

EXPLANATION OF THE FY 2022 ACTUAL EXPENSES AS SHOWN IN THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fund	Category	Financial Report Categories	(1) FY 2022 ACFR Local and Grant Supported Funds State Category	(2) Less Encumbrances Carried Forward	(3) Net Expenses For Local and Grant Supported Funds	(4) Net Expenses for Enterprise and Special Revenue Funds	(5) Total FY 2022 Expenses by Operating Budget
1 & 2	1	Administration	\$ 64,624,171	\$ (5,157,806)	\$ 59,466,365		\$ 59,466,365
1 & 2	2	Mid-Level Administration	160,484,334	(102,953)	160,381,381		160,381,381
1 & 2	3	Instructional Salaries and Wages	1,175,000,687		1,175,000,687		1,175,000,687
1 & 2	4	Instructional Textbooks and Supplie	57,934,090	(5,843,154)	52,090,936		52,090,936
1 & 2	5	Other Instructional Supplies	41,009,520	(3,659,028)	37,350,492		37,350,492
1 & 2	6	Special Education	380,881,560	(2,115,442)	378,766,118		378,766,118
1 & 2	7	Student Personnel Services	17,328,177	(1,311)	17,326,866		17,326,866
1 & 2	8	Health Services	1,645,410	(311,401)	1,334,009		1,334,009
1 & 2	9	Student Transportation	128,038,323	(905,286)	127,133,037		127,133,037
1 & 2	10	Operation of Plant	160,506,903	(1,864,086)	158,642,817		158,642,817
1 & 2	11	Maintenance of Plant	45,791,000	(3,727,569)	42,063,431		42,063,431
1 & 2	12	Fixed Charges	627,954,888	(211,974)	627,742,914		627,742,914
1 & 2	14	Community Services	1,082,164	(12,538)	1,069,626		1,069,626
5		Instructional TV Fund				\$ 1,793,911	\$ 1,793,911
11		Food Services Fund				68,848,570	68,848,570
12		Real Estate Management Fund				4,813,175	4,813,175
13		Field Trip Services Fund				1,048,486	1,048,486
14		Entrepreneurial Fund				8,689,763	8,689,763
		Totals	\$ 2,862,281,227	\$ (23,912,548)	\$ 2,838,368,679	\$ 85,193,905	\$ 2,923,562,584

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- (1) Data as reported in the FY 2022 Annual Comprehensive Financial Report (ACFR).
- (2) In order to compare actual expenditures in the ACFR to the operating budget, encumbrances must be removed to make a meaningful comparison to budget.
- (3) Total net expenditures reported in the ACFR, less encumbrances in order to compare to budget.
- (4) Total expenditures for enterprise and special revenue funds.
- (5) FY 2022 total operating expenditures by state category and fund