

Metropolitan Education District
Second Interim Budget Adjustments
March 13, 2013

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		01/31/13	Second Interim	Adjustments	Notes	01/31/13	Second 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	12,525,739	12,525,739	-	-	-	-	-	-
Other Local Revenue	8600-8799	2,183,838	2,279,642	95,804	(1)	3,265,428	3,283,579	18,151	(13)
Total Revenue		14,772,938	14,868,742	95,804		3,832,024	3,850,175	18,151	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	3,225,815	3,253,461	27,646	(2)	1,723,852	1,770,480	46,628	(14)
Classified Salaries	2000-2999	2,941,925	2,937,116	(4,809)	(3)	1,140,356	1,077,421	(62,935)	(15)
Employee Benefits	3000-3999	2,499,343	2,493,953	(5,390)	(4)	1,134,492	1,129,520	(4,972)	(16)
Books & Supplies	4000-4999	1,156,795	1,194,249	37,454	(5)	219,552	201,562	(17,990)	(17)
Services, Other Operating Exp.	5000-5999	2,817,461	2,788,560	(28,901)	(6)	416,410	403,775	(12,635)	(18)
Capital Outlay	6000-6999	93,763	99,188	5,425	(7)	1,745	4,384	2,639	(19)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	2,665,054	1,902,494	(762,560)	(8)	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	-	-
Total Expenditures		15,400,156	14,669,021	(731,135)		4,636,407	4,587,142	(49,265)	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	175,587	175,587	-	-	67,480	67,480	-	-
Transfers Out	7610-7629	(483,946)	(483,946)	-	-	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-
Contributions	8980-8999	-	-	-	-	-	-	-	-
Total Other Sources/Uses		(308,359)	(308,359)	-		67,480	67,480	-	
<u>Net Increase (Decrease) in Fund Balance</u>									
		(935,577)	(108,638)	826,939		(736,903)	(669,487)	67,416	
<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		3,614,776	4,441,715	826,939		1,405,107	1,472,523	67,416	
<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	-	-	-	-	696,073	770,879	74,806	(20)
Assigned/Cash Flow 5%	9780	794,205	757,648	(36,557)	(9)	231,820	229,357	(2,463)	(21)
Assigned/Other Assignments	9780	222,130	226,130	4,000	(10)	-	-	-	-
Assigned/Contingency-State Deficit	9780	990,031	1,922,640	932,609	(11)	-	-	-	-
Unassigned/ Rve for Economic Uncertainties 10%	9789	1,588,410	1,515,297	(73,113)	(12)	463,641	458,714	(4,927)	(22)
Unassigned Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Second Interm Budget Adjustments
March 13, 2013

Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		01/31/13	Second Interim	Adjustments	Notes	01/31/13	Second Interim	Adjustments	Notes
Revenues									
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	-	
Expenditures									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	84,169	84,169	-		-	-	-	
Employee Benefits	3000-3999	56,812	56,812	-		-	-	-	
Books & Supplies	4000-4999	29,802	41,802	12,000	(23)	-	-	-	
Services, Other Operating Exp.	5000-5999	3,000	3,000	-		-	-	-	
Capital Outlay	6000-6999	396,866	384,866	(12,000)	(24)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		570,649	570,649	-		-	-	-	
Other Financing Sources/Uses									
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	-	-	
Net Increase (Decrease) in Fund Balance									
		(230,983)	(230,983)	-		55,733	55,733	-	
Fund Balance, Reserves									
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		610,081	610,081	-		822,424	822,424	-	
Components of Ending Fund Balance									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Committed	9750	610,081	610,081	-		-	-	-	
Assigned/Cash flow	9780	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	-	-	-		822,424	822,424	-	
Unassigned Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Second Interim Budget Adjustments
March 13, 2013

Description	Object Codes	Asset Management Fund 210				County Facilities Fund 350			
		01/31/13	Second Interim	Adjustments	Notes	01/31/13	Second Interim	Adjustments	Notes
Revenues									
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	-	
Expenditures									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		4,751	4,751	-	
Employee Benefits	3000-3999	-	-	-		142	142	-	
Books & Supplies	4000-4999	199,551	186,988	(12,563)	(25)	218,324	205,762	(12,562)	(28)
Services, Other Operating Exp.	5000-5999	5,000	5,000	-		-	-	-	
Capital Outlay	6000-6999	114,259	135,859	21,600	(26)	2,434,934	2,619,322	184,388	(29)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		318,810	327,847	9,037		2,658,151	2,829,977	171,826	
Other Financing Sources/Uses									
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)	-		-	-	-	
Net Increase (Decrease) in Fund Balance									
		(132,229)	(141,266)	(9,037)		(2,637,256)	(2,809,082)	(171,826)	
Fund Balance, Reserves									
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	1,006,005	(9,037)		291,383	119,557	(171,826)	
Components of Ending Fund Balance									
Reserved: QZAB	9740	-	-	-		-	-	-	
Committed	9750	-	-	-		-	-	-	
Assigned/Cash flow	9770	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	1,015,042	1,006,005	(9,037)	(27)	291,383	119,557	(171,826)	(30)
Unassigned Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Second Interim Budget Adjustments
March 13, 2013

Description	Object Codes	Capital Outlay Fund 400 (ccoc)				Capital Outlay Fund 400 (Adult Ed)			
		01/31/13	Second Interim	Adjustments	Notes	01/31/13	Second 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	23,365	23,365	-		-	-	-	
Employee Benefits	3000-3999	2,124	2,124	-		-	-	-	
Books & Supplies	4000-4999	10,453	10,453	-		11,000	11,000	-	
Services, Other Operating Exp.	5000-5999	21,500	21,500	-		5,000	5,000	-	
Capital Outlay	6000-6999	3,378,877	3,382,077	3,200	(31)	27,087	27,087	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	19,500	19,500	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		3,455,819	3,459,019	3,200		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>									
		(3,205,567)	(3,208,767)	(3,200)		(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		971,637	968,437	(3,200)		2,032	2,032	-	
<u>Components of Ending Fund Balance</u>									
Reserved: QZAB	97xx	824,839	824,839	-		-	-	-	
Committed	9750	-	-	-		-	-	-	
Assigned/Cash flow	9780	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	146,798	143,598	(3,200)	(32)	2,032	2,032	-	
Unassigned Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
Second Interim Budget Adjustments
March 13, 2013

Footnotes - Detail of Budget Adjustments							
No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<u>General Fund 010</u>							
(1)	<u>Other Local Revenue</u> Additional technology grant from Ohlone College was approved to create a mobile computer lab at CCOC. Revised the projected student fees for CCOC Misc. budget adjustment less than \$10,000	40,000 55,000 804	95,804	(7)	<u>Capital Outlay</u> Internal Budget Transfer- CCOC 1X Equipment Included the purchase of a new firewall for IT	(4,500) 9,925	5,425
(2)	<u>Certificated Salaries</u> Increased the CCOC evening class teacher salary budget Misc. budget adjustment less than \$10,000	26,687 959	27,646	(8)	<u>Other Outgo/Debt Service (Including 7400-7499)</u> Eliminated the excess property tax distribution budget	(762,560)	(762,560)
(3)	<u>Classified Salaries</u> Included IT Technician's O/T & unused vacation pay off Adjusted the CBO salary budget Increased the seasonal M&O labor budget Misc. budget adjustment less than \$10,000	13,000 (23,016) 7,000 (1,793)	(4,809)	(9)	<u>Assigned/Cash Flow 5%</u> Decreased due to overall decrease in expenditures	(36,557)	(36,557)
(4)	<u>Employee Benefits</u> Reduced the projected unemployment experience charges Increased the health benefits budget for the former CBO Adjusted the health benefits budget for CCOC Adjusted the health benefits budget for the M&O Dept. Adjusted the health benefits budget for the supt. office Misc. budget adjustment less than \$10,000	(19,817) 5,179 3,496 3,237 2,926 (411)	(5,390)	(10)	<u>Assigned/Other Assignments</u> Increased the reserve for CCOC work experience & Skills USA	4,000	4,000
(5)	<u>Books & Supplies</u> Included additional technology grant from Ohlone College Internal Budget Transfer-Foothill College Adjusted the catering budget Internal Budget Transfer- CCOC 1X Equipment Misc. budget adjustment less than \$10,000	40,000 (12,000) (10,000) 14,983 4,471	37,454	(11)	<u>Assigned/Contingency-State Deficit</u> Increased due to overall decrease in expenditures	932,609	932,609
(6)	<u>Services, Other Operating Exp.</u> Internal Budget Transfer-Foothill College Internal Budget Transfer- CCOC 1X Equipment Revised the projected costs for the grant writer Reduced the IT special project budget Increased the hazardous materials removal budget Reduced the other services budget for the Fiscal Dept. Misc. budget adjustment less than \$10,000	12,000 (891) (15,000) (30,000) 8,000 (2,540) (470)	(28,901)	(12)	<u>Unassigned/ Rve for Economic Uncertainties 10%</u> Decreased due to overall decrease in expenditures	(73,113)	(73,113)
				<u>Adult Education Fund 110</u>			
				(13)	<u>Other Local Revenue</u> Reduced the projected JPA safety program reimbursements Increased projected LEA program revenues	(3,000) 21,151	18,151
				(14)	<u>Certificated Salaries</u> Adjusted the MAEP teacher salary budget Increased projected teacher preparation program Internal Budget Transfer Misc. budget adjustment less than \$10,000	32,762 20,000 (6,060) (74)	46,628
				(15)	<u>Classified Salaries</u> Internal Budget Transfer Adjusted the CBO salary budget Included IT Technician's O/T & unused vacation pay off Adjusted IT technician's salary budget Adjusted Facility Assistant's salary budget Misc. budget adjustment less than \$10,000	(54,108) (21,986) 4,000 7,157 1,751 251	(62,935)

