

**RECONCILIATION AND EXPLANATION OF THE FY 2015 ACTUAL EXPENSES  
BETWEEN THE CAFR AND THE FY 2017 OPERATING BUDGET**

Financial Report Categories	(1). FY 2015 CAFR for Local and Grant Supported Funds by State Category	(2). Less Encumbrances Carried Forward	(3). Total FY 2015 Enterprise Fund Expenses	(4). Total FY 2015 Expenses	(5). Budgetary Adjustments	(6). Operating Budget Category Conversions	(7). Total FY 2015 Expenses by Operating Budget Categories
1. Administration	\$43,127,138	(\$681,968)	\$16	\$42,445,186	(\$1,678)	(\$16)	\$42,443,492
2. Mid-Level Administration	136,800,129	(57,986)	666	136,742,809	(11,822)	(666)	136,730,321
3. Instructional Salaries and Wages	887,992,223	0	586,669	888,578,892	(61,406)	(586,669)	887,930,817
4. Instructional Textbooks and Supplies	23,431,236	(321,071)	4,327	23,114,492	2,123	(4,327)	23,112,288
5. Other Instructional Supplies	10,504,965	(358,729)	533,524	10,679,760	21,163	(533,524)	10,167,399
6. Special Education	298,749,971	(221,095)	0	298,528,876	0	0	298,528,876
7. Student Personnel Services	11,185,874	0	0	11,185,874	329	0	11,186,203
8. Health Services	1,594	0	0	1,594	0	0	1,594
9. Student Transportation	99,563,792	(1,887)	1,713,851	101,275,756	0	(1,713,851)	99,561,905
10. Operation of Plant	127,727,579	(306,468)	4,321,292	131,742,403	60,520	(4,321,291)	127,481,632
11. Maintenance of Plant	32,877,250	(803,764)	0	32,073,486	7,334	0	32,080,820
12. Fixed Charges	511,982,492	(5,879)	12,297,231	524,273,844	(13,434)	(12,283,858)	511,976,552
13. Food Services	0	0	47,763,810	47,763,810	(6,344,709)	(41,419,101)	0
14. Community Services	801,616	0	1,239,390	2,041,006	(7,553)	(1,239,390)	794,063
37. Instructional TV						1,634,802	1,634,802
51. Real Estate Management					(270,450)	3,388,221	3,117,771
61. Food Services					26,030	52,640,097	52,666,127
71. Field Trip Services					0	1,888,404	1,888,404
81. Entrepreneurial Funds					(12,708)	2,551,169	\$2,538,461
<b>Totals</b>	<b>\$2,184,745,859</b>	<b>(\$2,758,846)</b>	<b>\$68,460,776</b>	<b>\$2,250,447,789</b>	<b>(\$6,606,262)</b>	<b>\$0</b>	<b>\$2,243,841,527</b>

(1). Data as reported in the FY 2015 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 2015 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 of 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 2015 operating expenses by budget category as appears in the Superintendent's Recommended FY 2017 Operating Budget

