

Metropolitan Education District
MULTI-YEAR COMPARISONS
Unaudited Actuals 2013-14
GENERAL FUND 010

Description	Account Codes	Actuals 2010-11	Actuals 2011-12	Actuals 2012-13	Adopted Budget 2013-14	Unaudited Actuals 2013-14	Adopted Budget 2014-15
REVENUES:							
Revenue Limit Sources	8010-8099	-	-	-	-	-	-
Federal Revenues	8100-8299	100,435	58,580	63,319	63,001	75,092	75,092
Other State Revenues	8300-8599	13,140,682	12,699,869	13,009,042	11,699,952	13,024,595	12,922,170
Other Local Revenues	8600-8799	2,251,351	2,065,971	1,978,844	2,050,010	2,175,178	1,545,882
TOTAL REVENUES		15,492,468	14,824,420	15,051,204	13,812,963	15,274,865	14,543,144
EXPENDITURES:							
Certificated Wages	1000-1999	3,464,095	3,340,359	3,160,987	3,452,154	3,441,261	3,638,765
Classified Wages	2000-2999	2,518,130	2,892,689	2,976,800	2,865,097	2,829,633	2,539,086
Employee Benefits	3000-3999	1,982,990	2,216,711	2,437,382	2,649,778	2,457,259	2,323,506
Books & Supplies	4000-4999	1,148,489	1,187,456	1,181,788	953,462	894,113	1,151,307
Other Operating Expenses	5000-5999	2,572,154	2,617,729	2,582,748	2,705,400	2,613,335	2,898,648
Capital Outlay	6000-6999	253,408	159,300	73,361	20,000	109,148	46,733
Other Outgo (incl 7400-7499)	7100-7299	2,706,800	1,798,749	1,902,458	1,937,482	1,901,560	2,035,384
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-
TOTAL EXPENDITURES		14,646,066	14,212,993	14,315,524	14,583,373	14,246,309	14,633,429
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		846,402	611,427	735,680	(770,410)	1,028,556	(90,285)
OTHER FINANCING SOURCES (USES):							
Transfers In	8910-8929	298,138	175,587	168,385	436,952	-	-
Transfers Out	7610-7629	(1,131,892)	(656,997)	(415,643)	(38,800)	(16,182)	(16,182)
Other Sources	8930-8979	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-
Contributions to Restricted	8980-8999	-	-	-	-	-	-
TOTAL OTHER SOURCES		(833,754)	(481,410)	(247,258)	398,152	(16,182)	(16,182)
NET INCREASE (DECREASE) IN FUND BALANCE		12,648	130,017	488,422	(372,258)	1,012,374	(106,467)
FUND BALANCE & RESERVES:							
Beginning Fund Balance	9791	4,665,623	4,420,336	4,550,353	5,038,775	5,038,775	6,051,149
Audit Adjustments	9793	-	-	-	-	-	-
Adjustments for Restatements	9795	(257,936)	-	-	-	-	-
Net Beginning Balance	9791	4,407,687	4,420,336	4,550,353	5,038,775	5,038,775	6,051,149
ENDING FUND BALANCE		4,420,335	4,550,353	5,038,775	4,666,517	6,051,149	5,944,682
COMPONENTS OF ENDING FUND BALANCE:							
Reserved Amounts:							
Revolving Cash, Stores, Prepays	9711	30,757	30,856	35,881	30,723	47,259	47,259
Legally Restricted Balances:							
	9740	826	12,500	19,255	-	28,080	18,457
Committed & Assigned:							
Reserve for Cash Flow (5%)	9780	788,898	743,500	736,558	729,169	712,315	731,671
Designated: Salary Settlements	9780	-	-	-	-	-	-
Contingency for State Deficits	9780	1,473,129	1,354,513	2,579,503	2,235,451	-	-
PARS	9780	-	-	-	-	1,204,464	1,204,464
Long-Term Liabilities OPEB	9780	-	-	-	-	2,006,389	1,971,523
Self-Insured Income Protection	9780	-	-	-	-	50,000	50,000
Capital Projects	9780	-	-	-	-	120,087	-
Legal/LEA Programs/Student Funds	9780	548,930	921,985	194,460	212,837	182,893	182,893
STRS/PERS Employer Rate Increase	9780	-	-	-	-	275,031	275,071
Econ.Uncertainty (10%)	9789	1,577,796	1,486,999	1,473,118	1,458,337	1,424,631	1,463,343
UNASSIGNED FUND BALANCE		-	-	(0)	(0)	(0)	(0)