

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

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Adopted Budget 2013-14	53,483,725.94	266,620,529.00	272,190,706.00	47,913,548.94
A. The following entries are needed to adjust the special project budgets based on the actual grant awards:				
1 Kaiser Community Benefit Grant		14,000.00	14,000.00	-
2 California Partnership Academy: Digital Safari & Multimedia		57,250.00	57,250.00	-
3 California Partnership Academy: Careers in Education		51,390.00	51,390.00	-
4 Title I		98,721.00	98,721.00	-
5 Title II Part A		4,151.00	4,151.00	-
6 Cleveland Foundation Grant		20,000.00	20,000.00	-
7 School Improvement Grant-Cohort 2				-
Subtotal	-	245,512.00	245,512.00	-
B. The following entry establishes special project carryover budgets for 2012-2013 which will be funded by the deferred revenue from 2012-2013, plus the balance of the 2012-2013 funding to be received in 2013-2014:				
8 Restricted Grants		8,240,885.20	8,240,885.20	-
C. The following entry provides carryover budgets to restricted entitlement programs funded by the 2012-2013 restricted ending balance:				
9 Restricted Entitlements			7,742,839.07	(7,742,839.07)
D. The following entry provides carryover budgets to unrestricted programs funded by the 2012-2013 unrestricted ending balance:				
10 Unrestricted Programs			1,604,476.60	(1,604,476.60)
11 Tier 3 Programs			4,172,722.21	(4,172,722.21)
E. The following entry is needed to adjust the staffing budget as approved by the Board:				
12 Unrestricted Programs		-	109,242.00	(109,242.00)
13 Special Education			(1,456.00)	1,456.00
14 Restricted Programs		340,732.00	340,732.00	-
F. The following entries are needed to adjust the budgets for the programs listed below:				
15 Purchasing and Warehousing		912.75	46,368.75	(45,456.00)
16 Printshop		287.57	287.57	-
17 Community Services			(222,238.00)	222,238.00
18 Indirect Costs			(1,815.00)	1,815.00
Subtotal	-	1,200.32	(177,396.68)	178,597.00
G. The following entries are needed to reflect the year-to-date donations received:				
19 District Wide		4,311.66	4,311.66	-
Robert L. Shearer Preschool		409.10	409.10	-
After-School Program		2,602.00	2,602.00	-
Bancroft Elementary		799.41	799.41	-
El Monte Elementary		261.63	261.63	-
Gregory Gardens Elementary		626.00	626.00	-
Hidden Valley Elementary		465.00	465.00	-
Meadow Homes Elementary		2,986.00	2,986.00	-
Mountain View Elementary		663.00	663.00	-
Rio Vista Elementary		1,096.00	1,096.00	-
Delta View Elementary		850.54	850.54	-
Sun Terrace Elementary		150.00	150.00	-
Valhalla Elementary		861.42	861.42	-
Valle Verde Elementary		609.55	609.55	-
Wren Avenue Elementary		767.12	767.12	-
Ygnacio Valley Elementary		699.14	699.14	-
El Dorado Middle		1,374.41	1,374.41	-
Oak Grove Middle		123.13	123.13	-
Pine Hollow Middle		500.00	500.00	-
Pleasant Hill Middle		126.91	126.91	-
Valley View Middle		1,861.74	1,861.74	-
Mt. Diablo High		225.00	225.00	-
Northgate High		30,740.43	30,740.43	-
Nueva Vista Continuation High		492.29	492.29	-
Subtotal	-	53,601.48	53,601.48	-
Net Change to General Fund Balance:				(9,277,960.67)
Revised Balance	53,483,725.94	275,502,460.00	294,521,863.88	34,464,322.06

* 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)				
Adopted Budget 2013-2014	883,968.10	1,617,049.00	1,571,238.00	929,779.10
A. The following entry provides carryover budgets to Eagle Peak Charter School funded by the 9012-13 ending balance.				
1 Restricted Entitlements			17,683.52	(17,683.52)
				Net Change to Eagle Peak Charter School Fund Balance:
				(17,683.52)
Revised Balance	883,968.10	1,617,049.00	1,588,921.52	912,095.58
ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
Adopted Budget 2013-2014	1,569,119.99	5,891,877.00	6,111,541.00	1,349,455.99
A. The following entry establishes special project carryover budgets for 2012-2013 which will be funded by the deferred revenue from 2012-2013, plus the balance of the 2012-2013 funding to be received in 2013-2014:				
1 Restricted Grants		79,242.50	79,242.50	-
B. The following entry provides carryover budgets to restricted entitlement programs funded by the 2012-2013 restricted ending balance:				
2 Restricted Entitlements			31,019.52	(31,019.52)
C. The following entries are needed to adjust the budget for the following programs:				
3 Adult Ed. Administration-Set up Post-Retirement contract			41,697.00	(41,697.00)
Subtotal	-	-	41,697.00	(41,697.00)
D. The following entries are needed to reflect the year-to-date actual income:				
4 Student Body Donations		521.03	521.03	-
Subtotal	-	521.03	521.03	-
				Net Change to Adult Education Fund Balance:
				(72,716.52)
Revised Balance	1,569,119.99	5,971,640.53	6,264,021.05	1,276,739.47
FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Adopted Budget 2013-2014	2,876,491.71	13,165,941.00	13,076,719.00	2,965,713.71
No activity this month				
DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Adopted Budget 2013-2014	850,801.01	201,600.00	201,600.00	850,801.01
A. The following entry provides carryover budgets to Measure C funded by the 2012-2013 restricted ending balance:				
1 Deferred Maintenance Fund			850,801.01	(850,801.01)
				Net Change to Deferred Maintenance Fund Balance:
				(850,801.01)
Revised Balance	850,801.01	201,600.00	1,052,401.01	-
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Adopted Budget 2013-2014	122,032,817.28	300,000.00	2,320,267.00	120,012,550.28
A. The following entry provides carryover budgets to Measure C funded by the 2012-2013 restricted ending balance:				
1 Measure C Construction			119,499,451.47	(119,499,451.47)
				Net Change to Measure C Fund Balance:
				(119,499,451.47)
Revised Balance	122,032,817.28	300,000.00	121,819,718.47	513,098.81
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Adopted Budget 2013-2014	3,055,912.56	151,437.00	569,437.00	2,637,912.56
No activity this month				

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STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Adopted Budget 2013-2014	3,730,260.74	20,000.00	52,433.00	3,697,827.74
A. The following entry provides carryover budgets to State School Facilities funded by the 2012-2013 restricted ending balance:				
1 State School Facility			1,428,127.57	(1,428,127.57)
			Net Change to State School Facility Fund Balance:	(1,428,127.57)
Revised Balance	3,730,260.74	20,000.00	1,480,560.57	2,269,700.17
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Adopted Budget 2013-2014	2,175,183.43	818,000.00	866,210.00	2,126,973.43
A. The following entry provides carryover budgets to Measure A funded by the 2012-2013 restricted ending balance:				
1 Measure A			1,088,637.52	(1,088,637.52)
			Net Change to Measure A Fund Balance:	(1,088,637.52)
Revised Balance	2,175,183.43	818,000.00	1,954,847.52	1,038,335.91
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Adopted Budget 2013-2014	29,557,249.49	32,969,572.00	32,969,572.00	29,557,249.49
No activity this month				
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Adopted Budget 2013-2014	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)				
Adopted Budget 2013-2014	52,468.39	1,365.00	-	53,833.39
No activity this month				