

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2009-2010

| General Fund 010 | | | | | | Adult Education Fund 110 | | | |
|---|--------------|-------------------|--------------------|------------------|-------|--------------------------|-------------------|--------------------|-------|
| Description | Object Codes | Estimated Actuals | Unaudited Actuals | Variances | Notes | Estimated Actuals | Unaudited Actuals | Variances | Notes |
| <u>Revenues</u> | | | | | | | | | |
| Revenue Limit | 8010-8099 | - | - | - | | - | - | - | |
| Federal Revenue | 8100-8299 | 107,266 | 106,933 | (333) | (1) | 900,441 | 900,441 | - | |
| State Revenue | 8300-8599 | 8,936,571 | 9,843,335 | 906,764 | (2) | 696,109 | 693,855 | (2,254) | (18) |
| Other Local Revenue | 8600-8799 | 7,550,120 | 7,766,736 | 216,616 | (3) | 9,801,736 | 9,905,064 | 103,328 | (19) |
| Total Revenue | | 16,593,957 | 17,717,004 | 1,123,047 | | 11,398,286 | 11,499,360 | 101,074 | |
| <u>Expenditures</u> | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,557,707 | 3,525,614 | (32,093) | (4) | 4,127,974 | 3,899,397 | (228,577) | (20) |
| Classified Salaries | 2000-2999 | 2,564,865 | 2,483,661 | (81,204) | (5) | 2,487,172 | 2,390,704 | (96,468) | (21) |
| Employee Benefits | 3000-3999 | 1,993,027 | 1,905,336 | (87,691) | (6) | 2,163,200 | 1,967,666 | (195,534) | (22) |
| Books & Supplies | 4000-4999 | 1,239,296 | 974,728 | (264,568) | (7) | 344,654 | 266,062 | (78,592) | (23) |
| Services, Other Operating Exp. | 5000-5999 | 5,850,649 | 5,439,731 | (410,918) | (8) | 1,007,094 | 872,652 | (134,442) | (24) |
| Capital Outlay | 6000-6999 | 179,393 | 110,217 | (69,176) | (9) | - | - | - | |
| Other Outgo/Debt Service (Including 7400-7499) | 7100-7299 | 9,473 | 9,473 | - | | - | - | - | |
| Direct Support/Indirect Costs | 7300-7399 | 22,154 | - | (22,154) | (10) | (22,154) | - | 22,154 | (25) |
| Total Expenditures | | 15,416,564 | 14,448,760 | (967,804) | | 10,107,940 | 9,396,481 | (711,459) | |
| <u>Other Financing Sources/Uses</u> | | | | | | | | | |
| Transfers In | 8910-8929 | 101,148 | 101,148 | - | | 200,386 | 197,946 | (2,440) | (26) |
| Transfers Out | 7600-7629 | (567,074) | (1,395,096) | (828,022) | (11) | - | (55,141) | (55,141) | (27) |
| Other Sources | 8930-8979 | - | - | - | | - | - | - | |
| Other Uses | 7630-7699 | - | - | - | | - | - | - | |
| Contributions | 8980-8999 | - | - | - | | - | - | - | |
| Total Other Sources/Uses | | (465,926) | (1,293,948) | (828,022) | | 200,386 | 142,805 | (57,581) | |
| <u>Net Increase (Decrease) in Fund Balance</u> | | | | | | | | | |
| | | 711,467 | 1,974,296 | 1,262,829 | | 1,490,732 | 2,245,684 | 754,952 | |
| <u>Fund Balance, Reserves</u> | | | | | | | | | |
| Beginning Fund Balance-Adopted Budget | 9791 | 3,113,340 | 3,113,340 | - | | 1,437,494 | 1,437,494 | - | |
| Audit Adjustments/Restatements | 9793-9795 | (422,013) | (422,013) | - | | (157,564) | (1,322,427) | (1,164,863) | (28) |
| Adjustment for Unaudited Actuals | 9791 | - | - | - | | - | - | - | |
| Adjusted Beginning Balance | | 2,691,327 | 2,691,327 | - | | 1,279,930 | 115,067 | (1,164,863) | |
| Ending Fund Balance | | 3,402,794 | 4,665,623 | 1,262,829 | | 2,770,662 | 2,360,751 | (409,911) | |
| <u>Components of Ending Fund Balance</u> | | | | | | | | | |
| Reserved: Revolving Fund, Stores, Prepaid | 97xx | 31,988 | 30,440 | (1,548) | (12) | - | - | - | |
| General Reserve-Cash Flow (E.C. 42124) | 9730 | 639,346 | 633,754 | (5,592) | (13) | 404,318 | 378,065 | (26,253) | (29) |
| Legally Restricted Balances | 9740 | 506,661 | 517,977 | 11,316 | (14) | - | - | - | |
| Designated: Economic Uncertainty (6%) | 9770 | 959,018 | 950,631 | (8,387) | (15) | 606,476 | 567,097 | (39,379) | (30) |
| Designated: Contingency for State Deficits | 9780 | 1,010,433 | 1,008,472 | (1,961) | (16) | 761,441 | 694,589 | (66,852) | (31) |
| Designated: Other (Capital Projects/Others) | 9780 | 255,348 | 1,524,349 | 1,269,001 | (17) | 998,427 | 721,000 | (277,427) | (32) |
| Undesignated Fund Balance | 9790 | - | - | - | | - | - | - | |

Metropolitan Education District
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| Description | Object Codes | Deferred Maintenance Fund 140 | | | | Special Reserve Fund 170 | | | |
|---|--------------|-------------------------------|-------------------|----------------|-------|--------------------------|-------------------|------------------|-------|
| | | Estimated Actuals | Unaudited Actuals | Variances | Notes | Estimated Actuals | Unaudited Actuals | Variances | Notes |
| <u>Revenues</u> | | | | | | | | | |
| Revenue Limit | 8010-8099 | - | - | - | (33) | - | - | - | (39) |
| Federal Revenue | 8100-8299 | - | - | - | | - | - | - | |
| State Revenue | 8300-8599 | - | - | - | | - | - | - | |
| Other Local Revenue | 8600-8799 | 19,850 | 11,941 | (7,909) | | 19,492 | 11,630 | (7,862) | |
| Total Revenue | | 19,850 | 11,941 | (7,909) | | 19,492 | 11,630 | (7,862) | |
| <u>Expenditures</u> | | | | | | | | | |
| Certificated Salaries | 1000-1999 | - | - | - | (34) | - | - | - | (40) |
| Classified Salaries | 2000-2999 | 56,814 | 56,814 | - | | - | - | - | |
| Employee Benefits | 3000-3999 | 27,775 | 27,731 | (44) | | - | - | - | |
| Books & Supplies | 4000-4999 | 20,352 | 14,404 | (5,948) | | - | - | - | |
| Services, Other Operating Exp. | 5000-5999 | - | - | - | | - | - | - | |
| Capital Outlay | 6000-6999 | 375,070 | 371,079 | (3,991) | | - | - | - | |
| Other Outgo/Debt Service (Including 7400-7499) | 7100-7299 | - | - | - | | - | - | - | |
| Direct Support/Indirect Costs | 7300-7399 | - | - | - | | - | - | - | |
| Total Expenditures | | 480,011 | 470,028 | (9,983) | | - | - | - | |
| <u>Other Financing Sources/Uses</u> | | | | | | | | | |
| Transfers In | 8910-8929 | 333,688 | 335,229 | 1,541 | (37) | 33,000 | 346,077 | 313,077 | (40) |
| Transfers Out | 7310-7629 | - | - | - | | 93,946 | 93,946 | - | |
| Other Sources | 8930-8979 | - | - | - | | - | - | - | |
| Other Uses | 7630-7699 | - | - | - | | - | - | - | |
| Contributions | 8980-8999 | - | - | - | | - | - | - | |
| Total Other Sources/Uses | | 333,688 | 335,229 | 1,541 | | 440,023 | 313,077 | 313,077 | |
| <u>Net Increase (Decrease) in Fund Balance</u> | | | | | | | | | |
| | | (126,473) | (122,858) | 3,615 | | (41,454) | 263,761 | 305,215 | |
| <u>Fund Balance, Reserves</u> | | | | | | | | | |
| Beginning Fund Balance-Adopted Budget | 9791 | 1,235,768 | 1,235,768 | - | (38) | 954,566 | 954,566 | - | (41) |
| Audit Adjustments/Restatements | 9793-9795 | - | - | - | | - | (118,661) | (118,661) | |
| Adjustment for Unaudited Actuals | 9791 | - | - | - | | - | - | - | |
| Adjusted Beginning Balance | | 1,235,768 | 1,235,768 | - | | 954,566 | 835,905 | (118,661) | |
| Ending Fund Balance | | 1,109,295 | 1,112,910 | 3,615 | | 913,112 | 1,099,666 | 186,554 | |
| <u>Components of Ending Fund Balance</u> | | | | | | | | | |
| Reserved: Revolving Fund, Stores, Prepaid | 97xx | - | - | - | (38) | - | - | - | (42) |
| Designated: Economic Uncertainty (6%) | 9770 | - | - | - | | - | - | - | |
| Designated: Contingency for State Deficits | 9780 | - | - | - | | - | - | - | |
| Designated: Other (Capital projects/Other) | 9780 | 1,109,295 | 1,112,910 | (3,615) | | 913,112 | 1,099,666 | 186,554 | |
| Undesignated Fund Balance | 9790 | - | - | 7,230 | | - | - | - | |

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
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| Asset Management Fund 210 | | | | | | County Facilities Fund 350 | | | |
|--|--------------|-------------------|-------------------|-----------|-------|----------------------------|-------------------|-----------|-------|
| Description | Object Codes | Estimated Actuals | Unaudited Actuals | Variances | Notes | Estimated Actuals | Unaudited Actuals | Variances | Notes |
| <u>Revenues</u> | | | | | | | | | |
| Revenue Limit | 8010-8099 | - | - | - | (43) | - | - | - | |
| Federal Revenue | 8100-8299 | - | - | - | | - | - | - | |
| State Revenue | 8300-8599 | - | - | - | | 5,316,538 | 5,316,738 | 200 | (47) |
| Other Local Revenue | 8600-8799 | 203,784 | 196,418 | (7,366) | | 26,830 | 21,700 | (5,130) | (48) |
| Total Revenue | | 203,784 | 196,418 | (7,366) | | 5,343,368 | 5,338,438 | (4,930) | |
| <u>Expenditures</u> | | | | | | | | | |
| Certificated Salaries | 1000-1999 | - | - | - | (44) | - | - | - | |
| Classified Salaries | 2000-2999 | - | - | - | | - | - | - | |
| Employee Benefits | 3000-3999 | - | - | - | | - | - | - | |
| Books & Supplies | 4000-4999 | 55,075 | 38,249 | (16,826) | | 30,255 | 79,841 | 49,586 | (49) |
| Services, Other Operating Exp. | 5000-5999 | - | - | - | | - | - | - | |
| Capital Outlay | 6000-6999 | - | - | - | | 1,478,927 | 1,463,999 | (14,928) | (50) |
| Other Outgo/Debt Service (Including 7400-7499) | 7100-7299 | - | - | - | | - | - | - | |
| Direct Support/Indirect Costs | 7300-7399 | - | - | - | | - | - | - | |
| Total Expenditures | | 55,075 | 38,249 | (16,826) | | 1,509,182 | 1,543,840 | 34,658 | |
| <u>Other Financing Sources/Uses</u> | | | | | | | | | |
| Transfers In | 8910-8929 | - | 222,258 | 222,258 | (45) | - | - | - | |
| Transfers Out | 7310-7629 | (7,202) | (7,202) | - | | - | - | - | |
| Other Sources | 8930-8979 | - | - | - | | - | - | - | |
| Other Uses | 7630-7699 | - | - | - | | - | - | - | |
| Contributions | 8980-8999 | - | - | - | | - | - | - | |
| Total Other Sources/Uses | | (7,202) | 215,056 | 222,258 | | - | - | - | |
| <u>Net Increase (Decrease) in Fund Balance</u> | | | | | | | | | |
| | | 141,507 | 373,225 | 231,718 | | 3,834,186 | 3,794,598 | (39,588) | |
| <u>Fund Balance, Reserves</u> | | | | | | | | | |
| Beginning Fund Balance-Adopted Budget | 9791 | 943,675 | 943,675 | - | | 271,611 | 271,611 | - | |
| Audit Adjustments/Restatements | 9793-9795 | - | - | - | | - | - | - | |
| Adjustment for Unaudited Actuals | 9791 | - | - | - | | - | - | - | |
| Adjusted Beginning Balance | | 943,675 | 943,675 | - | | 271,611 | 271,611 | - | |
| Ending Fund Balance | | 1,085,182 | 1,316,900 | 231,718 | | 4,105,797 | 4,066,209 | (39,588) | |
| <u>Components of Ending Fund Balance</u> | | | | | | | | | |
| Designated: Cash with Fiscal Agent (QZAB) | 97xx | - | - | - | (46) | - | - | - | |
| Designated: Economic Uncertainty (6%) | 9770 | - | - | - | | - | - | - | |
| Designated: Contingency for State Deficits | 9780 | - | - | - | | - | - | - | |
| Designated: Other (Capital projects/Other) | 9780 | 1,085,182 | 1,316,900 | 231,718 | | 4,105,797 | 4,066,209 | (39,588) | (51) |
| Undesignated Fund Balance | 9790 | - | - | - | | - | - | - | |

Errata: It was omitted from the original report.

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2009-2010

| | | Capital Outlay Fund 400 (ccoc) | | | | Capital Outlay Fund 400 (San Jose) | | | |
|--|--------------|--------------------------------|-------------------|-----------|----------------------|------------------------------------|-------------------|-----------|-------|
| Description | Object Codes | Estimated Actuals | Unaudited Actuals | Variances | Notes | Estimated Actuals | Unaudited Actuals | Variances | Notes |
| <u>Revenues</u> | | | | | | | | | |
| Revenue Limit | 8010-8099 | - | - | - | (52) | - | - | - | (59) |
| Federal Revenue | 8100-8299 | - | - | - | | - | - | - | |
| State Revenue | 8300-8599 | - | - | - | | - | - | - | |
| Other Local Revenue | 8600-8799 | 92,502 | 102,219 | 9,717 | | 5,000 | 4,466 | (534) | |
| Total Revenue | | 92,502 | 102,219 | 9,717 | | 5,000 | 4,466 | (534) | |
| <u>Expenditures</u> | | | | | | | | | |
| Certificated Salaries | 1000-1999 | - | - | - | (53) (54) (55) | - | - | - | (60) |
| Classified Salaries | 2000-2999 | - | - | - | | - | - | - | |
| Employee Benefits | 3000-3999 | - | - | - | | - | - | - | |
| Books & Supplies | 4000-4999 | - | 8,787 | 8,787 | | - | - | - | |
| Services, Other Operating Exp. | 5000-5999 | - | 1,649 | 1,649 | | - | - | - | |
| Capital Outlay | 6000-6999 | 1,544,314 | 1,677,388 | 133,074 | | 1,364,730 | 1,262,408 | (102,322) | |
| Other Outgo/Debt Service (Including 7400-7499) | 7100-7299 | 19,500 | 19,500 | - | | - | - | - | |
| Direct Support/Indirect Costs | 7300-7399 | - | - | - | | - | - | - | |
| Total Expenditures | | 1,563,814 | 1,707,324 | 143,510 | | 1,364,730 | 1,262,408 | (102,322) | |
| <u>Other Financing Sources/Uses</u> | | | | | | | | | |
| Transfers In | 8910-8929 | - | 348,727 | 348,727 | (56) | - | - | - | |
| Transfers Out | 7310-7629 | - | - | - | | - | - | - | |
| Other Sources | 8930-8979 | - | - | - | | - | - | - | |
| Other Uses | 7630-7699 | - | - | - | | - | - | - | |
| Contributions | 8980-8999 | - | - | - | | - | - | - | |
| Total Other Sources/Uses | | - | 348,727 | 348,727 | | - | - | - | |
| <u>Net Increase (Decrease) in Fund Balance</u> | | | | | | | | | |
| | | (1,471,312) | (1,256,378) | 214,934 | | (1,359,730) | (1,257,942) | 101,788 | |
| <u>Fund Balance, Reserves</u> | | | | | | | | | |
| Beginning Fund Balance - Adopted Budget | 9791 | - | - | - | | 1,598,869 | 1,598,869 | - | |
| Audit Adjustments/Restatements | 9793-9795 | - | - | - | | - | - | - | |
| Adjustment for Unaudited Actuals | 9791 | - | - | - | | - | - | - | |
| Adjusted Beginning Balance | | - | - | - | | 1,598,869 | 1,598,869 | - | |
| Ending Fund Balance | | (1,471,312) | (1,256,378) | 214,934 | | 239,139 | 340,927 | 101,788 | |
| <u>Components of Ending Fund Balance</u> | | | | | | | | | |
| Reserved: Cash with Fiscal Agent (QZAB) | 97xx | \$756,426 | 790,761 | 34,335 | (57) | - | - | - | (61) |
| Designated: Economic Uncertainty (6%) | 9770 | - | - | - | | - | - | - | |
| Designated: Contingency for State Deficits | 9780 | - | - | - | - | - | - | | |
| Designated: Other (Capital projects/Other) | 9780 | 6,297,179 | \$6,672,778 | 375,599 | (58) | 239,139 | 340,927 | 101,788 | |
| Undesignated Fund Balance | 9790 | (8,524,917) | (8,719,918) | (195,001) | | - | - | - | |

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2009-2010

| Capital Outlay Fund 400 (Campbell) | | | | | | | | | |
|---|---------------------|--------------------------|--------------------------|------------------|--------------|--------------------------|--------------------------|------------------|--------------|
| Description | Object Codes | Estimated Actuals | Unaudited Actuals | Variances | Notes | Estimated Actuals | Unaudited Actuals | Variances | Notes |
| <u>Revenues</u> | | | | | | | | | |
| Revenue Limit | 8010-8099 | - | - | - | | - | - | - | |
| Federal Revenue | 8100-8299 | - | - | - | | - | - | - | |
| State Revenue | 8300-8599 | - | - | - | | - | - | - | |
| Other Local Revenue | 8600-8799 | 1,300 | 1,667 | 367 | (62) | - | - | - | |
| Total Revenue | | 1,300 | 1,667 | 367 | | - | - | - | |
| <u>Expenditures</u> | | | | | | | | | |
| Certificated Salaries | 1000-1999 | - | - | - | | - | - | - | |
| Classified Salaries | 2000-2999 | - | - | - | | - | - | - | |
| Employee Benefits | 3000-3999 | - | - | - | | - | - | - | |
| Books & Supplies | 4000-4999 | - | 2,798 | 2,798 | (63) | - | - | - | |
| Services, Other Operating Exp. | 5000-5999 | - | - | - | | - | - | - | |
| Capital Outlay | 6000-6999 | 3,114 | 1,909 | (1,205) | (64) | - | - | - | |
| Other Outgo/Debt Service (Including 7400-7499) | 7100-7299 | - | - | - | | - | - | - | |
| Direct Support/Indirect Costs | 7300-7399 | - | - | - | | - | - | - | |
| Total Expenditures | | 3,114 | 4,707 | 1,593 | | - | - | - | |
| <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> | | (1,814) | (3,040) | (1,226) | | - | - | - | |
| <u>Fund Balance, Reserves</u> | | | | | | | | | |
| Beginning Fund Balance - Adopted Budget | 9791 | 155,719 | 155,719 | - | | - | - | - | |
| Audit Adjustments/Restatements | 9793-9795 | - | (152,679) | (152,679) | (65) | - | - | - | |
| Adjustment for Unaudited Actuals | 9791 | - | - | - | | - | - | - | |
| Adjusted Beginning Balance | | 155,719 | 3,040 | (152,679) | | - | - | - | |
| Ending Fund Balance | | 153,905 | 0 | (153,905) | | - | - | - | |
| <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 | 153,905 | 0 | (153,905) | (66) | - | - | - | |
| Undesignated Fund Balance | 9790 | - | - | - | | - | - | - | |

Metropolitan Education District
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Footnotes - Detail of Adjustments

| No. | Explanation | Detail | Total | No. | Explanation | Detail | Total |
|--------------------------------|--|-----------|----------|-----|---|----------|-----------|
| <u>General Fund 010</u> | | | | | | | |
| (1) | <u>Federal Revenue</u> | | | (6) | <u>Employee Benefits</u> | | |
| | Adjust the prior yr SFSF Fund from SCCOE to actuals | (333) | (333) | | Budget savings in health and welfare benefits | (48,179) | |
| | | | | | Statutory benefits budget savings | (39,512) | (87,691) |
| (2) | <u>State Revenue</u> | | | (7) | <u>Books & Supplies</u> | | |
| | Inclusion of 2009-10 Excess Property Taxes - timing change | 1,187,604 | | | CCOC Supplies budget savings | (21,690) | |
| | Object Code Reclassification of ROCP Fund | (280,839) | 906,765 | | Computer replacement budget savings- defer to 2010-11 | (23,339) | |
| | | | | | Personnel budget savings | (25,869) | |
| (3) | <u>Other Local Revenue</u> | | | | Maint. & Operation budget savings | (62,186) | |
| | Object Code Reclassification of ROCP Fund | 280,839 | | | General Administration budget savings | (12,486) | |
| | Prior year Lottery pass-through | (18,634) | | | Curriculum & Instruction budget savings | (7,000) | |
| | Lower BTS pass-through funds due to the State deficit | (13,026) | | | Business Department budget saving | (13,157) | |
| | Lower Interest Income from estimated | (5,310) | | | Information Technology department budget savings | (13,532) | |
| | Prior year ROCP recomputation | (1,401) | | | CCOC evening program budget savings | (19,091) | |
| | Prior year Handicapped ROCP recomputation | 2,160 | | | CCOC Revolving Fund budget carryover | (68,910) | |
| | Lower than projected Capitol H.S. cost reimbursements | (16,753) | | | Other misc. differences less than \$10,000 | 2,692 | (264,568) |
| | CCOC evening class fees higher than expected. | 16,208 | | | | | |
| | Lower than projected misc. local revenues | (19,995) | | (8) | <u>Services, Other Operating Exp.</u> | | |
| | Lower than projected use of facilities fees | (2,250) | | | CCOC catering services savings | (8,360) | |
| | Food Svc sales were partially credited as inter-fund transfers | (4,640) | | | Lower than projected apprentice contracts | (26,939) | |
| | Other misc. differences less than \$10,000 | (582) | | | CCOC budget savings | (25,301) | |
| | | | 216,616 | | Capitol High School budget savings | (13,144) | |
| (4) | <u>Certificated Salaries</u> | | | | Information Technology Department budget savings | (35,601) | |
| | CCOC teacher salary budget saving | (20,623) | | | General Administration budget savings | (71,248) | |
| | CCOC evening class substitute teacher savings | (8,131) | | | Lower than projected natural gas costs | (34,216) | |
| | CCOC administrator budget understated | 3,007 | | | Lower than projected electricity costs | (17,336) | |
| | Other misc. differences less than \$10,000 | (6,346) | (32,093) | | Lower than projected water consumption | (16,014) | |
| | | | | | Lower than projected waste disposal | (22,821) | |
| (5) | <u>Classified Salaries</u> | | | | Superintendent office budget savings | (6,485) | |
| | Classified admin. salary budget savings | (25,522) | | | Maint. & Operation budget savings | (51,508) | |
| | Office personnel budget savings | (41,509) | | | Budget savings on legal fees | (27,660) | |
| | Maintenance & Operations hourly budget savings | (15,750) | | | Personnel Department budget savings | (8,613) | |
| | Other misc. differences less than \$10,000 | 1,577 | (81,204) | | Other misc. differences less than \$10,000 | (45,672) | (410,918) |

Metropolitan Education District**Comparative: Unaudited Actuals to Estimated****Fiscal Year 2009-2010**[illegible]

Metropolitan Education District

Comparative: Unaudited Actuals to Estimated**Fiscal Year 2009-2010**

| Footnotes - Detail of Adjustments | | | | | |
|-----------------------------------|---|--------------------|-------------|------|---|
| No. | Explanation | Detail | Total | No. | Explanation |
| (23) | <u>Books & Supplies</u> | | | (31) | <u>Designated: Contingency for State Deficits</u> |
| | Budget savings on MAEP supplies budget | (35,117) | | | Decreased due to an increase in the designated amount <u>(66,852)</u> |
| | Computer replacement budget savings- defer to 2010-11 | (8,633) | | | |
| | Information Technology department budget savings | (6,344) | | (32) | <u>Designated: Other (Capital Projects/Others)</u> |
| | Maintenance & Operation department budget savings | (15,840) | | | Due to Campbell UHSD reclassified to the fund balance (915,427) |
| | General Administration budget savings | (4,869) | | | LEA reserve moved to the Special Reserve Fund (83,000) |
| | Other misc. differences less than \$10,000 | <u>(7,789)</u> | (78,592) | | Added reserve, deferred equipment needs 121,000 |
| (24) | <u>Services, Other Operating Exp.</u> | | | | Added reserve, workforce for ESL/ABE classroom 100,000 |
| | Budget savings on MAEP supplies budget | (28,528) | | | Added reserve, professional development needs 100,000 |
| | GED Testing budget savings | (30,237) | | | Added reserve, site safety improvements-SJ Sites 100,000 |
| | Information Technology department budget savings | (18,595) | | | Added reserve, new program development 250,000 |
| | Maintenance & Operation department budget savings | (12,266) | | | Added reserve, online classes for high schools & GED <u>50,000</u> |
| | General Administration budget savings | (15,145) | | | |
| | Personnel department budget savings | (4,337) | | | <u>Deferred Maintenance Fund 140</u> |
| | Budget savings on the class schedules | (25,121) | | (33) | <u>Other Local Revenue</u> |
| | Other misc. differences less than \$10,000 | <u>(213)</u> | (134,442) | | Lower than projected interest income <u>(7,909)</u> |
| (25) | <u>Direct Support/Indirect Costs</u> | | | | |
| | Reclassified the indirect costs | <u>22,154</u> | 22,154 | (34) | <u>Employee Benefits</u> |
| (26) | <u>Transfers In</u> | | | | Statutory benefits budget savings <u>(44)</u> |
| | Lottery transfer adjustment | <u>(2,440)</u> | (2,440) | (35) | <u>Books & Supplies</u> |
| (27) | <u>Transfers Out</u> | | | | Other misc. differences less than \$10,000 <u>(5,948)</u> |
| | Reserve the LEA program carryover in the Fund 170 | <u>(55,141)</u> | (55,141) | (36) | <u>Capital Outlay</u> |
| | | | | | Other misc. differences less than \$10,000 <u>(3,991)</u> |
| (28) | <u>Audit Adjustments/Restatements</u> | | | (37) | <u>Transfers In</u> |
| | Due to Campbell Union High School District-Unaudited | <u>(1,164,863)</u> | (1,164,863) | | Corrected the authorized fund transfer <u>1,541</u> |
| (29) | <u>General Reserve-Cash Flow (E.C. 42124)</u> | | | (38) | <u>Designated: Other (Capital projects/Other)</u> |
| | Decreased due to overall lower expenditures | <u>(26,253)</u> | (26,253) | | Increased due to increased in the fund balance <u>(3,615)</u> |
| (30) | <u>Designated: Economic Uncertainty (6%)</u> | | | | |
| | Decreased due to overall lower expenditures | <u>(39,379)</u> | (39,379) | | |

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2009-2010

Footnotes - Detail of Adjustments

| No. | Explanation | Detail | Total | | |
|---|-------------|-----------|-------|--|-------------------|
| <u>Special Reserve Fund 170</u> | | | | (49) <u>Books & Supplies</u> | |
| (39) <u>Other Local Revenue</u> | | | | Increased non-capitalized equipment purchases | 49,586 49,586 |
| Lower Interest Income | (7,862) | (7,862) | | (50) <u>Capital Outlay</u> | |
| (40) <u>Transfers In</u> | | | | Less than projected equipment purchase for Prop 1D | (14,928) (14,928) |
| Trf from F-010, SCCOE cash reconciliation reserve | 257,936 | | | (51) <u>Designated: Other (Capital projects/Other)</u> | |
| Trf from F-110, LEA program budget carryover | 55,141 | 313,077 | | Decreased due to increased expenditures | (39,589) (39,589) |
| (41) <u>Audit Adjustments/Restatements</u> | | | | <u>Capital Outlay Fund 400</u> | |
| Due to Campbell Union High School District-Unaudited | (118,661) | (118,661) | | (52) <u>Other Local Revenue</u> | |
| (42) <u>Designated: Other (Capital projects/Other)</u> | | | | Higher than projected interest | 9,717 9,717 |
| Increased due to increased transfers in | 186,554 | 186,554 | | (53) <u>Books & Supplies</u> | |
| <u>Asset Management Fund 210</u> | | | | Increased non-capitalized equipment purchases | 8,787 8,787 |
| (43) <u>Other Local Revenue</u> | | | | (54) <u>Services, Other Operating Exp.</u> | |
| Lower Interest Income | (7,366) | (7,366) | | The construction management fee | 1,649 1,649 |
| (44) <u>Books & Supplies</u> | | | | (55) <u>Capital Outlay</u> | |
| Less than projected equipment purchase for Prop 1D | (16,826) | (16,826) | | Additional work-in-progress Prop. 1D projects | 133,074 133,074 |
| (45) <u>Transfers In</u> | | | | (56) <u>Transfers In</u> | |
| The match requirement for Prop 1D equipment grant - 9516 | 222,258 | 222,258 | | Trf from F-010, Funds for QZAB trustee fees for | - |
| (46) <u>Designated: Other (Capital projects/Other)</u> | | | | for the remainder of the term | 15,000 |
| Increased due to authorized transfer & lower expenditures | 231,718 | 231,718 | | Trf from F-010, Cover the negative cash @ the COE | 33,727 |
| <u>County Facilities Fund 350</u> | | | | Trf from F-010, Cost of CCOC gas line replacement | 300,000 348,727 |
| (47) <u>State Revenue</u> | | | | (57) <u>Reserved: Cash with Fiscal Agent (QZAB)</u> | |
| Adjust the State facilities apportionment amount to actuals | 200 | 200 | | Adjust the reserve held for QZAB repayment | 34,335 34,335 |
| (48) <u>Other Local Revenue</u> | | | | (58) <u>Designated: Other (Capital projects/Other)</u> | |
| Lower Interest Income | (5130) | (5130) | | Increased due to increased transfer-in. | 375,599 375,599 |

Metropolitan Education District
Comparative: Unaudited Actuals to Estimated
Fiscal Year 2009-2010

Footnotes - Detail of Adjustments

| No. | Explanation | Detail | Total | |
|---|---|------------------|-----------|--|
| (59) | <u>Other Local Revenue</u> | | | |
| | Lower Interest Income | <u>(534)</u> | (534) | |
| (60) | <u>Capital Outlay</u> | | | |
| | Less than projected to complete MC Village project | <u>(102,322)</u> | (102,322) | |
| (61) | <u>Designated: Other (Capital projects/Other)</u> | | | |
| | Increased due to overall lower expenditures | <u>101,788</u> | 101,788 | |
| (62) | <u>Other Local Revenue</u> | | | |
| | Increase interest income | <u>367</u> | 367 | |
| (63) | <u>Books & Supplies</u> | | | |
| | A replacement computer to a non-capitalized equipment | 1,205 | | |
| | Purchases of hard drives for admin computers | <u>1,594</u> | 2,799 | |
| (64) | <u>Capital Outlay</u> | | | |
| | A replacement computer to a non-capitalized equipment | <u>(1,205)</u> | (1,205) | |
| (65) | <u>Audit Adjustments/Restatements</u> | | | |
| | Due to Campbell Union High School District-Unaudited | <u>(152,679)</u> | (152,679) | |
| (66) | <u>Designated: Other (Capital projects/Other)</u> | | | |
| | Decreased due to the fund balance restatement | <u>(153,905)</u> | (153,905) | |
| Note: Internal budget transfers are transfers between object codes that do not impact fund balance. | | | | |