

Mt. Diablo Unified School District
2009-10 Budget Revisions

OCTOBER 2009

| | Budgeted Beg. Balance | Budgeted Income | Budgeted Expense | Budgeted Fund Balance |
|---|--------------------------|--------------------|---------------------|--------------------------|
| GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06) | | | | |
| 2009/10 Adopted Budget | 47,217,125.54 | 266,808,069.00 | 273,622,799.00 | 40,402,395.54 |
| A. The following entry establishes special project carryover budgets for 2009-2010 which will be funded by the deferred revenue from 2008-2009, plus the balance of the 2008-2009 funding to be received in 2009-2010: | | | | |
| 1 Restricted Grants | | 3,351,375.45 | 3,351,375.45 | - |
| B. The following entry provides carryover budgets to restricted entitlement programs funded by the 2008-2009 restricted ending balance: | | | | |
| 2 Restricted Entitlements | | | 14,623,333.23 | (14,623,333.23) |
| C. The following entry is needed to adjust the carryover budgets to reflect the portion of the carryover included in the adopted budget for 2009-10: | | | | |
| 3 Carryover Adjustments | | | (328,110.15) | 328,110.15 |
| D. The following entries are needed to adjust the special project budgets based on the actual grant awards: | | | | |
| 4 21st Century Community Learning Centers-CA After School | | 30,000.00 | 30,000.00 | - |
| 5 21st Century Community Learning Centers | | 325,050.00 | 325,050.00 | - |
| 6 ACME Academy (MDHS-Woodshop) 09-10 | | 81,000.00 | 81,000.00 | - |
| 7 Advance Placement Exam Fees Program | | 949.00 | 949.00 | - |
| 8 ARRA - IDEA, Part B, Local Entitlement | | 2,214,291.00 | 2,214,291.00 | - |
| 9 ARRA - IDEA, Part B, Presch Local Entitlement | | 331,993.00 | 331,993.00 | - |
| 10 ARRA - IDEA, Part B, Preschool Grant | | 232,059.00 | 232,059.00 | - |
| 11 ARRA - Title X, Education for Homeless Children & Youth | | 24,500.00 | 24,500.00 | - |
| 12 ARRA - Title I, Part A | | 3,638,858.00 | 3,638,858.00 | - |
| 13 ASES-After School Demonstration Grant | | 45,000.00 | 45,000.00 | - |
| 14 Buena Vista Tutorial Program | | 7,003.52 | 7,003.52 | - |
| 15 California Partnership Academy | | 237,269.00 | 237,269.00 | - |
| 16 Community Development Grant | | 2,000.00 | 2,000.00 | - |
| 17 Crossroads FACT | | 16,700.00 | 16,700.00 | - |
| 18 Crossroads Headstart | | 8,500.00 | 8,500.00 | - |
| 19 Diablo Valley College | | 100,000.00 | 100,000.00 | - |
| 20 Education For Homeless Children & Youth | | 46,011.00 | 46,011.00 | - |
| 21 Economic Impact Aid (EIA) | | 1,091,007.00 | 1,091,007.00 | - |
| 22 English Language Acquisition Program | | 215,707.00 | 215,707.00 | - |
| 23 Focused Monitoring RCAT+ Certificate Program | | 78,750.00 | 78,750.00 | - |
| 24 Foster Youth Program | | (371.00) | (371.00) | - |
| 25 Gifted and Talented Education (GATE) | | 114,584.00 | 114,584.00 | - |
| 26 Keller Mitigation Funds | | 10,000.00 | 10,000.00 | - |
| 27 Medi-Cal - Administration | | 54,538.77 | 54,538.77 | - |
| Medi-Cal - Psychologists | | 13,212.49 | 13,212.49 | - |
| Medi-Cal - Audiology | | 2,270.90 | 2,270.90 | - |
| Medi-Cal - Speech/DIS | | 69,159.10 | 69,159.10 | - |
| 28 NCLB Title II, Part A- Principal Training | | 8,274.33 | 8,274.33 | - |
| 29 IDEA, Part B Local Assistance | | 158,410.00 | 158,410.00 | - |
| 30 Personnel Development for SELPA | | (223.00) | (223.00) | - |
| 31 Reading First Sp.Ed Tchr Prof.Dev | | 142,138.00 | 142,138.00 | - |
| 32 Reading First Sp.Ed Tchr Prof.Dev | | 45,000.00 | 45,000.00 | - |
| 33 Sp Ed State Improvement - Sequoia Middle | | 500.00 | 500.00 | - |
| 34 Sp Ed State Improvement - Valley View Middle | | 1,700.00 | 1,700.00 | - |
| 35 Specialized Secondary Program | | 29,610.00 | 29,610.00 | - |
| 36 Teaching American History for All | | 861,270.00 | 861,270.00 | - |
| 37 Title I, Part A | | 1,202,671.00 | 1,202,671.00 | - |
| 38 Title II, Part C - Perkins | | 17,032.00 | 17,032.00 | - |
| 39 Title II, Part D - Enhancing Ed Through Technology (EETT) | | 35,233.00 | 35,233.00 | - |
| Subtotal | - | 11,491,657.11 | 11,491,657.11 | - |
| E. The following entry is needed to record the transfer of the State Fiscal Stabilization Funds to the ending fund balance: | | | | |
| 40 ARRA - State Fiscal Stabilization Funds | | (4,251,876.00) | - | (4,251,876.00) |

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| F. The following entries are needed to record the inter-program transfers that were made through October 2009: | | | | |
| 41 Indirect costs | | - | (1,109,454.51) | 1,109,454.51 |
| 42 Transportation | | 22,492.00 | 22,492.00 | - |
| 43 Adult Ed | | (124,553.00) | (207,188.00) | 82,635.00 |
| Subtotal | | (102,061.00) | (1,294,150.51) | 1,192,089.51 |
| G. The following entry is needed to record the staffing changes as approved by the board: | | | | |
| 44 Staffing changes | | 1,534,743.46 | 1,979,005.46 | (444,262.00) |
| H. The following entry is needed to record the changes approved by the Board on 10/27/09: | | | | |
| 45 Transportation - Special Ed | | | 142,200.00 | (142,200.00) |
| I. The following entry is needed to record the flexibility transfer from unrestricted revenues: | | | | |
| 46 Gifted & Talented | | 87,844.00 | - | 87,844.00 |
| J. The following entries are needed to adjust the budget in the following programs: | | | | |
| 47 District-Wide Instrumental Music | | | 25,000.00 | (25,000.00) |
| 48 Theft & Vandalism | | | (360,000.00) | 360,000.00 |
| 49 Pupil Allocation - Strandwood Elem | | | 9,874.00 | (9,874.00) |
| 50 Pupil Allocation - Meeadow Homes Elem | | | 15,107.00 | (15,107.00) |
| 51 Secondary School Program | | | 8,715.88 | (8,715.88) |
| 52 Pupil Retention Block Grant | | 610.00 | | 610.00 |
| 53 Beginning Teacher Support & Assessment | | (122,082.00) | | (122,082.00) |
| 54 Targeted Instruction Improvement Block Grant (TIIBG) | | (88,213.00) | | (88,213.00) |
| 55 School & Library Improvement Block Grant (SLIBG) | | 1,215,953.00 | | 1,215,953.00 |
| 56 Staff Development Buyback Days | | 1,227,171.00 | | 1,227,171.00 |
| 57 Quality Education Improvement Act (QEIA) | | | (6,246.00) | 6,246.00 |
| Subtotal | | 2,233,439.00 | (307,549.12) | 2,540,988.12 |
| K. The following entries are needed to revise the budget to reflect the income received through October 2009: | | | | |
| 53 Sports Activity Sticker | | | | |
| District-Wide | | 40.00 | 40.00 | - |
| Clayton Valley High | | 10,037.00 | 10,037.00 | - |
| College Park High | | 1,574.60 | 1,574.60 | - |
| Mt. Diablo High | | 500.00 | 500.00 | - |
| Northgate High | | 9,946.27 | 9,946.27 | - |
| 54 Gate Receipts | | | | |
| Clayton Valley High | | 4,700.00 | 4,700.00 | - |
| College Park High | | 7,200.00 | 7,200.00 | - |
| Mt. Diablo High | | 175.00 | 175.00 | - |
| Northgate High | | 19,339.89 | 19,339.89 | - |
| Ygnacio Valley High | | 5,772.81 | 5,772.81 | - |
| 55 Leases and Rentals | | 15,450.00 | 15,450.00 | - |
| 56 Various unrestricted programs | | 51,056.23 | 51,056.23 | - |
| 57 Sale of supplies & equipment | | 9,002.83 | 9,002.83 | - |
| 58 Vending | | | | |
| Diablo View Middle | | 109.21 | 109.21 | - |
| Pine Hollow Middle | | 207.87 | 207.87 | - |
| Riverview Middle | | 867.89 | 867.89 | - |
| Sequoia Middle | | 129.21 | 129.21 | - |
| College Park High | | 503.90 | 503.90 | - |
| Northgate High | | 1,061.95 | 1,061.95 | - |
| Shadelands Center | | 151.60 | 151.60 | - |
| Subtotal | | 137,826.26 | 137,826.26 | - |
| L. The following entry is needed to adjust the budget to reflect the revenue limit adjustments: | | | | |
| 59 Revenue Limit | | (9,450,001.79) | - | (9,450,001.79) |

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|---|--------------------------|--|-----------------------|--------------------------|
| M. The following entries are needed to revise the income and expenditure budgets to reflect the donations that were received through October 2009: | | | | |
| 60 District Wide | | 19,674.81 | 19,674.81 | - |
| Dent Center | | 14,359.89 | 14,359.89 | - |
| Purchasing/Warehouse | | 3,042.15 | 3,042.15 | - |
| Horizons: Home Study | | 212.00 | 212.00 | - |
| School-Linked Services | | 10,073.32 | 10,073.32 | - |
| Horizons: CIS | | 1,649.58 | 1,649.58 | - |
| Robert L. Shearer Preschool | | 409.90 | 409.90 | - |
| Maintenance | | 1,579.40 | 1,579.40 | - |
| After-School Program | | 1,721.75 | 1,721.75 | - |
| Willow Creek Center | | 232.00 | 232.00 | - |
| Bancroft Elementary | | 11,282.30 | 11,282.30 | - |
| Cambridge Elementary | | 1,689.38 | 1,689.38 | - |
| El Monte Elementary | | 17,653.10 | 17,653.10 | - |
| Gregory Gardens Elementary | | 2,697.77 | 2,697.77 | - |
| Hidden Valley Elementary | | 17,490.80 | 17,490.80 | - |
| Highlands Elementary | | 11,953.69 | 11,953.69 | - |
| Holbrook Elementary | | 4,064.62 | 4,064.62 | - |
| Meadow Homes Elementary | | 4,887.00 | 4,887.00 | - |
| Monte Gardens Elementary | | 6,056.66 | 6,056.66 | - |
| Mt. Diablo Elementary | | 45,152.43 | 45,152.43 | - |
| Mountain View Elementary | | 868.40 | 868.40 | - |
| Pleasant Hill Elementary | | 14,371.57 | 14,371.57 | - |
| Delta View Elementary | | 1,093.63 | 1,093.63 | - |
| Sequoia Elementary | | 2,830.94 | 2,830.94 | - |
| Shore Acres Elementary | | 539.58 | 539.58 | - |
| Strandwood Elementary | | 13,014.61 | 13,014.61 | - |
| Sun Terrace Elementary | | 7,013.66 | 7,013.66 | - |
| Valhalla Elementary | | 19,007.31 | 19,007.31 | - |
| Valle Verde Elementary | | 46,924.90 | 46,924.90 | - |
| Walnut Acres Elementary | | 5,510.47 | 5,510.47 | - |
| Westwood Elementary | | 9,964.00 | 9,964.00 | - |
| Woodside Elementary | | 6,302.92 | 6,302.92 | - |
| Wren Avenue Elementary | | 1,718.77 | 1,718.77 | - |
| Ygnacio Valley Elementary | | 3,418.06 | 3,418.06 | - |
| Diablo View Middle | | 20,827.88 | 20,827.88 | - |
| El Dorado Middle | | 45,216.35 | 45,216.35 | - |
| Foothill Middle | | 162,626.40 | 162,626.40 | - |
| Glenbrook Middle | | 692.00 | 692.00 | - |
| Oak Grove Middle | | 12,995.22 | 12,995.22 | - |
| Pine Hollow Middle | | 5,846.68 | 5,846.68 | - |
| Pleasant Hill Middle | | 35,331.17 | 35,331.17 | - |
| Riverview Middle | | 23,959.63 | 23,959.63 | - |
| Sequoia Middle | | 39,745.86 | 39,745.86 | - |
| Valley View Middle | | 54,709.85 | 54,709.85 | - |
| Clayton Valley High | | 11,484.97 | 11,484.97 | - |
| College Park High | | 110,187.41 | 110,187.41 | - |
| Concord High | | 2,593.09 | 2,593.09 | - |
| Mt. Diablo High | | 70,016.32 | 70,016.32 | - |
| Northgate High | | 163,843.63 | 163,843.63 | - |
| Ygnacio Valley High | | 21,991.32 | 21,991.32 | - |
| Prospect Continuation High | | 1,035.69 | 1,035.69 | - |
| Alliance | | 1,200.00 | 1,200.00 | - |
| Subtotal | - | 1,092,764.84 | 1,092,764.84 | - |
| | | Net Change to General Fund Balance: | | (24,762,641.24) |
| Revised Balance | 47,217,125.54 | 272,933,780.33 | 304,511,151.57 | 15,639,754.30 |

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

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| EAGLE PEAK CHARTER SCHOOL FUND: SACS FUND 09 (County Fund 80) | | | | |
| 2009/10 Adopted Budget | 660,269.24 | 995,862.00 | 995,862.00 | 660,269.24 |
| A. The following entry establishes special project carryover budgets for 2009-2010 which will be funded by the deferred revenue from 2008-2009, plus the balance of the 2008-2009 funding to be received in 2009-2010: | | | | |
| 1 Restricted Grants | | 424,947.82 | 424,947.82 | - |
| B. The following entry provides carryover budgets to restricted entitlement programs funded by the 2008-2009 restricted ending balance: | | | | |
| 2 Restricted Entitlements | | 12,263.22 | 12,263.22 | - |
| | | Net Change to Eagle Peak Charter School Fund Balance: | | - |
| Revised Balance | 660,269.24 | 1,433,073.04 | 1,433,073.04 | 660,269.24 |

| | | | | |
|--|---------------------|--|---------------------|---------------------|
| ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70) | | | | |
| 2009/10 Adopted Budget | 1,730,152.80 | 7,454,446.00 | 7,838,629.00 | 1,345,969.80 |
| A. The following entries are needed to adjust the special project budgets based on the actual grant awards: | | | | |
| 1 WIA, Title II | | 35,341.00 | 35,341.00 | - |
| 2 Perkins | | 1,098.00 | 1,098.00 | - |
| Subtotal | | 36,439.00 | 36,439.00 | - |
| B. The following entry is needed to record the staffing changes as approved by the board: | | | | |
| 3 Staffing changes | | | (86,843.00) | 86,843.00 |
| C. The following entry is needed to adjust the budget in the following programs: | | | | |
| 4 Adult Education | | (216,104.00) | (61,638.32) | (154,465.68) |
| D. The following entry is needed to revise the budget to reflect the income received through October 2009: | | | | |
| 5 Adult Education | | 16,870.50 | 16,870.50 | - |
| | | Net Change to Adult Education Fund Balance: | | (67,622.68) |
| Revised Balance | 1,730,152.80 | 7,291,651.50 | 7,743,457.18 | 1,278,347.12 |

| | | | | |
|--|---------------------|---|----------------------|---------------------|
| FOOD SERVICES FUND: SACS FUND 13 (County Fund 46) | | | | |
| 2009/10 Adopted Budget | 2,131,391.84 | 11,819,988.00 | 11,819,988.00 | 2,131,391.84 |
| A. The following entries are needed to adjust the special project budgets based on the actual grant awards: | | | | |
| 1 ARRA-Child Nutrition Equipment Assist | | 189,981.00 | 189,981.00 | - |
| B. The following entry is needed to revise the income and expenditure budgets to reflect the vending money received through October 2009: | | | | |
| 2 Food Services | | 137.44 | 137.44 | - |
| C. The following entry is needed to revise the budget to reflect the income received through October 2009: | | | | |
| 3 Food Services | | 20.00 | 20.00 | - |
| | | Net Change to Food Service Fund Balance: | | - |
| Revised Balance | 2,131,391.84 | 12,010,126.44 | 12,010,126.44 | 2,131,391.84 |

| | | | | |
|---|--------------|------------|--------------|--------------|
| DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85) | | | | |
| 2009/10 Adopted Budget | 2,169,387.41 | 949,223.00 | 1,655,000.00 | 1,463,610.41 |
| No activity this month | | | | |

| | | | | |
|--|--------------|---|--------------|--------------|
| CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 10 & 17) | | | | |
| 2009/10 Adopted Budget | 5,487,659.80 | - | 1,898,862.00 | 3,588,797.80 |
| No activity this month | | | | |

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| DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21) | | | | |
| 2009/10 Adopted Budget | 2,753,466.35 | 610,000.00 | 610,000.00 | 2,753,466.35 |
| A. The following entry is needed to reflect the changes to the expenditure budgets: | | | | |
| 1 Developer Fee Undistributed | | - | 50,000.00 | (50,000.00) |
| | | | Net Change to Measure A Fund Balance: | (50,000.00) |
| Revised Balance | 2,753,466.35 | 610,000.00 | 660,000.00 | 2,703,466.35 |
| STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35) | | | | |
| 2009/10 Adopted Budget | 19,620,655.18 | - | 119,788.00 | 19,500,867.18 |
| A. The following entry is needed to record the staffing changes as approved by the board: | | | | |
| 1 Staffing changes | | - | 64,305.00 | (64,305.00) |
| B. The following entry is needed to reflect the changes to the expenditure budgets: | | | | |
| 2 State School Facility Undistributed | | | 15,615,522.60 | (15,615,522.60) |
| | | | Net Change to Measure A Fund Balance: | (15,679,827.60) |
| Revised Balance | 19,620,655.18 | - | 15,799,615.60 | 3,821,039.58 |
| MEASURE A: SACS FUND 49 (County Fund 12 & 15) | | | | |
| 2009/10 Adopted Budget | 2,180,157.65 | - | 704,968.00 | 1,475,189.65 |
| A. The following entry provides carryover budgets to restricted entitlement programs funded by the 2008-2009 restricted ending balance: | | | | |
| 1 Restricted Entitlements | | | 1,329,181.33 | (1,329,181.33) |
| B. The following entry is needed to reflect the changes to the expenditure budgets: | | | | |
| 2 Measure A Undistributed | | | 11,488.00 | (11,488.00) |
| | | | Net Change to Measure A Fund Balance: | (1,340,669.33) |
| Revised Balance | 2,180,157.65 | - | 2,045,637.33 | 134,520.32 |
| MEASURE C: DEBT SERVICE FUND: SACS FUND 51 (County Fund 95) | | | | |
| 2009/10 Adopted Budget | 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) | | | | |
| 2009/10 Adopted Budget | 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) | | | | |
| 2009/10 Adopted Budget | 58,284.14 | - | 4,100.00 | 54,184.14 |
| No activity this month | | | | |