

Metropolitan Education District
First Interim Budget Adjustments
December 14, 2011

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		10/31/11	First Interim	Adjustments	Notes	10/31/11	First Interim	Adjustments	Notes
Revenues									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	58,581	58,581	-		1,005,565	1,005,565	-	
State Revenue	8300-8599	11,628,971	12,512,622	883,651	(1)	-	-	-	
Other Local Revenue	8600-8799	1,897,550	1,923,830	26,280	(2)	3,052,271	3,270,246	217,975	(14)
Total Revenue		13,585,102	14,495,033	909,931		4,057,836	4,275,811	217,975	
Expenditures									
Certificated Salaries	1000-1999	3,567,668	3,397,915	(169,753)	(3)	2,012,665	1,974,656	(38,009)	(15)
Classified Salaries	2000-2999	2,832,648	2,865,185	32,537	(4)	1,336,976	1,342,484	5,508	(16)
Employee Benefits	3000-3999	2,493,322	2,324,570	(168,752)	(5)	1,329,308	1,322,120	(7,188)	(17)
Books & Supplies	4000-4999	1,226,357	1,190,359	(35,998)	(6)	335,755	339,046	3,291	(18)
Services, Other Operating Exp.	5000-5999	2,811,494	2,789,274	(22,220)	(7)	483,400	446,151	(37,249)	(19)
Capital Outlay	6000-6999	58,422	79,422	21,000	(8)	-	5,500	5,500	(20)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	1,798,776	1,798,776	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		14,788,687	14,445,501	(343,186)		5,498,104	5,429,957	(68,147)	
Other Financing Sources/Uses									
Transfers In	8910-8929	7,202	7,202	-		45,952	57,856	11,904	(21)
Transfers Out	7610-7629	(450,952)	(630,867)	(179,915)	(9)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		(443,750)	(623,665)	(179,915)		45,952	57,856	11,904	
Net Increase (Decrease) in Fund Balance									
		(1,647,335)	(574,133)	1,073,202		(1,394,316)	(1,096,290)	298,026	
Fund Balance, Reserves									
Beginning Fund Balance-Adopted Budget	9791	4,388,224	4,388,224	-		1,988,334	1,988,334	-	
Audit Adjustments/Other Restatements	9793-9795	-	-	-		-	1	1	(22)
Adjustment for Unaudited Actuals	9791	32,112	32,112	-		653,057	653,057	-	
Adjusted Beginning Balance		4,420,336	4,420,336	-		2,641,391	2,641,392	1	
Ending Fund Balance		2,773,001	3,846,203	1,073,202		1,247,075	1,545,102	298,027	
Components of Ending Fund Balance									
Reserved: Revolving Fund, Stores, Prepaid	97xx	30,757	30,757	-		-	32,698	32,698	(23)
Legally Restricted Balances	9740	-	-	-		-	-	-	
Committed	9750	-	-	-		422,360	697,910	275,550	(24)
Assigned/Cash Flow 5%	9780	761,982	753,818	(8,164)	(10)	274,905	271,498	(3,407)	(25)
Assigned/Other Assignments	9780	-	253,840	253,840	(11)	-	-	-	
Assigned/Contingency-State Deficit	9780	456,298	1,300,151	843,853	(12)	-	-	-	
Unassigned/ Rve for Economic Uncertainties 10%	9789	1,523,964	1,507,637	(16,327)	(13)	549,810	542,996	(6,814)	(26)
Unassigned Fund Balance	9790	-	-	-		-	-	-	

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Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		10/31/11	First Interim	Adjustments	Notes	10/31/11	First Interim	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	336,022	168,011	(168,011)	(27)	-	-	-	
Other Local Revenue	8600-8799	13,178	13,178	-		10,306	10,306	-	
Total Revenue		349,200	181,189	(168,011)		10,306	10,306	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	59,634	59,634	-		-	-	-	
Employee Benefits	3000-3999	27,774	33,471	5,697	(28)	-	-	-	
Books & Supplies	4000-4999	30,167	32,160	1,993	(29)	-	-	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	922,000	744,700	(177,300)	(30)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		1,039,575	869,965	(169,610)		-	-	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	-	168,011	168,011	(31)	-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		-	168,011	168,011		-	-	-	
<u>Net Increase (Decrease) in Fund Balance</u>									
		(690,375)	(520,765)	169,610		10,306	10,306	-	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance-Adopted Budget	9791	1,296,175	1,296,175	-		763,385	763,385	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	(51,703)	(51,703)	-		(2,074)	(2,074)	-	
Adjusted Beginning Balance		1,244,472	1,244,472	-		761,311	761,311	-	
Ending Fund Balance		554,097	723,707	169,610		771,617	771,617	-	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Committed	9750	554,097	723,707	169,610	(32)	\$250,000	\$250,000	-	
Assigned/Cash flow	9780	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		50,000	50,000	-	
Assigned/Other (Capital projects/other)	9780	-	-	-		471,617	471,617	-	
Unassigned Fund Balance	9790	-	-	-		-	-	-	

Metropolitan Education District
First Interim Budget Adjustments
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Description	Object Codes	Asset Management Fund 210				County Facilities Fund 350			
		10/31/11	First Interim	Adjustments	Notes	10/31/11	First Interim	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		222,258	222,258	-	
Other Local Revenue	8600-8799	190,625	190,625	-		75,862	75,862	-	
Total Revenue		190,625	190,625	-		298,120	298,120	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	311,196	257,996	(53,200)	(33)	159,912	159,912	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	350,948	276,948	(74,000)	(34)	2,619,535	2,734,535	115,000	(36)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		662,144	534,944	(127,200)		2,779,447	2,894,447	115,000	
<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>									
		(478,721)	(351,521)	127,200		(2,481,327)	(2,596,327)	(115,000)	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance-Adopted Budget	9791	1,090,694	1,090,694	-		6,031,208	6,031,208	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	112,148	112,148	-		(130,345)	(130,345)	-	
Adjusted Beginning Balance		1,202,842	1,202,842	-		5,900,863	5,900,863	-	
Ending Fund Balance		724,121	851,321	127,200		3,419,536	3,304,536	(115,000)	
<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	724,121	851,321	127,200	(35)	3,419,536	3,304,536	(115,000)	(37)
Unassigned Fund Balance	9790	-	-	-		-	-	-	

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Description	Object Codes	Capital Outlay Fund 400 (ccoc)				Capital Outlay Fund 400 (San Jose)			
		10/31/11	First Interim	Adjust-ments	Notes	10/31/11	First Interim	Adjust-ments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	106,770	106,770	-		4,200	4,200	-	
Total Revenue		106,770	106,770	-		4,200	4,200	-	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	17,650	24,250	6,600	(38)	-	-	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	2,694,339	2,827,739	133,400	(39)	406,498	406,498	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	19,500	19,500	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
Total Expenditures		2,731,489	2,871,489	140,000		406,498	406,498	-	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	405,000	405,000	-		-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
Total Other Sources/Uses		405,000	405,000	-		-	-	-	
<u>Net Increase (Decrease) in Fund Balance</u>		(2,219,719)	(2,359,719)	(140,000)		(402,298)	(402,298)	-	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance - Adopted Budget	9791	6,159,066	6,159,066	-		287,045	287,045	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	749,671	749,671	-		196,966	196,966	-	
Adjusted Beginning Balance		6,908,737	6,908,737	-		484,011	484,011	-	
Ending Fund Balance		4,689,018	4,549,018	(140,000)		81,713	81,713	-	
<u>Components of Ending Fund Balance</u>									
Reserved: QZAB	97xx	790,761	790,761	-		-	-	-	
Committed	9750	-	-	-		-	-	-	
Assigned/Cash flow	9780	-	-	-		-	-	-	
Assigned/Health & Safety	9780	-	-	-		-	-	-	
Assigned/Other (Capital projects/other)	9780	3,898,257	3,758,257	(140,000)	(40)	81,713	81,713	-	
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 Revenues</u>				Increased IT temporary staff budget	23,700	
	Included 2011-12 CalWORKS for ROCPs.	25,007			Internal budget transfer- Carl Perkins	(5,000)	
	Added the projected 11-12 Excess Property Taxes	858,644	883,651		Adjusted the SB 70 West Valley Grant	(1,200)	
(2)	<u>Other Local Revenue</u>				Reduced the cell phone budget	(5,000)	
	Revised the projected cafeteria sales	(34,000)			Misc. budget adjustments less than \$10,000	7,130	(22,220)
	Increased the misc. local revenue budget	8,009		(8)	<u>Capital Outlay</u>		
	Adjusted CCOC Evening Class fees	55,858			Added the additional IT servers	21,000	21,000
	Rebalanced the JPA Safety reimbursement program	2,117		(9)	<u>Transfer Out</u>		
	Include Adobe Foundation grant for the Video Production	1,500			Corrected the District's deferred maintenance match	(179,915)	(179,915)
	Misc. budget adjustments less than \$10,000	(7,204)	26,280	(10)	<u>Assigned/ Cash Flow 5%</u>		
(3)	<u>Certificated Salaries</u>				Decreased due to overall decrease in expenditures	(8,164)	(8,164)
	Adjusted the teacher sal. budget for the evening classes	(177,253)		(11)	<u>Assigned/Other Assignments</u>		
	Added the grant writing services budget	13,500			Reserve for CCOC Discretionary Fund Reserve	253,840	253,840
	Eliminated the relocation budget as it's funded by Prop 1D.	(11,000)		(12)	<u>Assigned/Contingency-State Deficit</u>		
	Misc. budget adjustments less than \$10,000	5,000	(169,753)		Increased due to overall increase in revenues	843,853	843,853
(4)	<u>Classified Salaries</u>			(13)	<u>Unassigned/ Rve for Economic Uncertainties 10%</u>		
	Increased the groundskeeper's salaries budget	12,170			Decreased due to overall decrease in expenditures	(16,327)	(16,327)
	Adjusted the confidential salaries budget	15,889		<u>Adult Education Fund 110</u>			
	Misc. budget adjustments less than \$10,000	4,478	32,537	(14)	<u>Other Local Revenues</u>		
(5)	<u>Books & Supplies</u>				Included 2011-12 CalWORKS	109,404	
	Updated to reflect the current personnel	(168,752)	(168,752)		Adjusted the LEA teacher prep. program fees	45,904	
(6)	<u>Books and Supplies</u>				Increased CTE program fees	12,000	
	Adjusted the catering supplies budget	(3,988)			Increased Office Skills program fees	15,000	
	Reserved the CCOC discretionary fund budget based on the current spending level.	(37,639)			Reduced Ed2Go revenue budget	(6,000)	
	Internal budget transfer- Carl Perkins	5,000			Adjusted the vending Machine sales	5,000	
	Include Adobe Foundation grant for the Video Production	1,500			Increased Medical Assistance class fees	30,000	
	Misc. budget adjustments less than \$10,000	(871)	(35,998)		Misc. budget adjustments less than \$10,000	6,667	217,975
(7)	<u>Services, Other Operating Exp.</u>						
	Eliminated the relocation budget as it's funded by Prop 1D.	(11,850)					
	Reduced the copier budget	(30,000)					

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Footnotes - Detail of Budget Adjustments

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
(15)	<u>Certificated Salaries</u>			(23)	<u>Legally Restricted Balances</u>		
	Adjusted the budget for Curri.Specialist & Prog.Mgrs	(71,509)			Included the prepaid expense for online ed. program fee	32,698	32,698
	Added the grant writing services budget	13,500		(24)	<u>Assigned/Cash Flow 5%</u>		
	Increased the substitute teacher budget	20,000	(38,009)		Increased due to overall increase in revenues	275,550	275,550
(16)	<u>Classified Salaries</u>			(25)	<u>Assigned/Other Assignments</u>		
	Increased the groundskeeper's salaries	12,170			Decreased due to overall reduction in expenditures	(3,407)	(3,407)
	Misc. budget adjustments less than \$10,000	(6,662)	5,508	(26)	<u>Unassigned Fund Balance</u>		
(17)	<u>Employee Benefits</u>				Decreased due to overall reduction in expenditures	(6,814)	(6,814)
	Updated the benefits budget	(7,188)	(7,188)				
(18)	<u>Books & Supplies</u>						
	Increased the supplies budget for LEA program	3,000					
	Misc. budget adjustments less than \$10,000	291	3,291				
(19)	<u>Services, Other Operating Exp.</u>						
	Increased the class schedule/advertisement budget	11,000					
	Reduced Ed2Go services budget	(5,000)					
	Eliminated the natural gas budget (no gas @MC Village)	(7,874)					
	Reduced the copier budget	(25,000)					
	Increased the travel & conference budget for LEA pgm	3,305					
	Increased the travel & conference budget	7,594					
	Reduced the travel & conference budget	(17,328)					
	Misc. budget adjustments less than \$10,000	(3,946)	(37,249)				
(20)	<u>Capital Outlay</u>						
	Added the additional IT servers	5,500	5,500				
(21)	<u>Transfer In</u>						
	Increased the support for LEA program to break even	11,904	11,904				
(22)	<u>Audit Adjustments/Other Restatements</u>						
	Adjust the beginning fund bal. variance caused by rounding	1	1				

Deferred Maintenance Fund 140

(27)	<u>Adjust deferred maintenance revenues</u>	(168,011)	(168,011)
(28)	<u>Employee Benefits</u>		
	Updated the employee benefits	5,697	5,697
(29)	<u>Books & Supplies</u>		
	Misc. budget adjustments less than \$10,000	1,993	1,993
(30)	<u>Capital Outlay</u>		
	Reduced the budget for misc. lightening project	(20,000)	
	Reduced the budget for sewer line replacement budget	(40,303)	
	Reduced the misc. deferred maintenance project	(110,000)	
	Misc. budget adjustments less than \$10,000	(6,997)	(177,300)
(31)	<u>Transfer In</u>		
	Included the District match transfer from F-10	168,011	168,011
(32)	<u>Committed</u>		
	Increased due to overall reduction in expenditures	169,610	169,610

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Footnotes - Detail of Budget Adjustments

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<u>Special Reserve Fund 170</u>				<u>County Facilities Fund 350</u>			
	No changes			(36) <u>Capital Outlay</u>	Increased the architectural fee budget for Building 100 modernization projects (9504,9505,& 9514)	115,000	115,000
				(37) <u>Assigned/Other (Capital projects/other)</u>	Decreased due to overall increase in expenditures	(115,000)	(115,000)
<u>Asset Management Fund 210</u>				<u>Capital Outlay Fund 400 (CCOC)</u>			
(33) <u>Books & Supplies</u>	Intra Budget Transfer	5,000		(38) <u>Books and Supplies</u>	Intrafund Transfer	6,600	6,600
	Reduced the budget not anticipated to spend	(58,200)	(53,200)	(39) <u>Capital Outlay</u>	Increased the architectural fee budget for Building 100 modernization projects (9504,9505,& 9514)	115,000	
(34) <u>Capital Outlay</u>	Intra Budget Transfer	(5,000)			Added the general facilities planning services budget	25,000	
	Reduced the budget not anticipated to spend	(69,000)	(74,000)		Intrafund Transfer	(6,600)	133,400
(35) <u>Assigned/Other (Capital projects/other)</u>	Increased due to overall reduction in expenditures	127,200	127,200	(40) <u>Assigned/ Other (Capital projects/other)</u>	Decreased due to overall increase in expenditures	(140,000)	(140,000)
				<u>Capital Outlay Fund 400 (MAEP)</u>			
				No changes			
<p>Note: Internal budget transfers are transfers between object codes that do not impact fund balance.</p>				<p>Note: Internal budget transfers are transfers between object codes that do not impact fund balance.</p>			