

Mt. Diablo Unified School District
2009-10 Budget Revisions

MAY 2010

	Budgeted Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Balance Forward from April 30, 2010	47,217,125.54	281,647,795.23	313,840,325.97	15,024,594.80
A. The following entries are needed to adjust the special project budgets based on the actual grant awards:				
1 California School Age Families Education (Cal-SAFE)		107,587.00	107,587.00	-
2 Medi-Cal - General		32,963.52	32,963.52	-
Medi-Cal - Administration			-	-
Medi-Cal - Psychologists		147,000.00	147,000.00	-
Medi-Cal - Audiology			-	-
Medi-Cal - Speech/DIS		(89,981.76)	(89,981.76)	-
Medi-Cal - Transportation		(89,981.76)	(89,981.76)	-
3 QEIA School Improvement Grant		2,255,724.00	2,255,724.00	-
4 Special Ed Preschool Grant, Pre-K Staff Development		1,474.00	1,474.00	-
Subtotal	-	2,364,785.00	2,364,785.00	-
B. The following entries are needed to adjust the Tier III budgets:				
5 Teacher Credential Block Grant		213,500.00	213,500.00	-
C. The following entry is needed to adjust the budget in the following programs:				
6 General Counsel		(119,000.00)	(119,000.00)	-
7 Energy Related Project		-	1,701,485.00	(1,701,485.00)
8 Elementary Co-Curricular		-	5,595.00	(5,595.00)
Subtotal	-	(119,000.00)	1,588,080.00	(1,707,080.00)
D. The following entry is needed to the change in the contribution account				
9 Special Education Legal Services		119,000.00	119,000.00	-
10 Teacher Credential Block Grant		(213,500.00)	-	(213,500.00)
Subtotal	-	(94,500.00)	119,000.00	(213,500.00)
E. The following entries are needed to adjust the budget based on P2 information:				
11 Charter School Revenue Limit Transfer		(16,052.00)	-	(16,052.00)
12 Diablo Community Day		20,020.00	20,020.00	-
13 Taxes & Revenue Limit		526,324.53	-	526,324.53
Subtotal	-	530,292.53	20,020.00	510,272.53
F. The following entry is needed to correct the amount reported in April 2010 for the contribution from Unrestricted Program				
14 Nat'l Board for Professional Tchng Stands Prog		(1,042.00)	(1,042.00)	-
G. The following entry is needed to record the inter-program transfers:				
15 Indirect costs		-	28,979.00	(28,979.00)
16 Maintenance		-	(115,000.00)	115,000.00
17 Purchasing & Warehousing		-	115,000.00	(115,000.00)
Subtotal	-	-	28,979.00	(28,979.00)

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H. The following entries are needed to reflect the income received through May 2010:				
18 Athletics Gate Receipts				
Clayton Valley High		1,098.00	1,098.00	-
Concord High		549.00	549.00	-
Mt. Diablo High		97.00	97.00	-
Northgate High		149.00	149.00	-
Ygnacio Valley High		124.00	124.00	-
19 Athletics Transportation				
Clayton Valley High		4,500.00	4,500.00	-
College Park High		(750.00)	(750.00)	-
Concord High		660.00	660.00	-
Mt. Diablo High		250.00	250.00	-
Northgate High		1,100.00	1,100.00	-
Ygnacio Valley High		179.00	179.00	-
20 Fingerprinting		5,283.00	5,283.00	-
21 Leases and Rentals		5,553.25	5,553.25	-
22 Sale of Surplus Supplies & Equipment		1,987.25	1,987.25	-
23 Various Programs		3,183.69	3,183.69	-
Subtotal	-	23,963.19	23,963.19	-
I. The following entry is needed to reflect the vending money received through May 2010:				
24 Vending Account				
Riverview Middle		191.91	191.91	-
Sequoia Middle		24.11	24.11	-
College Park High		75.70	75.70	-
Olympic High		314.17	314.17	-
Subtotal	-	605.89	605.89	-
J. The following entries are needed to reflect the donations received through May 2010:				
25 District Wide		2,722.85	654.23	2,068.62
Dent Center		150.00	150.00	-
Horizons: Home Study		265.80	265.80	-
Horizons: CIS		460.00	460.00	-
Robert L. Shearer Preschool		160.00	160.00	-
Bancroft Elementary		1,105.99	1,105.99	-
Cambridge Elementary		6,902.65	6,902.65	-
El Monte Elementary		10,894.47	10,894.47	-
Fair Oaks Elementary		316.00	316.00	-
Gregory Gardens Elementary		660.00	660.00	-
Hidden Valley Elementary		2,622.76	2,622.76	-
Highlands Elementary		788.44	788.44	-
Meadow Homes Elementary		3,521.00	3,521.00	-
Monte Gardens Elementary		630.56	630.56	-
Mt. Diablo Elementary		9,108.42	9,108.42	-
Mountain View Elementary		235.70	235.70	-
Delta View Elementary		3,802.40	3,802.40	-
Sequoia Elementary		16,087.41	16,087.41	-
Silverwood Elementary		11,241.00	11,241.00	-
Strandwood Elementary		6,126.76	6,126.76	-
Sun Terrace Elementary		14,007.00	14,007.00	-
Valhalla Elementary		1,490.00	1,490.00	-
Valle Verde Elementary		10,009.76	10,009.76	-
Woodside Elementary		4,068.60	4,068.60	-
Wren Avenue Elementary		945.75	945.75	-
Ygnacio Valley Elementary		1,874.95	1,874.95	-

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Diablo View Middle		7,692.00	7,692.00	-
El Dorado Middle		458.07	458.07	-
Foothill Middle		18,866.56	18,866.56	-
Glenbrook Middle		4,658.85	4,658.85	-
Oak Grove Middle		476.07	476.07	-
Pine Hollow Middle		8,519.01	8,519.01	-
Pleasant Hill Middle		6,927.00	6,927.00	-
Riverview Middle		6,149.35	6,149.35	-
Sequoia Middle		221.94	221.94	-
Clayton Valley High		15,022.00	15,022.00	-
College Park High		22,249.61	22,249.61	-
Concord High		8,773.00	8,773.00	-
Mt. Diablo High		45,092.00	45,092.00	-
Northgate High		23,390.87	23,390.87	-
Ygnacio Valley High		2,095.87	2,095.87	-
Gateway Continuation High		300.00	300.00	-
Nueva Vista Continuation High		35.00	35.00	-
Olympic Continuation High		1,773.08	1,773.08	-
Subtotal	-	282,898.55	280,829.93	2,068.62
Net Change to General Fund Balance:				(1,437,217.85)
Revised Balance	47,217,125.54	284,849,298.39	318,479,046.98	13,587,376.95

* Note: The Budgeted Fund Balance includes Reserves for Economic Uncertainties, Revolving Cash, and Stores.

EAGLE PEAK CHARTER SCHOOL FUND: SACS FUND 09 (County Fund 80)

Balance Forward from April 30, 2010	660,269.24	1,597,051.85	1,597,051.85	660,269.24
A. The following entries are needed to adjust the Revenue Limit transfer:				
1 Eagle Peak Charter School		29,277.00	-	29,277.00
B. The following entries are needed to reflect the income received through May 2010:				
2 Eagle Peak Charter School		1,239.86	1,239.86	-
3 Eagle Peak Day Care		6,157.70	6,157.70	-
Subtotal	-	7,397.56	7,397.56	-
Net Change to Charter School Fund Balance:				29,277.00
Revised Balance	660,269.24	1,633,726.41	1,604,449.41	689,546.24

ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)

Balance Forward from April 30, 2010	1,730,152.80	7,353,623.50	7,777,952.88	1,305,823.42
A. The following entries are needed to reflect the donations received through May 2010:				
1 Adult Education		961.64	961.64	-
Net Change to Adult Education Fund Balance:				-
Revised Balance	1,730,152.80	7,354,585.14	7,778,914.52	1,305,823.42

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FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance Forward from April 30, 2010	2,131,391.84	12,011,146.12	12,024,061.12	2,118,476.84
A. The following entry is needed to reflect the vending money received through May 2010:				
1 Concord High		27.00	27.00	-
B. The following entries are needed to reflect the donations received through May 2010:				
2 Rio Vista Elem		1,000.00	1,000.00	-
		Net Change to Food Services Fund Balance:		-
Revised Balance	2,131,391.84	12,012,173.12	12,025,088.12	2,118,476.84
DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance Forward from April 30, 2010	2,169,387.41	199,223.00	1,654,223.00	714,387.41
A. The following entries are needed to adjust the special project budgets based on the actual grant awards:				
1 Deferred Maintenance		162,542.00	162,542.00	-
		Net Change to Deferred Maintenance Fund Balance:		-
Revised Balance	2,169,387.41	361,765.00	1,816,765.00	714,387.41
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 10 & 17)				
Balance Forward from April 30, 2010	5,487,659.80	6.00	1,898,868.00	3,588,797.80
No activity this month				
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance Forward from April 30, 2010	2,753,466.35	610,000.00	660,000.00	2,703,466.35
A. The following entry is needed to revise the budget for additional legal expenditure to be incurred:				
1 Pittsburg New School		-	100,000.00	(100,000.00)
		Net Change to State School Facility Fund Balance:		(100,000.00)
Revised Balance	2,753,466.35	610,000.00	760,000.00	2,603,466.35
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance Forward from April 30, 2010	19,620,655.18	35,372.53	16,824,988.13	2,831,039.58
A. The following entry is needed to revise the budget to cover the final expenditures on projects:				
1 Telephone Equipment		-	375,000.00	(375,000.00)
		Net Change to State School Facility Fund Balance:		(375,000.00)
Revised Balance	19,620,655.18	35,372.53	17,199,988.13	2,456,039.58

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MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance Forward from April 30, 2010	2,180,157.65	626.00	2,046,263.33	134,520.32
No activity this month				
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95)				
Balance Forward from April 30, 2010	9,058,788.91	16,325,462.00	16,325,462.00	9,058,788.91
No activity this month				
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance Forward from April 30, 2010	27,669,186.61	6,056,086.00	6,056,086.00	27,669,186.61
No activity this month				
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance Forward from April 30, 2010	58,284.14	-	4,100.00	54,184.14
No activity this month				