

Mt. Diablo Unified School District
2012-13 Budget Revisions
 February 2013

	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 2013	53,683,469.79	276,655,052.36	301,050,298.58	29,288,223.57
The following entries are needed to adjust the special project budgets based on the actual grant awards:				
1 City of Walnut Creek		10,000.00	10,000.00	-
2 Buena Vista Tutorial		15,531.37	15,531.37	-
3 Afterschool Program		(106,457.91)	(106,457.91)	-
4 EIA LEP			(30,543.00)	30,543.00
5 Title III, LEP Student Program		2,714.00	2,714.00	-
6 Tier III - Program 0923		1.00	1.00	-
7 School Security Equipment		105,723.00	105,723.00	-
Subtotal	-	27,511.46	(3,031.54)	30,543.00
The following entries are needed to adjust the budget to cover staffing costs as approved by the Board:				
8 Unrestricted Programs			11,848.00	(11,848.00)
9 Restricted Programs		15,469.00	15,469.00	-
Subtotal	-	15,469.00	27,317.00	(11,848.00)
The following entry is needed to record the inter-program transfers:				
0 Indirect costs			9,879.00	(9,879.00)
			9,879.00	(9,879.00)
The following entries are needed to adjust the budgets for the programs listed below:				
1 12/13 Pupil Allocation Adjustment Based on Oct 2012 CBEDS			(568.00)	568.00
2 2nd Interim Adjustments - Unrestricted		458,698.80	66,371.58	392,327.22
3 2nd Interim Position Control Adjustment - Unrestricted			389,462.00	(389,462.00)
4 2nd Interim Position Control Adjustment - Restricted			495,960.00	(495,960.00)
5 Note Repayment - TRANS (Fund 03)			5.00	(5.00)
Note Repayment - TRANS (Fund 05)			5.00	(5.00)
Subtotal	-	458,698.80	951,235.58	(492,536.78)
The following entries are needed to reflect the year-to-date actual income:				
Districtwide Textbooks & Support Materials		12,952.14	12,952.14	-
Print Shop		448.84	448.84	-
Vending Account		967.40	967.40	-
Subtotal	-	14,368.38	14,368.38	-
The following entries are needed to reflect the year-to-date donations received:				
Purchasing/Warehouse		59.00	59.00	-
Robert L. Shearer Preschool		214.87	214.87	-
After-School Program		1,134.25	1,134.25	-
Ayers Elementary		3,133.90	3,133.90	-
El Monte Elementary		35.00	35.00	-
Gregory Gardens Elementary		980.96	980.96	-
Hidden Valley Elementary		5,181.21	5,181.21	-
Highlands Elementary		13,362.71	13,362.71	-
Mt. Diablo Elementary		12,221.90	12,221.90	-
Mountain View Elementary		1,604.00	1,604.00	-
Pleasant Hill Elementary		2,461.00	2,461.00	-
Delta View Elementary		2,198.74	2,198.74	-
Sequoia Elementary		3,290.30	3,290.30	-
Strandwood Elementary		4,867.51	4,867.51	-
Sun Terrace Elementary		1,382.00	1,382.00	-
Valhalla Elementary		381.20	381.20	-
Valle Verde Elementary		1,736.48	1,736.48	-
Walnut Acres Elementary		7,516.26	7,516.26	-
Woodside Elementary		686.42	686.42	-
Wren Avenue Elementary		695.01	695.01	-
Ygnacio Valley Elementary		7,854.37	7,854.37	-
El Dorado Middle		2,708.09	2,708.09	-
Foothill Middle		2,682.75	2,682.75	-
Oak Grove Middle		1,289.00	1,289.00	-
Pine Hollow Middle		2,314.04	2,314.04	-
Pleasant Hill Middle		1,694.14	1,694.14	-
Riverview Middle		14,196.96	14,196.96	-

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Sequoia Middle		247.68	247.68	-
Valley View Middle		10,761.48	10,761.48	-
College Park High		4,416.17	4,416.17	-
Concord High		28,221.00	28,221.00	-
Mt. Diablo High		6,217.00	6,217.00	-
Northgate High		7,819.83	7,819.83	-
Ygnacio Valley High		7,822.96	7,822.96	-
Prospect Continuation High		5.00	5.00	-
Summit Continuation High		297.26	297.26	-
Crossroads Continuation High		1,000.00	1,000.00	-
Nueva Vista Continuation High		337.84	337.84	-
Olympic Continuation High		1,500.00	1,500.00	-
Shadelands Center		82.97	82.97	-
Subtotal	-	164,611.26	164,611.26	-

Net Change to General Fund Balance: (483,720.78)

Revised Balance 53,683,469.79 277,335,711.26 302,214,678.26 28,804,502.79

* 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 2013 772,856.88 1,415,523.15 1,437,891.32 750,488.71

A. The following entry is needed to reflect the year-to-date income received:

1 Eagle Peak Montessori Day Care		6,885.00	6,885.00	-
2 Eagle Peak Charter School Fund		390.00	390.00	-
Subtotal	-	7,275.00	7,275.00	-

Net Change to Eagle Peak Charter School Fund Balance: -

Revised Balance 772,856.88 1,422,798.15 1,445,166.32 750,488.71

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

Balance from January 2013 1,370,611.74 6,232,922.00 6,620,951.19 982,582.55

A. The following entries are needed to adjust the budget for the following programs:

1 Donations Under \$5,000.00		1,150.00	1,150.00	-
2 Donations \$5,000.00 and Over				-
2 Parent Education		64.00	64.00	-
3 12/13 FOCUS		99,409.00	99,409.00	-
4 CalWORKS		13,556.00	13,556.00	-
5 English as a Second Language		(3,309.00)	25,765.00	(29,074.00)
6 Lifelong Learning - 2nd Interim Adjustment		(17,500.00)	(26,105.00)	8,605.00
7 Parent Education - 2nd Interim Adjustment		4,615.00	15,205.00	(10,590.00)
8 Adults with Disabilities - 2nd Interim Adjustment			(418.00)	418.00
9 Career Technical Education - 2nd Interim Adjustment		(121,062.00)	(17,931.00)	(103,131.00)
10 Adult Basic Ed/ASE - 2nd Interim Adjustment		320.00	58,007.00	(57,687.00)
11 AWD/ABE - 2nd Interim Adjustment		3,713.00	3,713.00	-
12 231 Grant Adult Basic Ed - 2nd Interim Adjustment		13,281.00	13,281.00	-
13 231 Grant ESL - 2nd Interim Adjustment		29,324.00	29,324.00	-
14 231 Grant ASE/GDE - 2nd Interim Adjustment		931.00	931.00	-
15 English Language Civics Grant		(14,391.00)	(14,391.00)	-
Subtotal	-	10,101.00	201,560.00	(191,459.00)

D. The following entries are needed to adjust the budgets for the programs listed below:

16 2nd Interim Adjustment - Administration Budget			4,693.35	(4,693.35)
17 2nd Interim Adjustment - 5% New Technology Funds			(35.00)	35.00
18 2nd Interim Position Control Adjustment			(175,199.00)	175,199.00
19 LAIF Service Charge			8.00	(8.00)
Subtotal	-	-	(170,532.65)	170,532.65

Net Change to Adult Education Fund Balance: (20,926.35)

Revised Balance 1,370,611.74 6,243,023.00 6,651,978.54 961,656.20

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FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance from January 2013	2,524,099.02	12,197,380.68	12,388,980.68	2,332,499.02
1 Kaiser Donation		20,559.00	20,559.00	-
Subtotal		20,559.00	20,559.00	-
Net Change to Food Services Fund Balance:				-
	2,524,099.02	12,238,498.68	12,430,098.68	2,332,499.02

DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance from January 2013	648,600.68	200,938.00	200,000.00	649,538.68
A. The following entry is needed to reflect the estimated year-to-date income:				
1 Interest Income		2,200.00		2,200.00
Net Change to Deferred Maintenance Fund Balance:				2,200.00
Revised Balance	648,600.68	203,138.00	200,000.00	651,738.68

CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Balance from January 2013	178,713,729.59	269,006.00	178,705,293.31	277,442.28
A. The following entry is needed to reflect the estimated year-to-date income:				
1 Interest Income		600,000.00		600,000.00
Net Change to Construction Projects Fund Balance:				600,000.00
Revised Balance	178,713,729.59	869,006.00	178,705,293.31	877,442.28

DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance from January 2013	2,796,211.91	534,328.00	1,063,134.47	2,267,405.44
A. The following entry is needed to reflect the estimated year-to-date income:				
2 Pittsburg New School Construction Fund		133,429.00		133,429.00
3 Developer Fee Fund		60,450.00		60,450.00
Net Change to Developer Fee Fund Balance:				193,879.00
Revised Balance	2,796,211.91	728,207.00	1,063,134.47	2,461,284.44

STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from January 2013	9,133,034.36	27,130.00	6,847,658.67	2,312,505.69
No activity this month				

MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from January 2013	2,263,480.61	818,596.00	2,015,436.34	1,066,640.27
No activity this month				

MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from January 2013	24,448,439.28	29,803,041.00	24,457,647.00	29,793,833.28
A. The following entry is needed to reflect the estimated year-to-date income:				
1 Interest Earnings		56,000.00		56,000.00
Net Change to Measure C Debt Service Fund Balance:				56,000.00
Revised Balance	24,448,439.28	29,859,041.00	24,457,647.00	29,849,833.28

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MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance from January 2013	8,056,603.58	6,546,638.00	4,641,754.00	9,961,487.58
A. The following entry is needed to reflect the estimated year-to-date income:				
1 Budget Service Fees			1,575.00	(1,575.00)
				Net Change to Measure A Debt Service Fund Balance: (1,575.00)
Revised Balance	8,056,603.58	6,546,638.00	4,643,329.00	9,959,912.58
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance from January 2013	50,418.79	1,365.00	-	51,783.79
No activity this month				