

**RECONCILIATION AND EXPLANATION OF THE FY 2012 ACTUAL EXPENSES
BETWEEN THE CAFR AND THE FY 2014 OPERATING BUDGET**

Financial Report Categories	(1). FY 2012 CAFR for Local and Grant Supported Funds by State Category	(2). Less Encumbrances Carried Forward	(3). Total FY 2012 Enterprise Fund Expenses	(4). Total FY 2012 Expenses	(5). Budgetary Adjustments	(6). Operating Budget Category Conversions	(7). Total FY 2012 Expenses by Operating Budget Categories
1. Administration	\$37,549,123	\$1,118,615	\$85	\$36,430,593		(\$85)	\$36,430,508
2. Mid-Level Administration	133,588,616	632,944	76,739	133,032,411		(76,739)	132,955,672
3. Instructional Salaries and Wages	806,916,675		374,198	807,290,873		(374,198)	806,916,675
4. Instructional Textbooks and Supplies	25,652,815	1,244,901	1,916	24,409,830		(1,916)	24,407,914
5. Other Instructional Supplies	14,922,917	1,540,683	260,491	13,642,725		(260,491)	13,382,234
6. Special Education	271,157,766	381,978	0	270,775,788			270,775,788
7. Student Personnel Services	10,649,301	(98)	0	10,649,399			10,649,399
8. Health Services	16,908		0	16,908			16,908
9. Student Transportation	93,770,803	95,828	1,610,789	95,285,764		(1,610,789)	93,674,975
10. Operation of Plant	112,438,570	1,371,117	4,111,650	115,179,103	(1,483)	(4,110,167)	111,067,453
11. Maintenance of Plant	32,495,704	549,299	0	31,946,405			31,946,405
12. Fixed Charges	471,846,182	133,898	11,864,718	483,577,002		(11,864,718)	471,712,284
13. Food Services			42,009,769	42,009,769	(7,572,150)	(34,437,619)	0
14. Community Services	102,190		1,158,923	1,261,113		(1,158,923)	102,190
37. Instructional TV						1,417,439	1,417,439
51. Real Estate Management						3,213,439	3,213,439
61. Food Services						45,508,077	45,508,077
71. Field Trip Services						1,768,506	1,768,506
81. Entrepreneurial Funds						1,988,184	1,988,184
Totals	\$2,011,107,570	\$7,069,165	\$61,469,278	\$2,065,507,683	(\$7,573,633)	\$0	\$2,057,934,050

- (1). Data as reported in the FY 2012 Comprehensive Annual Financial Report (CAFR).
- (2). Encumbrances carried forward and included in the CAFR expenses are removed to make a meaningful comparison to the amounts budgeted in the operating budget.
- (3). The total expenses for the Enterprise Funds that are in the operating budget before adjustments.
- (4). Total expenses to be included in the operating budget statements before adjustments.
- (5). Expenses reduced for items not budgeted in the operating budget such as depreciation, loss on disposal on fixed assets, escrow purchases, inventory adjustments, and compensated absences.
- (6). Represents the mapping of the fund and category numbers used in the financial control system to the categories used in the operating budget.
Unlike the financial control system that uses fund numbers to capture enterprise expenditure data, the operating budget utilizes five unique category numbers to budget and capture financial data for the enterprise funds.
- (7). FY 2012 operating expenses by budget category in the Superintendent's Recommended FY 2014 Operating Budget.