

**Metropolitan Education District**  
**Monthly Budget Adjustments**  
 2nd Interim Report, FY2005-06

| Description                                    | Object Codes | General Fund 010    |                     |                |       | Adult Education Fund 110 |                     |                    |       |  |
|--|--------------|---------------------|---------------------|----------------|-------|--------------------------|---------------------|--------------------|-------|--|
|  |              | 01/31/06 Update     | 2nd Interim Update  | Adjustments    | Notes | 01/31/06 Update          | 2nd Interim Update  | Adjustments        | Notes |  |
| <b>Revenues</b>                                |              |                     |                     |                |       |                          |                     |                    |       |  |
| Revenue Limit                                  | 8010-8099    | \$0                 | \$0                 | \$0            |       | \$0                      | \$0                 | \$0                |       |  |
| Federal Revenue                                | 8100-8299    | \$210,256           | \$210,256           | \$0            |       | \$1,244,101              | \$1,244,101         | \$0                |       |  |
| State Revenue                                  | 8300-8599    | \$29,600            | \$29,600            | \$0            |       | \$573,580                | \$573,580           | \$0                |       |  |
| Other Local Revenue                            | 8600-8799    | \$14,724,214        | \$14,724,214        | \$0            |       | \$8,713,439              | \$8,792,255         | \$78,816           | (7)   |  |
| <b>Total Revenue</b>                           |              | <b>\$14,964,070</b> | <b>\$14,964,070</b> | <b>\$0</b>     |       | <b>\$10,531,120</b>      | <b>\$10,609,936</b> | <b>\$78,816</b>    |       |  |
| <b>Expenditures</b>                            |              |                     |                     |                |       |                          |                     |                    |       |  |
| Certificated Salaries                          | 1000-1999    | \$4,008,592         | \$4,021,942         | \$13,350       | (1)   | \$4,286,799              | \$4,261,749         | (\$25,050)         | (8)   |  |
| Classified Salaries                            | 2000-2999    | \$2,463,399         | \$2,446,649         | (\$16,750)     | (2)   | \$2,230,919              | \$2,237,429         | \$6,510            | (9)   |  |
| Employee Benefits                              | 3000-3999    | \$2,143,656         | \$2,143,656         | \$0            |       | \$1,926,069              | \$1,911,569         | (\$14,500)         | (10)  |  |
| Books & Supplies                               | 4000-4999    | \$813,007           | \$804,207           | (\$8,800)      | (3)   | \$526,043                | \$524,593           | (\$1,450)          | (11)  |  |
| Services, Other Operating Exp.                 | 5000-5999    | \$4,776,422         | \$4,757,622         | (\$18,800)     | (4)   | \$1,098,505              | \$1,099,505         | \$1,000            | (12)  |  |
| Capital Outlay                                 | 6000-6999    | \$130,925           | \$161,925           | \$31,000       | (5)   | \$14,000                 | \$14,000            | \$0                |       |  |
| Other Outgo/Debt Service (Including 7400-7499) | 7100-7299    | \$123,151           | \$123,151           | \$0            |       | \$0                      | \$0                 | \$0                |       |  |
| <b>Total Expenditures</b>                      |              | <b>\$14,459,152</b> | <b>\$14,459,152</b> | <b>\$0</b>     |       | <b>\$10,082,335</b>      | <b>\$10,048,845</b> | <b>(\$33,490)</b>  |       |  |
| <b>Other Financing Sources/Uses</b>            |              |                     |                     |                |       |                          |                     |                    |       |  |
| Transfers In                                   | 8910-8929    | \$10,858            | \$10,858            | \$0            |       | \$0                      | \$0                 | \$0                |       |  |
| Transfers Out                                  | 7310-7629    | (\$1,335,123)       | (\$1,335,123)       | \$0            |       | (\$110,000)              | (\$215,000)         | (\$105,000)        | (13)  |  |
| Other Sources                                  | 8930-8979    | \$1,000,000         | \$1,000,000         | \$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>(\$324,265)</b>  | <b>(\$324,265)</b>  | <b>\$0</b>     |       | <b>(\$110,000)</b>       | <b>(\$215,000)</b>  | <b>(\$105,000)</b> |       |  |
| <b>Net Increase (Decrease) in Fund Balance</b> |              | <b>\$180,653</b>    | <b>\$180,653</b>    | <b>\$0</b>     |       | <b>\$338,785</b>         | <b>\$346,091</b>    | <b>\$7,306</b>     |       |  |
| <b>Fund Balance, Reserves</b>                  |              |                     |                     |                |       |                          |                     |                    |       |  |
| Beginning Fund Balance (7/1/05)                | 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                |       |  |
| <b>Adjusted Beginning Balance</b>              |              | <b>\$1,944,648</b>  | <b>\$1,944,648</b>  | <b>\$0</b>     |       | <b>\$1,177,304</b>       | <b>\$1,177,304</b>  | <b>\$0</b>         |       |  |
| Ending Fund Balance                            |              | <b>\$2,125,301</b>  | <b>\$2,125,301</b>  | <b>\$0</b>     |       | <b>\$1,516,089</b>       | <b>\$1,523,395</b>  | <b>\$7,306</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 (4%)                 | 9730         | \$531,771           | \$531,771           | \$0            |       | \$407,693                | \$410,554           | \$2,861            | (14)  |  |
| Designated: Economic Uncertainty (6%)          | 9770         | \$947,657           | \$947,657           | \$0            |       | \$611,540                | \$615,831           | \$4,291            | (15)  |  |
| Designated: Other (Capital projects/Others)    | 9780         | \$346,664           | \$347,225           | \$561          | (6)   | \$201,370                | \$195,492           | (\$5,878)          | (16)  |  |
| <b>Undesignated Fund Balance</b>               | 9790         | <b>\$279,209</b>    | <b>\$278,648</b>    | <b>(\$561)</b> |       | <b>\$295,486</b>         | <b>\$301,518</b>    | <b>\$6,032</b>     |       |  |

**Metropolitan Education District**  
**Monthly Budget Adjustments**  
 2nd Interim Report, FY2005-06

| Description                                    | Object Codes | Deferred Maintenance Fund 140 |                    |             |       | Asset Management Fund 210 |                    |             |       |
|--|--------------|-------------------------------|--------------------|-------------|-------|---------------------------|--------------------|-------------|-------|
|  |              | 01/31/06 Update               | 2nd Interim Update | Adjustments | Notes | 01/31/06 Update           | 2nd 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    | \$387,282                     | \$387,282          | \$0         |       | \$0                       | \$0                | \$0         |       |
| Other Local Revenue                            | 8600-8799    | \$16,000                      | \$16,000           | \$0         |       | \$283,032                 | \$283,032          | \$0         |       |
| <b>Total Revenue</b>                           |              | <b>\$403,282</b>              | <b>\$403,282</b>   | <b>\$0</b>  |       | <b>\$283,032</b>          | <b>\$283,032</b>   | <b>\$0</b>  |       |
| <b>Expenditures</b>                            |              |                               |                    |             |       |                           |                    |             |       |
| Certificated Salaries                          | 1000-1999    | \$0                           | \$0                | \$0         |       | \$0                       | \$0                | \$0         |       |
| Classified Salaries                            | 2000-2999    | \$65,238                      | \$65,238           | \$0         |       | \$27,768                  | \$27,768           | \$0         |       |
| Employee Benefits                              | 3000-3999    | \$23,425                      | \$23,425           | \$0         |       | \$2,326                   | \$2,326            | \$0         |       |
| Books & Supplies                               | 4000-4999    | \$17,462                      | \$17,462           | \$0         |       | \$365,933                 | \$365,933          | \$0         |       |
| Services, Other Operating Exp.                 | 5000-5999    | \$79,619                      | \$79,619           | \$0         |       | \$18,435                  | \$18,435           | \$0         |       |
| Capital Outlay                                 | 6000-6999    | \$747,256                     | \$747,256          | \$0         |       | \$175,538                 | \$175,538          | \$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>\$933,000</b>              | <b>\$933,000</b>   | <b>\$0</b>  |       | <b>\$590,000</b>          | <b>\$590,000</b>   | <b>\$0</b>  |       |
| <b>Other Financing Sources/Uses</b>            |              |                               |                    |             |       |                           |                    |             |       |
| Transfers In                                   | 8910-8929    | \$164,203                     | \$164,203          | \$0         |       | \$0                       | \$0                | \$0         |       |
| Transfers Out                                  | 7310-7629    | \$0                           | \$0                | \$0         |       | (\$10,858)                | (\$10,858)         | \$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         |       |
| <b>Total Other Sources/Uses</b>                |              | <b>\$164,203</b>              | <b>\$164,203</b>   | <b>\$0</b>  |       | <b>(\$10,858)</b>         | <b>(\$10,858)</b>  | <b>\$0</b>  |       |
| <b>Net Increase (Decrease) in Fund Balance</b> |              |                               |                    |             |       |                           |                    |             |       |
|  |              | <b>(\$365,515)</b>            | <b>(\$365,515)</b> | <b>\$0</b>  |       | <b>(\$317,826)</b>        | <b>(\$317,826)</b> | <b>\$0</b>  |       |
| <b>Fund Balance, Reserves</b>                  |              |                               |                    |             |       |                           |                    |             |       |
| Beginning Fund Balance (7/1/05)                | 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         |       |
| <b>Adjusted Beginning Balance</b>              |              | <b>\$577,939</b>              | <b>\$577,939</b>   | <b>\$0</b>  |       | <b>\$770,395</b>          | <b>\$770,395</b>   | <b>\$0</b>  |       |
| Ending Fund Balance                            |              | <b>\$212,424</b>              | <b>\$212,424</b>   | <b>\$0</b>  |       | <b>\$452,569</b>          | <b>\$452,569</b>   | <b>\$0</b>  |       |
| <b>Components of Ending Fund Balance</b>       |              |                               |                    |             |       |                           |                    |             |       |
| Reserved: Revolving Fund, Stores, Prepaid      | 97xx         | \$0                           | \$0                | \$0         |       | \$0                       | \$0                | \$0         |       |
| Designated: Other (Capital projects/Other)     | 9780         | \$212,424                     | \$212,424          | \$0         |       | \$452,569                 | \$452,569          | \$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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| Description                                    | Object Codes | Capital Outlay Fund 400 (CCOC) |                    |             |       | Capital Outlay Fund 400 (Adult) |                    |                  |       |
|--|--------------|--------------------------------|--------------------|-------------|-------|---------------------------------|--------------------|------------------|-------|
|  |              | 01/31/06 Update                | 2nd Interim Update | Adjustments | Notes | 01/31/06 Update                 | 2nd 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    | \$90,000                       | \$90,000           | \$0         |       | \$45,000                        | \$45,000           | \$0              |       |
| <b>Total Revenue</b>                           |              | <b>\$90,000</b>                | <b>\$90,000</b>    | <b>\$0</b>  |       | <b>\$45,000</b>                 | <b>\$45,000</b>    | <b>\$0</b>       |       |
| <b>Expenditures</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    | \$50,000                       | \$50,000           | \$0         |       | \$0                             | \$0                | \$0              |       |
| Capital Outlay                                 | 6000-6999    | \$921,000                      | \$921,000          | \$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>\$971,000</b>               | <b>\$971,000</b>   | <b>\$0</b>  |       | <b>\$0</b>                      | <b>\$0</b>         | <b>\$0</b>       |       |
| <b>Other Financing Sources/Uses</b>            |              |                                |                    |             |       |                                 |                    |                  |       |
| Transfers In                                   | 8910-8929    | \$1,170,920                    | \$1,170,920        | \$0         |       | \$110,000                       | \$215,000          | \$105,000        | (17)  |
| Transfers Out                                  | 7310-7629    | \$0                            | \$0                | \$0         |       | \$0                             | \$0                | \$0              |       |
| Other Sources                                  | 8930-8979    | \$0                            | \$0                | \$0         |       | \$0                             | \$0                | \$0              |       |
| Other Uses                                     | 7630-7699    | (\$214,920)                    | (\$214,920)        | \$0         |       | \$0                             | \$0                | \$0              |       |
| Contributions                                  | 8980-8999    | \$0                            | \$0                | \$0         |       | \$0                             | \$0                | \$0              |       |
| <b>Total Other Sources/Uses</b>                |              | <b>\$956,000</b>               | <b>\$956,000</b>   | <b>\$0</b>  |       | <b>\$110,000</b>                | <b>\$215,000</b>   | <b>\$105,000</b> |       |
| <b>Net Increase (Decrease) in Fund Balance</b> |              | <b>\$75,000</b>                | <b>\$75,000</b>    | <b>\$0</b>  |       | <b>\$155,000</b>                | <b>\$260,000</b>   | <b>\$105,000</b> |       |
| <b>Fund Balance, Reserves</b>                  |              |                                |                    |             |       |                                 |                    |                  |       |
| Beginning Fund Balance (7/1/05)                | 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              |       |
| <b>Adjusted Beginning Balance</b>              |              | <b>\$2,819,706</b>             | <b>\$2,819,706</b> | <b>\$0</b>  |       | <b>\$1,749,923</b>              | <b>\$1,749,923</b> | <b>\$0</b>       |       |
| Ending Fund Balance                            |              | <b>\$2,894,706</b>             | <b>\$2,894,706</b> | <b>\$0</b>  |       | <b>\$1,904,923</b>              | <b>\$2,009,923</b> | <b>\$105,000</b> |       |
| <b>Components of Ending Fund Balance</b>       |              |                                |                    |             |       |                                 |                    |                  |       |
| Reserved: Cash with Fiscal Agent (QZAB)        | 97xx         | \$697,865                      | \$697,865          | \$0         |       | \$0                             | \$0                | \$0              |       |
| Designated: San Jose Adult Capital Projects    | 9780         | \$0                            | \$0                | \$0         |       | \$1,261,517                     | \$1,331,517        | \$70,000         | (18)  |
| Designated: Campbell Adult Capital Projects    | 9780         | \$0                            | \$0                | \$0         |       | \$643,406                       | \$678,406          | \$35,000         | (19)  |
| Designated: Other (Capital projects/Other)     | 9780         | \$2,196,841                    | \$2,196,841        | \$0         |       | \$0                             | \$0                | \$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**  
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**Footnotes - Detail of Budget Adjustments**

| No.   | Explanation  | Detail                               | Total      |
|---|--|--------------------------------------|------------|
| <b><u>General Fund 010</u></b>  |  |                                      |            |
| (1)   | <u>Certificated Salaries</u><br>Internal budget transfers  | \$13,350                             | \$13,350   |
| (2)   | <u>Classified Salaries</u><br>Internal budget transfers  | (\$16,750)                           | (\$16,750) |
| (3)   | <u>Books &amp; Supplies</u><br>Internal budget transfers   | (\$8,800)                            | (\$8,800)  |
| (4)   | <u>Services, Other Operating Exp.</u><br>Internal budget transfers   | (\$18,800)                           | (\$18,800) |
| (5)   | <u>Capital Outlay</u><br>Internal budget transfers   | \$31,000                             | \$31,000   |
| (6)   | <u>Designated: Other (Capital projects/Others)</u><br>Increase in PERS Reduction designation   | \$561                                | \$561      |
| <b><u>Adult Education Fund 110</u></b>  |  |                                      |            |
| (7)   | <u>Other Local Revenue</u><br>Add in Cal works apportionment budget based on estimated ADA allocated to Campbell and San Jose site<br>Decrease Bridge program revenue budget due to decrease in expenditure budget<br>Decrease Capital High program revenue projection | \$103,766<br>(\$15,950)<br>(\$9,000) | \$78,816   |
| (8)   | <u>Certificated Salaries</u><br>Decrease portion of Asst. Principal salary budget. Position unfilled for 1st half of year<br>Internal budget transfers   | (\$25,000)<br>(\$50)                 | (\$25,050) |
| <b>Note: Internal budget transfers are those transfers made between object codes that do not impact fund balance.</b> |  |                                      |            |

| No.   | Explanation  | Detail                       | Total       |
|---|--|------------------------------|-------------|
| (9)   | <u>Classified Salaries</u><br>Adj. Bridge Program salary budget to reflect actuals<br>Adj. Office personnel full time budget to reflect actuals<br>Internal budget transfers | (\$4,692)<br>6202<br>\$5,000 | \$6,510     |
| (10)  | <u>Employee Benefits</u><br>Internal budget transfers  | (\$14,500)                   | (\$14,500)  |
| (11)  | <u>Books &amp; Supplies</u><br>Decrease Bridge Program budget to reflect actuals<br>Internal budget transfers  | (\$10,000)<br>\$8,550        | (\$1,450)   |
| (12)  | <u>Services, Other Operating Exp.</u><br>Internal budget transfers   | \$1,000                      | \$1,000     |
| (13)  | <u>Transfers Out</u><br>Increase transfer to Capital Outlay fund for new bldg. needs in both San Jose and Campbell   | (\$105,000)                  | (\$105,000) |
| (14)  | <u>General Reserve-Cash Flow (4%)</u><br>Increase in reserve due to increase in exp. budget  | \$2,861                      | \$2,861     |
| (15)  | <u>Designated: Economic Uncertainty (6%)</u><br>Increase in reserve due to increase in exp. budget   | \$4,291                      | \$4,291     |
| (16)  | <u>Designated: Other (Capital projects/Others)</u><br>Decrease in PERS Reduction designation   | (\$5,878)                    | (\$5,878)   |
| <b>Note: Internal budget transfers are those transfers made between object codes that do not impact fund balance.</b> |  |                              |             |

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**Footnotes - Detail of Budget Adjustments**

| No.                                   | Explanation   | Detail           | Total     |
|---------------------------------------|---|------------------|-----------|
| <b><u>Capital Outlay Fund 400</u></b> |   |                  |           |
| (17)                                  | <u>Transfers In</u><br>Additional transfer from Adult Ed Fund for capital outlay facilities needs in both San Jose & Campbell | <u>\$105,000</u> | \$105,000 |
| (18)                                  | <u>Designated: San Jose Adult Capital Projects</u><br>Increase in designation due to increase in ending fund balance          | <u>\$70,000</u>  | \$70,000  |
| (19)                                  | <u>Designated: Campbell Adult Capital Projects</u><br>Increase in designation due to increase in ending fund balance          | <u>\$35,000</u>  | \$35,000  |

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