

EXPLANATION OF THE FY 2021 ACTUAL EXPENSES AS SHOWN IN THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fund	Category	Financial Report Categories	(1) FY 2021 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 2021 Expenses by Operating Budget
1 & 2	1	Administration	\$62,604,949	(\$4,947,354)	\$57,657,595		\$57,657,595
1 & 2	2	Mid-Level Administration	156,249,260	(344,978)	155,904,282		\$155,904,282
1 & 2	3	Instructional Salaries and Wages	1,057,141,211		1,057,141,211		\$1,057,141,211
1 & 2	4	Instructional Textbooks and Supplies	114,350,291	(13,970,280)	100,380,011		\$100,380,011
1 & 2	5	Other Instructional Supplies	38,058,708	(6,573,400)	31,485,308		\$31,485,308
1 & 2	6	Special Education	367,357,428	(2,737,191)	364,620,237		\$364,620,237
1 & 2	7	Student Personnel Services	13,947,295	(3,268)	13,944,027		\$13,944,027
1 & 2	8	Health Services	353,778		353,778		\$353,778
1 & 2	9	Student Transportation	105,272,008	(5,327,734)	99,944,274		\$99,944,274
1 & 2	10	Operation of Plant	144,845,650	(2,799,551)	142,046,099		\$142,046,099
1 & 2	11	Maintenance of Plant	39,834,730	(2,962,225)	36,872,505		\$36,872,505
1 & 2	12	Fixed Charges	619,607,970	(239,345)	619,368,625		\$619,368,625
1 & 2	14	Community Services	970,795		970,795		\$970,795
5		Instructional TV Fund				1,758,650	\$1,758,650
11		Food Services Fund				50,354,105	\$50,354,105
12		Real Estate Management Fund				4,925,966	\$4,925,966
13		Field Trip Services Fund				409,543	\$409,543
14		Entrepreneurial Fund				2,716,804	\$2,716,804
		Totals	\$2,720,594,073	(\$39,905,326)	\$2,680,688,747	\$60,165,068	\$2,740,853,815

- (1) Data as reported in the FY 2021 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 2021 total operating expenditures by state category and fund