

Metropolitan Education District
Monthly Budget Adjustments
1st Interim Report, FY 2005-06

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		10/31/05 Approved	1st Interim Update	Adjustments	Notes	10/31/05 Approved	1st Interim Update	Adjustments	Notes
Revenues									
Revenue Limit	8010-8099	\$0	\$0	\$0		\$0	\$0	\$0	
Federal Revenue	8100-8299	\$201,038	\$201,038	\$0		\$991,351	\$991,351	\$0	
State Revenue	8300-8599	\$29,600	\$29,600	\$0		\$573,580	\$573,580	\$0	
Other Local Revenue	8600-8799	\$14,715,214	\$14,715,214	\$0		\$8,728,439	\$8,728,439	\$0	
Total Revenue		\$14,945,852	\$14,945,852	\$0		\$10,293,370	\$10,293,370	\$0	
Expenditures									
Certificated Salaries	1000-1999	\$4,017,920	\$4,037,189	\$19,269	(1)	\$4,274,980	\$4,284,178	\$9,198	(11)
Classified Salaries	2000-2999	\$2,438,083	\$2,442,283	\$4,200	(2)	\$2,213,367	\$2,213,367	\$0	
Employee Benefits	3000-3999	\$2,140,922	\$2,143,141	\$2,219	(3)	\$1,924,545	\$1,925,712	\$1,167	(12)
Books & Supplies	4000-4999	\$800,570	\$802,570	\$2,000	(4)	\$512,553	\$516,053	\$3,500	(13)
Services, Other Operating Exp.	5000-5999	\$4,852,375	\$4,842,675	(\$9,700)	(5)	\$1,103,589	\$1,100,089	(\$3,500)	(14)
Capital Outlay	6000-6999	\$93,325	\$113,325	\$20,000	(6)	\$4,000	\$4,000	\$0	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	\$117,751	\$117,751	\$0		\$0	\$0	\$0	
Total Expenditures		\$14,460,946	\$14,498,934	\$37,988		\$10,033,034	\$10,043,399	\$10,365	
Other Financing Sources/Uses									
Transfers In	8910-8929	\$10,238	\$10,858	\$620	(7)	\$0	\$0	\$0	
Transfers Out	7310-7629	(\$335,123)	(\$335,123)	\$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	
Total Other Sources/Uses		(\$324,885)	(\$324,265)	\$620		\$0	\$0	\$0	
Net Increase (Decrease) in Fund Balance		\$160,021	\$122,653	(\$37,368)		\$260,336	\$249,971	(\$10,365)	
Fund Balance, Reserves									
Beginning Fund Balance	9791	\$1,957,811	\$1,957,811	\$0		\$1,200,670	\$1,200,670	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	(\$13,163)	(\$13,163)	\$0		(\$23,366)	(\$23,366)	\$0	
Adjusted Beginning Balance		\$1,944,648	\$1,944,648	\$0		\$1,177,304	\$1,177,304	\$0	
Ending Fund Balance		\$2,104,669	\$2,067,301	(\$37,368)		\$1,437,640	\$1,427,275	(\$10,365)	
Components of Ending Fund Balance									
Reserved: Revolving Fund, Stores, Prepaid	97xx	\$20,000	\$20,000	\$0		\$0	\$0	\$0	
General Reserve-Cash Flow (E.C. 42124)	9730	\$591,843	\$593,362	\$1,519	(8)	\$401,321	\$401,736	\$415	(15)
Designated: Economic Uncertainty (6%)	9770	\$887,764	\$890,043	\$2,279	(9)	\$601,982	\$602,604	\$622	(16)
Designated: Other (Capital projects/Others)	9780	\$366,511	\$346,664	(\$19,847)	(10)	\$199,766	\$201,370	\$1,604	(17)
Undesignated Fund Balance	9790	\$238,551	\$217,232	(\$21,319)		\$234,571	\$221,565	(\$13,006)	

Metropolitan Education District
Monthly Budget Adjustments
1st Interim Report, FY 2005-06

Description	Object Codes	Deferred Maintenance Fund 140				Asset Management Fund 210			
		10/31/05 Approved	First Interim Update	Adjustments	Notes	10/31/05 Approved	First Interim 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	\$315,406	\$318,488	\$3,082	(18)	\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$16,000	\$16,000	\$0		\$277,672	\$283,032	\$5,360	(20)
Total Revenue		\$331,406	\$334,488	\$3,082		\$277,672	\$283,032	\$5,360	
Expenditures									
Certificated Salaries	1000-1999	\$0	\$0	\$0		\$0	\$0	\$0	
Classified Salaries	2000-2999	\$67,468	\$67,468	\$0		\$23,848	\$18,548	(\$5,300)	(21)
Employee Benefits	3000-3999	\$23,195	\$23,195	\$0		\$1,953	\$1,956	\$3	(22)
Books & Supplies	4000-4999	\$86,337	\$86,337	\$0		\$274,199	\$277,933	\$3,734	(23)
Services, Other Operating Exp.	5000-5999	\$30,917	\$30,917	\$0		\$50,000	\$18,435	(\$31,565)	(24)
Capital Outlay	6000-6999	\$706,591	\$706,591	\$0		\$190,000	\$273,128	\$83,128	(25)
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		\$914,508	\$914,508	\$0		\$540,000	\$590,000	\$50,000	
Other Financing Sources/Uses									
Transfers In	8910-8929	\$164,203	\$164,203	\$0		\$0	\$0	\$0	
Transfers Out	7310-7629	\$0	\$0	\$0		(\$10,238)	(\$10,858)	(\$620)	(26)
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		\$164,203	\$164,203	\$0		(\$10,238)	(\$10,858)	(\$620)	
Net Increase (Decrease) in Fund Balance		(\$418,899)	(\$415,817)	\$3,082		(\$272,566)	(\$317,826)	(\$45,260)	
Fund Balance, Reserves									
Beginning Fund Balance	9791	\$570,912	\$570,912	\$0		\$738,709	\$738,709	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$7,027	\$7,027	\$0		\$31,686	\$31,686	\$0	
Adjusted Beginning Balance		\$577,939	\$577,939	\$0		\$770,395	\$770,395	\$0	
Ending Fund Balance		\$159,040	\$162,122	\$3,082		\$497,829	\$452,569	(\$45,260)	
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	\$159,040	\$162,122	\$3,082	(19)	\$497,829	\$452,569	(\$45,260)	(27)
Undesignated Fund Balance	9790	\$0	\$0	\$0		\$0	\$0	\$0	

Metropolitan Education District
Monthly Budget Adjustments
1st Interim Report, FY 2005-06

Description	Object Codes	Capital Outlay Fund 400 (CCOC)				Capital Outlay Fund 400 (Adult)			
		10/31/05 Approved	First Interim Update	Adjustments	Notes	10/31/05 Approved	First Interim 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	\$0	\$0	\$0		\$0	\$0	\$0	
Other Local Revenue	8600-8799	\$90,000	\$90,000	\$0		\$45,000	\$45,000	\$0	
Total Revenue		\$90,000	\$90,000	\$0		\$45,000	\$45,000	\$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		\$0	\$0	\$0	
Services, Other Operating Exp.	5000-5999	\$0	\$0	\$0		\$0	\$0	\$0	
Capital Outlay	6000-6999	\$0	\$15,000	\$15,000	(28)	\$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	\$15,000	\$15,000		\$0	\$0	\$0	
<u>Other Financing Sources/Uses</u>									
Transfers In	8910-8929	\$170,920	\$170,920	\$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	(\$170,920)	(\$170,920)	\$0		\$0	\$0	\$0	
Contributions	8980-8999	\$0	\$0	\$0		\$0	\$0	\$0	
Total Other Sources/Uses		\$0	\$0	\$0		\$0	\$0	\$0	
<u>Net Increase (Decrease) in Fund Balance</u>									
		\$90,000	\$75,000	(\$15,000)		\$45,000	\$45,000	\$0	
<u>Fund Balance, Reserves</u>									
Beginning Fund Balance	9791	\$2,624,122	\$2,624,122	\$0		\$1,743,902	\$1,743,902	\$0	
Audit Adjustments/Restatements	9793-9795	\$0	\$0	\$0		\$0	\$0	\$0	
Adjustment for Unaudited Actuals	9791	\$195,584	\$195,584	\$0		\$6,021	\$6,021	\$0	
Adjusted Beginning Balance		\$2,819,706	\$2,819,706	\$0		\$1,749,923	\$1,749,923	\$0	
Ending Fund Balance		\$2,909,706	\$2,894,706	(\$15,000)		\$1,794,923	\$1,794,923	\$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	\$2,909,706	\$2,894,706	(\$15,000)	(29)	\$1,794,923	\$1,794,923	\$0	
Undesignated Fund Balance	9790	\$0	\$0	\$0		\$0	\$0	\$0	

Metropolitan Education District
Monthly Budget Adjustments
1st Interim Report, FY 2005-06

Footnotes - Detail of Budget Adjustments

No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<u>General Fund 010</u>				<u>Adult Education Fund 110</u>			
(1)	<u>Certificated Salaries</u> Increase budget due to board authorized Asst. Principal and Dean position salary adjustments	\$15,769		(11)	<u>Certificated Salaries</u> Increase budget due to board authorized Asst. Principal and Dean position salary adjustments	\$9,198	\$9,198
	Internal budget transfers	<u>\$3,500</u>	\$19,269				
(2)	<u>Classified Salaries</u> Internal budget transfers	<u>\$4,200</u>	\$4,200	(12)	<u>Employee Benefits</u> Increase budget to reflect with Asst. Principal and Dean position salary adjustments	<u>\$1,167</u>	\$1,167
(3)	<u>Employee Benefits</u> Increase budget to reflect with Asst. Principal and Dean position salary adjustments	<u>\$2,219</u>	\$2,219	(13)	<u>Books & Supplies</u> Internal budget transfers	<u>\$3,500</u>	\$3,500
(4)	<u>Books & Supplies</u> Internal budget transfers	<u>\$2,000</u>	\$2,000	(14)	<u>Services, Other Operating Exp.</u> Internal budget transfers	<u>(\$3,500)</u>	(\$3,500)
(5)	<u>Services, Other Operating Exp.</u> Internal budget transfers	<u>(\$9,700)</u>	(\$9,700)	(15)	<u>General Reserve-Cash Flow</u> Increase in reserve due to increase in expenditure budget	<u>\$415</u>	\$415
(6)	<u>Capital Outlay</u> Transfer reserve for NAS memory expansion to budget	<u>\$20,000</u>	\$20,000	(16)	<u>Designated: Economic Uncertainty (6%)</u> Increase in reserve due to increase in expenditure budget	<u>\$622</u>	\$622
(7)	<u>Transfers In</u> Adjust Admin. Fee transfer in from Fund 210	<u>\$620</u>	\$620	(17)	<u>Designated: Other (Capital projects/Others)</u> Increase due to adjustment for PERS Reduction reserve	<u>\$1,604</u>	\$1,604
(8)	<u>General Reserve-Cash Flow</u> Increase in reserve due to increase in expenditure budget	<u>\$1,519</u>	\$1,519	<u>Deferred Maintenance Fund 140</u>			
(9)	<u>Designated: Economic Uncertainty (6%)</u> Increase in reserve due to increase in expenditure budget	<u>\$2,279</u>	\$2,279	(18)	<u>State Revenue</u> Increase budget due to increase of state funding	<u>\$3,082</u>	\$3,082
(10)	<u>Designated: Other (Capital projects/Others)</u> Increase due to adjustment for PERS Reduction reserve	\$153		(19)	<u>Designated: Other (Capital projects/Other)</u> Increase in designation due to increase in revenue	<u>\$3,082</u>	\$3,082
	Transfer reserve for NAS memory expansion to budget	<u>(\$20,000)</u>	(\$19,847)	<u>Asset Management Fund 210</u>			
				(20)	<u>Other Local Revenue</u> Increase budget at least to match with last year receipts	<u>\$5,360</u>	\$5,360

Metropolitan Education District
Monthly Budget Adjustments
1st Interim Report, FY 2005-06

Footnotes - Detail of Budget Adjustments

No.	Explanation	Detail	Total
<u>Asset Management Fund 210</u>			
(21)	<u>Classified Salaries</u>		
	Internal budget transfers	(\$5,300)	(\$5,300)
(22)	<u>Employee Benefits</u>		
	Internal budget transfers	\$3	\$3
(23)	<u>Books & Supplies</u>		
	Internal budget transfers	\$3,734	\$3,734
(24)	<u>Services, Other Operating Exp.</u>		
	Internal budget transfers	(\$31,565)	(\$31,565)
(25)	<u>Capital Outlay</u>		
	Internal budget transfers	\$33,128	
	Increase equipment purchasing budget for Welding class	\$50,000	\$83,128
(26)	<u>Transfers Out</u>		
	Adjust Admin. Fee transfer out to Fund 010	(\$620)	(\$620)
(27)	<u>Designated: Other (Capital projects/Other)</u>		
	Decrease in designation due to increase in expenditure budget	(\$45,260)	(\$45,260)
<u>Capital Outlay Fund 400</u>			
(28)	<u>Capital Outlay</u>		
	Add facility study architect fee budget	\$15,000	\$15,000
(29)	<u>Designated: Other (Capital projects/Other)</u>		
	Decrease in designation due to increase in expenditure budget	(\$15,000)	(\$15,000)

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