

**RECONCILIATION AND EXPLANATION OF THE FY 2014 ACTUAL EXPENSES  
BETWEEN THE CAFR AND THE FY 2016 OPERATING BUDGET**

Financial Report Categories	(1). FY 2014 CAFR for Local and Grant Supported Funds by State Category	(2). Less Encumbrances Carried Forward	(3). Total FY2014 Enterprise Fund Expenses	(4). Total FY 2014 Expenses	(5). Budgetary Adjustments	(6). Operating Budget Category Conversions	(7). Total FY 2014 Expenses by Operating Budget Categories
1. Administration	37,709,910	(199,792)	0	\$37,510,118	(45,978)	-	37,464,140
2. Mid-Level Administration	136,260,144	(98,884)	13,775	\$136,175,035	93,596	(13,775)	136,254,856
3. Instructional Salaries and Wages	861,825,041		587,759	\$862,412,800	(6,923)	(587,759)	861,818,118
4. Instructional Textbooks and Supplies	24,233,822	(994,317)	8,245	\$23,247,750	(46,063)	(8,245)	23,193,442
5. Other Instructional Supplies	13,125,038	(345,091)	429,631	\$13,209,578	36	(429,631)	12,779,983
6. Special Education	292,129,611	(200,073)	0	\$291,929,538	6,031	-	291,935,569
7. Student Personnel Services	10,683,058	(203)	0	\$10,682,855	-	-	10,682,855
8. Health Services	16,388		0	\$16,388	-	-	16,388
9. Student Transportation	98,058,767	(97,184)	1,647,773	\$99,609,356	-	(1,647,773)	97,961,583
10. Operation of Plant	118,890,263	(253,035)	3,676,293	\$122,313,521	210,983	(3,676,293)	118,848,211
11. Maintenance of Plant	34,145,123	(294,329)	37	\$33,850,831	(563)	(37)	33,850,231
12. Fixed Charges	526,180,003	(27,625)	12,148,753	\$538,301,131	7,100	(12,148,612)	526,159,619
13. Food Services			45,441,412	\$45,441,412	(4,642,132)	(40,799,280)	-
14. Community Services	743,813		1,190,069	\$1,933,882	(131)	(1,190,069)	743,682
37. Instructional TV					-	1,537,794	1,537,794
51. Real Estate Management					(741)	2,841,294	2,840,553
61. Food Services					138	51,980,031	51,980,169
71. Field Trip Services					-	1,800,266	1,800,266
81. Entrepreneurial Funds					-	2,342,089	2,342,089
<b>Totals</b>	<b>\$2,154,000,981</b>	<b>(\$2,510,532)</b>	<b>\$65,143,747</b>	<b>\$2,216,634,195</b>	<b>(\$4,424,647)</b>	<b>\$0</b>	<b>2,212,209,548</b>

- (1). Data as reported in the FY 2014 Comprehensive Annual Financial Report (CAFR).
- (2). In order to compare actual expenditures in the CAFR to the operating budget, prior year encumbrances must be removed to make a meaningful comparison to budgeted amounts.
- (3). Total amount of Enterprise Funds for inclusion in the FY 2014 expenses in the operating budget document.
- (4). Grand total of expenses to be included in the operating budget statements before adjustments.
- (5). Expenses are reduced for items not budgeted for in the operating budget such as depreciation, loss on disposal on fixed assets, escrow purchases, inventory adjustments, and compensated absences.
- (6). This column represents the mapping of the fund and category numbers used in the financial control system to the categories used by the operating budget system. Unlike the financial control system that uses fund number to capture enterprise expenditure data, the operating budget utilizes unique category numbers to budget and capture financial data for the five enterprise funds.
- (7). FY 2014 operating expenses by budget category as appears in the Superintendent's Recommend FY 2016 Operating Budget