

**Metropolitan Education District**  
**Comparative: Unaudited Actuals to Estimated**  
**Fiscal Year 2005-06**

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		Estimated Actuals	Unaudited Actuals	Differences	Notes	Estimated Actuals	Unaudited Actuals	Differences	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$210,256	\$210,256	\$0		\$1,244,101	\$1,244,101	\$0	
State Revenue	8300-8599	\$29,600	\$29,727	\$127	(1)	\$635,124	\$634,273	(\$851)	(16)
Other Local Revenue	8600-8799	\$15,195,667	\$15,342,968	\$147,301	(2)	\$8,560,479	\$8,596,655	\$36,176	(17)
<b>Total Revenues</b>		<b>\$15,435,523</b>	<b>\$15,582,951</b>	<b>\$147,428</b>		<b>\$10,439,704</b>	<b>\$10,475,029</b>	<b>\$35,325</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	\$3,993,165	\$3,933,779	(\$59,386)	(3)	\$4,323,610	\$4,489,261	\$165,651	(18)
Classified Salaries	2000-2999	\$2,528,905	\$2,525,311	(\$3,594)	(4)	\$2,344,223	\$2,313,440	(\$30,783)	(19)
Employee Benefits	3000-3999	\$2,083,636	\$1,977,293	(\$106,343)	(5)	\$1,902,145	\$1,870,870	(\$31,275)	(20)
Books & Supplies	4000-4999	\$844,008	\$840,174	(\$3,834)	(6)	\$468,719	\$422,054	(\$46,665)	(21)
Services, Other Operating Exp.	5000-5999	\$4,634,963	\$4,561,164	(\$73,799)	(7)	\$948,291	\$905,636	(\$42,655)	(22)
Capital Outlay	6000-6999	\$136,411	\$120,178	(\$16,233)	(8)	\$28,525	\$28,714	\$189	(23)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$123,151	\$132,949	\$9,798	(9)	\$0	\$0	\$0	
<b>Total Expenditures</b>		<b>\$14,344,239</b>	<b>\$14,090,848</b>	<b>(\$253,391)</b>		<b>\$10,015,513</b>	<b>\$10,029,975</b>	<b>\$14,462</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	\$10,494	\$10,494	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	(\$2,022,335)	(\$2,422,335)	(\$400,000)	(10)	(\$300,000)	(\$300,000)	\$0	
Other Sources	8930-8979	\$1,000,000	\$1,000,000	\$0		\$0	\$0	\$0	
Other Uses	7630-7699	\$0	\$0	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Total Other Sources/Uses</b>		<b>(\$1,011,841)</b>	<b>(\$1,411,841)</b>	<b>(\$400,000)</b>		<b>(\$300,000)</b>	<b>(\$300,000)</b>	<b>\$0</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>		<b>\$79,443</b>	<b>\$80,262</b>	<b>\$819</b>		<b>\$124,191</b>	<b>\$145,054</b>	<b>\$20,863</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance	9791	\$1,944,648	\$1,944,648	\$0		\$1,177,304	\$1,177,304	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Adjusted Beginning Balance</b>		<b>\$1,944,648</b>	<b>\$1,944,648</b>	<b>\$0</b>		<b>\$1,177,304</b>	<b>\$1,177,304</b>	<b>\$0</b>	
Ending Fund Balance		<b>\$2,024,091</b>	<b>\$2,024,910</b>	<b>\$819</b>		<b>\$1,301,495</b>	<b>\$1,322,358</b>	<b>\$20,863</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$20,000	\$48,948	\$28,948	(11)	\$0	\$0	\$0	
Legally Restricted Balance	9740	\$0	\$19,543	\$19,543	(12)	\$0	\$0	\$0	
General Reserve-Cash Flow (E.C. 42124, 4%)	9730	\$554,663	\$560,527	\$5,864	(13)	\$412,621	\$413,199	\$578	(24)
Designated: Economic Uncertainty (6%)	9770	\$981,994	\$990,791	\$8,797	(14)	\$618,931	\$619,799	\$868	(25)
Designated: Other (Capital projects/Others)	9780	\$345,768	\$398,963	\$53,195	(15)	\$199,626	\$221,801	\$22,175	(26)
<b>Undesignated Fund Balance</b>	9790	<b>\$121,666</b>	<b>\$6,138</b>	<b>(\$115,528)</b>		<b>\$70,317</b>	<b>\$67,559</b>	<b>(\$2,758)</b>	

**Metropolitan Education District**  
**Comparative: Unaudited Actuals to Estimated**  
**Fiscal Year 2005-06**

Description	Object Codes	Deferred Maintenance Fund 140				Asset Management Fund 210			
		Estimated Actuals	Unaudited Actuals	Differences	Notes	Estimated Actuals	Unaudited Actuals	Differences	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$0	\$0	\$0		\$0	\$0	\$0	
State Revenue	8300-8599	\$506,282	\$387,282	(\$119,000)	(27)	\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$16,000	\$23,429	\$7,429	(28)	\$305,589	\$297,274	(\$8,315)	(35)
<b>Total Revenues</b>		<b>\$522,282</b>	<b>\$410,711</b>	<b>(\$111,571)</b>		<b>\$305,589</b>	<b>\$297,274</b>	<b>(\$8,315)</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$64,652	\$65,461	\$809	(29)	\$53,450	\$55,267	\$1,817	(36)
Employee Benefits	3000-3999	\$21,227	\$19,613	(\$1,614)	(30)	\$4,411	\$4,526	\$115	(37)
Books & Supplies	4000-4999	\$16,586	\$37,086	\$20,500	(31)	\$379,975	\$387,538	\$7,563	(38)
Services, Other Operating Exp.	5000-5999	\$58,734	\$67,124	\$8,390	(32)	\$31,037	\$18,589	(\$12,448)	(39)
Capital Outlay	6000-6999	\$140,041	\$303,036	\$162,995	(33)	\$56,126	\$55,156	(\$970)	(40)
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	
<b>Total Expenditures</b>		<b>\$301,240</b>	<b>\$492,320</b>	<b>\$191,080</b>		<b>\$524,999</b>	<b>\$521,076</b>	<b>(\$3,923)</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	\$164,203	\$164,203	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		(\$10,494)	(\$10,494)	\$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	
<b>Total Other Sources/Uses</b>		<b>\$164,203</b>	<b>\$164,203</b>	<b>\$0</b>		<b>(\$10,494)</b>	<b>(\$10,494)</b>	<b>\$0</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>		<b>\$385,245</b>	<b>\$82,594</b>	<b>(\$302,651)</b>		<b>(\$229,904)</b>	<b>(\$234,296)</b>	<b>(\$4,392)</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance	9791	\$577,939	\$577,939	\$0		\$770,395	\$770,395	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Adjusted Beginning Balance</b>		<b>\$577,939</b>	<b>\$577,939</b>	<b>\$0</b>		<b>\$770,395</b>	<b>\$770,395</b>	<b>\$0</b>	
Ending Fund Balance		<b>\$963,184</b>	<b>\$660,533</b>	<b>(\$302,651)</b>		<b>\$540,491</b>	<b>\$536,099</b>	<b>(\$4,392)</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Designated: Other (Capital projects/Other)	9780	\$963,184	\$660,533	(\$302,651)	(34)	\$540,491	\$536,099	(\$4,392)	(41)
<b>Undesignated Fund Balance</b>	9790	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Metropolitan Education District**  
**Comparative: Unaudited Actuals to Estimated**  
**Fiscal Year 2005-06**

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
<b><u>Revenues</u></b>									
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	\$137,000	\$135,229	(\$1,771)	(42)	\$57,500	\$55,926	(\$1,574)	(49)
<b>Total Revenues</b>		<b>\$137,000</b>	<b>\$135,229</b>	<b>(\$1,771)</b>		<b>\$57,500</b>	<b>\$55,926</b>	<b>(\$1,574)</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$8,672	\$13,967	\$5,295	(43)	\$0	\$0	\$0	
Employee Benefits	3000-3999	\$923	\$1,144	\$221	(44)	\$0	\$0	\$0	
Books & Supplies	4000-4999	\$0	\$0	\$0		\$0	\$0	\$0	
Services, Other Operating Exp.	5000-5999	\$40,405	\$4,327	(\$36,078)	(45)	\$0	\$0	\$0	
Capital Outlay	6000-6999	\$1,069,000	\$375,950	(\$693,050)	(46)	\$0	\$0	\$0	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$214,920	\$214,920	\$0		\$0	\$0	\$0	
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Total Expenditures</b>		<b>\$1,333,920</b>	<b>\$610,308</b>	<b>(\$723,612)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	\$1,858,132	\$2,258,132	\$400,000	(47)	\$300,000	\$300,000	\$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	\$0	\$0	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Total Other Sources/Uses</b>		<b>\$1,858,132</b>	<b>\$2,258,132</b>	<b>\$400,000</b>		<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>									
		<b>\$661,212</b>	<b>\$1,783,053</b>	<b>\$1,121,841</b>		<b>\$357,500</b>	<b>\$355,926</b>	<b>(\$1,574)</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance	9791	\$2,819,706	\$2,819,706	\$0		\$1,749,924	\$1,749,924	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Adjusted Beginning Balance</b>		<b>\$2,819,706</b>	<b>\$2,819,706</b>	<b>\$0</b>		<b>\$1,749,924</b>	<b>\$1,749,924</b>	<b>\$0</b>	
Ending Fund Balance		<b>\$3,480,918</b>	<b>\$4,602,759</b>	<b>\$1,121,841</b>		<b>\$2,107,424</b>	<b>\$2,105,850</b>	<b>(\$1,574)</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Designated: Cash With Fiscal Agent (QZAB)	9780	\$697,865	\$697,865	\$0		\$0	\$0	\$0	
Designated: Other (Capital projects/Other)	9780	\$2,783,053	\$3,904,894	\$1,121,841	(48)	\$2,107,424	\$2,105,850	(\$1,574)	(50)
<b>Undesignated Fund Balance</b>	9790	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Metropolitan Education District**  
**Comparative: Unaudited Actuals to Estimated**  
**Fiscal Year 2005-06**

**Footnotes - Detail of Differences Between Unaudited Actuals & Estimated**

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<b><u>General Fund 010</u></b>							
(1)	<u>State Revenue</u>			(8)	<u>Capital Outlay</u>		
	Other misc. differences less than \$10,000	\$127	\$127		Incomplete IT generator project, will carry to 06-07 FY	(\$5,395)	
(2)	<u>Other Local Revenue</u>				Incomplete IT NAS back up system, will carry to 06-07 FY	(\$7,800)	
	Interest revenue received more than estimated	\$13,837			Other misc. differences less than \$10,000	(\$3,038)	(\$16,233)
	Lottery revenue earned from Campbell UHSD, which was not included in the Estimated Actuals	\$108,894		(9)	<u>Other Outgo/Debt Service</u>		
	Job Corp tuition received more than estimated	\$24,570	\$147,301		Accounting adjustment to record Blackford portable payment to Campbell UHSD (final payment)	\$9,798	\$9,798
(3)	<u>Certificated Salaries</u>			(10)	<u>Transfers Out</u>		
	Income protection program reimbursement for one teacher	(\$10,612)			Set up transfer out to Special Reserve Fund for future facility modernization	(\$400,000)	(\$400,000)
	Other Certificated Stipend less than estimated	(\$30,000)		(11)	<u>Reserved: Revolving Fund, Stores, Prepaid Expenses</u>		
	Other misc. differences less than \$10,000	(\$18,774)	(\$59,386)		Adding prepaid for retiree health and welfare benefit	\$28,948	\$28,948
(4)	<u>Classified Salaries</u>			(12)	<u>Legally Restricted Balance</u>		
	Other misc. differences less than \$10,000	(\$3,594)	(\$3,594)		Restrict for unspent Prop 20 lottery revenue	\$19,543	\$19,543
(5)	<u>Employee Benefits</u>			(13)	<u>General Reserve (4%)</u>		
	Over-estimated for Health and Welfare benefits	(\$84,000)			Increase due to higher overall expenditures	\$5,864	\$5,864
	Retiree benefits less than estimated, due to some retirees withdrawing from the program	(\$12,000)		(14)	<u>Designated: Economic Uncertainty (6%)</u>		
	Other misc. differences less than \$10,000	(\$10,343)	(\$106,343)		Increase due to higher overall expenditures	\$8,797	\$8,797
(6)	<u>Books and Supplies</u>			(15)	<u>Designated: Other (Capital Projects/Other)</u>		
	Other misc. differences less than \$10,000	(\$3,834)	(\$3,834)		Reserve for IT generator project	\$5,395	
(7)	<u>Services, Other Operating Expenses</u>				Reserve for IT NAS back up system	\$7,800	
	Reallocate printing charges for class schedules between CCOC and MAEP	(\$21,504)			Reserve for IT Project-Blade server	\$30,000	
	Reallocate postage charges for class schedules between CCOC and MAEP	(\$13,227)			Adjust reserve for campus security project	\$10,000	\$53,195
	Other misc. differences less than \$10,000	(\$39,068)	(\$73,799)				

**Metropolitan Education District**  
**Comparative: Unaudited Actuals to Estimated**  
**Fiscal Year 2005-06**

**Footnotes - Detail of Differences Between Unaudited Actuals & Estimated**

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<b><u>Adult Education Fund 110</u></b>							
(16)	<u>State Revenue</u>			(22)	<u>Services, Other Operating Expenses</u>		
	Other misc. differences less than \$10,000	(\$851)	(\$851)		Reallocate printing and postage charges for class schedule program between CCOC and MAEP	\$34,731	
(17)	<u>Other Local Revenue</u>				Rental Leases/Repairs was less than estimated	(\$31,690)	
	Prior year excess Calworks funding adjustment, including 4 ADA for Campbell and 14 ADA for San Jose	\$43,933			Other misc. differences less than \$10,000	(\$45,696)	(\$42,655)
	Other misc. differences less than \$10,000	(\$7,757)	\$36,176	(23)	<u>Capital Outlay</u>		
(18)	<u>Certificated Salaries</u>				Other misc. differences less than \$10,000	\$189	\$189
	Hourly teacher was overspent	\$68,944		(24)	<u>General Reserve (4%)</u>		
	Curriculum specialist was overspent	\$34,882			Increase due to higher overall expenditures	\$578	\$578
	Teacher substitute was under estimated	\$17,546		(25)	<u>Designated: Economic Uncertainty (6%)</u>		
	Teacher stipend was overspent	\$26,429			Increase due to higher overall expenditures	\$868	\$868
	Other misc. differences less than \$10,000	\$17,850	\$165,651	(26)	<u>Designated: Other (Capital Projects/Other)</u>		
(19)	<u>Classified Salaries</u>				Reserve for IT generator project	\$2,975	
	Office personnel overtime was less than estimated	(\$13,175)			Reserve for IT NAS back up system	\$4,200	
	Other misc. differences less than \$10,000	(\$17,608)	(\$30,783)		Reserve for IT Project-Blade server	\$15,000	\$22,175
(20)	<u>Employee Benefits</u>			<b><u>Deferred Maintenance Fund 140</u></b>			
	Over-estimated for Health and Welfare benefits	(\$50,000)		(27)	<u>State Revenue</u>		
	Over spent employee benefit due to overspent salaries	\$18,725	(\$31,275)		Application of additional funding for transformer project is carried on to 06-07 FY	(\$119,000)	(\$119,000)
(21)	<u>Books and Supplies</u>			(28)	<u>Other Local Revenue</u>		
	Site did not spend as much as estimated under Materials and Supplies	(\$19,575)			Other misc. differences less than \$10,000	\$7,429	\$7,429
	Over-estimated Books and Other Ref. Materials	(\$16,035)		(29)	<u>Classified Salaries</u>		
	Other misc. differences less than \$10,000	(\$11,055)	(\$46,665)		Other misc. differences less than \$10,000	\$809	\$809
				(30)	<u>Employee Benefits</u>		
					Other misc. differences less than \$10,000	(\$1,614)	(\$1,614)

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**Footnotes - Detail of Differences Between Unaudited Actuals & Estimated**

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<b><u>Deferred Maintenance Fund 140</u></b>				<b><u>Asset Management Fund 210</u></b>			
(31)	<u>Books &amp; Supplies</u>			(41)	<u>Designated: Other (Capital projects/Other)</u>		
	Materials and supplies was under estimated	\$20,500	\$20,500		Decrease due to overall ending fund balance decrease	(\$4,392)	(\$4,392)
(32)	<u>Services, Other Operating Expenses</u>			<b><u>Capital Outlay Fund 400</u></b>			
	Other misc. differences less than \$10,000	\$8,390	\$8,390	(42)	<u>Other Local Revenue</u>		
(33)	<u>Capital Outlay</u>				Other misc. differences less than \$10,000	(\$1,771)	(\$1,771)
	Transformer project payment, which was not planned for 05-06 FY	\$162,995	\$162,995	(43)	<u>Classified Salaries</u>		
(34)	<u>Designated: Other (Capital projects, Other)</u>				Other misc. differences less than \$10,000	\$5,295	\$5,295
	Decrease due to overall ending fund balance decrease	(\$302,651)	(\$302,651)	(44)	<u>Employee Benefits</u>		
<b><u>Asset Management Fund 210</u></b>					Other misc. differences less than \$10,000	\$221	\$221
(35)	<u>Other Local Revenue</u>			(45)	<u>Services, Other Operating Exp.</u>		
	Other misc. differences less than \$10,000	(\$8,315)	(\$8,315)		Bldg. 700 project expenditures will be carried on to 06-07 FY	(\$36,078)	(\$36,078)
(36)	<u>Classified Salaries</u>			(46)	<u>Capital Outlay</u>		
	Other misc. differences less than \$10,000	\$1,817	\$1,817		Bldg. 700 project expenditures will be carried on to 06-07 FY	(\$693,050)	(\$693,050)
(37)	<u>Employee Benefits</u>			(47)	<u>Transfers In</u>		
	Other misc. differences less than \$10,000	\$115	\$115		Set up transfer in from general fund, which was not estimated	\$400,000	\$400,000
(38)	<u>Books &amp; Supplies</u>			(48)	<u>Designated: Other (Capital projects/Other)</u>		
	Other misc. differences less than \$10,000	\$7,563	\$7,563		Increase due to overall ending fund balance increase	\$1,121,841	\$1,121,841
(39)	<u>Services, Other Operating Exp.</u>			(49)	<u>Other Local Revenue</u>		
	Received capital auto mall legal dispute settlement to offset current year legal expenses, which was not estimated	(\$10,360)			Other misc. differences less than \$10,000	(\$1,574)	(\$1,574)
	Other misc. differences less than \$10,000	(\$2,088)	(\$12,448)	(50)	<u>Designated: Other (Capital projects/Other)</u>		
(40)	<u>Capital Outlay</u>				Decrease due to overall ending fund balance decrease	(\$1,574)	(\$1,574)
	Other misc. differences less than \$10,000	(\$970)	(\$970)				