

Mt. Diablo Unified School District
2013-14 Budget Revisions
 February & March 2014

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Balance from January 2014	53,483,725.94	289,336,662.04	309,438,607.36	33,381,780.62
A. The following entries are needed to adjust the special project budgets based on the actual grant awards:				
1 DIS Other Specialized - Operating		-	150,000.00	(150,000.00)
2 Tobacco Use Prevention Education Competitive Grant 6-12		(317,790.00)	(317,790.00)	-
3 Community Development Grant		10,000.00	10,000.00	-
4 Prop 39 - Clean Energy Jobs		1,420,732.00	1,420,732.00	-
5 Districtwide Advanced Placement		2,280.00		2,280.00
6 Reading Recovery/Investing in Education (I3) Grant		7,400.00	7,400.00	-
7 Chabot Las Positas Community College District		137,000.00	137,000.00	-
8 Workability Grant		1,670.00	1,670.00	-
9 Bay Area Air Quality Management District		275,244.78	275,244.78	-
10 District Bus Replacement		55,569.07	55,569.07	-
11 Mt. Diablo Health Care Grant		11,350.00	11,350.00	-
12 Quality Education Investment Act (QEIA)		(98,200.00)	(98,200.00)	-
13 Part B Staff Development		(15,898.00)	(15,898.00)	-
14 City of Walnut Creek		10,000.00	10,000.00	-
15 Common Core State Standards			1,087.00	(1,087.00)
Subtotal	-	1,499,357.85	1,648,164.85	(148,807.00)
B. The following entries are needed to adjust the Unrestricted Programs for 13/14:				
16 Bus Lease-Purchase		996,608.00	996,608.00	-
17 Staff Development Pre-Service			29,237.00	(29,237.00)
18 General Counsel Liability			621,706.00	(621,706.00)
19 District-Wide Education		17,544.00		17,544.00
20 LCFE Adjustments for 2nd Interim		30,853.00	2.00	30,851.00
21 Elementary Noon Supervision			25.00	(25.00)
22 Employee on Paid/Sick Leave/Difference Pay			518.00	(518.00)
23 MDEA Contract 2%		(21,858.00)	(2,170,656.00)	2,148,798.00
24 Budget Prior Year Revenue Limit Adjustments		(5,833,500.00)		(5,833,500.00)
Subtotal	-	(4,810,353.00)	(522,560.00)	(4,287,793.00)
C. The following entries are needed to adjust the staffing budget as approved by the Board:				
25 Unrestricted Programs			136,837.00	(136,837.00)
26 Restricted Programs		3,909.00	3,909.00	-
Subtotal	-	3,909.00	140,746.00	(136,837.00)
H. The following entries are needed to adjust the budget in the programs listed below:				
27 Print Shop		304.51	304.51	-
28 Purchasing & Warehouse		1,101.90	1,101.90	-
29 School Vending		720.44	720.44	-
30 Districtwide Textbooks		2,509.75	2,509.75	-
31 Indirect Costs		-	44,963.81	(44,963.81)
Subtotal	-	4,636.60	49,600.41	(44,963.81)
I. The following entries are needed to reflect the year-to-date donations received:				
32 District Wide		6,483.10	6,483.10	-
Horizons Home Study and Independent Study		666.09	666.09	-
Robert L. Shearer Preschool		163.47	163.47	-
After-School Program		16,313.62	16,313.62	-
Ayers Elementary		11,753.76	11,753.76	-
Bancroft Elementary		4,824.00	4,824.00	-
Bel Air Elementary		497.00	497.00	-
Cambridge Elementary		5,246.31	5,246.31	-
El Monte Elementary		19,606.55	19,606.55	-
Gregory Gardens Elementary		3,223.41	3,223.41	-
Hidden Valley Elementary		5,780.70	5,780.70	-
Highlands Elementary		1,312.17	1,312.17	-
Monte Gardens Elementary		7,490.96	7,490.96	-
Mt. Diablo Elementary		8,384.93	8,384.93	-
Mountain View Elementary		4,149.92	4,149.92	-
Pleasant Hill Elementary		18,761.35	18,761.35	-
Delta View Elementary		3,234.05	3,234.05	-
Sequoia Elementary		3,845.00	3,845.00	-
Shore Acres Elementary		685.00	685.00	-
Silverwood Elementary		6,400.00	6,400.00	-
Strandwood Elementary		2,093.00	2,093.00	-

Mt. Diablo Unified School District
2013-14 Budget Revisions
 February & March 2014

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
Sun Terrace Elementary		204.26	204.26	-
Valhalla Elementary		83.07	83.07	-
Valle Verde Elementary		7,947.53	7,947.53	-
Walnut Acres Elementary		7,725.14	7,725.14	-
Westwood Elementary		17,051.00	17,051.00	-
Woodside Elementary		14,236.52	14,236.52	-
Wren Avenue Elementary		18,940.12	18,940.12	-
Ygnacio Valley Elementary		7,301.76	7,301.76	-
Diablo View Middle		24,351.00	24,351.00	-
Foothill Middle		36,707.41	36,707.41	-
Oak Grove Middle		495.00	495.00	-
Pine Hollow Middle		4,641.88	4,641.88	-
Pleasant Hill Middle		43,074.17	43,074.17	-
Sequoia Middle		2,475.78	2,475.78	-
Valley View Middle		7,364.97	7,364.97	-
College Park High		46,801.16	46,801.16	-
Concord High		58,706.50	58,706.50	-
Mt. Diablo High		14,218.12	14,218.12	-
Northgate High		27,851.80	27,851.80	-
Ygnacio Valley High		24,392.46	24,392.46	-
Prospect Continuation High		395.41	395.41	-
Summit Continuation High		(25.00)	(25.00)	-
Nueva Vista Continuation High		115.38	115.38	-
Olympic High School		858.30	858.30	-
Subtotal	-	496,828.13	496,828.13	-
Net Change to General Fund Balance:				(4,618,400.81)
Revised Balance	53,483,725.94	286,531,040.62	311,251,386.75	28,763,379.81

* 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 from January 2014	883,968.10	1,651,032.16	1,627,982.68	907,017.58
A. The following entries are needed to establish the budgets for 2013-2014				
1 Prop 39 - Clean Energy Jobs		50,090.00	50,090.00	-
2 Budget Prior Year Revenue Limit Adjustments		5,958.00		5,958.00
3 Eagle Peak Charter School Fund - Undistributed		70.00	107,454.49	(107,384.49)
Subtotal	-	56,118.00	157,544.49	(101,426.49)
Net Change to Eagle Peak Charter School Fund Balance:				(101,426.49)
Revised Balance	883,968.10	1,707,150.16	1,785,527.17	805,591.09

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

Balance from January 2014	1,569,119.99	5,920,255.53	5,834,611.05	1,654,764.47
A. The following entry is needed to adjust the budget for the following programs:				
1 First 5		4,090.00	4,090.00	-
2 Chabot-Las Positas Community College District		56,426.00	56,426.00	-
3 Adult Ed Administration		36.00	(54,633.00)	54,669.00
4 Lifelong Learning		(54,644.00)	60,237.00	(114,881.00)
5 Parent Education		(1,400.00)	2,854.00	(4,254.00)
6 Adults with Disabilities		193,375.00	100,986.00	92,389.00
7 Career Technical Education		(68,763.00)	(19,574.00)	(49,189.00)
8 English as a Second Language		(750.00)	(30,134.00)	29,384.00
9 Adult Basic Education/ASE		(12,210.00)	(65,158.00)	52,948.00
Subtotal	-	116,160.00	55,094.00	61,066.00
Net Change to Adult Education Fund Balance:				61,066.00
Revised Balance	1,569,119.99	6,036,415.53	5,889,705.05	1,715,830.47

Mt. Diablo Unified School District
2013-14 Budget Revisions
 February & March 2014

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance from January 2014	2,876,491.71	13,165,958.85	13,051,483.85	2,990,966.71
A. The following entries are needed to adjust the budgets for the following programs:				
1 Food Services Program		5,443.84	5,443.84	-
Subtotal	-	5,443.84	5,443.84	-
		Net Change to Food Services Fund Balance:		-
Revised Balance	2,876,491.71	13,171,402.69	13,056,927.69	2,990,966.71
DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance from January 2014	850,801.01	201,600.00	1,052,401.01	-
No activity this month				
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Balance from January 2014	122,032,817.28	300,000.00	121,819,718.47	513,098.81
No activity this month				
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance from January 2014	3,055,912.56	151,437.00	569,437.00	2,637,912.56
A. The following entries are needed to reflect the year-to-date income received:				
1 Pittsburg New School Construction Fund		641,562.50	176,000.00	465,562.50
2 Developer Fee Fund		308,795.04		308,795.04
Subtotal		950,357.54	176,000.00	774,357.54
		Net Change to Developer Fee Fund Balance:		774,357.54
Revised Balance	3,055,912.56	1,101,794.54	745,437.00	3,412,270.10
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from January 2014	3,730,260.74	20,000.00	1,480,560.57	2,269,700.17
No activity this month				
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from January 2014	2,175,183.43	818,000.00	1,954,847.52	1,038,335.91
No activity this month				
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from January 2014	29,557,249.49	32,969,572.00	32,969,572.00	29,557,249.49
A. 1 Measure C 2010 Debt Service Fund				
2 Measure C Debt Service Fund		21,903.36	2,532.93	19,370.43
Subtotal		300,400.94	300,400.94	-
		322,304.30	302,933.87	19,370.43
		Net Change to Measure C Debt Service Fund Balance:		19,370.43
Revised Balance	29,557,249.49	33,291,876.30	33,272,505.87	29,576,619.92
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance from January 2014	9,951,148.18	6,517,944.00	4,642,848.00	11,826,244.18
No activity this month				
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance from January 2014	52,468.39	1,365.00	-	53,833.39
No activity this month				