

**Metropolitan Education District**  
**First Interim Budget Adjustments**

December 9, 2009

Description	Object Codes	General Fund 010				Adult Education Fund 110			
		09/30/09 Update	1st Interim	Adjustments	Notes	09/30/09 Update	1st Interim	Adjustments	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	110,500	107,266	(3,234)	(1)	870,181	870,181	-	
State Revenue	8300-8599	44,000	424,604	380,604	(2)	613,609	696,109	82,500	(19)
Other Local Revenue	8600-8799	13,789,450	14,418,440	628,990	(3)	8,984,169	8,810,951	(173,218)	(20)
<b>Total Revenue</b>		<b>13,943,950</b>	<b>14,950,310</b>	<b>1,006,360</b>		<b>10,467,959</b>	<b>10,377,241</b>	<b>(90,718)</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	3,469,219	3,544,062	74,843	(4)	4,197,531	4,204,693	7,162	(21)
Classified Salaries	2000-2999	2,497,387	2,609,349	111,962	(5)	2,534,027	2,627,042	93,015	(22)
Employee Benefits	3000-3999	2,058,327	2,032,630	(25,697)	(6)	2,215,590	2,282,737	67,147	(23)
Books & Supplies	4000-4999	1,040,180	1,085,605	45,425	(7)	344,910	333,947	(10,963)	(24)
Services, Other Operating Exp.	5000-5999	4,820,747	4,777,050	(43,697)	(8)	1,272,670	1,143,479	(129,191)	(25)
Capital Outlay	6000-6999	195,000	260,000	65,000	(9)	50,000	-	(50,000)	(26)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	15,500	9,473	(6,027)	(10)	-	-	-	
<b>Total Expenditures</b>		<b>14,096,360</b>	<b>14,318,169</b>	<b>221,809</b>		<b>10,614,728</b>	<b>10,591,898</b>	<b>(22,830)</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	10,495	7,202	(3,293)	(11)	137,335	142,806	5,471	(27)
Transfers Out	7310-7629	(297,335)	(469,650)	(172,315)	(12)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>(286,840)</b>	<b>(462,448)</b>	<b>(175,608)</b>		<b>137,335</b>	<b>142,806</b>	<b>5,471</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>									
		<b>(439,251)</b>	<b>169,693</b>	<b>608,943</b>		<b>(9,434)</b>	<b>(71,851)</b>	<b>(62,417)</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance-Adopted Budget	9791	3,113,340	3,113,340	-		1,437,494	1,437,494	-	
Audit Adjustments/Restatements	9793-9795	-	(422,013)	(422,013)	(13)	-	(157,564)	(157,564)	(28)
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
<b>Adjusted Beginning Balance</b>		<b>3,113,340</b>	<b>2,691,327</b>	<b>(422,013)</b>		<b>1,437,494</b>	<b>1,279,930</b>	<b>(157,564)</b>	
Ending Fund Balance		<b>2,674,089</b>	<b>2,861,020</b>	<b>186,930</b>		<b>1,428,060</b>	<b>1,208,079</b>	<b>(219,981)</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	20,000	20,000	-		-	-	-	
General Reserve-Cash Flow (E.C. 42124)	9730	575,748	591,513	15,765	(14)	424,589	423,676	(913)	(29)
Legally Restricted Balances	9740	-	529,133	529,133	(15)	-	-	-	
Designated: Economic Uncertainty (6%)	9770	863,622	887,269	23,647	(16)	636,884	635,514	(1,370)	(30)
Designated: Contingency for State Deficits	9780	602,823	833,105	230,282	(17)	366,587	148,889	(217,698)	(31)
Designated: Other (Capital projects/Others)	9780	517,040	-	(517,040)	(18)	-	-	-	
<b>Undesignated Fund Balance</b>	9790	<b>94,857</b>	<b>-</b>	<b>(94,857)</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**First Interim Budget Adjustments**

December 9, 2009

Description	Object Codes	Deferred Maintenance Fund 140				Special Reserve Fund 170			
		09/30/09 Update	1st Interim	Adjustments	Notes	09/30/09 Update	1st Interim	Adjustments	Notes
<b>Revenues</b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	315,840	-	(315,840)	(32)	-	-	-	
Other Local Revenue	8600-8799	8,000	8,000	-		12,000	12,000	-	
<b>Total Revenue</b>		<b>323,840</b>	<b>8,000</b>	<b>(315,840)</b>		<b>12,000</b>	<b>12,000</b>	<b>-</b>	
<b>Expenditures</b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	55,328	55,328	-		-	-	-	
Employee Benefits	3000-3999	38,924	38,924	-		-	-	-	
Books & Supplies	4000-4999	28,000	28,000	-		-	-	-	
Services, Other Operating Exp.	5000-5999	2,160	2,160	-		-	-	-	
Capital Outlay	6000-6999	1,127,532	728,128	(399,404)	(33)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>1,251,944</b>	<b>852,540</b>	<b>(399,404)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Financing Sources/Uses</b>									
Transfers In	8910-8929	160,000	326,844	166,844	(34)	-	-	-	
Transfers Out	7310-7629	(168,385)	-	168,385	(35)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>(8,385)</b>	<b>326,844</b>	<b>335,229</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(936,489)</b>	<b>(517,696)</b>	<b>418,793</b>		<b>12,000</b>	<b>12,000</b>	<b>-</b>	
<b>Fund Balance, Reserves</b>									
Beginning Fund Balance-Adopted Budget	9791	1,235,768	1,235,768	-		954,566	954,566	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	(168,914)	(168,914)	(36)	-	-	-	
<b>Adjusted Beginning Balance</b>		<b>1,235,768</b>	<b>1,066,854</b>	<b>(168,914)</b>		<b>954,566</b>	<b>954,566</b>	<b>-</b>	
Ending Fund Balance		<b>299,279</b>	<b>549,158</b>	<b>249,879</b>		<b>966,566</b>	<b>966,566</b>	<b>-</b>	
<b>Components of Ending Fund Balance</b>									
Reserved: Revolving Fund, Stores, Prepaid	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	299,279	549,158	249,879	(37)	966,566	966,566	-	
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**First Interim Budget Adjustments**  
December 9, 2009

Description	Object Codes	Asset Management Fund 210				County Facilities Fund 350			
		09/30/09 Update	1st Interim	Adjustments	Notes	09/30/09 Update	1st Interim	Adjustments	Notes
<b>Revenues</b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		2,923,937	3,876,471	952,534	(43)
Other Local Revenue	8600-8799	288,000	201,074	(86,926)	(38)	5,000	40,000	35,000	(44)
<b>Total Revenue</b>		<b>288,000</b>	<b>201,074</b>	<b>(86,926)</b>		<b>2,928,937</b>	<b>3,916,471</b>	<b>987,534</b>	
<b>Expenditures</b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	-	101,814	101,814	(39)	-	51,813	51,813	(45)
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	694,805	590,241	(104,564)	(40)	2,783,996	4,100,056	1,316,060	(46)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>694,805</b>	<b>692,055</b>	<b>(2,750)</b>		<b>2,783,996</b>	<b>4,151,869</b>	<b>1,367,873</b>	
<b>Other Financing Sources/Uses</b>									
Transfers In	8910-8929	-	-	-		-	-	-	
Transfers Out	7310-7629	(10,495)	(7,202)	3,293	(41)	-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>(10,495)</b>	<b>(7,202)</b>	<b>3,293</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(417,300)</b>	<b>(498,183)</b>	<b>(80,883)</b>		<b>144,941</b>	<b>(235,398)</b>	<b>(380,339)</b>	
<b>Fund Balance, Reserves</b>									
Beginning Fund Balance-Adopted Budget	9791	943,674	943,674	-		271,611	271,611	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
<b>Adjusted Beginning Balance</b>		<b>943,674</b>	<b>943,674</b>	<b>-</b>		<b>271,611</b>	<b>271,611</b>	<b>-</b>	
Ending Fund Balance		<b>526,374</b>	<b>445,491</b>	<b>(80,883)</b>		<b>416,552</b>	<b>36,213</b>	<b>(380,339)</b>	
<b>Components of Ending Fund Balance</b>									
Designated: Cash with Fiscal Agent (QZAB)	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	526,374	445,491	(80,883)	(42)	416,552	36,213	(380,339)	(47)
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**First Interim Budget Adjustments**  
December 9, 2009

Description	Object Codes	Capital Outlay Fund 400 (CCOC)				Capital Outlay Fund 400 (San Jose)			
		09/30/09 Update	1st Interim	Adjustments	Notes	09/30/09 Update	1st Interim	Adjustments	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	120,000	120,000	-		5,000	5,000	-	
<b>Total Revenue</b>		<b>120,000</b>	<b>120,000</b>	<b>-</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	-	-	-		-	-	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	2,961,462	2,937,321	(24,141)	(48)	825,401	1,288,968	463,567	(51)
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	20,000	20,000	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>2,981,462</b>	<b>2,957,321</b>	<b>(24,141)</b>		<b>825,401</b>	<b>1,288,968</b>	<b>463,567</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	168,385	-	(168,385)	(49)	-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>168,385</b>	<b>-</b>	<b>(168,385)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>		<b>(2,693,077)</b>	<b>(2,837,321)</b>	<b>(144,244)</b>		<b>(820,401)</b>	<b>(1,283,968)</b>	<b>(463,567)</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance - Adopted Budget	9791	8,524,917	8,524,917	-		1,598,869	1,598,869	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
<b>Adjusted Beginning Balance</b>		<b>8,524,917</b>	<b>8,524,917</b>	<b>-</b>		<b>1,598,869</b>	<b>1,598,869</b>	<b>-</b>	
Ending Fund Balance		<b>5,831,840</b>	<b>5,687,596</b>	<b>(144,244)</b>		<b>778,468</b>	<b>314,901</b>	<b>(463,567)</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Cash with Fiscal Agent (QZAB)	97xx	730,024	730,024	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	5,101,816	4,957,572	(144,244)	(50)	778,468	314,901	(463,567)	(52)
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**First Interim Budget Adjustments**  
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Description	Object Codes	Capital Outlay Fund 400 (Campbell)				Scholarship Fund 730			
		09/30/09 Update	1st Interim	Adjustments	Notes	09/30/09 Update	1st Interim	Adjustments	Notes
<b><u>Revenues</u></b>									
Revenue Limit	8010-8099	-	-	-		-	-	-	
Federal Revenue	8100-8299	-	-	-		-	-	-	
State Revenue	8300-8599	-	-	-		-	-	-	
Other Local Revenue	8600-8799	1,000	1,000	-		-	-	-	
<b>Total Revenue</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Expenditures</u></b>									
Certificated Salaries	1000-1999	-	-	-		-	-	-	
Classified Salaries	2000-2999	-	-	-		-	-	-	
Employee Benefits	3000-3999	-	-	-		-	-	-	
Books & Supplies	4000-4999	-	-	-		-	-	-	
Services, Other Operating Exp.	5000-5999	-	-	-		-	-	-	
Capital Outlay	6000-6999	-	2,086	2,086	(53)	-	-	-	
Other Outgo/Debt Service (Including 7400-7499)	7100-7299	-	-	-		-	-	-	
Direct Support/Indirect Costs	7300-7399	-	-	-		-	-	-	
<b>Total Expenditures</b>		<b>-</b>	<b>2,086</b>	<b>2,086</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Other Financing Sources/Uses</u></b>									
Transfers In	8910-8929	-	-	-		-	-	-	
Transfers Out	7310-7629	-	-	-		-	-	-	
Other Sources	8930-8979	-	-	-		-	-	-	
Other Uses	7630-7699	-	-	-		-	-	-	
Contributions	8980-8999	-	-	-		-	-	-	
<b>Total Other Sources/Uses</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Net Increase (Decrease) in Fund Balance</u></b>		<b>1,000</b>	<b>(1,086)</b>	<b>(2,086)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Fund Balance, Reserves</u></b>									
Beginning Fund Balance - Adopted Budget	9791	155,719	155,719	-		-	-	-	
Audit Adjustments/Restatements	9793-9795	-	-	-		-	-	-	
Adjustment for Unaudited Actuals	9791	-	-	-		-	-	-	
<b>Adjusted Beginning Balance</b>		<b>155,719</b>	<b>155,719</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
Ending Fund Balance		<b>156,719</b>	<b>154,633</b>	<b>(2,086)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Components of Ending Fund Balance</u></b>									
Reserved: Cash with Fiscal Agent (QZAB)	97xx	-	-	-		-	-	-	
Designated: Economic Uncertainty (6%)	9770	-	-	-		-	-	-	
Designated: Contingency for State Deficits	9780	-	-	-		-	-	-	
Designated: Other (Capital projects/Other)	9780	156,719	154,633	(2,086)	(54)	-	-	-	
<b>Undesignated Fund Balance</b>	9790	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Metropolitan Education District**  
**First Interim Budget Adjustments**  
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Footnotes - Detail of Budget Adjustments							
No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<b><u>General Fund 010</u></b>							
(1)	<u>Federal Revenues</u>			(6)	<u>Employee Benefits</u>		
	Adjust Carl Perkins Grant to the actual award amount	(3,234)	(3,234)		Updated the projected employee benefits	67,147	67,147
(2)	<u>State Revenues</u>			(7)	<u>Books &amp; Supplies</u>		
	Include Deferred Maint. State Apportionment to actual receipt	335,229			Updated the grant funded supplies budget	21,317	
	Adjust SB 70 Business Partnership Grant	(11,414)			Transfer CCOC Revolving Fund-1x in 2009-10	78,464	
	Include SB 70 Stepping Stone#2 Grant	56,789	380,604		Internal budget transfer-Carl Perkins Grant	(51,000)	
					Misc. adjustments less than \$10,000	(3,356)	45,425
(3)	<u>Other Local Revenues</u>			(8)	<u>Services, Other Operating Expenses</u>		
	Reduce the projected Cafeteria receipts	(35,000)			Adjust the Carl Perkins budget	(20,700)	
	Reduce the CCOC Evening Class fees projection	(54,000)			Reduce the cell phone budget	(1,000)	
	Reduce the projected interest income	(10,000)			Reduce the rentals budget under the administration	(15,000)	
	Include the projected registration fees	30,000			Reduce misc. oper. exp. budget under the administration	(15,000)	
	Include re-appropriated the ROC/P June apportionment	359,323			Misc. adjustments less than \$10,000	6,275	(45,425)
	Include re-appropriated the ROC/P June apportionment	62,690		(9)	<u>Capital Outlay</u>		
	Update the projected BTSA	2,793			Internal budget transfer for Carl Perkins grant	65,000	65,000
	Update the projected lottery pass-through grant	8,918		(10)	<u>Other Outgo/Dept Service (Including 7400-7499)</u>		
	Transfer CCOC Revolving Fund- 1-time in 2009-10	264,026			Adjust the Carl Perkins budget	(6,027)	(6,027)
	Misc. adjustments less than \$10,000	240	628,990	(11)	<u>Transfers In</u>		
(4)	<u>Certificated Salaries</u>				Reduce the admin. fee due to the Auto Mall lease paymer <u>reduction</u>	(3,293)	(3,293)
	Update the grant funded positions-SB 70 Business Partners	37,881		(12)	<u>Transfers Out</u>		
	Update the grant funded positions-Carl Perkins Grant	5,625			Increase Deferred Maintenance fund transfer	172,315	172,315
	Update the projected salaries with the new hires, terminations, step & column increases	31,337	74,843	(13)	<u>Audit Adjustments/Restatements</u>		
(5)	<u>Classified Salaries</u>				The State unappropriated the June apportionment in 08/09, then re-appropriated it in 09/10. It resulted in the audit adjustment There's no fiscal impact as it is a timing adjustment	(422,013)	(422,013)
	Update the grant funded positions-SB 70 Business Partners	50,349					
	Elimiate the projected work schedule reduction of the Site Registrars from 12 months to 11 months	12,318					
	Include the AFT union president's release time contract	8,720					
	Update the projected salaries with the new hires, terminator	40,575	111,962				

**Metropolitan Education District**  
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Footnotes - Detail of Budget Adjustments				
No.	Explanation	Detail	Total	
(14)	<u>General Reserve-Cash Flow (E.C. 42124)</u>			
	Increase due to increase in expenditures	15,765	15,765	
(15)	<u>Legally Restricted Balances</u>			
	Include the locally restricted CCOC Student Travel Endowm	185,562		
	Pass-through SFSF fund balance	276,294		
	The fund balance for the Voc/Ed. LVN Reserve	24,108		
	The fund balance for the professional development block gr	43,169	529,133	
(16)	<u>Designated: Economic Uncertainty</u>			
	Increase due increase in expenditures	23,647	23,647	
(17)	<u>Designated: Contingency for State Deficits</u>			
	Increase due to increase in expenditures	230,282	230,282	
(18)	<u>Designated: Other (Capital Projects/Other)</u>			
	Moved to Legally Restricted Balances	(517,040)	(517,040)	
	<b><u>Adult Education Fund 110</u></b>			
(19)	<u>State Revenues</u>			
	Inclusion of the newly awarded SSC Works grant	82,500	82,500	
(20)	<u>Other Local Revenue</u>			
	Include the June re-appropriated apportionment	157,564		
	Reduce the projected interest income	(5,000)		
	Update the adult ed. Apportionment budget	(325,782)	(173,218)	
(21)	<u>Certificated Salaries</u>			
	Update the projected salaries with the new hires, terminations, step & column increases	7,162	7,162	
(22)	<u>Classified Salaries</u>			
	Update WIA Grant	54,865		
	Update the budget for the Bridge program	22,000		
	Include SSC Works	25,715		
	Misc. adjustments less than \$10,000	(9,565)	93,015	
(23)	<u>Employee Benefits</u>			
	Updated the projected employee benefits	67,147	67,147	
(24)	<u>Books and Supplies</u>			
	Include Cal Works budget adjustment	(5,123)		
	Reduce the supplies	(11,286)		
	Increase JPA Safety budget	2,000		
	Misc. adjustments less than \$10,000	3,446	(10,963)	
(25)	<u>Services, Other Operating Expenses</u>			
	Reduce the rental of facilities budget	(75,000)		
	Reduce legal fees	(15,000)		
	Reduce rental budget	(35,000)		
	Reduce printing & duplicating budget	(4,000)		
	Reduce advertising & promotion budget	(3,000)		
	Reduce printing & duplicating budget	2,809	(129,191)	
(26)	<u>Capital Outlay</u>			
	Reduce equipment budget	(50,000)	(50,000)	
(27)	<u>Transfers In</u>			
	Adjust the projected lottery	5,471	5,471	
(28)	<u>Audit Adjustments/Restatements</u>			
	The State unappropriated the June apportionment in 08/09, then re-appropriated it in 09/10. It resulted in the audit adjustment There's no fiscal impact as it is a timing adjustment	(157,564)	(157,564)	
(29)	<u>General Reseve-Cash Flow</u>			
	Decrease due to a decrease in expenditures	(913)	(913)	
(30)	<u>Designated: Economic Uncertainty</u>			
	Decrease due to a decrease in expenditures	(1,370)	(1,370)	
(31)	<u>Designated: Contingency for State Deficits</u>			
	Decrease due to a decrease in expenditures	(217,698)	(217,698)	

**Metropolitan Education District**  
**First Interim Budget Adjustments**  
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Footnotes - Detail of Budget Adjustments							
No.	Explanation	Detail	Total	No.	Explanation	Detail	Total
<b><u>Deferred Maintenance Fund Fund-140</u></b>							
(32)	<u>State Revenue</u> Deferred Maintenance Apportionment has been switched to General Fund	(315,840)	(315,840)	(42)	<u>Designated: Other (Capital Projects/Other)</u> Decrease due to decrease in fund balance	(80,883)	(80,883)
(32)	<u>Capital Outlay</u> Reduce the budget for the Sewer Line Replacement as a part of the project is planned in the summer of 2010 Increase the paving project budget Adjust to include the revised planned projects	(615,926) 30,000 186,522	(399,404)	<b><u>County School Facilities Fund 350</u></b>			
(33)	<u>Transfers In</u> Transfer from G/F as the Deferred Maintenance became unrestricted by ABX 4 2.	166,844	166,844	(43)	<u>State Revenue</u> Increase the projected Prop. 1-D facilities allowances	952,534	952,534
(34)	<u>Transfers Out</u> Eliminate the transfer of the hardship funds to F-400 because of the construction bid savings for Prop 1D match	168,385	168,385	(44)	<u>Other Local Revenue</u> Increase the projected interest	35,000	35,000
(37)	<u>Designated: Other (Capital projects/Other)</u> Increase by increase in the fund balance.	249,879	249,879	(45)	<u>Books &amp; Supplies</u> Transfer from the Capital Outlay Budget	51,813	51,813
<b><u>Asset Management Fund 210</u></b>				(46)	<u>Capital Outlay</u> Update the Prop.1-D project budget	1,316,060	1,316,060
(38)	<u>Other Local Revenue</u> Decrease in lease revenues for the Auto Mall	(86,926)	(86,926)	(47)	<u>Designated: Other (Capital Projects/Other)</u> Decrease due to decrease in fund balance	(380,339)	(380,339)
(39)	<u>Books &amp; Supplies</u> Include the board authorized health & safety budget Internal Budget transfer	50,000 51,814	101,814	<b><u>Capital Outlay Fund 400 CCOC</u></b>			
(40)	<u>Capital Outlay</u> Update Prop. 1D project budget Internal Budget Transfer	52,750 (51,814)	(51,814)	(48)	<u>Capital Outlay</u> Increase to reflect the updated construction projects	(24,141)	(24,141)
(41)	<u>Transfers Out</u> Reduction of 3% administration fees because of the rent red	3,293	3,293	(49)	<u>Tranfers In</u> Eliminate the transfer due to the const. proj. bid savings	(168,385)	(168,385)
				(50)	<u>Designated: Other (Capital Projects/Other)</u> Decrease due to decrease in fund balance	(144,244)	(144,244)

**Metropolitan Education District**  
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Footnotes - Detail of Budget Adjustments			
No.	Explanation	Detail	Total
<b><u>Capital Outlay Fund 400 San Jose</u></b>			
(51)	<u>Capital Outlay</u> Increase to reflect the updated construction projects	<u>463,567</u>	463,567
(52)	<u>Designated: Other (Capital Projects/Other)</u> Decrease due to decrease in fund balance	<u>(463,567)</u>	(463,567)
<b><u>Capital Outlay Fund 400 Campbell</u></b>			
(53)	<u>Ending Fund Balance</u> Increase for the cost of the alarm installation at DX	<u>2,086</u>	2,086
(54)	<u>Designated: Other (Capital Projects/Other)</u> Decrease due to decrease in fund balance	<u>(2,086)</u>	(2,086)

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