures		\$299,755,871.09

Building Fund (25)		
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Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets			\$17,131.36
101 Cash / Cash & Deposits		\$4,503.39	
105 Interest Bearing Accounts		\$12,627.97	
Total Assets and Deferred Outflows of Resources			\$17,131.36

Fund Equity

700 Fund Balances			\$17,131.36
720 Restricted Fund Balance		\$17,131.36	
727 Building	\$17,131.36		
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$17,131.36

Revenue

1000 Revenue from Local Sources			\$12,982.73
1500 Earnings on Investments and Deposits		\$184.96	
1510 Investment Earnings	\$184.96		
1700 Cocurricular Activities		\$12,647.77	
1710 Admissions	\$12,647.77		
1900 Other Revenue from Local Sources		\$150.00	
1910 Rentals	\$150.00		
Building Fund Total Revenues			\$12,982.73

Expenditures

2000 Support Services			\$9,004.50
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Building Fund (25)			
2500 Support Services--Business			\$9,004.50
2530 Facilities Acquisition and Construction Services		\$1,004.50	
2539 Other Facilities Acquisition and Construction Services	\$1,004.50		
2540 Operation and Maintenance of Plant Services		\$8,000.00	
2542 Care and Upkeep of Buildings Services	\$8,000.00		
8000 Other Uses			\$84.38
8100 Other Financing Uses			\$84.38
8110 Transfers Out		\$84.38	
Building Fund Total Expenditures			\$9,088.88

Impact Aid Fund (27)

Balance Sheet			
Assets and Deferred Outflows of Resources			
100 Current Assets			\$238,536,852.74
101 Cash / Cash & Deposits		\$81,023,875.30	
105 Interest Bearing Accounts		\$81,129,582.50	
106 Savings Certificates		\$54,666,214.03	
107 Restricted Cash in Banks		\$306,164.44	
130 Due from Other Fund		\$1,658,279.49	
150 Advance to Other Fund		\$290,000.00	
163 Accrued Interest on Investments Purchased		\$33,816.09	
180 Investments		\$19,428,920.89	
Total Assets and Deferred Outflows of Resources			\$238,536,852.74
Liabilities, Deferred Inflows of Resources			
400 Current Liabilities			\$63,664.29
410 Due to Other Fund		\$63,664.29	
Fund Equity			

Impact Aid Fund (27)

700 Fund Balances			\$238,473,188.45
750 Assigned Fund Balance		\$644,751.00	
759 Other Assigned	\$644,751.00		
760 Unassigned Fund Balance		\$237,828,437.45	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$238,536,852.74

Revenue

1000 Revenue from Local Sources			\$4,980,801.21
1500 Earnings on Investments and Deposits		\$4,980,801.21	
1510 Investment Earnings	\$4,980,801.21		
4000 Revenue from Federal Sources			\$104,453,216.11
4100 Grants-in-Aid		\$104,453,216.11	
4110 Unrestricted Grants Directly from Federal Government	\$104,453,216.11		
4111 Impact Aid (ALN 84.041)	\$104,453,216.11		
5000 Other Sources			\$16,451.24
5100 Other Financing Sources		\$16,451.24	
5110 Transfers In	\$16,451.24		
Impact Aid Fund Total Revenues			\$109,450,468.56

Expenditures

8000 Other Uses			\$87,907,601.17
8100 Other Financing Uses		\$87,907,601.17	
8110 Transfers Out	\$87,907,601.17		
Impact Aid Fund Total Expenditures			\$87,907,601.17

Other Special Revenue Funds (29)

Balance Sheet

Other Special Revenue Funds (29)			
Assets and Deferred Outflows of Resources			
100 Current Assets			\$1,232,276.69
101 Cash / Cash & Deposits		\$60,124.10	
105 Interest Bearing Accounts		\$408,099.89	
106 Savings Certificates		\$196,770.99	
180 Investments		\$567,281.71	
Total Assets and Deferred Outflows of Resources			\$1,232,276.69
Fund Equity			
700 Fund Balances			\$1,232,276.69
720 Restricted Fund Balance		\$1,232,276.69	
739 Other Restricted	\$1,232,276.69		
Total Liabilities, Deferred Inflows of Resources and Fund Equity			\$1,232,276.69
Revenue			
1000 Revenue from Local Sources			\$51,151.31
1500 Earnings on Investments and Deposits		\$33,569.06	
1510 Investment Earnings	\$33,569.06		
1900 Other Revenue from Local Sources		\$17,582.25	
1920 Contributions and Donations	\$14,765.50		
1990 Other	\$2,816.75		
4000 Revenue from Federal Sources			\$34,935.00
4100 Grants-in-Aid		\$34,935.00	
4150 Restricted Grants from Federal Government through the State	\$34,935.00		
4161 Perkins - Vocational Education (ALN 84.048)	\$34,935.00		
Other Special Revenue Funds Total Revenues			\$86,086.31

Expenditures

Other Special Revenue Funds (29)				
1000 Instruction				\$32,069.13
1100 Regular Programs			\$32,069.13	
1110 Elementary Programs		\$6,212.58		
1111 Elem Regular Term	\$6,212.58			
1130 High School Programs		\$25,856.55		
1131 HS Regular Term	\$25,856.55			
2000 Support Services				\$19,968.75
2500 Support Services--Business			\$19,968.75	
2530 Facilities Acquisition and Construction Services		\$19,968.75		
2535 Building Acquisition, Construction and Improvements Services	\$19,968.75			
3000 Community Services				\$3,782.89
3400 Public Library Services			\$3,782.89	
8000 Other Uses				\$64,221.65
8100 Other Financing Uses			\$64,221.65	
8110 Transfers Out		\$64,221.65		
Other Special Revenue Funds Total Expenditures				\$120,042.42

Debt Service Funds (30)

Balance Sheet				
Assets and Deferred Outflows of Resources				
100 Current Assets				\$133,081,822.54
101 Cash / Cash & Deposits		\$45,301,054.27		
104 Cash with Fiscal Agent		\$12,573,168.06		
105 Interest Bearing Accounts		\$27,612,149.78		
106 Savings Certificates		\$6,959,483.10		
107 Restricted Cash in Banks		\$7,520,039.67		
110 Taxes Receivable - Current		\$31,899,049.24		

Debt Service Funds (30)		
111 Estimated Uncollectible Taxes Receivable (Current)		(\$66,637.00)
112 Taxes Receivable - Delinquent		\$504,275.01
113 Est. Uncollectible Taxes Receivable (Delinquent)		(\$199,167.00)
120 Accounts Receivable		\$0.53
130 Due from Other Fund		\$80,882.35
140 Due from Other Govt		\$29,713.84
180 Investments		\$686,460.69
192 Prepaid Items		\$181,350.00
Total Assets and Deferred Outflows of Resources		\$133,081,822.54
Liabilities, Deferred Inflows of Resources		
400 Current Liabilities		\$983,909.42
410 Due to Other Fund		\$57,649.42
430 Advance from Other Fund		\$500,000.00
441 Bonds Payable - Current		\$1,260.00
442 Accrued Interest Payable		\$425,000.00
550 Deferred Inflows of Resources		\$32,824,042.84
551 Unavailable Revenue - Property Taxes		\$30,361,162.34
553 Taxes Levied for Future Period		\$2,462,880.50
Fund Equity		
700 Fund Balances		\$99,273,870.28
720 Restricted Fund Balance		\$99,273,870.61
721 Debt Service	\$99,273,870.61	
760 Unassigned Fund Balance		(\$0.33)
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$133,081,822.54

Revenue

1000 Revenue from Local Sources	\$67,415,637.61
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Debt Service Funds (30)			
1100 Taxes		\$65,790,660.93	
1110 Ad Valorem Taxes	\$65,309,030.95		
1120 Prior Years Ad Valorem Taxes	\$370,298.12		
1130 Tax Deed Revenue	\$1,209.41		
1180 Other Taxes	\$35,560.54		
1190 Penalties and Interest on Taxes	\$74,561.91		
1500 Earnings on Investments and Deposits		\$1,624,976.68	
1510 Investment Earnings	\$1,624,976.68		
2000 Revenue from Intermediate Sources			\$10,952.36
2100 County Sources		\$10,218.32	
2120 Lease of County-Owned Land	\$10,218.32		
2200 Revenue in Lieu of Taxes		\$734.04	
4000 Revenue from Federal Sources			\$503,065.62
4100 Grants-in-Aid		\$2,387.18	
4130 Unrestricted Grants from Federal Govt through Intermediate Source	\$2,387.18		
4134 Federal Wetlands (ALN 15.227)	\$2,387.18		
4900 Other Federal Revenue		\$500,678.44	
5000 Other Sources			\$4,140,289.76
5100 Other Financing Sources		\$4,140,289.76	
5110 Transfers In	\$4,140,289.76		
Debt Service Funds Total Revenues			\$72,069,945.35
Expenditures			
5000 Debt Services (Includes Lease Purchase Pmts)			\$74,867,961.08
8000 Other Uses			\$281,586.08
8100 Other Financing Uses		\$281,586.08	
8110 Transfers Out	\$281,586.08		

Debt Service Funds (30)	
Debt Service Funds Total Expenditures	\$75,149,547.16

Capital Projects Funds (40)	
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Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$182,639,627.39
101 Cash / Cash & Deposits	\$66,403,504.54	
105 Interest Bearing Accounts	\$47,156,666.79	
106 Savings Certificates	\$52,439,028.48	
107 Restricted Cash in Banks	\$6,650,846.53	
120 Accounts Receivable	\$1,021,521.33	
130 Due from Other Fund	\$32,593.76	
140 Due from Other Govt	\$8,789,802.84	
162 Interest Receivable on Investments and Deposits	\$145,663.12	
Total Assets and Deferred Outflows of Resources		\$182,639,627.39

Liabilities, Deferred Inflows of Resources

400 Current Liabilities		\$35,436,601.79
402 Accounts Payable	\$30,744,280.87	
405 Construction Contracts Payable	\$595,055.00	
406 Construction Contracts Payable - Retained %	\$2,097,432.78	
410 Due to Other Fund	\$1,999,833.14	
550 Deferred Inflows of Resources		\$271,521.33
559 Other Deferred Inflows of Resources	\$271,521.33	

Fund Equity

700 Fund Balances		\$146,931,504.27
720 Restricted Fund Balance	\$150,779,225.97	
722 Capital Projects	\$150,779,225.97	

Capital Projects Funds (40)		
760 Unassigned Fund Balance		(\$3,847,721.70)
Total Liabilities, Deferred Inflows of Resources and Fund Equity		\$182,639,627.39

Revenue

1000 Revenue from Local Sources			\$14,109,338.38
1500 Earnings on Investments and Deposits		\$9,699,043.24	
1510 Investment Earnings	\$9,699,043.24		
1900 Other Revenue from Local Sources		\$4,410,295.14	
1920 Contributions and Donations	\$216,507.61		
1950 Refund of Prior Years Expenditures	\$442,142.59		
1960 Judgments	\$3,745,280.15		
1990 Other	\$6,364.79		
2000 Revenue from Intermediate Sources			\$44,998.73
2900 Other		\$44,998.73	
3000 Revenue from State Sources			\$312,555.00
3100 Grants-in-Aid		\$312,555.00	
3120 Restricted Grants-in-Aid	\$312,555.00		
3129 Other Restricted	\$312,555.00		
4000 Revenue from Federal Sources			\$57,183,099.85
4100 Grants-in-Aid		\$57,183,099.85	
4150 Restricted Grants from Federal Government through the State	\$57,183,099.85		
4151 Other Grants Federal Government Through the State	\$492,950.00		
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$3,384,845.00		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$53,305,304.85		
5000 Other Sources			\$149,667,358.31
5100 Other Financing Sources		\$149,667,358.31	
5110 Transfers In	\$88,883,469.64		

Capital Projects Funds (40)		
5120 Proceeds of General Long-Term Debt Issues		\$60,689,609.90
5121 General Obligation Bonds Issued	\$49,836,269.75	
5123 Premiums on Debt Issued	\$5,853,340.15	
5129 Other Debts Issued	\$5,000,000.00	
5140 Compensation for Loss of General Capital Assets		\$94,278.77
Capital Projects Funds Total Revenues		\$221,317,350.27

Expenditures

2000 Support Services			\$363,955,411.43
2500 Support Services--Business		\$363,955,411.43	
2530 Facilities Acquisition and Construction Services		\$363,955,411.43	
2531 Facilities Acquisition and Construction Director	\$20,000,826.75		
2532 Land Acquisition and Development Services	\$660,173.16		
2533 Architecture and Engineering Services	\$6,821,620.80		
2535 Building Acquisition, Construction and Improvements Services	\$311,861,288.26		
2539 Other Facilities Acquisition and Construction Services	\$24,611,502.46		
5000 Debt Services (Includes Lease Purchase Pmts)			\$3,018,633.91
7500 Capital Outlay			\$20,865,928.73
8000 Other Uses			\$11,485,165.94
8100 Other Financing Uses		\$11,485,165.94	
8110 Transfers Out		\$11,485,165.94	
Capital Projects Funds Total Expenditures			\$399,325,140.01

Food Service Fund (51)

Balance Sheet

Assets and Deferred Outflows of Resources		
100 Current Assets		\$34,743,636.55

Food Service Fund (51)

101 Cash / Cash & Deposits	\$18,328,575.49	
102 Petty Cash	\$2,008,546.99	
103 Cash Change	\$4,375.60	
105 Interest Bearing Accounts	\$9,745,277.08	
106 Savings Certificates	\$404,536.59	
107 Restricted Cash in Banks	\$34,798.67	
120 Accounts Receivable	\$817,028.56	
130 Due from Other Fund	\$39,583.25	
140 Due from Other Govt	\$738,924.19	
170 Inventories-materials and supplies	\$478,426.39	
171 Inventories-stores for resale	\$943,130.73	
172 Inventory of Donated Food	\$682,233.49	
180 Investments	\$229,991.37	
191 Deposits	\$13,933.19	
192 Prepaid Items	\$126,492.25	
196 Net Pension Asset	\$147,782.71	
200 Capital Assets		\$18,079,371.72
202 Buildings	\$7,764,146.62	
203 Improvements Other than Buildings	\$65,591.01	
204 Machinery & Equipment - Local Funds	\$39,692,081.53	
205 Machinery & Equipment - Federal Assistance	\$1,746,303.27	
206 Construction/Development in Progress	\$619,868.33	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$30,982,066.26)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$745,578.40)	
210 Acc. Depreciation - Buildings	(\$82,434.76)	
214 Intangible Lease Assets	\$3,245.27	
215 Accumulated Amortization - Lease Assets	(\$1,784.89)	

Food Service Fund (51)		
250 Deferred Outflows of Resources		\$3,843,346.33
252 Pension Related Deferred Outflows	\$3,572,106.13	
259 Other Deferred Outflows of Resources	\$271,240.20	
Total Assets and Deferred Outflows of Resources		\$56,666,354.60
Liabilities, Deferred Inflows of Resources and Net Positions		
400 Current Liabilities		\$8,152,061.25
401 Vouchers Payable	\$4,741.82	
402 Accounts Payable	\$509,341.74	
404 Contracts Payable	\$736,888.55	
405 Construction Contracts Payable	\$1,259.35	
410 Due to Other Fund	\$275,151.09	
420 Due to Other Gov't	\$42.89	
430 Advance from Other Fund	\$907,237.84	
450 Payroll Deduction & WH and Emplr. Matching	\$453,432.08	
451 Compensated Absences Payable	(\$484.91)	
471 Deposits Payable	\$927,770.71	
475 Unearned Revenue	\$4,336,680.09	
500 Long-Term Liabilities		\$1,603,686.34
504 Accrued Leave Payable	\$471,884.30	
506 Net OPEB Obligation	\$1,130,328.69	
508 Lease Liability	\$1,473.65	
509 Other Long Term Liabilities	(\$0.30)	
550 Deferred Inflows of Resources		\$2,338,052.05
554 Pension Related Deferred Inflows	\$2,287,858.70	
559 Other Deferred Inflows of Resources	\$50,193.35	
Net Position		
700 Fund Balances		\$44,572,554.96

Food Service Fund (51)		
706 Net Investment in Capital Assets		\$15,451,599.70
707 Restricted Net Position		\$7,324,754.69
708 Unrestricted Net Position		\$21,796,200.57
Total Liabilities, Deferred Inflows of Resources and Net Positions		\$56,666,354.60

Revenue

1000 Revenue from Local Sources			\$39,943,409.79
1500 Earnings on Investments and Deposits		\$553,227.82	
1510 Investment Earnings	\$553,227.82		
1600 Food Service		\$39,254,030.37	
1610 Sales to Students	\$32,368,803.64		
1620 Sales to Adults	\$1,374,618.11		
1630 A la Carte Sales	\$4,577,164.83		
1650 Child Care Sales	\$26,370.36		
1660 Other Sales	\$290,931.63		
1670 Local Donations	\$171,048.72		
1690 Miscellaneous Revenue from Other Sources	\$445,093.08		
1900 Other Revenue from Local Sources		\$136,151.60	
1930 Sale and Loss of Capital Assets	\$5,344.50		
1931 Gain on Sale of Capital Assets	\$1,500.00		
1932 Compensation for Loss of Capital Assets	\$3,844.50		
1950 Refund of Prior Years Expenditures	\$24,024.46		
1990 Other	\$106,782.64		
3000 Revenue from State Sources			\$171,778.74
3800 Food Service Assistance		\$170,878.74	
3810 Cash Reimbursements	\$170,498.80		
3820 Other Cash Payments	\$379.94		

Food Service Fund (51)			
3900 Other State Revenue		\$900.00	
4000 Revenue from Federal Sources			\$47,473,173.69
4100 Grants-in-Aid		\$386,170.15	
4140 Restricted Grants Direct from Federal Government	\$24,763.34		
4149 Other Grants Direct from Federal Govt	\$24,763.34		
4150 Restricted Grants from Federal Government through the State	\$361,406.81		
4151 Other Grants Federal Government Through the State	\$304,597.87		
4190 Elementary & Secondary School Emergency Relief-ESSER II (ALN 84.425D)	\$10,151.30		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$46,657.64		
4800 Food Service Assistance		\$47,084,696.13	
4810 Federal Reimbursement (ALN 10.553 and 10.555)	\$41,784,145.00		
4820 Donated Food (ALN 10.550)	\$5,300,551.13		
4900 Other Federal Revenue		\$2,307.41	
5000 Other Sources			\$5,051,000.23
5100 Other Financing Sources		\$5,051,000.23	
5110 Transfers In	\$3,537,540.05		
5170 Capital Contributions	\$1,507,643.46		
5180 Other	\$5,816.72		
Food Service Fund Total Revenues			\$92,639,362.45

Expenditures

2000 Support Services			\$97,503,905.21
2300 Support Services--General Administration		\$37,614.57	
2310 Board of Education Services	\$37,614.57		
2319 Other Board of Education Services	\$37,614.57		
2500 Support Services--Business		\$97,466,290.64	
2540 Operation and Maintenance of Plant Services	\$1,026,024.97		

Food Service Fund (51)			
2549 Other Operation and Maintenance of Plant Services	\$1,026,024.97		
2560 Food Services		\$96,440,265.67	
2561 Food Services Director	\$21,432,009.52		
2562 Food Preparation and Dispensing Services	\$23,414,118.64		
2563 Food Delivery Services	\$1,601,189.79		
2569 Other Food Services	\$49,992,947.72		
8000 Other Uses			\$128,166.99
8100 Other Financing Uses		\$128,166.99	
8110 Transfers Out		\$128,166.99	
Food Service Fund Total Expenditures			\$97,632,072.20

Other Enterprise Funds (53)

Balance Sheet

Assets and Deferred Outflows of Resources

100 Current Assets		\$5,165,978.23
101 Cash / Cash & Deposits	\$3,290,017.67	
102 Petty Cash	\$31,649.29	
103 Cash Change	\$3,261.00	
105 Interest Bearing Accounts	\$1,546,303.96	
106 Savings Certificates	\$10,919.86	
107 Restricted Cash in Banks	\$15,276.28	
120 Accounts Receivable	\$134,802.20	
130 Due from Other Fund	\$16,305.33	
140 Due from Other Govt	\$47,831.61	
170 Inventories-materials and supplies	\$9,545.65	
171 Inventories-stores for resale	\$4,878.70	
180 Investments	\$18,354.12	

Other Enterprise Funds (53)		
192 Prepaid Items	\$10,781.13	
196 Net Pension Asset	\$26,051.43	
200 Capital Assets		\$994,216.99
201 Land	\$19,196.93	
202 Buildings	\$766,667.61	
204 Machinery & Equipment - Local Funds	\$800,877.41	
205 Machinery & Equipment - Federal Assistance	\$14,726.16	
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$472,963.85)	
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$6,110.07)	
210 Acc. Depreciation - Buildings	(\$128,177.20)	
250 Deferred Outflows of Resources		\$1,936,347.20
252 Pension Related Deferred Outflows	\$1,790,554.18	
259 Other Deferred Outflows of Resources	\$145,793.02	
Total Assets and Deferred Outflows of Resources		\$8,096,542.42
Liabilities, Deferred Inflows of Resources and Net Positions		
400 Current Liabilities		\$2,032,642.14
401 Vouchers Payable	\$1,440.47	
402 Accounts Payable	\$855,124.70	
404 Contracts Payable	\$725,314.19	
407 Sales Tax Payable	\$2,046.00	
410 Due to Other Fund	\$95,038.86	
420 Due to Other Gov`t	\$219.03	
450 Payroll Deduction & WH and Emplr. Matching	\$222,101.11	
451 Compensated Absences Payable	\$1,615.29	
471 Deposits Payable	\$17,054.15	
475 Unearned Revenue	\$112,688.34	
500 Long-Term Liabilities		\$811,342.78

Other Enterprise Funds (53)		
504	Accrued Leave Payable	\$116,272.42
506	Net OPEB Obligation	\$655,300.81
508	Lease Liability	\$18,980.00
509	Other Long Term Liabilities	\$20,789.55
550 Deferred Inflows of Resources		\$1,123,509.55
554	Pension Related Deferred Inflows	\$1,073,343.17
559	Other Deferred Inflows of Resources	\$50,166.38
Net Position		
700 Fund Balances		\$4,129,047.95
706	Net Investment in Capital Assets	\$444,420.22
707	Restricted Net Position	\$368,059.14
708	Unrestricted Net Position	\$3,316,568.59
Total Liabilities, Deferred Inflows of Resources and Net Positions		\$8,096,542.42

Revenue

1000 Revenue from Local Sources		\$17,614,379.57
1300 Tuition and Fees		\$7,357,448.14
1310	School Tuition	\$1,311,966.01
1311	Tuition for Credit from Students, Parents or Other	\$78,482.72
1316	Non-credit Tuition from Students, Parents or Other	\$1,233,483.29
1320	Adult Continuing Education Tuition	\$511,266.52
1330	Summer School Tuition	\$262,235.20
1331	Tuition for Credit Classes	\$85,666.63
1332	Tuition for Non-Credit Classes	\$176,568.57
1340	Preschool Tuition	\$5,252,305.41
1360	Regular Day School Transportation Fees	\$19,675.00
1361	Transportation Fees from Students, Parents or Other	\$19,675.00

Other Enterprise Funds (53)			
1500 Earnings on Investments and Deposits		\$29,900.17	
1510 Investment Earnings		\$29,900.17	
1600 Food Service		\$596,680.98	
1610 Sales to Students		\$432,393.92	
1660 Other Sales		\$122,611.37	
1690 Miscellaneous Revenue from Other Sources		\$41,675.69	
1900 Other Revenue from Local Sources		\$9,630,350.28	
1910 Rentals		\$11,063.89	
1920 Contributions and Donations		\$81,828.62	
1940 Services Provided Other School Districts		\$2,039.00	
1941 School Districts Within the State	\$2,039.00		
1950 Refund of Prior Years Expenditures		\$68.95	
1970 Charges for Services		\$227,541.41	
1979 Other Charges for Services	\$227,541.41		
1980 Day Care Services		\$6,752,580.38	
1981 Day Care Center Services	\$468,937.68		
1982 Before and After School Services	\$6,283,642.70		
1990 Other		\$2,555,228.03	
3000 Revenue from State Sources			\$13,110.73
3900 Other State Revenue		\$13,110.73	
4000 Revenue from Federal Sources			\$449,005.52
4100 Grants-in-Aid		\$421,641.63	
4140 Restricted Grants Direct from Federal Government		\$44,573.44	
4149 Other Grants Direct from Federal Govt	\$44,573.44		
4150 Restricted Grants from Federal Government through the State		\$377,068.19	
4151 Other Grants Federal Government Through the State	\$131,410.62		
4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424)	\$6,408.00		

Other Enterprise Funds (53)			
4155 Out of Schooltime Grant (Daycare) (ALN 93.575)	\$7,423.57		
4159 Title II, Part A - Improving Teacher Quality (ALN 84.367)	\$11,337.00		
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	\$220,489.00		
4800 Food Service Assistance		\$20,867.12	
4810 Federal Reimbursement (ALN 10.553 and 10.555)		\$20,867.12	
4900 Other Federal Revenue		\$6,496.77	
5000 Other Sources			\$915,291.50
5100 Other Financing Sources			\$915,291.50
5110 Transfers In		\$903,740.67	
5170 Capital Contributions		\$11,550.83	
Other Enterprise Funds Total Revenues			\$18,991,787.32

Expenditures

1000 Instruction			\$7,410,615.05
1100 Regular Programs		\$6,960,823.41	
1110 Elementary Programs		\$160,478.41	
1112 Elem Summer Term	\$160,478.41		
1120 Middle/Junior High Programs		\$21,172.27	
1121 MS Regular Term	\$6,305.99		
1122 MS Summer Term	\$14,866.28		
1130 High School Programs		\$633,152.23	
1131 HS Regular Term	\$464,085.04		
1132 HS Summer Term	\$169,067.19		
1140 Preschool Programs		\$6,146,020.50	
1141 Regular Preschool	\$6,146,020.50		
1200 Special Programs		\$198,939.46	
1290 Other Special Programs		\$198,939.46	

Other Enterprise Funds (53)			
1299 Other (Alternative Schooling)	\$198,939.46		
1300 Adult Continuing Education Programs		\$250,852.18	
1390 Other Adult Continuing Education Programs		\$250,852.18	
2000 Support Services			\$2,225,943.52
2400 Support Services--School Administration		\$1,688,876.09	
2490 Other Support Services--School Administration		\$1,688,876.09	
2500 Support Services--Business		\$537,067.43	
2540 Operation and Maintenance of Plant Services		\$11,076.01	
2546 Security Services	\$437.50		
2549 Other Operation and Maintenance of Plant Services	\$10,638.51		
2550 Student Transportation Services		\$3,504.54	
2559 Other Student Transportation Services	\$3,504.54		
2560 Food Services		\$522,486.88	
2569 Other Food Services	\$522,486.88		
3000 Community Services			\$9,934,654.76
3200 Community Recreation Services		\$171,567.15	
3500 Custody and Care of Children Services		\$8,639,410.54	
3900 Other Community Services		\$1,123,677.07	
4000 Nonprogrammed Charges			\$9,860.00
4500 Early Retirement Payment		\$9,860.00	
5000 Debt Services (Includes Lease Purchase Pmts)			\$150.00
8000 Other Uses			\$195,430.45
8100 Other Financing Uses		\$195,430.45	
8110 Transfers Out		\$195,430.45	
Other Enterprise Funds Total Expenditures			\$19,776,653.78

General Capital Assets (90)

Balance Sheet

Assets

200 Capital Assets	\$3,450,081,095.75
201 Land	\$118,763,502.61
202 Buildings	\$3,264,763,689.61
203 Improvements Other than Buildings	\$288,453,265.98
204 Machinery & Equipment - Local Funds	\$462,279,210.56
205 Machinery & Equipment - Federal Assistance	\$14,801,606.77
206 Construction/Development in Progress	\$510,630,827.92
208 Accumulated Depreciation - Mach & Equip - Local Funds	(\$402,234,363.37)
209 Acc. Depreciation - Mach & Equip - Fed Assist.	(\$68,618,940.74)
210 Acc. Depreciation - Buildings	(\$689,567,555.48)
211 Acc. Depreciation - Improvements other than Buildings	(\$100,660,430.04)
212 Intangible Assets	\$4,251,920.28
213 Accumulated Amortization	(\$1,395,016.47)
214 Intangible Lease Assets	\$53,541,651.41
215 Accumulated Amortization - Lease Assets	(\$5,017,642.29)
216 Intangible Subscription Assets	\$89,369.00
Total Assets	\$3,450,081,095.75

Fund Equity

700 Fund Balances	\$3,450,081,095.75
706 Net Investment in Capital Assets	\$3,450,081,095.75
Total Liabilities and Fund Equity	\$3,450,081,095.75