

Mt. Diablo Unified School District  
**2013-14 Budget Revisions**  
 October 2013

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
<b>GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, &amp; 06)</b>				
Balance from September 2013	53,483,725.94	275,502,460.00	294,521,863.88	34,464,322.06
<b>A. The following entries are needed to adjust the special project budgets based on the actual grant awards:</b>				
1 Bay Area Air Quality Management District Grant		339,999.30	339,999.30	-
2 School Site Donations: Sequoia Middle School		989.98	989.98	-
3 KVHS Radio		1,170.00	1,170.00	-
4 Community Donations		(20,000.00)	(20,000.00)	-
5 Common Core Standards		6,392,421.00	6,392,421.00	-
6 Concord Community Development Block Grant		24,000.00	24,000.00	-
7 Carl Perkins-CTE		30,877.00	30,877.00	-
8 ACME Academy: Mount Diablo High		53,640.00	53,640.00	-
9 Human Services Academy: Concord High		70,110.00	70,110.00	-
10 Hospitality & Tourism Academy: Mt. Diablo High		70,110.00	70,110.00	-
11 Health Science Academy: Ygnacio Valley High		70,110.00	70,110.00	-
Subtotal	-	7,033,427.28	7,033,427.28	-
<b>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:</b>				
12 Restricted Grants		1,176,576.51	1,176,576.51	-
Subtotal	-	1,176,576.51	1,176,576.51	-
<b>C. The following entry provides carryover budgets to restricted entitlement programs funded by the 2012-2013 restricted ending balance:</b>				
13 Restricted Entitlements			97,839.00	(97,839.00)
Subtotal			97,839.00	(97,839.00)
<b>D. The following entry is needed to adjust the Special Education budget to match the 13-14 apportionment.</b>				
14 AB114/25 Special Ed. Mental Health Program		(733,943.00)	(733,943.00)	-
<b>D. The Following entry is needed to reflect the elimination of the PERS Reduction budget for 2013-2014.</b>				
15 PERS Reduction		(402,645.00)	(182,356.00)	(220,289.00)
<b>E. The following entry is needed to adjust the budget for Indirect costs for 2013-2014.</b>				
16 Indirect Costs			(594,378.45)	594,378.45
<b>F. The following entries are needed to adjust the staffing budget as approved by the Board:</b>				
17 Unrestricted Programs		-	(2,765.00)	2,765.00
18 Restricted Programs		95,390.00	95,390.00	-
Subtotal	-	95,390.00	92,625.00	2,765.00
<b>G. The following entries are needed to adjust the Unrestricted programs for 2013-14.</b>				
19 Noon Supervision Program: Bancroft Elementary			1,743.00	(1,743.00)
20 Classroom Units			403,167.00	(403,167.00)
21 Elementary Instrumental Music		(1,600.00)	(1,600.00)	-
22 Mandate Block Grant		1,077,203.00		1,077,203.00
Subtotal	-	1,075,603.00	403,310.00	672,293.00
<b>H. The following entries are needed to reflect the year-to-date donations received:</b>				
23 District Wide		7,209.75	7,209.75	-
Purchasing/Warehouse		678.85	678.85	-
Robert L. Shearer Preschool		1,270.00	1,270.00	-
Maintenance		981.75	981.75	-
After-School Program		500.00	500.00	-
Ayers Elementary		25,548.72	25,548.72	-
Bancroft Elementary		5,965.84	5,965.84	-
Bel Air Elementary		6,479.25	6,479.25	-
Cambridge Elementary		6,124.92	6,124.92	-
El Monte Elementary		11,985.02	11,985.02	-
Gregory Gardens Elementary		3,151.00	3,151.00	-
Hidden Valley Elementary		31,165.28	31,165.28	-
Highlands Elementary		1,999.79	1,999.79	-
Meadow Homes Elementary		8,134.32	8,134.32	-
Monte Gardens Elementary		41,375.11	41,375.11	-

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Mt. Diablo Elementary		53,192.63	53,192.63	-
Mountain View Elementary		5,168.07	5,168.07	-
Pleasant Hill Elementary		30,959.05	30,959.05	-
Rio Vista Elementary		1,431.00	1,431.00	-
Delta View Elementary		1,612.52	1,612.52	-
Sequoia Elementary		6,189.67	6,189.67	-
Shore Acres Elementary		82.00	82.00	-
Silverwood Elementary		2,497.00	2,497.00	-
Strandwood Elementary		43,390.41	43,390.41	-
Sun Terrace Elementary		15,833.32	15,833.32	-
Valhalla Elementary		1,886.42	1,886.42	-
Valle Verde Elementary		44,062.16	44,062.16	-
Walnut Acres Elementary		22,467.28	22,467.28	-
Woodside Elementary		1,172.48	1,172.48	-
Wren Avenue Elementary		12,222.04	12,222.04	-
Ygnacio Valley Elementary		6,723.42	6,723.42	-
El Dorado Middle		43,541.39	43,541.39	-
Foothill Middle		125,767.00	125,767.00	-
Oak Grove Middle		11,371.46	11,371.46	-
Pine Hollow Middle		14,462.16	14,462.16	-
Pleasant Hill Middle		33,653.92	33,653.92	-
Riverview Middle		775.66	775.66	-
Sequoia Middle		53,005.98	53,005.98	-
Valley View Middle		60,413.28	60,413.28	-
College Park High		37,581.23	37,581.23	-
Concord High		26,804.00	26,804.00	-
Mt. Diablo High		8,419.00	8,419.00	-
Northgate High		118,238.65	118,238.65	-
Ygnacio Valley High		17,243.32	17,243.32	-
Prospect Continuation High		24.62	24.62	-
Olympic Continuation High		101.00	101.00	-
Nueva Vista Continuation High		845.95	845.95	-
Shadelands Center		165.38	165.38	-
Subtotal	-	953,873.07	953,873.07	-
<b>Net Change to General Fund Balance:</b>				<b>951,308.45</b>
<b>Revised Balance</b>	<b>53,483,725.94</b>	<b>284,700,741.86</b>	<b>302,768,837.29</b>	<b>35,415,630.51</b>

\* 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 September 2013	883,968.10	1,617,049.00	1,588,921.52	912,095.58
<b>A. The following entries are needed to establish the budgets for 2013-2014</b>				
1 Common Core Standards		38,585.00	38,585.00	-
2 Mandate Block Grant		2,654.00		2,654.00
Subtotal	-	41,239.00	38,585.00	2,654.00
<b>Net Change to Eagle Peak Charter School Fund Balance:</b>				<b>2,654.00</b>
<b>Revised Balance</b>	<b>883,968.10</b>	<b>1,658,288.00</b>	<b>1,627,506.52</b>	<b>914,749.58</b>

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

Balance from September 2013	1,569,119.99	5,971,640.53	6,264,021.05	1,276,739.47
<b>A. The following entry is needed to adjust the budget for the following program:</b>				
1 Classroom Units			(378,034.00)	378,034.00
<b>Net Change to Adult Education Fund Balance:</b>				<b>378,034.00</b>
<b>Revised Balance</b>	<b>1,569,119.99</b>	<b>5,971,640.53</b>	<b>5,885,987.05</b>	<b>1,654,773.47</b>

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<b>FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)</b>				
Balance from September 2013	2,876,491.71	13,165,941.00	13,076,719.00	2,965,713.71
<b>A. The following entries are needed to adjust the budgets for the following programs:</b>		17.85	17.85	-
1 Food Services			(25,133.00)	25,133.00
2 Classroom Units	-	17.85	(25,115.15)	25,133.00
				<b>Net Change to Food Services Fund Balance:</b>
				25,133.00
<b>Revised Balance</b>	<b>2,876,491.71</b>	<b>13,165,958.85</b>	<b>13,051,603.85</b>	<b>2,990,846.71</b>
<b>DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)</b>				
Balance from September 2013	850,801.01	201,600.00	1,052,401.01	-
No activity this month				
<b>CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 &amp;17)</b>				
Balance from September 2013	122,032,817.28	300,000.00	121,819,718.47	513,098.81
No activity this month				
<b>DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 &amp; 21)</b>				
Balance from September 2013	3,055,912.56	151,437.00	569,437.00	2,637,912.56
No activity this month				
<b>STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, &amp; 35)</b>				
Balance from September 2013	3,730,260.74	20,000.00	1,480,560.57	2,269,700.17
No activity this month				
<b>MEASURE A : SACS FUND 49 (County Fund 12 &amp; 15)</b>				
Balance from September 2013	2,175,183.43	818,000.00	1,954,847.52	1,038,335.91
No activity this month				
<b>MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 &amp; 96)</b>				
Balance from September 2013	29,557,249.49	32,969,572.00	32,969,572.00	29,557,249.49
No activity this month				
<b>MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)</b>				
Balance from September 2013	9,951,148.18	6,517,944.00	4,642,848.00	11,826,244.18
No activity this month				-
<b>TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)</b>				
Balance from September 2013	52,468.39	1,365.00	-	53,833.39
No activity this month				