

**Metropolitan Education District**  
**Second Interim Budget Adjustments**  
**March 9, 2011**

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		01/31/11	2nd Interim	Adjust-ments	Notes	01/31/11	2nd Interim	Adjust-ments	Notes
<b>Revenues</b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	100,435	100,435	-		1,064,219	1,064,219	-	
State Revenue	8300-8599	11,946,919	11,980,135	33,216	(1)	643,362	643,362	-	
Other Local Revenue	8600-8799	2,183,990	2,140,609	(43,381)	(2)	6,126,956	6,213,770	86,814	(17)
<b>Total Revenue</b>		<b>14,231,344</b>	<b>14,221,179</b>	<b>(10,165)</b>		<b>7,834,537</b>	<b>7,921,351</b>	<b>86,814</b>	
<b>Expenditures</b>									
Certificated Salaries	1000-1999	3,356,903	3,354,398	(2,505)	(3)	3,108,229	3,108,169	(60)	(18)
Classified Salaries	2000-2999	2,590,742	2,526,203	(64,539)	(4)	2,038,663	2,046,071	7,408	(19)
Employee Benefits	3000-3999	2,053,090	2,076,040	22,950	(5)	1,714,460	1,721,616	7,156	(20)
Books & Supplies	4000-4999	1,139,640	1,156,081	16,441	(6)	465,353	464,353	(1,000)	(21)
Services, Other Operating Exp.	5000-5999	3,217,048	3,147,496	(69,552)	(7)	517,757	509,393	(8,364)	(22)
Capital Outlay	6000-6999	442,192	421,917	(20,275)	(8)	108,833	208,833	100,000	(23)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	1,801,197	2,706,802	905,605	(9)	-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>14,600,812</b>	<b>15,388,937</b>	<b>788,125</b>		<b>7,953,295</b>	<b>8,058,435</b>	<b>105,140</b>	
<b>Other Financing Sources/Uses</b>									
Transfers In	8910-8929	40,202	298,138	257,936	(10)	55,141	55,141	-	
Transfers Out	7610-7629	(632,420)	(636,022)	(3,602)	(11)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>(592,218)</b>	<b>(337,884)</b>	<b>254,334</b>		<b>55,141</b>	<b>55,141</b>	<b>-</b>	
<b>Net Increase (Decrease) in Fund Balance</b>									
		<b>(961,686)</b>	<b>(1,505,642)</b>	<b>(543,956)</b>		<b>(63,617)</b>	<b>(81,943)</b>	<b>(18,326)</b>	
<b>Fund Balance, Reserves</b>									
Beginning Fund Balance-Adopted Budget	9791	3,402,794	3,402,794	0		2,770,662	2,770,662	-	
Audit Adjustments/Other Restatements	9793-9795	-	(257,936)	(257,936)	(12)	-	-	-	
Adjustment for Unaudited Actuals	9791	1,262,829	1,262,829	0		(409,911)	(409,911)	-	
<b>Adjusted Beginning Balance</b>		<b>4,665,623</b>	<b>4,407,688</b>	<b>(257,935)</b>		<b>2,360,751</b>	<b>2,360,751</b>	<b>-</b>	
Ending Fund Balance		<b>3,703,937</b>	<b>2,902,046</b>	<b>(801,891)</b>		<b>2,297,134</b>	<b>2,278,808</b>	<b>(18,326)</b>	
<b>Components of Ending Fund Balance</b>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	31,988	31,988	-		-	-	-	
General Reserve-Cash Flow (E.C. 42124)	9730	761,662	801,248	39,586	(13)	397,665	402,922	5,257	(24)
Legally Restricted Balances	9740	186,044	186,044	-		-	-	-	
Designated: Economic Uncertainty (10%)	9770	1,523,323	1,602,496	79,173	(14)	795,330	805,844	10,514	(25)
Designated: Contingency for State Deficits	9780	215,316	200,270	(15,046)	(15)	879,139	845,042	(34,097)	(26)
Designated: Other (Capital Projects/Others)	9780	985,604	80,000	(905,604)	(16)	225,000	225,000	-	
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**Second Interim Budget Adjustments**  
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Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		01/31/11	2nd Interim	Adjustments	Notes	01/31/11	2nd Interim	Adjustments	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	10,775	10,775	-		9,996	9,996	-	
<b>Total Revenue</b>		<b>10,775</b>	<b>10,775</b>	<b>-</b>		<b>9,996</b>	<b>9,996</b>	<b>-</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	56,814	56,814	-		-	-	-	
Employee Benefits	3000-3999	28,935	28,935	-		-	-	-	
Books & Supplies	4000-4999	20,228	20,228	-		-	-	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	885,176	629,153	(256,023)	(27)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>991,153</b>	<b>735,130</b>	<b>(256,023)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	332,420	336,022	3,602	(28)	-	-	-	
Transfers Out	7310-7629	-	-	-		88,141	346,077	257,936	(30)
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>332,420</b>	<b>336,022</b>	<b>3,602</b>		<b>346,077</b>	<b>257,936</b>	<b>257,936</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>									
		<b>(647,958)</b>	<b>(388,333)</b>	<b>259,625</b>		<b>(78,145)</b>	<b>(336,081)</b>	<b>(257,936)</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance-Adopted Budget	9791	1,109,295	1,109,295	-		913,112	913,112	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	3,615	3,615	-		186,354	186,354	-	
<b>Adjusted Beginning Balance</b>		<b>1,112,910</b>	<b>1,112,910</b>	<b>-</b>		<b>1,099,466</b>	<b>1,099,466</b>	<b>-</b>	
Ending Fund Balance		<b>464,952</b>	<b>724,577</b>	<b>259,625</b>		<b>1,021,321</b>	<b>763,385</b>	<b>(257,936)</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	464,952	724,577	259,625	(29)	1,021,321	763,385	(257,936)	(31)
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
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Description	Object Codes	Asset Management Fund 210				County Facilities Fund 350			
		01/31/11	2nd Interim	Adjustments	Notes	01/31/11	2nd Interim	Adjustments	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		4,413,236	4,190,978	(222,258)	(35)
Other Local Revenue	8600-8799	190,488	190,488	-		24,150	24,150	-	
<b>Total Revenue</b>		<b>190,488</b>	<b>190,488</b>	<b>-</b>		<b>4,437,386</b>	<b>4,215,128</b>	<b>(222,258)</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	293,619	113,641	(179,978)	(32)	323,175	108,624	(214,551)	(36)
Services, Other Operating Exp.	5000-5999	5,000	5,000	-		-	-	-	
Capital Outlay	6000-6999	694,994	632,826	(62,168)	(33)	3,102,982	2,562,574	(540,408)	(37)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>993,613</b>	<b>751,467</b>	<b>(242,146)</b>		<b>3,426,157</b>	<b>2,671,198</b>	<b>(754,959)</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	-	-	-		-	-	-	
Transfers Out	7310-7629	(7,202)	(7,202)	-	-	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>(7,202)</b>	<b>(7,202)</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>									
		<b>(810,327)</b>	<b>(568,181)</b>	<b>242,146</b>		<b>1,011,229</b>	<b>1,543,930</b>	<b>532,701</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance-Adopted Budget	9791	1,085,182	1,085,182	-		4,105,797	4,105,797	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	231,718	231,718	-		(39,589)	(39,589)	-	
<b>Adjusted Beginning Balance</b>		<b>1,316,900</b>	<b>1,316,900</b>	<b>-</b>		<b>4,066,208</b>	<b>4,066,208</b>	<b>-</b>	
Ending Fund Balance		<b>506,573</b>	<b>748,719</b>	<b>242,146</b>		<b>5,077,437</b>	<b>5,610,138</b>	<b>532,701</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Designated: Cash with Fiscal Agent (QZAB)	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	506,573	748,719	242,146	(34)	5,077,437	5,610,138	532,701	(38)
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**Second Interim Budget Adjustments**  
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Description	Object Codes	Capital Outlay Fund 400 (CCOC)				Capital Outlay Fund 400 (San Jose)			
		01/31/11	2nd Interim	Adjustments	Notes	01/31/11	2nd Interim	Adjustments	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	68,569	79,476	10,907	(39)	4,000	4,000	-	
<b>Total Revenue</b>		<b>68,569</b>	<b>79,476</b>	<b>10,907</b>		<b>4,000</b>	<b>4,000</b>	<b>-</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	2,400	43,716	41,316	(40)	-	-	-	
Services, Other Operating Exp.	5000-5999	1,500	1,500	-		-	-	-	
Capital Outlay	6000-6999	1,828,592	1,630,260	(198,332)	(41)	41,238	41,238	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	19,500	19,500	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>1,851,992</b>	<b>1,694,976</b>	<b>(157,016)</b>		<b>41,238</b>	<b>41,238</b>	<b>-</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	300,000	300,000	-		-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>300,000</b>	<b>300,000</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>		<b>(1,483,423)</b>	<b>(1,315,500)</b>	<b>167,923</b>		<b>(37,238)</b>	<b>(37,238)</b>	<b>-</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance - Adopted Budget	9791	7,053,605	7,053,605	-		239,139	239,139	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	214,935	214,935	-		101,788	101,788	-	
<b>Adjusted Beginning Balance</b>		<b>7,268,540</b>	<b>7,268,540</b>	<b>-</b>		<b>340,927</b>	<b>340,927</b>	<b>-</b>	
Ending Fund Balance		<b>5,785,117</b>	<b>5,953,040</b>	<b>167,923</b>		<b>303,689</b>	<b>303,689</b>	<b>-</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Cash with Fiscal Agent (QZAB)	97xx	790,761	790,761	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	4,994,356	5,162,279	167,923	(42)	303,689	303,689	-	
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
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**Footnotes - Detail of Budget Adjustments**

Footnotes - Detail of Budget Adjustments							
No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<b><u>General Fund 010</u></b>							
(1)	<u>State Revenue</u>			(9)	<u>Other Outgo/Debt Service ( Including 7400-7499)</u>		
	Included 2009/10 Prior Year CalWORKS	33,216	33,216		Included the distribution of 2009-10 Excess Property Taxes	905,605	905,605
(2)	<u>Other Local Revenues</u>			(10)	<u>Transfers In</u>		
	Reduced the handicapped ROCP	(41,241)			Included the prior year cash reconcilable item which		
	Misc. budget adjustments less than \$10,000	(2,190)	(43,431)		the amount was reserved in F-210 at 09/10 year-end	257,936	257,936
(3)	<u>Certificated Salaries</u>			(11)	<u>Transfer Out</u>		
	Misc. budget adjustments less than \$10,000	(2,505)	(2,505)		Updated the amount of Deferred Maintenance transfer	(3,602)	(3,602)
(4)	<u>Classified Salaries</u>			(12)	<u>Audit Adjustments/Other Restatements</u>		
	Reduced the substitute budget for M&O	(74,900)			Reinstated for cash reconcilable item which was created when the district switched		
	Increased HR clerical budget	4,587			the financial software to SCCOE's in 2004.	(257,936)	(257,936)
	Misc. budget adjustments less than \$10,000	5,774	(64,539)	(13)	<u>General Reserve-Cash Flow (E.C. 42124)</u>		
(5)	<u>Employee Benefits</u>				Increased due to overall increase in expenditures	39,586	39,586
	Adjusted to reflect the updated projection	22,950	22,950	(14)	<u>Designated: Economic Uncertainty (10%)</u>		
(6)	<u>Books &amp; Supplies</u>				Increased due to overall increase in expenditures	79,173	79,173
	Internal Budget Transfer	24,638		(15)	<u>Designated: Contingency for State Deficits</u>		
	Misc. budget adjustments less than \$10,000	(8,222)	16,416		Increased due to overall increase in expenditures	(15,046)	(15,046)
(7)	<u>Services, Other Operating Exp.</u>			(16)	<u>Designated: Other (Capital Projects/Other)</u>		
	Reduced the class schedule printing budget	(14,726)			Decreased as excess property tax distribution was		
	Adjusted Capitol High budget	(10,779)			budgeted as expenditures	(905,604)	(905,604)
	Updated the natural gas budget	(9,957)		<b><u>Adult Education Fund 110</u></b>			
	Increased Catering Budget@ CCOC	(31,729)		(17)	<u>Other Local Revenue</u>		
	Misc. budget adjustments less than \$10,000	(2,361)	(69,552)		Included 2009/10 Prior Year CalWORKS	86,814	86,814
(8)	<u>Capital Outlay</u>						
	Increased for dental assisting equipment purchase	19,305					
	Internal Budget Transfer	(24,638)					
	Adjusted the budget for site improvement @CCOC	(14,967)	(20,300)				

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Footnotes - Detail of Budget Adjustments				
No.	Explanation	Detail	Total	
(18)	<u>Certificated Salaries</u>			
	Misc. budget adjustments less than \$10,000	(60)	(60)	
(19)	<u>Classified Salaries</u>			
	Misc. budget adjustments less than \$10,000	7,408	7,408	
(20)	<u>Employee Benefits</u>			
	Misc. budget adjustments less than \$10,000	7,156	7,156	
(21)	<u>Books &amp; Supplies</u>			
	Misc. budget adjustments less than \$10,000	(1,000)	(1,000)	
(22)	<u>Services, Other Operating Exp.</u>			
	Misc. budget adjustments less than \$10,000	(8,364)	(8,364)	
(23)	<u>Capital Outlay</u>			
	Increased for the projectors installation	100,000	100,000	
(24)	<u>General Reserve-Cash Flow (E.C. 42124)</u>			
	Increased due to overall increase in expenditures	5,257	5,257	
(25)	<u>Designated: Economic Uncertainty (10%)</u>			
	Increased due to overall increase in expenditures	10,514	10,514	
(26)	<u>Designated: Contingency for State Deficits</u>			
	Decreased due to overall increase in expenditures	(34,097)	(34,097)	
				<b><u>Deferred Maintenance Fund 140</u></b>
(27)	<u>Capital Outlay</u>			
	Reduced the deferred maintenance project budget based on the updated timeline	(256,023)	(256,023)	
(28)	<u>Transfers In</u>			
	Updated the Deferred Maintenance transfer amount	3,602	3,602	
(29)	<u>Designated: Other (Capital projects/Other)</u>			
	Increased due to overall reduction in expenditures	259,625	259,625	
				<b><u>Special Reserve Fund 170</u></b>
(30)	<u>Transfer Out</u>			
	Transferred to F-10 for SCCOE cash reconcilable item	(257,936)	(257,936)	
(31)	<u>Designated: Other (Capital projects/Other)</u>			
	Reduced due to overall increase in transfer out & Exp.	(257,936)	(257,936)	
				<b><u>Asset Management Fund 210</u></b>
(32)	<u>Books &amp; Supplies</u>			
	Reduced Prop 1D project budget based on the updated timeline	(179,978)	(179,978)	
(33)	<u>Capital Outlay</u>			
	Reduced Prop 1D project budget based on the updated timeline	(62,168)	(62,168)	
(34)	<u>Designated: Other (Capital Projects/Other)</u>			
	Increased due to overall decrease in expenditures	242,146	242,146	

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**Footnotes - Detail of Budget Adjustments**

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<b><u>County Facilities Fund 350</u></b>		<b><u>Capital Outlay Fund 400 (CCOC)</u></b>	
(35) <u>State Revenue</u> Reduced the state facilities allowance budget for Project 9516	(222,258)	(222,258)	
(36) <u>Books &amp; Supplies</u> Reduced Prop 1D project budget based on the updated timeline	(214,551)	(214,551)	
(37) <u>Capital Outlay</u> Reduced Prop 1D project budget based on the updated timeline	(540,408)	(540,408)	
(38) <u>Designated: Other (Capital projects/Other)</u> Increased due to overall decrease in expenditures	532,701	532,701	
			<b><u>Capital Outlay Fund 400 (San Jose)</u></b>
			<b>No Changes</b>
(39) <u>Other Local Revenue</u> Adjusted interest income budget		10,907	10,907
(40) <u>Books &amp; Supplies</u> Reduced Prop 1D project budget based on the updated timeline		41,316	41,316
(41) <u>Capital Outlay</u> Reduced Prop 1D project budget based on the updated timeline		(198,332)	(198,332)
(42) <u>Designated: Other (Capital Projects/Other)</u> Increased due to overall decrease in expenditures		167,923	167,923
<b>Note: Internal budget transfers are transfers between object codes that do not impact fund balance.</b>			<b>Note: Internal budget transfers are transfers between object codes that do not impact fund balance.</b>