

**RECONCILIATION AND EXPLANATION OF THE FY 2019 ACTUAL EXPENSES  
BETWEEN THE CAFR AND THE FY 2021 OPERATING BUDGET**

Financial Report Categories	(1). FY 2019 CAFR for Local and Grant Supported Funds by State Category	(2). Less Encumbrances Carried Forward	(3). Total FY 2019 Enterprise Fund Expenses	(4). Total FY 2019 Expenses	(5). Budgetary Adjustments	(6). Operating Budget Category Conversions	(7). Total FY 2019 Expenses by Operating Budget Categories
1. Administration	\$57,797,021	(\$6,676,905)	\$1,986	\$51,122,102	\$128,987	(1,986)	\$51,249,103
2. Mid-Level Administration	150,381,652	(2,126,765)	0	148,254,887	(128,987)		\$148,125,900
3. Instructional Salaries and Wages	1,003,202,356	(19,467)	499,060	1,003,681,949	243,348	(499,060)	\$1,003,426,237
4. Instructional Textbooks and Supplies	34,687,174	(7,468,354)	7,903	27,226,723		(7,903)	\$27,218,820
5. Other Instructional Supplies	19,185,327	(2,921,840)	28,185	16,291,672		(28,185)	\$16,263,487
6. Special Education	347,089,843	(4,485,835)	0	342,604,008			\$342,604,008
7. Student Personnel Services	12,379,391	(4,822)	0	12,374,569			\$12,374,569
8. Health Services	1,590		0	1,590			\$1,590
9. Student Transportation	111,025,975	(325)	13,451,699	124,477,349		(13,451,699)	\$111,025,650
10. Operation of Plant	143,778,842	(2,020,084)	4,622,751	146,381,509	(243,348)	(4,622,751)	\$141,515,410
11. Maintenance of Plant	41,476,354	(1,056,398)	16,720	40,436,676		(16,720)	\$40,419,956
12. Fixed Charges	600,417,906		12,056,275	612,474,181		(12,056,275)	\$600,417,906
13. Food Services	0		55,014,238	55,014,238	(6,472,828)	(48,541,410)	\$0
14. Community Services	704,306		1,343,308	2,047,614		(1,343,308)	\$704,306
37. Instructional TV						1,723,205	\$1,723,205
51. Real Estate Management						3,640,705	\$3,640,705
61. Food Services						59,572,246	\$59,572,246
71. Field Trip Services						2,303,800	\$2,303,800
81. Entrepreneurial Funds					(38,727)	13,329,341	\$13,290,614
Totals	\$2,522,127,737	(\$26,780,795)	\$87,042,125	\$2,582,389,067	(\$6,511,555)	\$0	\$2,575,877,512

APPENDIX F - 1

- (1). Data as reported in the FY 2019 Comprehensive Annual Financial Report (CAFR).
- (2). In order to compare actual expenditures in the CAFR to the operating budget, encumbrances must be removed to make a meaningful comparison to budgeted amounts.
- (3). Total amount of Enterprise Funds for inclusion in the FY 2019 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. This column also adjusts for rounding expenditures to the nearest dollar.
- (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 2019 operating expenses by budget category as appears in the Superintendent's Recommended FY 2021 Operating Budget