

Metropolitan Education District
1st Interim Budget Adjustments
December 12, 2012

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		10/31/12	First Interim	Adjustments	Notes	10/31/12	First Interim	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299	63,361	63,361	-	-	566,596	566,596	-	-
State Revenue	8300-8599	11,648,896	12,525,739	876,843	(1)	-	-	-	-
Other Local Revenue	8600-8799	2,109,492	2,186,847	77,355	(2)	3,452,701	3,275,398	(177,303)	(14)
Total Revenue		13,821,749	14,775,947	954,198		4,019,297	3,841,994	(177,303)	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	3,297,622	3,220,068	(77,554)	(3)	1,752,056	1,756,434	4,378	(15)
Classified Salaries	2000-2999	2,955,591	2,938,362	(17,229)	(4)	1,124,759	1,125,805	1,046	(16)
Employee Benefits	3000-3999	2,448,544	2,525,840	77,296	(5)	1,128,186	1,122,983	(5,203)	(17)
Books & Supplies	4000-4999	1,173,451	1,178,586	5,135	(6)	218,539	219,552	1,013	(18)
Services, Other Operating Exp.	5000-5999	2,794,359	2,822,869	28,510	(7)	411,638	406,585	(5,053)	(19)
Capital Outlay	6000-6999	106,555	106,555	-	-	1,745	1,745	-	-
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	1,793,741	2,556,301	762,560	(8)	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	-	-
Total Expenditures		14,569,863	15,348,581	778,718		4,636,923	4,633,104	(3,819)	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	175,587	175,587	-	-	-	67,480	67,480	(20)
Transfers Out	7610-7629	(416,466)	(483,946)	(67,480)	(9)	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-
Contributions	8980-8999	-	-	-	-	-	-	-	-
Total Other Sources/Uses		(240,879)	(308,359)	(67,480)		-	67,480	67,480	
<u>Net Increase (Decrease) in Fund Balance</u>		(988,993)	(880,993)	108,000		(617,626)	(723,630)	(106,004)	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance-Adopted Budget	9791	4,008,847	4,008,847	-	-	1,828,981	1,828,981	-	-
Audit Adjustments/Other Restatements	9793-9795	-	-	-	-	-	-	-	-
Adjustment for Unaudited Actuals	9791	541,506	541,506	-	-	313,029	313,029	-	-
Adjusted Beginning Balance		4,550,353	4,550,353	-		2,142,010	2,142,010	-	
Ending Fund Balance		3,561,360	3,669,360	108,000		1,524,384	1,418,380	(106,004)	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	20,000	20,000	-	-	13,573	13,573	-	-
Legally Restricted Balances	9740	-	-	-	-	-	-	-	-
Committed	9750	-	-	-	-	815,273	709,842	(105,431)	(21)
Assigned/Cash Flow 5%	9780	749,316	791,626	42,310	(10)	231,846	231,655	(191)	(22)
Assigned/Other Assignments	9780	191,960	222,130	30,170	(11)	-	-	-	-
Assigned/Contingency-State Deficit	9780	1,101,451	1,052,351	(49,100)	(12)	-	-	-	-
Unassigned/ Rve for Economic Uncertainties 10%	9789	1,498,633	1,583,253	84,620	(13)	463,692	463,310	(382)	(23)
Unassigned Fund Balance	9790	-	-	-		-	-	-	

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Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		10/31/12	First Interim	Adjustments	Notes	10/31/12	First Interim	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	334,851	334,851	-		-	-	-	
Other Local Revenue	8600-8799	6,734	6,734	-		5,733	5,733	-	
Total Revenue		341,585	341,585	-		5,733	5,733	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	59,634	85,644	26,010	(24)	-	-	-	
Employee Benefits	3000-3999	35,064	53,499	18,435	(25)	-	-	-	
Books & Supplies	4000-4999	29,802	29,802	-		-	-	-	
Services, Other Operating Exp.	5000-5999	3,000	3,000	-		-	-	-	
Capital Outlay	6000-6999	411,620	396,866	(14,754)	(26)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		539,120	568,811	29,691		-	-	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	166,466	166,466	-		50,000	50,000	-	
Transfers Out	7310-7629	(168,385)	(168,385)	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		(1,919)	(1,919)	-		50,000	-	-	
<u>Net Increase (Decrease) in Fund Balance</u>		(199,454)	(229,145)	(29,691)		55,733	55,733	-	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance-Adopted Budget	9791	809,803	809,803	-		766,986	766,986	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	31,261	31,261	-		(295)	(295)	-	
Adjusted Beginning Balance		841,064	841,064	-		766,691	766,691	-	
Ending Fund Balance		641,610	611,919	(29,691)		822,424	822,424	-	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Committed	9750	641,610	611,919	(29,691)	(27)	-	-	-	
Assigned/Cash flow	9780	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	-	-	-		822,424	822,424	-	
Unassigned Fund Balance	9790	-	-	-		-	-	-	

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Description	Object Codes	Asset Management Fund 210				County Facilities Fund 350			
		10/31/12	First Interim	Adjustments	Notes	10/31/12	First Interim	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	193,783	193,783	-		20,895	20,895	-	
Total Revenue		193,783	193,783	-		20,895	20,895	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		3,602	4,751	1,149	(30)
Employee Benefits	3000-3999	-	-	-		418	142	(276)	(31)
Books & Supplies	4000-4999	282,464	199,551	(82,913)	(28)	245,961	218,324	(27,637)	(32)
Services, Other Operating Exp.	5000-5999	5,000	5,000	-		-	-	-	
Capital Outlay	6000-6999	31,346	114,259	82,913	(29)	2,402,042	2,428,806	26,764	(33)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		318,810	318,810	-		2,652,023	2,652,023	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	-	-	-		-	-	-	
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)	(7,202)	-		-	-	-	
<u>Net Increase (Decrease) in Fund Balance</u>									
		(132,229)	(132,229)	-		(2,631,128)	(2,631,128)	-	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance-Adopted Budget	9791	943,536	943,536	-		2,679,641	2,679,641	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	203,735	203,735	-		248,998	248,998	-	
Adjusted Beginning Balance		1,147,271	1,147,271	-		2,928,639	2,928,639	-	
Ending Fund Balance		1,015,042	1,015,042	-		297,511	297,511	-	
<u>Components of Ending Fund Balance</u>									
Reserved: QZAB	9740	-	-	-		-	-	-	
Committed	9750	-	-	-		-	-	-	
Assigned/Cash flow	9770	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	1,015,042	1,015,042	-		297,511	297,511	-	
Unassigned Fund Balance	9790	-	-	-		-	-	-	

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Description	Object Codes	Capital Outlay Fund 400 (ccoc)				Capital Outlay Fund 400 (Adult Ed)			
		10/31/12	First Interim	Adjustments	Notes	10/31/12	First Interim	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	50,252	50,252	-		160	160	-	
Total Revenue		50,252	50,252	-		160	160	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	22,216	23,365	1,149	(34)	-	-	-	
Employee Benefits	3000-3999	2,034	2,124	90	(35)	-	-	-	
Books & Supplies	4000-4999	145,407	13,453	(131,954)	(36)	15,000	11,000	(4,000)	(40)
Services, Other Operating Exp.	5000-5999	21,500	21,500	-		5,000	5,000	-	
Capital Outlay	6000-6999	3,379,222	3,338,649	(40,573)	(37)	23,087	27,087	4,000	(41)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	19,500	19,500	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		3,589,879	3,418,591	(171,288)		43,087	43,087	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	200,000	200,000	-		-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		200,000	200,000	-		-	-	-	
<u>Net Increase (Decrease) in Fund Balance</u>		(3,339,627)	(3,168,339)	171,288		(42,927)	(42,927)	-	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance - Adopted Budget	9791	4,174,691	4,174,691	-		31,444	31,444	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	2,513	2,513	-		13,515	13,515	-	
Adjusted Beginning Balance		4,177,204	4,177,204	-		44,959	44,959	-	
Ending Fund Balance		837,577	1,008,865	171,288		2,032	2,032	-	
<u>Components of Ending Fund Balance</u>									
Reserved: QZAB	97xx	812,008	824,839	12,831	(38)	-	-	-	
Committed	9750	-	-	-		-	-	-	
Assigned/Cash flow	9780	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	25,569	184,026	158,457	(39)	2,032	2,032	-	
Unassigned Fund Balance	9790	-	-	-		-	-	-	

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Footnotes - Detail of Budget Adjustments

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<u>General Fund 010</u>							
(1)	<u>State Revenue</u>			(6)	<u>Books & Supplies</u>		
	Reclassified SB 70 grant to local revenues	(111,251)			Misc. budget adjustment less than \$10,000	5,135	5,135
	Adjusted Professional Development grant amount	99		(7)	<u>Services, Other Operating Exp.</u>		
	Included estimated excess property taxes	1,000,000			Increased the estimated catering services	27,152	
	Included the prior year excess CalWORKS	<u>(12,005)</u>	876,843		Misc. budget adjustment less than \$10,000	<u>1,358</u>	28,510
(2)	<u>Other Local Revenue</u>			(8)	<u>Other Outgo</u>		
	Reclassified SB 70 grant to local revenues	111,251			Included the estimated excess property taxes distribution	<u>762,560</u>	762,560
	Reduced CCOC Evening class fees	(38,964)		(9)	<u>Transfer Out</u>		
	Increased the use of facilities fees	5,000			Included the G/F contribution to LEA program	<u>(67,480)</u>	(67,480)
	Reduced projected reimbursement for Capitol High School	(11,364)		(10)	<u>Assigned/Cash Flow 5%</u>		
	Increased the projected lottery	12,625			Increased due to overall increase in expenditures & other outgo	<u>42,310</u>	42,310
	Misc. budget adjustment less than \$10,000	<u>(1,193)</u>	77,355	(11)	<u>Assigned/Other Assignments</u>		
(3)	<u>Certificated Salaries</u>				Set up the reserve for the catastrophic leave bank	<u>30,170</u>	30,170
	Updated the CCOC teacher salary budget	(39,631)		(12)	<u>Assigned/Contingency-State Deficit</u>		
	Updated the Cap. High teacher salary budget	(8,681)			Decreased due to overall decrease in fund balance	<u>(49,100)</u>	(49,100)
	Updated the CCOC Evening teacher salary budget	(18,645)		(13)	<u>Unassigned/ Rve for Economic Uncertainties 10%</u>		
	Updated the CCOC administrator salary budget	7,859			Increased due to overall increase in expenditures & other outgo	<u>84,620</u>	84,620
	Updated the Curriculum & Inst. salary budget	(11,812)		<u>Adult Education Fund 110</u>			
	Increased the CCOC teacher extra stipends budget	1,970		(14)	<u>Other Local Revenue</u>		
	Misc. budget adjustment less than \$10,000	<u>(8,614)</u>	(77,554)		Eliminated the CTE teacher grant	(25,000)	
(4)	<u>Classified Salaries</u>				Reduced the projected credentialing fees	(150,000)	
	Updated Instructional Aides budget	4,646			Misc. budget adjustment less than \$10,000	<u>(2,303)</u>	(177,303)
	Updated the M&O salaries budget	2,534		(15)	<u>Certificated Salaries</u>		
	Updated the board stipends budget	1,707			Adjusted the hourly counselors budget	(18,899)	
	Reduced the Purchasing Specialist Budget	(20,028)			Updated the GED program administrators' budget	17,786	
	Reduced the O/T budget for IT budget	(9,627)			Eliminated the CTE teacher grant	(20,000)	
	Included the extra clerical for equipment inventory	6,320			Updated the grant writer's salary budget	(400)	
	Reduced the overtime budget for CO	(2,904)			Updated the LEA coordinator's salary	<u>25,891</u>	4,378
	Misc. budget adjustment less than \$10,000	<u>123</u>	(17,229)				
(5)	<u>Employee Benefits</u>						
	Included the budget for the prior W/C adjustment	18,205					
	Updated the retiree benefits budget	(1,813)					
	Included the extra clerical for equipment inventory	654					
	Reduced the Purchasing Specialist Budget	(11,352)					
	Updated the benefits budget including the CalPERS health benefits increase of 9.53% effective January 1, 2013	<u>71,602</u>	77,296				

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Footnotes - Detail of Budget Adjustments

Budget Updates - 12/12/12

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No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
(33)	<u>Capital Outlay</u> Internal Budget Transfer	26,764	26,764				
	<u>Capital Outlay Fund 400 (CCOC)</u>						
(34)	<u>Capital Outlay</u> Increased to cover the locksmith expenditures	1,149	1,149				
(35)	<u>Other Outgo/Debt Service (Including 7400-7499)</u> Increased to cover the locksmith expenditures	90	90				
(36)	<u>Direct Support/Indirect Costs</u> Updated Prop 1D projects budget	(131,954)	(131,954)				
(37)	<u>Capital Outlay</u> Updated Prop 1D projects budget	(40,573)	(40,573)				
(38)	<u>Reserved: QZAB</u> Increased due to accumulated interest	12,831	12,831				
(39)	<u>Assigned/Other (Capital projects/other)</u> Increased due to overall decrease in total expenditures	158,457	158,457				
	<u>Capital Outlay Fund 400 (MAEP)</u>						
(40)	<u>Books & Supplies</u> Eliminated the clerical computer upgrade budget as it was purchased from F-110 Adult Education Fund Increased for furniture purchase for medical assistance class	(15,000) 11,000	(4,000)				
(41)	<u>Capital Outlay</u> Increased to add a custodial cabinet	4,000	4,000				

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