

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2004-05

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		Estimated Actuals	Unaudited Actuals	Differences	Notes	Estimated Actuals	Unaudited Actuals	Differences	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$238,062	\$237,990	(\$72)	(1)	\$1,526,077	\$1,524,332	(\$1,745)	(17)
State Revenue	8300-8599	\$27,873	\$31,235	\$3,362	(2)	\$527,078	\$516,680	(\$10,398)	(18)
Other Local Revenue	8600-8799	\$14,946,987	\$14,942,504	(\$4,483)	(3)	\$7,909,090	\$7,884,421	(\$24,669)	(19)
Total Revenue		\$15,212,922	\$15,211,729	(\$1,193)		\$9,962,245	\$9,925,433	(\$36,812)	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	\$3,805,028	\$3,776,361	(\$28,667)	(4)	\$3,978,264	\$4,096,093	\$117,829	(20)
Classified Salaries	2000-2999	\$2,340,723	\$2,339,555	(\$1,168)	(5)	\$2,085,582	\$2,135,502	\$49,920	(21)
Employee Benefits	3000-3999	\$1,993,597	\$1,938,209	(\$55,388)	(6)	\$1,755,827	\$1,754,881	(\$946)	(22)
Books & Supplies	4000-4999	\$815,613	\$781,475	(\$34,138)	(7)	\$797,435	\$670,473	(\$126,962)	(23)
Services, Other Operating Exp.	5000-5999	\$4,943,836	\$4,845,458	(\$98,378)	(8)	\$1,091,862	\$1,006,413	(\$85,449)	(24)
Capital Outlay	6000-6999	\$324,169	\$265,180	(\$58,989)	(9)	\$126,228	\$158,493	\$32,265	(25)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$180,782	\$270,177	\$89,395	(10)	\$37,763	\$37,660	(\$103)	(26)
Total Expenditures		\$14,403,748	\$14,216,415	(\$187,333)		\$9,872,961	\$9,859,515	(\$13,446)	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	\$30,858	\$30,446	(\$412)	(11)	\$0	\$0	\$0	
Transfers Out	7310-7629	(\$842,759)	(\$1,041,650)	(\$198,891)	(12)	(\$500,000)	(\$500,000)	\$0	
Other Sources	8930-8979	\$0	\$0	\$0		\$0	\$0	\$0	
Other Uses	7630-7699	\$0	\$0	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
Total Other Sources/Uses		(\$811,901)	(\$1,011,204)	(\$199,303)		(\$500,000)	(\$500,000)	\$0	
<u>Net Increase (Decrease) in Fund Balance</u>		(\$2,727)	(\$15,890)	(\$13,163)		(\$410,716)	(\$434,082)	(\$23,366)	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	\$1,960,538	\$1,960,538	\$0		\$1,611,386	\$1,611,386	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
Adjusted Beginning Balance		\$1,960,538	\$1,960,538	\$0		\$1,611,386	\$1,611,386	\$0	
Ending Fund Balance		\$1,957,811	\$1,944,648	(\$13,163)		\$1,200,670	\$1,177,304	(\$23,366)	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$62,140	\$24,973	(\$37,167)	(13)	\$28,000	\$0	(\$28,000)	(27)
General Reserve-Cash Flow (E.C. 42124)	9730	\$609,860	\$610,323	\$463	(14)	\$414,918	\$414,381	(\$537)	(28)
Designated: Economic Uncertainty (6%)	9770	\$914,790	\$915,484	\$694	(15)	\$622,378	\$621,571	(\$807)	(29)
Designated: Other (Capital projects/Others)	9780	\$277,992	\$357,992	\$80,000	(16)	\$89,896	\$89,896	\$0	
Undesignated Fund Balance	9790	\$93,029	\$35,876	(\$57,153)		\$45,478	\$51,456	\$5,978	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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Description	Object Codes	Deferred Maintenance Fund 140				Asset Management Fund 210			
		Estimated Actuals	Unaudited Actuals	Differences	Notes	Estimated Actuals	Unaudited Actuals	Differences	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$0	\$0	\$0		\$0	\$0	\$0	
State Revenue	8300-8599	\$161,623	\$158,342	(\$3,281)	(30)	\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$0	\$8,891	\$8,891	(31)	\$277,672	\$285,967	\$8,295	(35)
Total Revenue		\$161,623	\$167,233	\$5,610		\$277,672	\$285,967	\$8,295	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$0	\$0	\$0		\$0	\$0	\$0	
Employee Benefits	3000-3999	\$0	\$0	\$0		\$0	\$0	\$0	
Books & Supplies	4000-4999	\$0	\$0	\$0		\$312,000	\$260,970	(\$51,030)	(36)
Services, Other Operating Exp.	5000-5999	\$0	\$8,730	\$8,730	(32)	\$36,925	\$30,598	(\$6,327)	(37)
Capital Outlay	6000-6999	\$25,953	\$15,806	(\$10,147)	(33)	\$68,075	\$102,453	\$34,378	(38)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$0	\$0	\$0		\$0	\$0	\$0	
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0		\$0	\$0	\$0	
Total Expenditures		\$25,953	\$24,536	(\$1,417)		\$417,000	\$394,021	(\$22,979)	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	\$161,623	\$161,623	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		(\$30,858)	(\$30,446)	\$412	(39)
Other Sources	8930-8979	\$0	\$0	\$0		\$0	\$0	\$0	
Other Uses	7630-7699	\$0	\$0	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
Total Other Sources/Uses		\$161,623	\$161,623	\$0		(\$30,858)	(\$30,446)	\$412	
<u>Net Increase (Decrease) in Fund Balance</u>		\$297,293	\$304,320	\$7,027		(\$170,186)	(\$138,500)	\$31,686	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	\$273,619	\$273,619	\$0		\$908,895	\$908,895	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
Adjusted Beginning Balance		\$273,619	\$273,619	\$0		\$908,895	\$908,895	\$0	
Ending Fund Balance		\$570,912	\$577,939	\$7,027		\$738,709	\$770,395	\$31,686	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Economic Uncertainty (6%)	9770	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Contingency for State Deficits	9780	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Other (Capital projects/Other)	9780	\$570,912	\$577,939	\$7,027	(34)	\$738,709	\$770,395	\$31,686	(40)
Undesignated Fund Balance	9790	\$0	\$0	\$0		\$0	\$0	\$0	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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Description	Object Codes	Capital Outlay Fund 400 (CCOC)				Capital Outlay Fund 400 (Adult)			
		Estimated Actuals	Unaudited Actuals	Differences	Notes	Estimated Actuals	Unaudited Actuals	Differences	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$0	\$0	\$0		\$0	\$0	\$0	
State Revenue	8300-8599	\$0	\$0	\$0		\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$32,000	\$42,043	\$10,043	(41)	\$15,000	\$21,021	\$6,021	(45)
Total Revenue		\$32,000	\$42,043	\$10,043		\$15,000	\$21,021	\$6,021	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$0	\$0	\$0		\$0	\$0	\$0	
Employee Benefits	3000-3999	\$0	\$0	\$0		\$0	\$0	\$0	
Books & Supplies	4000-4999	\$0	\$0	\$0		\$0	\$0	\$0	
Services, Other Operating Exp.	5000-5999	\$0	\$0	\$0		\$0	\$0	\$0	
Capital Outlay	6000-6999	\$0	\$13,350	\$13,350	(42)	\$0	\$0	\$0	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$0	\$0	\$0		\$0	\$0	\$0	
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0		\$0	\$0	\$0	
Total Expenditures		\$0	\$13,350	\$13,350		\$0	\$0	\$0	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	\$681,136	\$880,027	\$198,891	(43)	\$500,000	\$500,000	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		\$0	\$0	\$0	
Other Sources	8930-8979	\$0	\$0	\$0		\$0	\$0	\$0	
Other Uses	7630-7699	(\$171,000)	(\$171,000)	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
Total Other Sources/Uses		\$510,136	\$709,027	\$198,891		\$500,000	\$500,000	\$0	
<u>Net Increase (Decrease) in Fund Balance</u>		\$542,136	\$737,720	\$195,584		\$515,000	\$521,021	\$6,021	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	\$2,081,986	\$2,081,986	\$0		\$1,228,902	\$1,228,902	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
Adjusted Beginning Balance		\$2,081,986	\$2,081,986	\$0		\$1,228,902	\$1,228,902	\$0	
Ending Fund Balance		\$2,624,122	\$2,819,706	\$195,584		\$1,743,902	\$1,749,923	\$6,021	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Economic Uncertainty (6%)	9770	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Contingency for State Deficits	9780	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Other (Capital projects/Other)	9780	\$2,624,122	\$2,819,706	\$195,584	(44)	\$1,743,902	\$1,749,923	\$6,021	(46)
Undesignated Fund Balance	9790	\$0	\$0	\$0		\$0	\$0	\$0	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2004-05

Footnotes - Detail of Differences Between Unaudited Actuals & Estimated

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<u>General Fund 010</u>							
(1)	<u>Federal Revenue</u>			(9)	<u>Capital Outlay</u>		
	Other misc. differences less than \$10,000	(\$72)	(\$72)		Partial work for alarm project is carried on to 05-06 FY	(\$17,000)	
(2)	<u>State Revenue</u>				Partial work for Schoolhouse Attendance project is carried on to 05-06 FY	(\$9,000)	
	Other misc. differences less than \$10,000	\$3,362	\$3,362		Other misc. differences less than \$10,000	(\$32,989)	(\$58,989)
(3)	<u>Other Local Revenue</u>			(10)	<u>Other Outgo/Debt Service</u>		
	Accounting adjustment to record Excess ROC/P Growth, prior year	(\$89,070)			Accounting adjustment to record Blackford portable payment to Campbell UHSD	\$91,145	
	Accounting adjustment to record Lottery Pass through revenue from Campbell UHSD	\$91,145			Other misc. differences less than \$10,000	(\$1,750)	\$89,395
	Other misc. differences less than \$10,000	(\$6,558)	(\$4,483)	(11)	<u>Transfers In</u>		
(4)	<u>Certificated Salaries</u>				Other misc. differences less than \$10,000	(\$412)	(\$412)
	Other misc. differences less than \$10,000	(\$28,667)	(\$28,667)	(12)	<u>Transfers Out</u>		
(5)	<u>Classified Salaries</u>				Other misc. differences less than \$10,000	\$1,109	
	Other misc. differences less than \$10,000	(\$1,168)	(\$1,168)		Additional transfer to Special Reserve Fund to cumulate funding to payoff QZAB bond	(\$200,000)	(\$198,891)
(6)	<u>Employee Benefits</u>			(13)	<u>Reserved: Revolving Fund, Stores, Prepaid Expenses</u>		
	Over-estimated for Health and Welfare benefits	(\$55,388)	(\$55,388)		Reduce workers comp prepaid reserve	(\$42,140)	
(7)	<u>Books and Supplies</u>				Adding prepaid for retiree health and welfare benefit	\$4,973	(\$37,167)
	Over-estimated for materials and supplies expenses	(\$15,740)		(14)	<u>General Reserve (4%)</u>		
	Other misc. differences less than \$10,000	(\$18,398)	(\$34,138)		Increase due to higher overall expenditures	\$463	\$463
(8)	<u>Services, Other Operating Expenses</u>			(15)	<u>Designated: Economic Uncertainty (6%)</u>		
	Received insurance premium refund	(\$18,749)			Increase due to higher overall expenditures	\$694	\$694
	Excess Satellite program ADA paid to districts	\$27,434		(16)	<u>Designated: Other (Capital Projects/Other)</u>		
	Over estimated for Utilities expenses	(\$20,000)			Reserve for Schoolhouse attendance system	\$40,000	
	Over estimated for Advertising expenses	(\$15,238)			Reserve for Alarm project carried on from prior year	\$20,000	
	Other misc. differences less than \$10,000	(\$71,825)	(\$98,378)		Reserve for NAS back up system memory expansion	\$20,000	\$80,000

Metropolitan Education District
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Footnotes - Detail of Differences Between Unaudited Actuals & Estimated

No.	Explanation	Detail	Total
<u>Adult Education Fund 110</u>			
(17)	<u>Federal Revenue</u>		
	Other misc. differences less than \$10,000	(\$1,745)	(\$1,745)
(18)	<u>State Revenue</u>		
	1st five program spent less than estimated	(\$9,120)	
	Accounting adjustment for recording mandated cost reimbursement	(\$1,278)	(\$10,398)
(19)	<u>Other Local Revenue</u>		
	Other misc. differences less than \$10,000	(\$24,669)	(\$24,669)
(20)	<u>Certificated Salaries</u>		
	Under-estimated for Other Certificated Stipends	\$27,407	
	One week extension of classes, which was not estimated	\$72,000	
	Other misc. differences less than \$10,000	\$18,422	\$117,829
(21)	<u>Classified Salaries</u>		
	Under-estimated for Instructional Aide salary	\$32,016	
	Other misc. differences less than \$10,000	\$17,904	\$49,920
(22)	<u>Employee Benefits</u>		
	Other misc. differences less than \$10,000	(\$946)	(\$946)
(23)	<u>Books and Supplies</u>		
	Site did not spend as much as estimated under Materials and Supplies	(\$77,916)	
	Over-estimated Books and Other Ref. Materials	(\$20,000)	
	Other misc. differences less than \$10,000	(\$29,046)	(\$126,962)

No.	Explanation	Detail	Total
(24)	<u>Services, Other Operating Expenses</u>		
	Received insurance premium refund	(\$10,637)	
	Over-estimated Rentals Leases and Repairs	(\$31,137)	
	Other misc. differences less than \$10,000	(\$43,675)	(\$85,449)
(25)	<u>Capital Outlay</u>		
	MAEP portion of NAS back up system, which was not included in Estimated	\$42,000	
	Other misc. differences less than \$10,000	(\$9,735)	\$32,265
(26)	<u>Other Outgo/Debt services</u>		
	Other misc. differences less than \$10,000	(\$103)	(\$103)
(27)	<u>Reserved: Revolving Fund, Stores, Prepaid Expenses</u>		
	Reduce workers comp prepaid reserve	(\$28,000)	(\$28,000)
(28)	<u>General Reserve (4%)</u>		
	Decrease due to lower overall expenditures	(\$537)	(\$537)
(29)	<u>Designated: Economic Uncertainty (6%)</u>		
	Decrease due to lower overall expenditures	(\$807)	(\$807)

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Footnotes - Detail of Differences Between Unaudited Actuals & Estimated

No.	Explanation	Detail	Total
<u>Deferred Maintenance Fund 140</u>			
(30)	<u>State Revenue</u>		
	Other misc. differences less than \$10,000	(\$3,281)	(\$3,281)
(31)	<u>Other Local Revenue</u>		
	Interest revenue which was not included in Estimated	\$8,891	\$8,891
(32)	<u>Services, Other Operating Expenses</u>		
	Other misc. differences less than \$10,000	\$8,730	\$8,730
(33)	<u>Capital Outlay</u>		
	Other misc. differences less than \$10,000	(\$10,147)	(\$10,147)
(34)	<u>Designated: Other (Capital projects, Other)</u>		
	Increase due to overall ending fund balance increase	\$7,027	\$7,027
<u>Asset Management Fund 210</u>			
(35)	<u>Other Local Revenue</u>		
	Other misc. differences less than \$10,000	\$8,295	\$8,295
(36)	<u>Books & Supplies</u>		
	Over-estimated Non-Capitalized Equipment	(\$25,000)	
	Other misc. differences less than \$10,000	(\$26,030)	(\$51,030)
(37)	<u>Services, Other Operating Expenses</u>		
	Other misc. differences less than \$10,000	(\$6,327)	(\$6,327)
(38)	<u>Capital Outlay</u>		
	Other misc. differences less than \$10,000	\$34,378	\$34,378
(39)	<u>Transfers Out</u>		
	Other misc. differences less than \$10,000	\$412	\$412
(40)	<u>Designated: Other (Capital Projects, Other)</u>		
	Increase due to overall ending fund balance increase	\$31,686	\$31,686

No.	Explanation	Detail	Total
<u>Capital Outlay Fund 400</u>			
(41)	<u>Other Local Revenue</u>		
	More interest revenue earned than estimated	\$10,043	\$10,043
(42)	<u>Capital Outlay</u>		
	Architecture fees for Bldg. 700 modernization	\$13,350	\$13,350
(43)	<u>Transfers In</u>		
	Transfer in from fund 010 for future CCOC building renovation (QZAB deposit)	\$200,000	
	Other misc. differences less than \$10,000	(\$1,109)	\$198,891
(44)	<u>Designated: Other (Capital Projects, Other)</u>		
	Increase due to overall ending fund balance increase	\$195,584	\$195,584
(45)	<u>Other Local Revenue</u>		
	Other misc. differences less than \$10,000	\$6,021	\$6,021
(46)	<u>Designated: Other (Capital Projects, Other)</u>		
	Increase due to overall ending fund balance increase	\$6,021	\$6,021