

Metropolitan Education District
Monthly Budget Adjustments
Second Interim Report, FY 2004-05

Description	Object Codes	General Fund 01				Adult Education Fund 11			
		01/31/05 Update	02/28/05 Update	Adjustments	Notes	01/31/05 Update	02/28/05 Update	Adjustments	Notes
Revenues									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$238,062	\$238,062	\$0		\$1,535,077	\$1,526,077	(\$9,000)	(11)
State Revenue	8300-8599	\$27,873	\$27,873	\$0		\$527,078	\$527,078	\$0	
Other Local Revenue	8600-8799	\$14,145,656	\$14,208,372	\$62,716	(1)	\$8,127,010	\$8,112,545	(\$14,465)	(12)
Total Revenue		\$14,411,591	\$14,474,307	\$62,716		\$10,189,165	\$10,165,700	(\$23,465)	
Expenditures									
Certificated Salaries	1000-1999	\$3,750,402	\$3,750,402	\$0		\$3,990,423	\$3,990,423	\$0	
Classified Salaries	2000-2999	\$2,358,316	\$2,379,854	\$21,538	(2)	\$2,160,342	\$2,138,804	(\$21,538)	(13)
Employee Benefits	3000-3999	\$1,925,159	\$1,935,522	\$10,363	(3)	\$1,774,655	\$1,764,292	(\$10,363)	(14)
Books & Supplies	4000-4999	\$704,483	\$747,318	\$42,835	(4)	\$639,956	\$635,776	(\$4,180)	(15)
Services, Other Operating Exp.	5000-5999	\$4,875,158	\$4,824,942	(\$50,216)	(5)	\$1,148,973	\$1,160,153	\$11,180	(16)
Capital Outlay	6000-6999	\$79,000	\$246,944	\$167,944	(6)	\$50,000	\$124,128	\$74,128	(17)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$138,508	\$138,508	\$0		\$15,575	\$15,575	\$0	
Total Expenditures		\$13,831,026	\$14,023,490	\$192,464		\$9,779,924	\$9,829,151	\$49,227	
Other Financing Sources/Uses									
Transfers In	8910-8929	\$30,858	\$30,858	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	(\$532,623)	(\$532,623)	\$0		(\$335,000)	(\$500,000)	(\$165,000)	(18)
Other Sources	8930-8979	\$0	\$100,563	\$100,563	(7)	\$0	\$81,128	\$81,128	(19)
Other Uses	7630-7699	\$0	\$0	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
Total Other Sources/Uses		(\$501,765)	(\$401,202)	\$100,563		(\$335,000)	(\$418,872)	(\$83,872)	
Net Increase (Decrease) in Fund Balance		\$78,800	\$49,615	(\$29,185)		\$74,241	(\$82,323)	(\$156,564)	
Fund Balance, Reserves									
Beginning Fund Balance	9791	\$1,956,454	\$1,956,454	\$0		\$1,611,386	\$1,611,386	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$4,084	\$4,084	\$0		\$0	\$0	\$0	
Adjusted Beginning Balance		\$1,960,538	\$1,960,538	\$0		\$1,611,386	\$1,611,386	\$0	
Ending Fund Balance		\$2,039,338	\$2,010,153	(\$29,185)		\$1,685,627	\$1,529,063	(\$156,564)	
Components of Ending Fund Balance									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$62,140	\$62,140	\$0		\$28,000	\$28,000	\$0	
General Reserve-Cash Flow (E.C. 42124)	9730	\$574,546	\$582,245	\$7,699	(8)	\$404,597	\$413,166	\$8,569	(20)
Designated: Economic Uncertainty (6%)	9770	\$861,819	\$873,367	\$11,548	(9)	\$606,895	\$619,749	\$12,854	(21)
Designated: Other (Capital projects/Others)	9780	\$230,000	\$170,000	(\$60,000)	(10)	\$0	\$161,000	\$161,000	(22)
Undesignated Fund Balance	9790	\$310,833	\$322,401	\$11,568		\$646,135	\$307,148	(\$338,987)	

Metropolitan Education District
Monthly Budget Adjustments
Second Interim Report, FY 2004-05

Description	Object Codes	Deferred Maintenance Fund 14				Asset Management Fund 21			
		12/31/04 Update	01/31/05 Update	Adjustments	Notes	12/31/04 Update	01/31/05 Update	Adjustments	Notes
<u>Revenues</u>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$0	\$0	\$0		\$0	\$0	\$0	
State Revenue	8300-8599	\$436,420	\$436,420	\$0		\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$0	\$0	\$0		\$277,672	\$277,672	\$0	
Total Revenue		\$436,420	\$436,420	\$0		\$277,672	\$277,672	\$0	
<u>Expenditures</u>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$0	\$0	\$0		\$0	\$0	\$0	
Employee Benefits	3000-3999	\$0	\$0	\$0		\$0	\$0	\$0	
Books & Supplies	4000-4999	\$0	\$0	\$0		\$309,888	\$309,888	\$0	
Services, Other Operating Exp.	5000-5999	\$0	\$0	\$0		\$18,057	\$18,057	\$0	
Capital Outlay	6000-6999	\$439,000	\$439,000	\$0		\$164,055	\$164,055	\$0	
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	
Total Expenditures		\$439,000	\$439,000	\$0		\$492,000	\$492,000	\$0	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	\$161,623	\$161,623	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		(\$30,858)	(\$30,858)	\$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	
Total Other Sources/Uses		\$161,623	\$161,623	\$0		(\$30,858)	(\$30,858)	\$0	
<u>Net Increase (Decrease) in Fund Balance</u>		\$159,043	\$159,043	\$0		(\$245,186)	(\$245,186)	\$0	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	\$273,619	\$273,619	\$0		\$908,895	\$908,895	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
Adjusted Beginning Balance		\$273,619	\$273,619	\$0		\$908,895	\$908,895	\$0	
Ending Fund Balance		\$432,662	\$432,662	\$0		\$663,709	\$663,709	\$0	
<u>Components of Ending Fund Balance</u>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Economic Uncertainty (6%)	9770	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Contingency for State Deficits	9780	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Other (Capital projects/Other)	9780	\$432,662	\$432,662	\$0		\$663,709	\$663,709	\$0	
Undesignated Fund Balance	9790	\$0	\$0	\$0		\$0	\$0	\$0	

Metropolitan Education District
Monthly Budget Adjustments
 Second Interim Report, FY 2004-05

Description	Object Codes	Capital Outlay Fund 40 (CCOC)				Capital Outlay Fund 40 (Adult)			
		12/31/04 Update	01/31/05 Update	Adjustments	Notes	12/31/04 Update	01/31/05 Update	Adjustments	Notes
Revenues									
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	\$32,000	\$32,000	\$0		\$15,000	\$15,000	\$0	
Total Revenue		\$32,000	\$32,000	\$0		\$15,000	\$15,000	\$0	
Expenditures									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$0	\$0	\$0		\$0	\$0	\$0	
Employee Benefits	3000-3999	\$0	\$0	\$0		\$0	\$0	\$0	
Books & Supplies	4000-4999	\$0	\$0	\$0		\$0	\$0	\$0	
Services, Other Operating Exp.	5000-5999	\$0	\$0	\$0		\$0	\$0	\$0	
Capital Outlay	6000-6999	\$0	\$0	\$0		\$0	\$0	\$0	
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	
Total Expenditures		\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Uses									
Transfers In	8910-8929	\$371,000	\$371,000	\$0		\$335,000	\$500,000	\$165,000	(23)
Transfers Out	7310-7629	\$0	\$0	\$0		\$0	\$0	\$0	
Other Sources	8930-8979	\$0	\$0	\$0		\$0	\$0	\$0	
Other Uses	7630-7699	(\$171,000)	(\$171,000)	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
Total Other Sources/Uses		\$200,000	\$200,000	\$0		\$335,000	\$500,000	\$165,000	
Net Increase (Decrease) in Fund Balance		\$232,000	\$232,000	\$0		\$350,000	\$515,000	\$165,000	
Fund Balance, Reserves									
Beginning Fund Balance	9791	\$2,081,986	\$2,081,986	\$0		\$1,228,902	\$1,228,902	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
Adjusted Beginning Balance		\$2,081,986	\$2,081,986	\$0		\$1,228,902	\$1,228,902	\$0	
Ending Fund Balance		\$2,313,986	\$2,313,986	\$0		\$1,578,902	\$1,743,902	\$165,000	
Components of Ending Fund Balance									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Economic Uncertainty (6%)	9770	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Contingency for State Deficits	9780	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Other (Capital projects/Other)	9780	\$2,313,986	\$2,313,986	\$0		\$1,578,902	\$1,743,902	\$165,000	(24)
Undesignated Fund Balance	9790	\$0	\$0	\$0		\$0	\$0	\$0	

Metropolitan Education District
Monthly Budget Adjustments
 Second Interim Report, FY 2004-05

Footnotes - Detail of Budget Adjustments

No.	Explanation	Detail	Total
<u>ROC/P Fund 01</u>			
(1)	<u>Other Local Revenue</u>		
	Other misc. adjustments less than \$5,000	(\$5,000)	
	Adjust state funding for ROCP program	<u>\$67,716</u>	\$62,716
(2)	<u>Classified Salaries</u>		
	Adjust Lead Groundskeeper time allocation from 33% to 80% in Grounds Maintenance program	<u>\$21,538</u>	\$21,538
(3)	<u>Employee Benefits</u>		
	Adjust Lead Groundskeeper benefit according to the changes in (2)	<u>\$10,363</u>	\$10,363
(4)	<u>Books & Supplies:</u>		
	Transfer reserve for equipment to CCOC budget to purchase instructional tools and equipment.	\$50,000	
	Internal budget transfers	<u>(\$7,165)</u>	\$42,835
(5)	<u>Services, Other Operating Exp.</u>		
	Transfer Reserve for Equipment to Grounds Maintenance Project to install benches on Hillsdale campus	\$10,000	
	Internal budget transfers	<u>(\$60,216)</u>	(\$50,216)
(6)	<u>Capital Outlay</u>		
	Internal budget transfers	\$67,381	
	New attendance system software/hardware	<u>\$100,563</u>	\$167,944
(7)	<u>Other Financing Sources</u>		
	Proceeds from capital lease for attendance system	<u>\$100,563</u>	\$100,563
(8)	<u>General Reserve</u>		
	Increase in % reserves due to expenditure increases	<u>\$7,699</u>	\$7,699
(9)	<u>Designated: Economic Uncertainty:</u>		
	Increase in % reserves due to expenditure increases	<u>\$11,548</u>	\$11,548
(10)	<u>Designated: Other (Capital projects/Others)</u>		
	Transfer Reserve for Equipment to expenditure accounts	<u>(\$60,000)</u>	(\$60,000)

No.	Explanation	Detail	Total
<u>Adult Education Fund 11</u>			
(11)	<u>Federal Revenue</u>		
	Reduce budget for El Civic Grant, program 284	<u>(\$9,000)</u>	(\$9,000)
(12)	<u>Other Local Revenue</u>		
	Reduce budget for Bridge program	(\$5,456)	
	Reduce budget for Personalized Prep (credentialling) program. This was overbudgeted.	(\$50,000)	
	Record budget for Cal Works apportionment	\$39,404	
	Other misc. adjustments less than \$5,000	<u>\$1,587</u>	(\$14,465)
(13)	<u>Classified Salaries</u>		
	Adjust Lead Groundskeeper time allocation from 67% to 20% in Grounds Maintenance program	<u>(\$21,538)</u>	(\$21,538)
(14)	<u>Employee Benefits</u>		
	Adjust Lead Groundskeeper benefit per changes in (13)	<u>(\$10,363)</u>	(\$10,363)
(15)	<u>Books & Supplies</u>		
	Internal budget transfers	<u>(\$4,180)</u>	(\$4,180)
(16)	<u>Services, Other Operating Exp.</u>		
	Internal budget transfers	<u>\$11,180</u>	\$11,180
(17)	<u>Capital Outlay</u>		
	Internal budget transfers	(\$7,000)	
	New attendance system software/hardware	<u>\$81,128</u>	\$74,128
(18)	<u>Transfers Out</u>		
	Increase transfer out to fund 40 for future MAEP Modernization projects	<u>(\$165,000)</u>	(\$165,000)
(19)	<u>Other Financing Sources</u>		
	Proceeds from capital lease for attendance system	<u>\$81,128</u>	\$81,128
<p>Note: Internal budget transfers are those transfers made between object codes that do not impact fund balance.</p>			

Metropolitan Education District
Monthly Budget Adjustments
 Second Interim Report, FY 2004-05

Footnotes - Detail of Budget Adjustments			
No.	Explanation	Detail	Total
<u>Adult Education Fund 11 (continued)</u>			
(20)	<u>General Reserve</u>		
	Increase in % reserves due to expenditure increases	<u>\$8,569</u>	\$8,569
(21)	<u>Designated: Economic Uncertainty:</u>		
	Increase in % reserves due to expenditure increases	<u>\$12,854</u>	\$12,854
(22)	<u>Designated: Other (Capital projects/Others)</u>		
	Set up reserves for PERS Reduction for MAEP fund	\$61,000	
	Set up contingency reserves for Federal ABE Grant reductions proposed for 2006-07 in Presidents budget	<u>\$100,000</u>	\$161,000
<u>Capital Outlay Fund 40 (MAEP)</u>			
(23)	<u>Transfers In</u>		
	Increase transfer in from Adult Ed fund for future MAEP capital projects	<u>\$165,000</u>	\$165,000
(24)	<u>Designated: Other (Capital projects/Others)</u>		
	Increase in reserves due to the transfer in from Adult Ed fund	<u>\$165,000</u>	\$165,000