

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2008-09

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	-	-	-		-	-	-	
Federal Revenue	8100-8299	205,799	234,099	28,300	(1)	922,377	922,377	-	
State Revenue	8300-8599	181,057	148,636	(32,421)	(2)	599,542	599,542	-	
Other Local Revenue	8600-8799	15,092,619	15,475,908	383,289	(3)	9,314,323	8,393,829	(920,494)	(15)
Total Revenues		15,479,475	15,858,643	379,168		10,836,242	9,915,748	(920,494)	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	3,893,416	3,767,185	(126,231)	(4)	4,687,026	4,468,475	(218,551)	(16)
Classified Salaries	2000-2999	2,683,911	2,651,831	(32,080)	(5)	2,728,089	2,606,218	(121,871)	(17)
Employee Benefits	3000-3999	2,082,406	1,955,553	(126,853)	(6)	2,235,991	2,104,129	(131,862)	(18)
Books & Supplies	4000-4999	1,175,401	1,004,630	(170,771)	(7)	417,928	397,826	(20,102)	(19)
Services, Other Operating Exp.	5000-5999	4,880,241	4,261,188	(619,053)	(8)	1,512,486	1,308,736	(203,750)	(20)
Capital Outlay	6000-6999	135,130	96,603	(38,527)	(9)	20,000	11,250	(8,750)	(21)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	15,496	15,496	-		-	-	-	
Total Expenditures		14,866,001	13,752,486	(1,113,515)		11,601,520	10,896,634	(704,886)	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	10,495	10,820	325	(10)	137,335	161,650	24,315	(22)
Transfers Out	7310-7629	(1,547,737)	(2,072,052)	(524,315)	(11)	(452,000)	(552,000)	(100,000)	(23)
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		(1,537,242)	(2,061,232)	(523,990)		(314,665)	(390,350)	(75,685)	
<u>Net Increase (Decrease) in Fund Balance</u>		(923,768)	44,925	968,693		(1,079,943)	(1,371,236)	(291,293)	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	3,068,415	3,068,415	-		2,808,730	2,808,730	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
Adjusted Beginning Balance		3,068,415	3,068,415	-		2,808,730	2,808,730	-	
Ending Fund Balance		2,144,647	3,113,340	968,693		1,728,787	1,437,494	(291,293)	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	20,000	20,000	-		-	-	-	
Legally Restricted Balance	9740	-	-	-		-	-	-	
General Reserve-Cash Flow (E.C. 42124, 4%)	9730	656,550	632,982	(23,568)	(12)	482,141	457,945	(24,196)	(24)
Designated: Economic Uncertainty (6%)	9770	984,824	949,472	(35,352)	(13)	723,211	686,918	(36,293)	(25)
Designated: Other (Capital projects/Others)	9780	483,273	1,458,191	974,918	(14)	523,435	292,631	(230,804)	(26)
Undesignated Fund Balance	9790	-	52,695	52,695		-	-	-	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		Estimated Actuals	Unaudited Actuals	Adjustments	Notes	Estimated Actuals	Unaudited Actuals	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	315,840	315,840	-		-	-	-	
Other Local Revenue	8600-8799	8,000	9,449	1,449	(27)	12,000	12,550	550	(34)
Total Revenue		323,840	325,289	1,449		12,000	12,550	550	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	53,720	53,908	188	(28)	-	-	-	
Employee Benefits	3000-3999	25,166	26,704	1,538	(29)	-	-	-	
Books & Supplies	4000-4999	28,000	25,364	(2,636)	(30)	-	-	-	
Services, Other Operating Exp.	5000-5999	2,160	2,160	-		-	-	-	
Capital Outlay	6000-6999	36,000	38,888	2,888	(31)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		145,046	147,024	1,978		-	-	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	810,402	810,402	-		952,000	452,000	(500,000)	(35)
Transfers Out	7310-7629	-	(168,385)	(168,385)	(32)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		810,402	642,017	(168,385)		952,000	452,000	(500,000)	
<u>Net Increase (Decrease) in Fund Balance</u>		989,196	820,282	(168,914)		964,000	464,550	(499,450)	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	415,486	415,486	-		490,016	490,016	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
Adjusted Beginning Balance		415,486	415,486	-		490,016	490,016	-	
Ending Fund Balance		1,404,682	1,235,768	(168,914)		1,454,016	954,566	(499,450)	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	1,404,682	1,235,768	(168,914)	(33)	1,454,016	954,566	(499,450)	(36)
Undesignated Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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Description	Object Codes	Asset Management Fund 210				County School Facilities Fund 350			
		Estimated Actuals	Unaudited Actuals	Adjustments	Notes	Estimated Actuals	Unaudited Actuals	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	290,000	299,154	9,154	(37)	1,000	2,408	1,408	(42)
Total Revenue		290,000	299,154	9,154		1,000	2,408	1,408	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	9,000	6,049	(2,951)	(38)	-	-	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	-	2,750	2,750	(39)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		9,000	8,799	(201)		-	-	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	-	-	-		269,204	269,203	(1)	(43)
Transfers Out	7310-7629	(10,495)	(10,820)	(325)	(40)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		(10,495)	(10,820)	(325)		269,204	269,203	(1)	
<u>Net Increase (Decrease) in Fund Balance</u>									
		270,505	279,535	9,030		270,204	271,611	1,407	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	664,139	664,139	-		-	-	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
Adjusted Beginning Balance		664,139	664,139	-		-	-	-	
Ending Fund Balance		934,644	943,674	9,030		270,204	271,611	1,407	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	934,644	943,674	9,030	(41)	270,204	271,611	1,407	(44)
Undesignated Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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Description	Object Codes	Capital Outlay Fund 400 (CCOC)				Capital Outlay Fund 400 (San Jose)			
		Estimated Actuals	Unaudited Actuals	Differences	Notes	Estimated Actuals	Unaudited Actuals	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	120,000	138,190	18,190	(45)	30,000	40,376	10,376	(50)
Total Revenue		120,000	138,190	18,190		30,000	40,376	10,376	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	-	-	-		420	4,992	4,572	(51)
Services, Other Operating Exp.	5000-5999	-	(4,365)	(4,365)	(46)	609,516	14,273	(595,243)	(52)
Capital Outlay	6000-6999	645,287	669,504	24,217	(47)	190,064	359,818	169,754	(53)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	19,500	19,500	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		664,787	684,639	19,852		800,000	379,083	(420,917)	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	100,000	1,168,385	1,068,385	(48)	-	200,000	200,000	(54)
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	(269,204)	(269,203)	1		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		(169,204)	899,182	1,068,386		-	200,000	200,000	
<u>Net Increase (Decrease) in Fund Balance</u>		(713,991)	352,732	1,066,723		(770,000)	(138,707)	631,293	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	8,172,185	8,172,185	(0)		1,737,575	1,737,575	0	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
Adjusted Beginning Balance		8,172,185	8,172,185	(0)		1,737,575	1,737,575	0	
Ending Fund Balance		7,458,194	8,524,917	1,066,723		967,575	1,598,868	631,293	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	7,458,194	8,524,917	1,066,723	(49)	967,575	1,598,868	631,293	(55)
Undesignated Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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Description	Object Codes	Capital Outlay Fund 400 (Campbell)				Scholarship Fund 730			
		Estimated Actuals	Unaudited Actuals	Adjustments	Notes	Estimated Actuals	Unaudited Actuals	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	5,000	3,981	(1,019)	(56)	-	-	-	
Total Revenue		5,000	3,981	(1,019)		-	-	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	-	2,079	2,079	(57)	-	-	-	
Services, Other Operating Exp.	5000-5999	-	582,322	582,322	(58)	-	-	-	
Capital Outlay	6000-6999	589,769	-	(589,769)	(59)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		589,769	584,401	(5,368)		-	-	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	-	-	-		-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		-	-	-		-	-	-	
<u>Net Increase (Decrease) in Fund Balance</u>		(584,769)	(580,420)	4,349		-	-	-	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	736,138	736,139	1		-	-	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
Adjusted Beginning Balance		736,138	736,139	1		-	-	-	
Ending Fund Balance		151,369	155,719	4,350		-	-	-	
<u>Components of Ending Fund Balance</u>									
Reserved: Cash with Fiscal Agent (QZAB)	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	151,369	155,719	4,350	(60)	-	-	-	
Undesignated Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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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>			(8)	<u>Services, Other Operating Expenses</u>		
	Awarded the State Fiscal Stabilization Fund (SFSF) of the American Recovery and Reinvestment Act for the Deferred Maintenance.		28,300		Savings in Contract-Job Corps, Cosmetology & Other misc. contracts	(473,611)	
						(530,388)	
(2)	<u>State Revenues</u>				Savings on printing & duplicating	(13,510)	
	Adjust SB70 Business Partnership Grant to actuals	(32,586)			Audit fees-accounting correction	(14,033)	
	Other misc. differences less than \$10,000	165	(32,421)		Savings on utilities, especially on gas & waste disposal	(18,458)	
					Budget Saving on Transportation	(12,371)	
(3)	<u>Other Local Revenue</u>				Less staff development due to the budget uncertainty	(45,557)	
	Other Misc. Fees; higher than projected	42,951			Savings on the rentals, leases, and repair expenditures	(22,642)	
	Higher than projected tuition -Job Corp	38,500			Other misc. differences less than \$10,000	511,517	(619,053)
	Higher than projected Food Services sales	13,707		(9)	<u>Capital Outlay</u>		
	Reduction in Apportionment for Apprenticeship Program	(293,435)			Other misc. differences less than \$10,000	(38,527)	(38,527)
	The pass-through SFSF Fund	528,640		(10)	<u>Transfers In</u>		
	Prior year Lottery income adjustment	38,104			Other misc. differences less than \$10,000	325	325
	Transfer of ROC/P apportionments	(8,683)					
	Other misc. differences less than \$10,000	23,071	383,289	(11)	<u>Transfers Out</u>		
(4)	<u>Certificated Salaries</u>				Year end transfer out to Special Reserve Fund 400 for Proposition 1D match	(500,000)	
	Savings - Other Cert. Salaries	(44,181)			Adult Ed Fund Lottery pass-through-Prior year adj.	(24,315)	(524,315)
	Lower Certificated Supervisors & Administrators Sal	(45,279)		(12)	<u>General Reserve (4%)</u>		
	Other misc. differences less than \$10,000	(36,771)	(126,231)		Decrease due to lower overall expenditures	(23,568)	(23,568)
(5)	<u>Classified Salaries</u>			(13)	<u>Designated: Economic Uncertainty (6%)</u>		
	Less than projected Maintenance substitutes	(37,710)			Decrease due to lower overall expenditures	(35,352)	(35,352)
	Other misc. differences less than \$10,000	5,630	(32,080)	(14)	<u>Designated: Other (Capital projects/Others)</u>		
(6)	<u>Employee Benefits</u>				Additional reserve for State deficits	446,076	
	Savings in Health and Welfare benefits	(98,611)			Elimination of Lottery contingency	(102,780)	
	Other misc. differences less than \$10,000	(28,242)	(126,853)		Program reserves/Prof Dev. Block Grant/Other	97,648	
(7)	<u>Books and Supplies</u>				SFSF reserve	533,974	974,918
	Savings - Textbooks & Other books	(30,241)					
	Savings - Non Capitalized Equipment	(99,840)					
	Savings - Materials & Supplies	(42,378)					
	Other misc. differences less than \$10,000	1,688	(170,771)				

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Footnotes - Detail of Differences Between Unaudited Actuals & Estimated							
No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<u>Adult Education Fund 110</u>							
(15)	<u>Other Local Revenue</u>			(20)	<u>Services, Other Operating Exp.</u>		
	Reduction in Adult Ed. Revenue Limit Funding	(1,035,998)			Savings from Use of Facilities	(90,428)	
	One time transfer fr. revolving was higher than projected	60,215			Savings from Rentals, Leases & Repairs	(30,629)	
	Class Reg. Fees received more than estimated	37,804			Over-estimated for Communication Exp.	(10,746)	
	Other misc. differences less than \$10,000	17,485	(920,494)		Savings from Professional Consulting Services	(39,731)	
					Other misc. differences less than \$10,000	(122,644)	(203,750)
(16)	<u>Certificated Salaries</u>			(21)	<u>Other Outgo/Debt Service (Including 7400-7499)</u>		
	Over-estimated for Site/Program Supervisor Salaries	(51,887)			Other misc. differences less than \$10,000	(8,750)	(8,750)
	Savings - Other Certificated Stipends	(52,354)		(22)	<u>Transfers In</u>		
	Over-estimated for Hourly Counseling Salaries	(13,622)			Increase in Lottery pass-through-current year	24,315	24,315
	Savings - Hourly Teachers	(100,688)		(23)	<u>Transfers Out</u>		
	Other misc. differences less than \$10,000	-	(218,551)		Adult Ed. Fund Lottery pas-through. Prior-year revision	(100,000)	(100,000)
(17)	<u>Classified Salaries</u>			(24)	<u>General Reserve</u>		
	Savings - Instructional Aide-Full Time (positions frozen)	(88,249)			Decrease due to lower expenditures	(24,196)	(24,196)
	Over-estimated for Clerical & Office Salaries	(11,871)		(25)	<u>Designated: Economic Uncertainty (6%)</u>		
	Savings - Other Salaries (positions frozen)	(26,588)			Decrease due to lower expenditures	(36,293)	(36,293)
	Other misc. differences less than \$10,000	4,837	(121,871)	(26)	<u>Designated: Other (Capital projects/Others)</u>		
					Increase due to higher overall expenditures	(230,804)	(230,804)
(18)	<u>Employee Benefits</u>			<u>Deferred Maintenance Fund 140</u>			
	Savings - STRS benefits	(60,515)		(27)	<u>Other Local Revenue</u>		
	Savings - PERS benefits	(22,601)			Interest revenue earned higher than estimated	1,449	1,449
	Savings - Medicare benefits	(20,865)		(28)	<u>Classified Salaries</u>		
	Savings - Health and Welfare benefits	(30,826)			Other misc. differences less than \$10,000	188	188
	Other misc. differences less than \$10,000	2,945	(131,862)				
(19)	<u>Books & Supplies</u>						
	Savings - Textbooks & Other books	(20,100)					
	Under-estimated for Instructional & Office Supplies	18,923					
	Over-estimated for Non Capitalized Equipment	(18,925)	(20,102)				

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2008-09

Footnotes - Detail of Differences Between Unaudited Actuals & Estimated							
No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
(29)	<u>Employee Benefits</u> Other misc. differences less than \$10,000	1,538	1,538	(40)	<u>Transfers Out</u> Other misc. differences less than \$10,000	(325)	(325)
(30)	<u>Books & Supplies</u> Other misc. differences less than \$10,000	(2,636)	(2,636)	(41)	<u>Designated: Other (Capital projects/Other)</u> Other misc. differences less than \$10,000	9,030	9,030
(31)	<u>Capital Outlay</u> Other misc. differences less than \$10,000	2,888	2,888	<u>County School Facilities Fund 350</u>			
(32)	<u>Transfers Out</u> First Payment of Extreme Hardship Funding to F-400	(168,385)	(168,385)	(42)	<u>Other Local Revenue</u> Other misc. differences less than \$10,000	1,408	1,408
(33)	<u>Designated: Other (Capital projects/Other)</u> Decreased due to the transfer of Extreme Hardship Funds	(168,914)	(168,914)	(43)	<u>Transfers In</u> Other misc. differences less than \$10,000	(1)	(1)
<u>Special Reserve Fund 170</u>				(44)	<u>Designated: Other (Capital projects/Other)</u> Other misc. differences less than \$10,000	1,407	1,407
(34)	<u>Other Local Revenue</u> Interest revenue earned greater than estimated	550	550	<u>Capital Outlay Fund 400 (CCOC)</u>			
(35)	<u>Transfers In</u> Transfer to F-400 was erroneously booked in F-170	(500,000)	(500,000)	(45)	<u>Other Local Revenue</u> Interest earned more than estimated for CCOC	18,190	18,190
(36)	<u>Designated: Other (Capital projects/Other)</u> Decreased because of the correction of the transfer	(499,450)	(499,450)	(46)	<u>Services, Other Operating Exp.</u> Other misc. differences less than \$10,000	(4,365)	(4,365)
<u>Asset Management Fund 210</u>				(47)	<u>Capital Outlay</u> Increased construction costs	24,217	24,217
(37)	<u>Other Local Revenue</u> Other misc. differences less than \$10,000	9,154	9,154	(48)	<u>Transfers In</u> Year End close transferred from General Fund to set up the required matching funds for the Prop. 1-D projects. Transferred the Extreme Hardship payment from F-140	900,000 168,385	1,068,385
(38)	<u>Books & Supplies</u> Other misc. differences less than \$10,000	(2,951)	(2,951)	(49)	<u>Designated: Other (Capital projects/Other)</u> Increased Reserve for Capital projects	1,066,723	1,066,723
(39)	<u>Capital Outlay</u> Other misc. differences less than \$10,000	2,750	2,750				

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2008-09

Footnotes - Detail of Differences Between Unaudited Actuals & Estimated

No.	Explanation	Detail	Total
<u>Capital Outlay Fund 400 (San Jose)</u>			
(50)	<u>Other Local Revenue</u> Higher than projected interest revenues	10,376	10,376
(51)	<u>Books & Supplies</u> Other misc. differences less than \$10,000	4,572	4,572
(52)	<u>Services, Other Operating Exp.</u> Reclassified the construction expenditures to Capital Outlay	(595,243)	(595,243)
(53)	<u>Capital Outlay</u> Increase due to the construction in progress of MC Village Project	169,754	169,754
(54)	<u>Transfers In</u> Year-end transfer from Adult Ed. Fund	200,000	200,000
(55)	<u>Designated: Other (Capital projects/Other)</u> Increased for the Capital Projects.	631,293	631,293
<u>Capital Outlay Fund 400 (Campbell)</u>			
(56)	<u>Other Local Revenue</u> Interest earned less than estimated.	(1,019)	(1,019)
(57)	<u>Books & Supplies</u> Misc. differences less than \$10,000	2,079	2,079
(58)	<u>Other Outgo/Debt Service (Including 7400-7499)</u> Reclassified the payment to Campbell USD for the Blackford Adult Education Center	582,322	582,322
(59)	<u>Capital Outlay</u> The payment for Blackford Adult Education Center	(589,769)	(589,769)
(60)	<u>Designated: Other (Capital projects/Other)</u> Increased due to lower overall expenditures	4,350	4,350