

**Metropolitan Education District**  
**Monthly Budget Adjustments**  
1st Interim Report, FY 2006-07

Description	General Fund 010					Adult Education Fund 110				
	Object Codes	10/31/06 Approved	1st Interim Update	Adjustments	Notes	10/31/06 Approved	1st Interim Update	Adjustments	Notes	
<b>Revenues</b>										
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0		
Federal Revenue	8100-8299	\$192,257	\$192,257	\$0		\$991,374	\$991,374	\$0		
State Revenue	8300-8599	\$277,152	\$280,152	\$3,000	(1)	\$550,345	\$550,345	\$0		
Other Local Revenue	8600-8799	\$15,345,555	\$15,352,255	\$6,700	(2)	\$9,347,055	\$9,362,071	\$15,016	(11)	
<b>Total Revenue</b>		<b>\$15,814,964</b>	<b>\$15,824,664</b>	<b>\$9,700</b>		<b>\$10,888,774</b>	<b>\$10,903,790</b>	<b>\$15,016</b>		
<b>Expenditures</b>										
Certificated Salaries	1000-1999	\$3,978,214	\$3,998,214	\$20,000	(3)	\$4,515,849	\$4,519,849	\$4,000	(12)	
Classified Salaries	2000-2999	\$2,530,335	\$2,498,157	(\$32,178)	(4)	\$2,518,144	\$2,512,633	(\$5,511)	(13)	
Employee Benefits	3000-3999	\$2,284,297	\$2,099,641	(\$184,656)	(5)	\$1,968,723	\$1,981,937	\$13,214	(14)	
Books & Supplies	4000-4999	\$842,638	\$867,638	\$25,000	(6)	\$360,444	\$351,544	(\$8,900)	(15)	
Services, Other Operating Exp.	5000-5999	\$5,017,350	\$5,125,350	\$108,000	(7)	\$1,307,267	\$1,300,867	(\$6,400)	(16)	
Capital Outlay	6000-6999	\$131,800	\$131,800	\$0		\$36,200	\$34,800	(\$1,400)	(17)	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$114,534	\$114,534	\$0		\$0	\$0	\$0		
<b>Total Expenditures</b>		<b>\$14,899,168</b>	<b>\$14,835,334</b>	<b>(\$63,834)</b>		<b>\$10,706,627</b>	<b>\$10,701,630</b>	<b>(\$4,997)</b>		
<b>Other Financing Sources/Uses</b>										
Transfers In	8910-8929	\$10,495	\$10,495	\$0		\$0	\$0	\$0		
Transfers Out	7310-7629	(\$489,587)	(\$529,334)	(\$39,747)	(8)	\$0	\$0	\$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		
<b>Total Other Sources/Uses</b>		<b>(\$479,092)</b>	<b>(\$518,839)</b>	<b>(\$39,747)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$436,704</b>	<b>\$470,491</b>	<b>\$33,787</b>		<b>\$182,147</b>	<b>\$202,160</b>	<b>\$20,013</b>		
<b>Fund Balance, Reserves</b>										
Beginning Fund Balance	9791	\$2,024,092	\$2,024,092	\$0		\$1,301,495	\$1,301,495	\$0		
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0		
Adjustment for Unaudited Actuals	9791	\$818	\$818	\$0		\$20,863	\$20,863	\$0		
<b>Adjusted Beginning Balance</b>		<b>\$2,024,910</b>	<b>\$2,024,910</b>	<b>\$0</b>		<b>\$1,322,358</b>	<b>\$1,322,358</b>	<b>\$0</b>		
Ending Fund Balance		<b>\$2,461,614</b>	<b>\$2,495,401</b>	<b>\$33,787</b>		<b>\$1,504,505</b>	<b>\$1,524,518</b>	<b>\$20,013</b>		
<b>Components of Ending Fund Balance</b>										
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$20,000	\$20,000	\$0		\$0	\$0	\$0		
General Reserve-Cash Flow (E.C. 42124)	9730	\$615,550	\$614,587	(\$963)	(9)	\$428,265	\$428,065	(\$200)	(18)	
Legally Restricted Balances	9740	\$0	\$0	\$0		\$0	\$0	\$0		
Designated: Economic Uncertainty (6%)	9770	\$923,325	\$921,880	(\$1,445)	(10)	\$642,398	\$642,098	(\$300)	(19)	
Designated: Other (Capital projects/Others)	9780	\$554,537	\$554,537	\$0		\$318,071	\$318,071	\$0		
<b>Undesignated Fund Balance</b>	9790	<b>\$348,202</b>	<b>\$384,397</b>	<b>\$36,195</b>		<b>\$115,771</b>	<b>\$136,284</b>	<b>\$20,513</b>		

**Metropolitan Education District**  
**Monthly Budget Adjustments**  
1st Interim Report, FY 2006-07

Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		10/31/06 Approved	1st Interim Update	Adjustments	Notes	10/31/06 Approved	1st Interim Update	Adjustments	Notes
<b>Revenues</b>									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$0	\$0	\$0		\$0	\$0	\$0	
State Revenue	8300-8599	\$244,768	\$284,515	\$39,747	(20)	\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$20,000	\$20,000	\$0		\$0	\$0	\$0	
<b>Total Revenue</b>		<b>\$264,768</b>	<b>\$304,515</b>	<b>\$39,747</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Expenditures</b>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$80,995	\$72,995	(\$8,000)	(21)	\$0	\$0	\$0	
Employee Benefits	3000-3999	\$23,525	\$23,525	\$0		\$0	\$0	\$0	
Books & Supplies	4000-4999	\$10,200	\$18,200	\$8,000	(22)	\$0	\$0	\$0	
Services, Other Operating Exp.	5000-5999	\$31,468	\$31,468	\$0		\$0	\$0	\$0	
Capital Outlay	6000-6999	\$659,092	\$659,092	\$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	
<b>Total Expenditures</b>		<b>\$805,280</b>	<b>\$805,280</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Financing Sources/Uses</b>									
Transfers In	8910-8929	\$125,000	\$164,747	\$39,747	(23)	\$192,987	\$192,987	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		\$0	\$0	\$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	
<b>Total Other Sources/Uses</b>		<b>\$125,000</b>	<b>\$164,747</b>	<b>\$39,747</b>		<b>\$192,987</b>	<b>\$192,987</b>	<b>\$0</b>	
<b>Net Increase (Decrease) in Fund Balance</b>									
		<b>(\$415,512)</b>	<b>(\$336,018)</b>	<b>\$79,494</b>		<b>\$192,987</b>	<b>\$192,987</b>	<b>\$0</b>	
<b>Fund Balance, Reserves</b>									
Beginning Fund Balance	9791	\$963,183	\$963,183	\$0		\$0	\$0	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	(\$302,650)	(\$302,650)	\$0		\$0	\$0	\$0	
<b>Adjusted Beginning Balance</b>		<b>\$660,533</b>	<b>\$660,533</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Ending Fund Balance		<b>\$245,021</b>	<b>\$324,515</b>	<b>\$79,494</b>		<b>\$192,987</b>	<b>\$192,987</b>	<b>\$0</b>	
<b>Components of Ending Fund Balance</b>									
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	\$245,021	\$324,515	\$79,494	(24)	\$192,987	\$192,987	\$0	
<b>Undesignated Fund Balance</b>	9790	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Metropolitan Education District**  
**Monthly Budget Adjustments**  
1st Interim Report, FY 2006-07

Description	Object Codes	Asset Management Fund 210				Capital Outlay Fund 400 (CCOC)			
		10/31/06 Approved	1st Interim Update	Adjustments	Notes	10/31/06 Approved	1st Interim Update	Adjustments	Notes
<b>Revenues</b>									
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	\$299,217	\$299,217	\$0		\$145,000	\$145,000	\$0	
<b>Total Revenue</b>		<b>\$299,217</b>	<b>\$299,217</b>	<b>\$0</b>		<b>\$145,000</b>	<b>\$145,000</b>	<b>\$0</b>	
<b>Expenditures</b>									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$53,593	\$48,593	(\$5,000)	(25)	\$31,124	\$31,124	\$0	
Employee Benefits	3000-3999	\$3,797	\$3,797	\$0		\$2,472	\$2,472	\$0	
Books & Supplies	4000-4999	\$230,000	\$235,000	\$5,000	(26)	\$0	\$0	\$0	
Services, Other Operating Exp.	5000-5999	\$20,000	\$20,000	\$0		\$0	\$0	\$0	
Capital Outlay	6000-6999	\$65,000	\$65,000	\$0		\$1,128,844	\$1,128,844	\$0	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$0	\$0	\$0		\$171,600	\$191,100	\$19,500	(27)
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Total Expenditures</b>		<b>\$372,390</b>	<b>\$372,390</b>	<b>\$0</b>		<b>\$1,334,040</b>	<b>\$1,353,540</b>	<b>\$19,500</b>	
<b>Other Financing Sources/Uses</b>									
Transfers In	8910-8929	\$0	\$0	\$0		\$171,600	\$171,600	\$0	
Transfers Out	7310-7629	(\$10,495)	(\$10,495)	\$0		\$0	\$0	\$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	
<b>Total Other Sources/Uses</b>		<b>(\$10,495)</b>	<b>(\$10,495)</b>	<b>\$0</b>		<b>\$171,600</b>	<b>\$171,600</b>	<b>\$0</b>	
<b>Net Increase (Decrease) in Fund Balance</b>									
		<b>(\$83,668)</b>	<b>(\$83,668)</b>	<b>\$0</b>		<b>(\$1,017,440)</b>	<b>(\$1,036,940)</b>	<b>(\$19,500)</b>	
<b>Fund Balance, Reserves</b>									
Beginning Fund Balance	9791	\$540,489	\$540,489	\$0		\$3,490,919	\$3,490,919	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	(\$4,390)	(\$4,390)	\$0		\$1,111,840	\$1,111,840	\$0	
<b>Adjusted Beginning Balance</b>		<b>\$536,099</b>	<b>\$536,099</b>	<b>\$0</b>		<b>\$4,602,759</b>	<b>\$4,602,759</b>	<b>\$0</b>	
Ending Fund Balance		<b>\$452,431</b>	<b>\$452,431</b>	<b>\$0</b>		<b>\$3,585,319</b>	<b>\$3,565,819</b>	<b>(\$19,500)</b>	
<b>Components of Ending Fund Balance</b>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Economic Uncertainty (6%)	9770	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Cash With Fiscal Agents (QZAB)	9780	\$0	\$0	\$0		\$697,865	\$697,865	\$0	
Designated: Other (Capital projects/Other)	9780	\$452,431	\$452,431	\$0		\$2,887,454	\$2,867,954	(\$19,500)	(28)
<b>Undesignated Fund Balance</b>	9790	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Metropolitan Education District**  
**Monthly Budget Adjustments**  
1st Interim Report, FY 2006-07

Description	Object Codes	Capital Outlay Fund 400 (San Jose)				Capital Outlay Fund 400 (Campbell)			
		10/31/06 Approved	1st Interim Update	Adjustments	Notes	10/31/06 Approved	1st Interim Update	Adjustments	Notes
<b><u>Revenues</u></b>									
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	\$38,000	\$38,000	\$0		\$21,000	\$21,000	\$0	
<b>Total Revenue</b>		<b>\$38,000</b>	<b>\$38,000</b>	<b>\$0</b>		<b>\$21,000</b>	<b>\$21,000</b>	<b>\$0</b>	
<b><u>Expenditures</u></b>									
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	\$2,000	\$0	(\$2,000)	(29)	\$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	
<b>Total Expenditures</b>		<b>\$2,000</b>	<b>\$0</b>	<b>(\$2,000)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		\$0	\$0	\$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	
<b>Total Other Sources/Uses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>									
		<b>\$36,000</b>	<b>\$38,000</b>	<b>\$2,000</b>		<b>\$21,000</b>	<b>\$21,000</b>	<b>\$0</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance	9791	\$1,363,083	\$1,363,083	\$0		\$742,766	\$742,766	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Adjusted Beginning Balance</b>		<b>\$1,363,083</b>	<b>\$1,363,083</b>	<b>\$0</b>		<b>\$742,766</b>	<b>\$742,766</b>	<b>\$0</b>	
Ending Fund Balance		<b>\$1,399,083</b>	<b>\$1,401,083</b>	<b>\$2,000</b>		<b>\$763,766</b>	<b>\$763,766</b>	<b>\$0</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Cash with Fiscal Agent (QZAB)	97xx	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Economic Uncertainty (6%)	9770	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Cash With Fiscal Agents (QZAB)	9780	\$0	\$0	\$0		\$0	\$0	\$0	
Designated: Other (Capital projects/Other)	9780	\$1,399,083	\$1,401,083	\$2,000	(30)	\$763,766	\$763,766	\$0	
<b>Undesignated Fund Balance</b>	9790	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Metropolitan Education District**  
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1st Interim Report, FY 2006-07

**Footnotes - Detail of Budget Adjustments**

No.	Explanation	Detail	Total
<b><u>General Fund 010</u></b>			
(1)	<u>State Revenue</u> Add budget for SB 352 CBO Education Partnership grant	\$3,000	\$3,000
(2)	<u>Other Local Revenue</u> Increase budget for LVN class to match with actual revenue carried from prior year	\$6,700	\$6,700
(3)	<u>Certificated Salaries</u> Internal budget transfers	\$20,000	\$20,000
(4)	<u>Classified Salaries</u> Reduce budget for unfilled maintenance tech. position Reduce budget to reflect board approved position reduction- IT Tech.	(\$15,000) (\$17,178)	(\$32,178)
(5)	<u>Employee Benefits</u> Reduce benefit budget to reflect with salaries reduction Reduce health and welfare benefit budget Internal budget transfers	(\$19,656) (\$15,000) (\$150,000)	(\$184,656)
(6)	<u>Books &amp; Supplies</u> Internal budget transfers	\$25,000	\$25,000
(7)	<u>Services, Other Operating Exp.</u> Add budget for SB 352 CBO Education Partnership grant Internal budget transfers	\$3,000 \$105,000	\$108,000
(8)	<u>Transfer Out</u> Increase budget for local match transfer out to Def. Main. due to receive additional state apportionment	(\$39,747)	(\$39,747)
(9)	<u>General Reserve-Cash Flow</u> Decrease in reserve due to decrease in expenditures	(\$963)	(\$963)

No.	Explanation	Detail	Total
(10)	<u>Designated: Economic Uncertainty (6%)</u> Decrease in designation due to decrease in expenditures	(\$1,445)	(\$1,445)
<b><u>Adult Education Fund 110</u></b>			
(11)	<u>Other Local Revenue</u> Add budget for receiving reimbursement from Moreland School District Increase budget for Parent Ed program to match with exp.	\$13,530 \$1,486	\$15,016
(12)	<u>Certificated Salaries</u> Internal budget transfers	\$4,000	\$4,000
(13)	<u>Classified Salaries</u> Reduce budget for Parent Ed program Reduce budget to reflect board approved position reduction- IT Tech. Internal budget transfers	(\$494) (\$2,517) (\$2,500)	(\$5,511)
(14)	<u>Employee Benefits</u> Increase benefit budget for Parent Ed program Increase benefit budget for Cap High prog. Internal budget transfers	\$6 \$2,208 \$11,000	\$13,214
(15)	<u>Books &amp; Supplies</u> Reduce budget for Parent Ed program Internal budget transfers	(\$3,900) (\$5,000)	(\$8,900)
(16)	<u>Services, Other Operating Exp.</u> Reduce budget for Parent Ed program Internal budget transfers	(\$300) (\$6,100)	(\$6,400)
(17)	<u>Capital Outlay</u> Internal budget transfers	(\$1,400)	(\$1,400)

**Note: Internal budget transfers are those transfers made between object codes that do not impact fund balance.**

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1st Interim Report, FY 2006-07

**Footnotes - Detail of Budget Adjustments**

No.	Explanation	Detail	Total
(18)	<u>General Reserve-Cash Flow</u>		
	Decrease in reserve due to decrease in expenditures	(\$200)	(\$200)
(19)	<u>Designated: Economic Uncertainty (6%)</u>		
	Decrease in reserve due to decrease in expenditures	(\$300)	(\$300)
<b><u>Deferred Maintenance Fund 140</u></b>			
(20)	<u>State Revenue</u>		
	Increase budget to reflect with additional apportionment received from state.	\$39,747	\$39,747
(21)	<u>Classified Salaries</u>		
	Internal budget transfers	(\$8,000)	(\$8,000)
(22)	<u>Books &amp; Supplies</u>		
	Internal budget transfers	\$8,000	\$8,000
(23)	<u>Transfer In</u>		
	Increase transfer in from General fund due to receive additional apportionment from state	\$39,747	\$39,747
(24)	<u>Designated: Other (Capital projects/Other)</u>		
	Increase in reserve due to increase in state apportionment and local match	\$79,494	\$79,494
<b><u>Asset Management Fund 210</u></b>			
(25)	<u>Classified Salaries</u>		
	Internal budget transfers	(\$5,000)	(\$5,000)
(26)	<u>Books &amp; Supplies</u>		
	Internal budget transfers	\$5,000	\$5,000
<b>Note: Internal budget transfers are those transfers made between object codes that do not impact fund balance.</b>			

No.	Explanation	Detail	Total
<b><u>Capital Outlay Fund 400 (CCOC)</u></b>			
(27)	<u>Other Outgo/Debt Service</u>		
	Add budget for QZAB bond payment	\$19,500	\$19,500
(28)	<u>Designated: Other (Capital projects/Other)</u>		
	Decrease in reserve due to increase in expenditures	(\$19,500)	(\$19,500)
<b><u>Capital Outlay Fund 400 (San Jose)</u></b>			
(29)	<u>Services, Other Operating Exp.</u>		
	Reduce budget, since it can be covered under Fund 110	(\$2,000)	(\$2,000)
(30)	<u>Designated: Other (Capital projects/Other)</u>		
	Increase in designation due to decrease in expenditures	\$2,000	\$2,000
<b>Note: Internal budget transfers are those transfers made between object codes that do not impact fund balance.</b>			