

RECONCILIATION AND EXPLANATION OF THE FY 2020 ACTUAL EXPENSES BETWEEN THE CAFR AND THE FY 2022 OPERATING BUDGET

Financial Report Categories	(1). FY 2020 CAFR for Local and Grant Supported Funds by State Category	(2). Less Encumbrances Carried Forward	(3). Total FY 2020 Enterprise Fund Expenses	(4). Total FY 2020 Expenses	(5). Budgetary Adjustments	(6). Operating Budget Category Conversions	(7). Total FY 2020 Expenses by Operating Budget Categories
1. Administration	\$61,411,877	(\$6,117,616)	\$1,146	\$55,295,407	\$708,194	(1,146)	\$56,002,455
2. Mid-Level Administration	155,105,080	(924,675)	0	154,180,405	5,896		\$154,186,301
3. Instructional Salaries and Wages	1,036,247,907		746,721	1,036,994,628		(746,721)	\$1,036,247,907
4. Instructional Textbooks and Supplies	46,714,541	(14,396,088)	3,880	32,322,333	(726,977)	(3,880)	\$31,591,476
5. Other Instructional Supplies	20,074,736	(244,650)	31,481	19,861,567	999,329	(31,481)	\$20,829,415
6. Special Education	364,561,700	(4,092,540)	170	360,469,330	1,195	(170)	\$360,470,355
7. Student Personnel Services	12,274,565	(3,658)	0	12,270,907			\$12,270,907
8. Health Services	722		0	722	(98)		\$624
9. Student Transportation	109,030,833	(232,058)	7,209,238	116,008,013	98	(7,209,238)	\$108,798,873
10. Operation of Plant	143,872,898	(2,629,173)	4,672,041	145,915,766	(1,001,017)	(4,672,041)	\$140,242,708
11. Maintenance of Plant	42,851,980	(2,757,059)	0	40,094,921		-	\$40,094,921
12. Fixed Charges	609,894,029		12,877,403	622,761,432	13,350	(12,877,403)	\$609,897,379
13. Food Services	0		52,729,826	52,729,826	(5,229,052)	(47,500,774)	\$0
14. Community Services	827,633	(3,049)	1,341,096	2,165,680		(1,341,096)	\$824,584
37. Instructional TV						1,725,802	\$1,725,802
51. Real Estate Management						3,674,332	\$3,674,332
61. Food Services						59,351,635	\$59,351,635
71. Field Trip Services						1,527,869	\$1,527,869
81. Entrepreneurial Funds					(31,168)	8,104,312	\$8,073,144
Totals	\$2,602,858,501	(\$31,400,566)	\$79,613,002	\$2,651,070,937	(\$5,260,250)	\$0	\$2,645,810,687

- (1). Data as reported in the FY 2020 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 2020 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 2020 operating expenses by budget category as appears in the Superintendent's Recommended FY 2022 Operating Budget