



AUGENBLICK,  
PALAICH AND  
ASSOCIATES

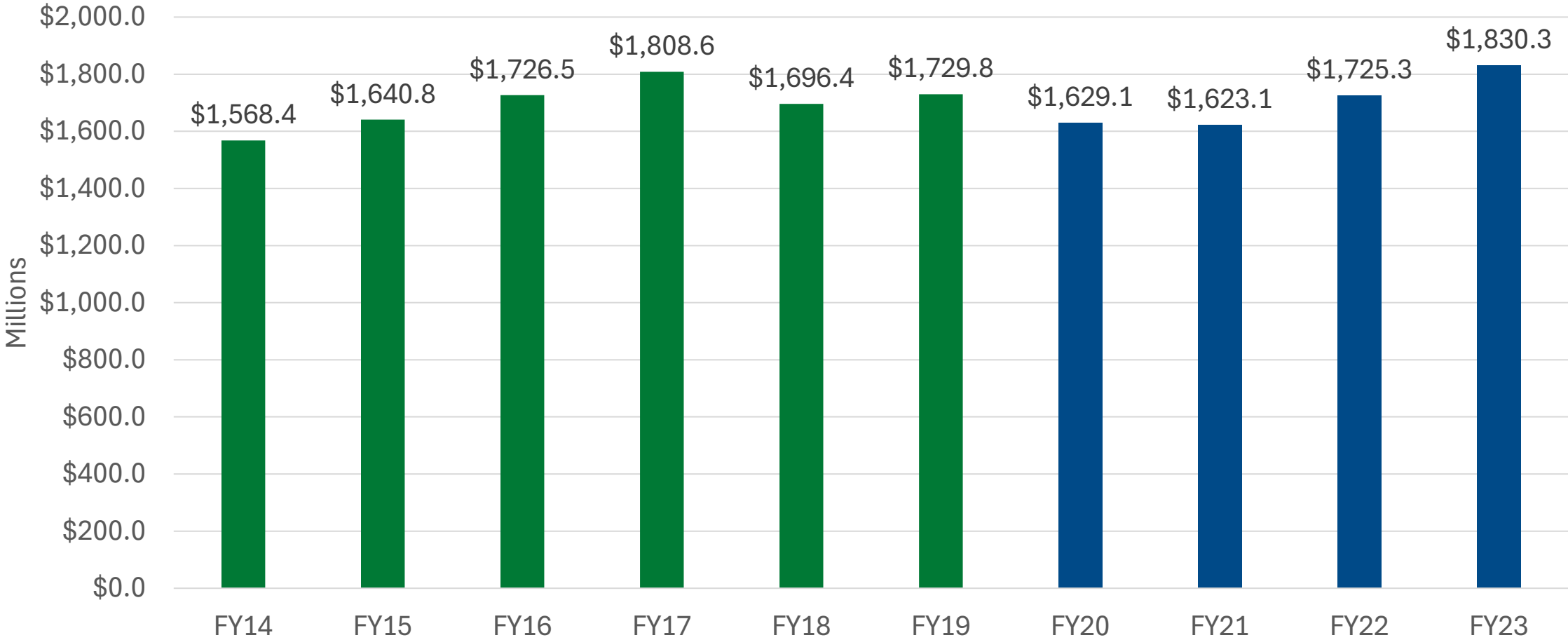
# Expenditures Analysis

November 2024

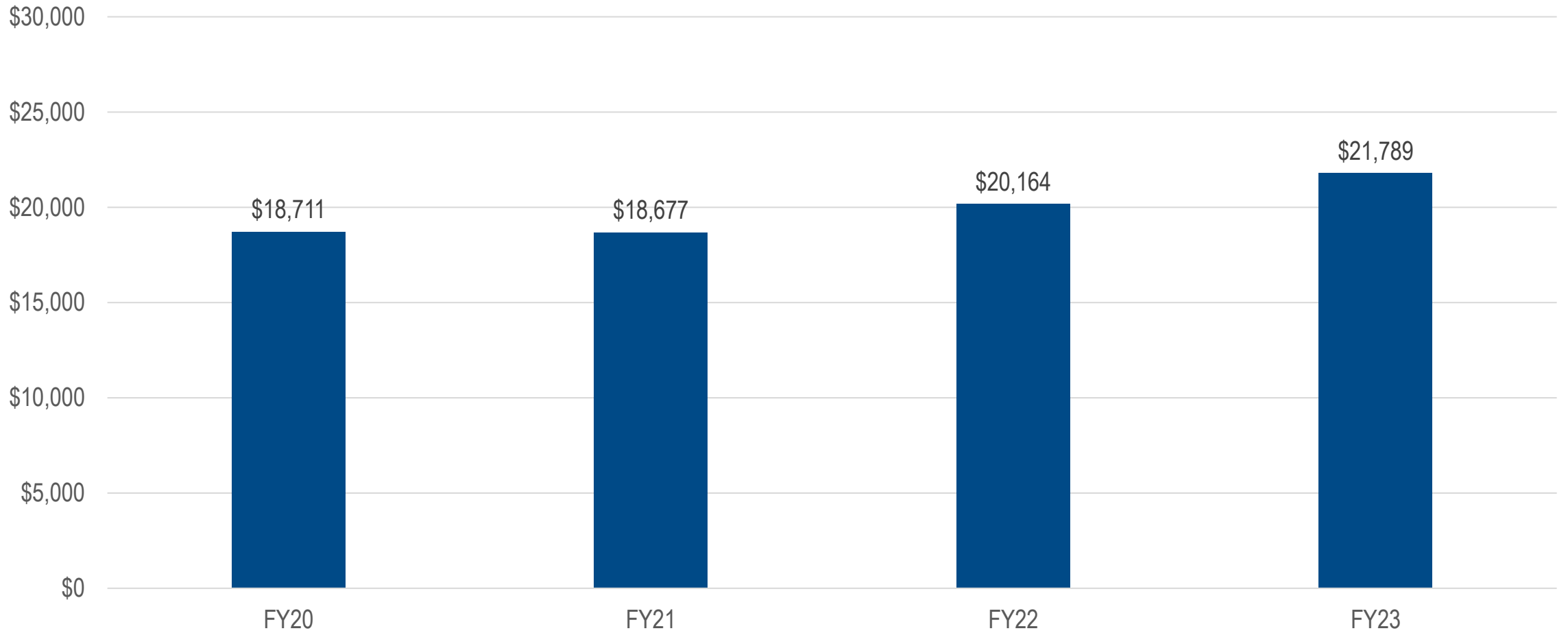
# Background

- Used “recipe card” to identify unduplicated expenditures
  - Uniform Chart of Accounts (UCOA) not adopted until FY20
    - Makes looking at pre-FY20 less reliable
  - Used the same codes for exclusions, but not all in use and not confident in how consistently applied
    - Some difference in pre-FY20 totals is likely due to not being able to exclude all duplicated expenditures
- Focused on General Fund only (Fund 1 or Funds 1000-1999)
  - Proxy for Education Fund expenditures as it is not specifically tracked on the expenditure side

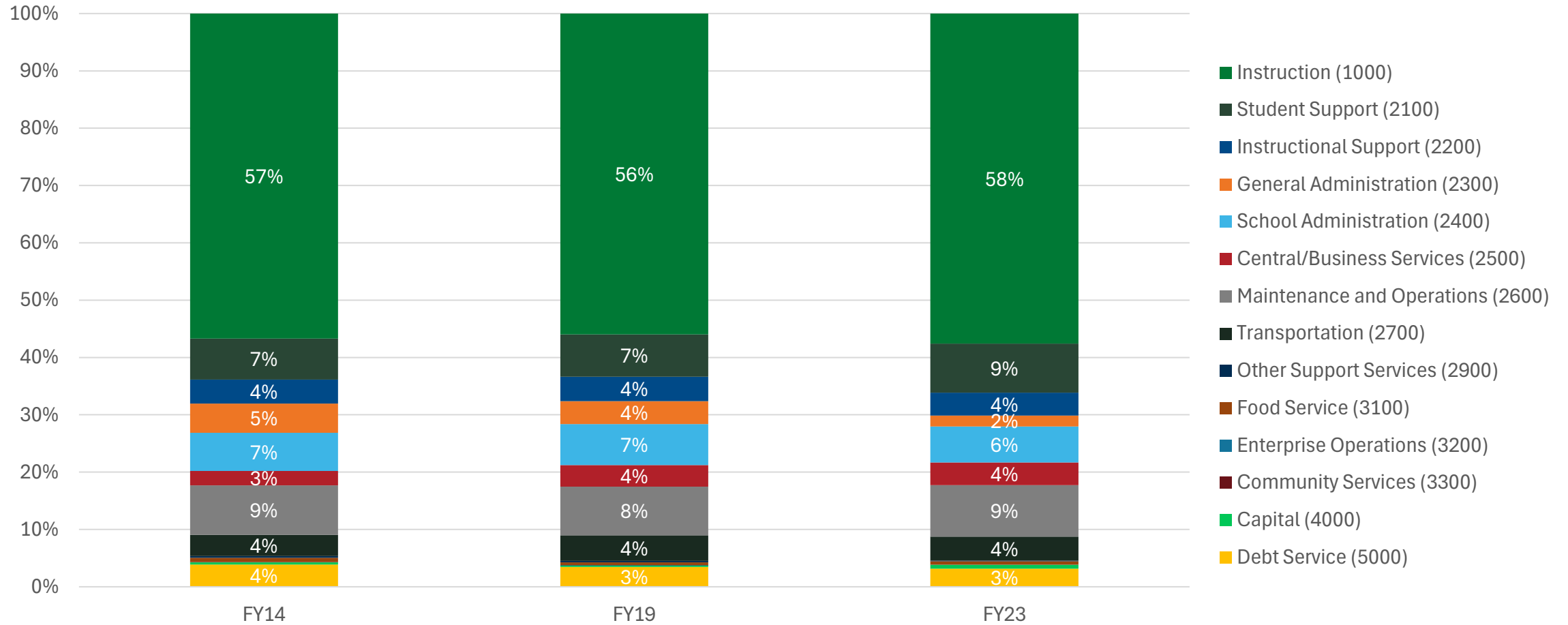
# Statewide Ed Fund Expenditures (Using General Fund as a Proxy), FY14-FY23



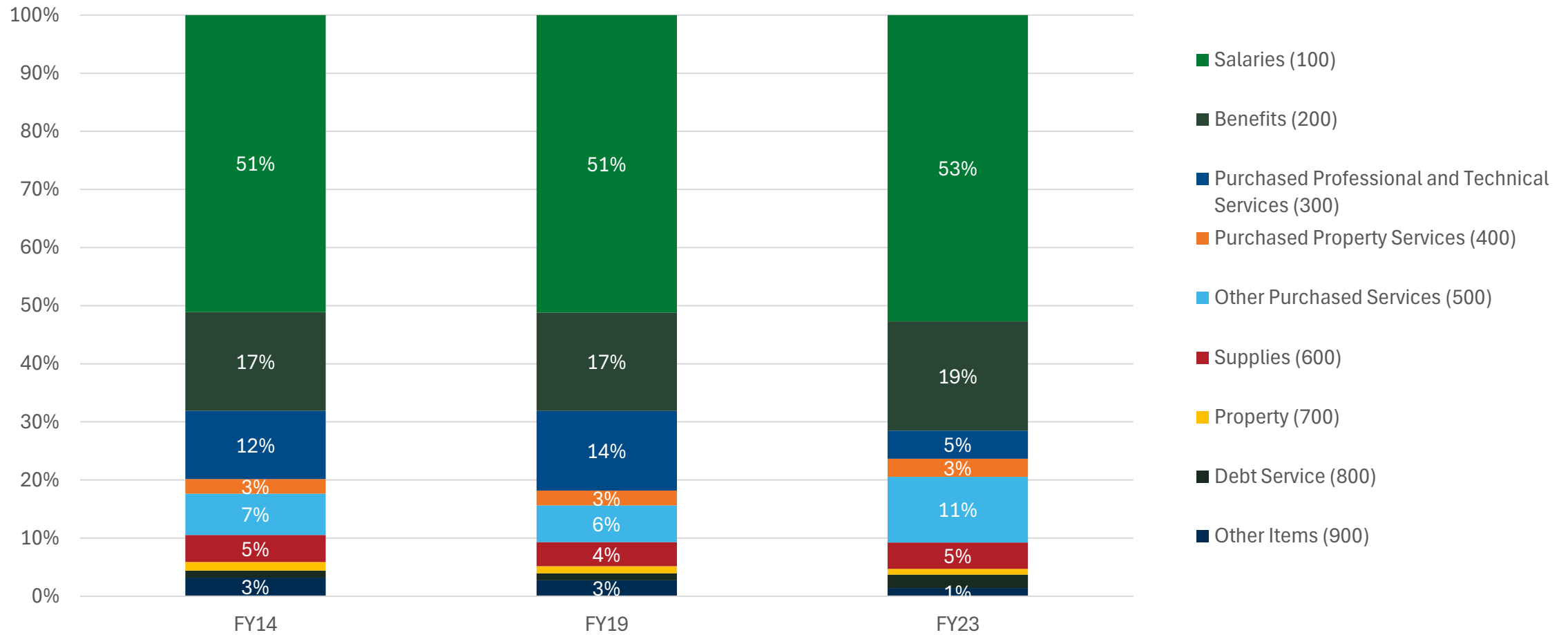
# Statewide Ed Fund Expenditures Per LTADM, FY20-23



# Statewide Ed Fund Expenditures by Function, FY14, FY19, FY23



# Statewide Ed Fund Expenditures by Object, FY14, FY19 and FY23



# Statewide Ed Fund Expenditures by Object Within Function, FY23

