



**Board Meeting Date:** 5/15/2023

**Title:** Governmental Funds Expenditure Summary – April 2023

**Type:** Information

**Presenter(s):** Mert Woodard, Director, Business Services

**Description:** The attached report describes fiscal year-to-date budget and expenditure activity within the District's governmental funds through April 30, 2023.

**Recommendation:** N/A

**Desired Outcomes from the Board:** This information is provided for the benefit of the Board of Education and its stakeholders.

**Attachments:**

1. Governmental Funds Expenditure Summary – April 2023

2022-23 School Year

# Expenditure Summary

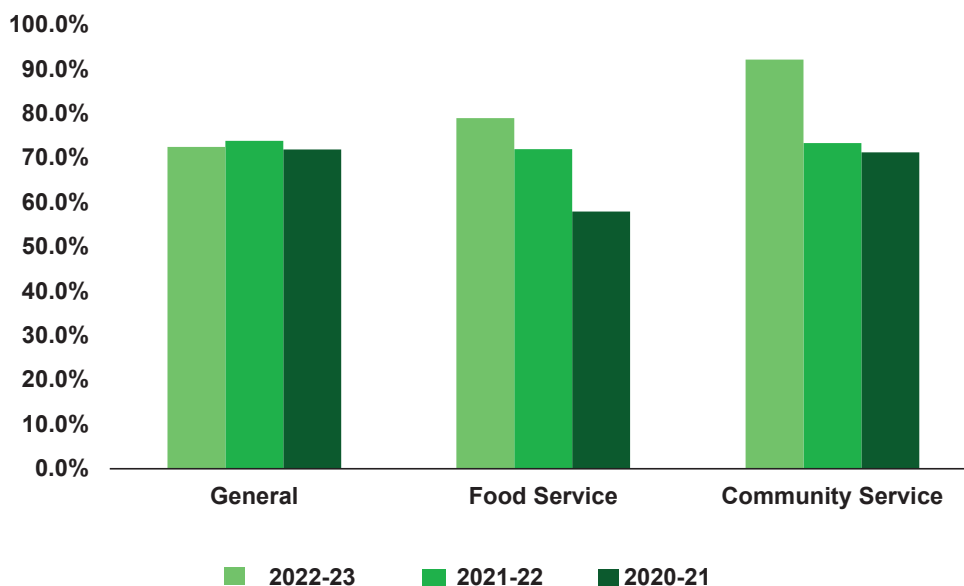
For the Month Ended April 30, 2023



DEFINING EXCELLENCE

Fund	Fiscal Year-to-Date 2022-23		Fiscal Year-to-Date % of Budget		
	Budget	Actuals	2022-23	2021-22	2020-21
<b>General Fund</b>					
Salaries	\$ 82,697,708	\$ 58,646,868	70.9%	71.6%	72.2%
Benefits	26,954,864	18,966,926	70.4%	76.4%	72.2%
Purchased Services	8,584,197	7,496,161	87.3%	87.8%	63.7%
Supplies & Materials	3,809,373	3,437,453	90.2%	79.1%	55.8%
Capital Expenditures	44,000	213,732	485.8%	95.1%	1665.6%
Other Expenditures	568,279	125,394		23.1%	22.6%
Other Financing Uses	-	-	-	-	-
<b>Total General Fund Expenditures</b>	<b>\$ 122,658,421</b>	<b>\$ 88,886,533</b>	<b>72.5%</b>	<b>73.8%</b>	<b>71.9%</b>
Food Service	3,564,985	2,814,568	79.0%	72.0%	58.0%
Community Service	9,100,780	8,387,991	92.2%	73.3%	71.3%
Debt Service	15,227,578	15,232,463	100.0%	99.5%	100.0%
Capital	36,342,846	24,193,578	66.6%	38.5%	68.8%
<b>Total Expenditures All Funds</b>	<b>\$ 186,894,609</b>	<b>\$ 139,515,133</b>	<b>74.6%</b>	<b>69.5%</b>	<b>75.0%</b>

Percent Comparison  
Year-To-Date to Total Budget



**Notes:**

1- Expenditures made under the building construction fund, operating capital, capital projects levy, and long-term facilities maintenance are presented in combination within the "Capital" category as they are non-linear in nature and can vary greatly from period to period and year to year. Significant variances are normal.

2 - Community Service Fund expenditures are elevated due to the increased demand for school age care programming and associated costs to meet demand; revenues are also elevated in proportion.

3 - Expenditure figures may be understated or overstated due disbursement timing fluctuations; the District operates under the cash basis of accounting during the year for non-salary expenditures