

Mt. Diablo Unified School District
2010-11 Budget Revisions

September 2010

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Adopted Budget 2010-11	35,135,018.48	259,800,868.46	271,903,195.46	23,032,691.48
A. The following entry is needed to adjust the adopted budget in the following Programs:				
1 Energy Conservation		-	5,000.00	(5,000.00)
2 Facility Acquisition		-	145,000.00	(145,000.00)
3 Fire Extinguisher		30,000.00	30,000.00	-
4 Instrumental Music		-	24,730.00	(24,730.00)
5 Pupil Allocations		-	191,028.00	(191,028.00)
6 Teaching American History		(109,799.00)	(109,799.00)	-
Subtotal	-	(79,799.00)	285,959.00	(365,758.00)
B. The following entry establishes special project carryover budgets for 2010-11 which will be funded by the deferred revenue from 2009-10, plus the balance of the 2009-10 funding to be received in 2010-11:				
7 Restricted Grants		7,243,181.81	7,243,181.81	-
C. The following entry provides carryover budgets to restricted entitlement programs funded by the 2009-10 restricted ending balance:				
8 Restricted Entitlements			5,174,072.89	(5,174,072.89)
D. The following entry provides carryover budgets to unrestricted programs funded by the 2009-10 unrestricted ending balance:				
9 Unrestricted Programs			9,141,264.18	(9,141,264.18)
E. The following entries are needed to adjust the special project budgets based on the actual grant awards:				
10 Buena Vista Tutorial				
Cambridge Elem		1,723.38	1,723.38	-
Holbrook Elem		6,207.55	6,207.55	-
11 CCC Workforce Development		45,990.00	45,990.00	-
12 Part B, Local Assistance		154,941.00	154,941.00	-
13 Project Lead the Way Grant		31,100.00	31,100.00	-
14 Reimbursement from Outside Agencies		(29,862.00)	(29,862.00)	-
15 Special Ed State Improvement		800.00	800.00	-
Subtotal	-	210,899.93	210,899.93	-
F. The following entry is recording the budget change as approved by the Board on 9/14/2010:				
16 Inter-SELPA Services		147,974.00	147,974.00	-
G. The following entry is needed to adjust the legal services budget in the following programs:				
17 General Counsel			25,000.00	(25,000.00)
18 Legal Services - Personnel			(100,000.00)	100,000.00
19 Special Education - Legal Services		75,000.00	75,000.00	-
Subtotal	-	75,000.00	-	75,000.00
H. The following entry is needed to the change in the contribution account				
20 Unrestricted Program		(54,088.00)	-	(54,088.00)

Mt. Diablo Unified School District
2010-11 Budget Revisions

September 2010

	Budgeted Income	Budgeted Expense	Budgeted Fund Balance
I. The following entry is needed to record the inter-program transfers:			
21 Indirect costs	-	(750.00)	750.00
J. The following entry is needed to adjust the budget to cover staffing costs for 2010-11 budget:			
22 Special Education	(198,886.00)	(198,886.00)	-
23 Unrestricted Program	-	67,132.00	(67,132.00)
Subtotal	-	(131,754.00)	(67,132.00)
K. The following entries are needed to reflect the year-to-date actual income:			
24 Various Programs	3,584.00	3,584.00	-
L. The following entry is needed to reflect the year-to-date vending money received:			
25 Vending Account			
Oak Grove Middle	254.83	254.83	-
Riverview Middle	57.67	57.67	-
Sequoia Middle	65.24	65.24	-
College Park High	53.86	53.86	-
Northgate High	502.74	502.74	-
Olympic High	305.80	305.80	-
Shadelands Center	70.26	70.26	-
Subtotal	-	1,310.40	-
M. The following entries are needed to reflect the year-to-date donations received:			
26 District Wide	128.00	128.00	-
Horizons: Home Study	62.94	62.94	-
Horizons: CIS	185.00	185.00	-
Robert L. Shearer Preschool	601.83	601.83	-
After-School Program	758.00	758.00	-
Willow Creek Center	40.00	40.00	-
Bancroft Elementary	1,712.46	1,712.46	-
Gregory Gardens Elementary	680.55	680.55	-
Hidden Valley Elementary	26,322.91	26,322.91	-
Highlands Elementary	410.00	410.00	-
Mt. Diablo Elementary	1,140.90	1,140.90	-
Mountain View Elementary	31.20	31.20	-
Delta View Elementary	1,721.76	1,721.76	-
Silverwood Elementary	4,920.75	4,920.75	-
Strandwood Elementary	6,884.63	6,884.63	-
Sun Terrace Elementary	500.00	500.00	-
Valhalla Elementary	478.33	478.33	-
Valle Verde Elementary	808.37	808.37	-
Walnut Acres Elementary	20,167.71	20,167.71	-
Woodside Elementary	3,023.69	3,023.69	-
Wren Avenue Elementary	603.49	603.49	-
Ygnacio Valley Elementary	1,175.78	1,175.78	-

Mt. Diablo Unified School District
2010-11 Budget Revisions

September 2010

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Fund Balance
Diablo View Middle		360.80	360.80	-
El Dorado Middle		25,021.03	25,021.03	-
Foothill Middle		82,949.93	82,949.93	-
Glenbrook Middle		477.00	477.00	-
Pine Hollow Middle		376.27	376.27	-
Pleasant Hill Middle		5,165.45	5,165.45	-
Riverview Middle		4,606.22	4,606.22	-
Sequoia Middle		33,554.70	33,554.70	-
Valley View Middle		12,209.29	12,209.29	-
Clayton Valley High		18,376.92	18,376.92	-
College Park High		4,290.79	4,290.79	-
Concord High		6,982.07	6,982.07	-
Mt. Diablo High		23,556.52	23,556.52	-
Northgate High		33,471.08	33,471.08	-
Ygnacio Valley High		99.35	99.35	-
Prospect Continuation High		30.18	30.18	-
Summit Continuation High		500.00	500.00	-
Subtotal	-	324,385.90	324,385.90	-
Net Change to General Fund Balance:				(14,726,565.07)
Revised Balance	35,135,018.48	267,474,431.50	294,303,323.57	8,306,126.41

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

Mt. Diablo Unified School District
2010-11 Budget Revisions

September 2010

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Fund Balance
EAGLE PEAK CHARTER SCHOOL FUND: SACS FUND 09 (County Fund 80)				
Adopted Budget 2010-11	483,073.08	1,216,225.00	1,216,225.00	483,073.08
A. The following entry establishes special project carryover budgets for 2009-10:				
1 Charter School Dissemination Grant		11.84	11.84	-
		Net Change to Charter School Fund Balance:		-
Revised Balance	483,073.08	1,216,236.84	1,216,236.84	483,073.08
ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
Adopted Budget 2010-11	1,450,208.98	6,181,611.00	7,372,074.00	259,745.98
A. The following entries are needed to adjust the special project budgets based on the actual grant awards:				
1 First 5 School Readiness-Teach Preschoolers-Parent Co-op		(62,764.00)	(62,764.00)	-
2 First 5 School Readiness-Community Grant		2,970.00	2,970.00	-
Subtotal	-	(59,794.00)	(59,794.00)	-
B. The following entries are needed to reflect the donations received:				
3 Adult Education		4,222.29	4,222.29	-
		Net Change to Adult Education Fund Balance:		-
Revised Balance	1,450,208.98	6,066,245.29	7,256,708.29	259,745.98
FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Adopted Budget 2010-11	1,977,367.63	12,250,323.00	12,007,121.00	2,220,569.63
A. The following entry is needed to adjust the budget in the following programs:				
1 Food Services		-	62,000.00	(62,000.00)
B. The following entries are needed to reflect the donations received:				
2 Meadow Homes Elem		50.08	50.08	-
C. The following entry is needed to reflect the year-to-date vending money received:				
3 Concord High		110.00	110.00	-
		Net Change to Food Services Fund Balance:		(62,000.00)
Revised Balance	1,977,367.63	12,250,373.08	12,069,171.08	2,158,569.63
DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Adopted Budget 2010-11	2,136,200.66	111,765.00	140,000.00	2,107,965.66
No activity this month				

Mt. Diablo Unified School District
2010-11 Budget Revisions

September 2010

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Fund Balance
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 10 & 17)				
Adopted Budget 2010-11	5,298,752.78	-	232,100.00	5,066,652.78
A. The following entry provides carryover budgets to Measure C funded by the 2009-10 restricted ending balance:				
1 Measure C Construction			1,685,442.29	(1,685,442.29)
				Net Change to Construction Fund (Measure C) Balance: (1,685,442.29)
Revised Balance	5,298,752.78	-	1,917,542.29	3,381,210.49
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Adopted Budget 2010-11	3,098,391.87	46,006.00	59,006.00	3,085,391.87
No activity this month				
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Adopted Budget 2010-11	12,503,993.82	-	122,391.00	12,381,602.82
A. The following entry provides carryover budgets to State School Facilities funded by the 2009-10 restricted ending balance:				
1 State School Facility			9,962,691.08	(9,962,691.08)
				Net Change to State School Facility Program Balance: (9,962,691.08)
Revised Balance	12,503,993.82	-	10,085,082.08	2,418,911.74
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Adopted Budget 2010-11	2,380,642.81	687,962.00	687,962.00	2,380,642.81
A. The following entry provides carryover budgets to Measure A funded by the 2009-10 restricted ending balance:				
1 Measure A			1,432,313.16	(1,432,313.16)
				Net Change to Measure A Fund Balance: (1,432,313.16)
Revised Balance	2,380,642.81	687,962.00	2,120,275.16	948,329.65
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95)				
Adopted Budget 2010-11	8,884,108.27	15,990,000.00	15,990,000.00	8,884,108.27
No activity this month				
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Adopted Budget 2010-11	27,523,744.38	6,731,062.00	6,731,062.00	27,523,744.38
No activity this month				
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Adopted Budget 2010-11	56,696.49	-	4,000.00	52,696.49
No activity this month				