

Mt. Diablo Unified School District
2017-18 Budget Revisions
 January/February/March 2018

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Balance from December 2017	88,789,293.95	344,936,066.94	388,752,267.23	44,973,093.66
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 AB114/26 Special Ed Mental Health (R6512)		(43,478.00)	(43,478.00)	-
2 Andeavor Foundation CHS 17/18 Robotics Team		25,000.00	25,000.00	-
3 Andeavor Foundation YVHS FIRST Robotics Competition Team		20,000.00	20,000.00	-
4 CalSERVES-NCOE Project		(1,668.59)	(1,668.59)	-
5 Classified Employee Teacher Credentialing Program		80,000.00	80,000.00	-
6 Contra Costa County Office of Ed - TUPE		5,000.00	5,000.00	-
7 Lottery - Non-Prop 20 Unrestricted		123,218.00	123,218.00	-
8 Lottery - Prop 20 Instructional Materials		76,132.00	76,132.00	-
9 Special Ed IDA Mental Health		(7,851.00)	(7,851.00)	-
10 Special Ed Infant Program		86.00	86.00	-
11 Special Ed Low Incidence		13,967.23	13,967.23	-
12 Special Ed Workability-State		50.00	50.00	-
13 Title I, Part A		63,540.00	63,540.00	-
14 Title II, Part A Teacher Quality - Public		(456.00)	(456.00)	-
15 Title III, Immigrant		6,905.00	6,905.00	-
16 Title III, LEP Student		34,145.00	34,145.00	-
Subtotal	-	394,589.64	394,589.64	-
B. The following entries adjust staffing budgets as approved by the Board:				
1 Restricted Programs		4,387.00	20,734.00	(16,347.00)
2 Special Education		-	98,634.00	(98,634.00)
3 Unrestricted Programs		-	(99,756.83)	99,756.83
Subtotal	-	4,387.00	19,611.17	(15,224.17)
C. The following entries adjust contribution budgets:				
1 Restricted Programs		(170,250.11)	-	(170,250.11)
2 Special Education		(528,146.00)	-	(528,146.00)
3 Unrestricted Programs		698,396.11	-	698,396.11
Subtotal	-	-	-	-
D. The following entries adjust the budgets for the programs listed below:				
1 Indirect Costs		-	15,032.13	(15,032.13)
2 Restricted Programs		64,365.67	(109,462.33)	173,828.00
3 Special Education		1,282,628.00	749,668.00	532,960.00
4 Unrestricted Programs		89,295.76	228,475.16	(139,179.40)
Subtotal	-	1,436,289.43	883,712.96	552,576.47
E. The following entries adjust budgets to reflect year-to-date income received:				
1 Rentals and Leases		786.00	-	786.00
2 Restricted Programs		66,315.63	70,679.52	(4,363.89)
3 Sale of Equipment & Supplies		1,970.74	-	1,970.74
4 Unrestricted Programs		17,606.31	(520.56)	18,126.87
Subtotal	-	86,678.68	70,158.96	16,519.72
F. The following entries are needed to reflect the year-to-date donations received:				
1 Ayers Elementary		12,347.81	12,347.81	-
2 Bancroft Elementary		1,073.74	1,073.74	-
3 Bel Air Elementary		1,031.40	1,031.40	-
4 Cambridge Elementary		725.46	725.46	-
5 El Monte Elementary		12,125.95	12,125.95	-
6 Fair Oaks Elementary		2,002.00	2,002.00	-
7 Gregory Gardens Elementary		6,472.05	6,472.05	-
8 Hidden Valley Elementary		15,928.65	15,928.65	-
9 Highlands Elementary		23,823.34	23,823.34	-
10 Holbrook Elementary		1,284.00	1,284.00	-
11 Meadow Homes Elementary		12,546.15	12,546.15	-
12 Monte Gardens Elementary		22,153.06	22,153.06	-
13 Mt. Diablo Elementary		45,407.29	45,407.29	-
14 Mountain View Elementary		2,929.30	2,929.30	-
15 Pleasant Hill Elementary		26,958.00	26,958.00	-

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16 Rio Vista Elementary		15.00	15.00	-
17 Delta View Elementary		939.96	939.96	-
18 Sequoia Elementary		39,430.29	39,430.29	-
19 Shore Acres Elementary		1,385.00	1,385.00	-
20 Silverwood Elementary		814.00	814.00	-
21 Strandwood Elementary		2,601.38	2,601.38	-
22 Sun Terrace Elementary		7,029.81	7,029.81	-
23 Valhalla Elementary		48,894.78	48,894.78	-
24 Valle Verde Elementary		8,190.63	8,190.63	-
25 Walnut Acres Elementary		5,349.50	5,349.50	-
26 Westwood Elementary		5,505.57	5,505.57	-
27 Woodside Elementary		9,177.38	9,177.38	-
28 Wren Avenue Elementary		10,839.15	10,839.15	-
29 Ygnacio Valley Elementary		1,760.77	1,760.77	-
30 Diablo View Middle		2,962.00	2,962.00	-
31 El Dorado Middle		895.78	895.78	-
32 Foothill Middle		25,013.20	25,013.20	-
33 Pine Hollow Middle		8,558.30	8,558.30	-
34 Pleasant Hill Middle		5,458.80	5,458.80	-
35 Riverview Middle		1,571.00	1,571.00	-
36 Sequoia Middle		23,195.88	23,195.88	-
37 Valley View Middle		67,722.41	67,722.41	-
38 College Park High		46,152.56	46,152.56	-
39 Concord High		11,740.00	11,740.00	-
40 Mt. Diablo High		7,837.73	7,837.73	-
41 Northgate High		122,485.04	122,485.04	-
42 Ygnacio Valley High		16,410.74	16,410.74	-
43 Olympic Continuation High		1,072.89	1,072.89	-
44 Prospect Continuation High		80.00	80.00	-
45 Horizons: CIS/Home Study		960.00	960.00	-
46 Robert L. Shearer Preschool		106.88	106.88	-
47 Special Education Donation		500.00	500.00	-
48 Willow Creek Center		200.00	200.00	-
Subtotal	-	671,664.63	671,664.63	-
Net Change to General Fund Balance:				553,872.02
Revised Balance	88,789,293.95	347,529,676.32	390,792,004.59	45,526,965.68

* 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 December 2017	1,306,002.82	2,641,353.00	2,662,248.68	1,285,107.14
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 Lottery - Non-Prop 20 Unrestricted		507.00	507.00	-
2 Lottery - Prop 20 Instructional Materials		404.00	404.00	-
3 State Aid Prior Year Adjustment		(14,522.00)	-	(14,522.00)
Subtotal	-	(13,611.00)	911.00	(14,522.00)
B. The following entry adjusts the budgets for the programs listed below:				
1 Unrestricted Eagle Peak Programs		-	149,718.00	(149,718.00)
Net Change to Eagle Peak Charter School Fund Balance:				(164,240.00)
Revised Balance	1,306,002.82	2,627,742.00	2,812,877.68	1,120,867.14

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ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
Balance from December 2017	1,787,708.72	6,538,944.88	6,651,028.99	1,675,624.61
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 Pell Grant		125,000.00	125,000.00	-
2 Title II - Workforce Investment and Opportunity Act		(94,491.00)	(94,491.00)	-
3 VEA Perkins IIC		9,944.00	9,944.00	-
Subtotal	-	40,453.00	40,453.00	-
B. The following entry adjusts the budgets for the program listed below:				
1 Unrestricted Adult Education Programs		2,000.00	72,234.45	(70,234.45)
Subtotal	-	2,000.00	72,234.45	(70,234.45)
C. The following entry adjusts budgets to reflect year-to-date income received:				
1 Unrestricted Adult Education Programs		37,008.61	-	37,008.61
Net Change to Adult Education Fund Balance:				(33,225.84)
Revised Balance	1,787,708.72	6,618,406.49	6,763,716.44	1,642,398.77

FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance from December 2017	4,650,400.92	12,621,610.41	12,757,206.07	4,514,805.26
A. The following entry adjusts staffing budgets as approved by the Board:				
1 Food Services Program		-	6,560.00	(6,560.00)
B. The following entry adjusts the budgets for the program listed below:				
1 Food Services		(1,320.57)	43,652.43	(44,973.00)
C. The following entry adjusts budgets to reflect year-to-date income received:				
1 Food Services Catering		4,350.50	-	4,350.50
Net Change to Food Services Fund Balance:				(47,182.50)
Revised Balance	4,650,400.92	12,624,640.34	12,807,418.50	4,467,622.76

DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance from December 2017	-	9.00	6.37	2.63
A. The following entry adjusts the budgets for the programs listed below for the 1st Interim:				
1 Deferred Maintenance Fund		(0.06)	2.57	(2.63)
Net Change to Deferred Maintenance Fund Balance:				(2.63)
	-	8.94	8.94	-

CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Balance from December 2017	72,656,958.22	684,858.00	34,411,958.22	38,929,858.00
No revisions for January/February/March 2018				

DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance from December 2017	8,592,585.40	1,878,774.00	340,395.00	10,130,964.40
A. The following entries adjust the budgets for the programs listed below:				
1 Developer Fee Fund		20,000.00	14,667.00	5,333.00
2 Pittsburg New School Construction Fund		27,000.00	-	27,000.00
Subtotal	-	47,000.00	14,667.00	32,333.00
Net Change to Developer Fee Fund Balance:				32,333.00
Revised Balance	8,592,585.40	1,925,774.00	355,062.00	10,163,297.40

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STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from December 2017	1,876,994.95	16,644.00	1,893,638.95	-
A. The following entries adjust the budgets for the program listed below:				
1 State School Building Fund		7.00	-	7.00
2 State School Building Fund - Prop 55		4,000.00	-	4,000.00
Subtotal	-	4,007.00	-	4,007.00
		Net Change to State School Facility Fund Balance:		4,007.00
Revised Balance	1,876,994.95	20,651.00	1,893,638.95	4,007.00
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from December 2017	348,374.57	9,879,438.00	9,813,439.06	414,373.51
A. The following entry adjusts the budgets for the program listed below:				
1 Capital Outlay & Facility Work		-	618.00	(618.00)
		Net Change to Measure A Fund Balance:		(618.00)
Revised Balance	348,374.57	9,879,438.00	9,814,057.06	413,755.51
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from December 2017	29,602,902.88	38,396,162.00	38,260,532.00	29,738,532.88
No revisions for January/February/March 2018				
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance from December 2017	33,055,835.23	6,855,580.00	11,649,329.00	28,262,086.23
A. The following entry adjusts the budgets for the program listed below:				
1 Bond Interest & Redemption		30,000.00	-	30,000.00
		Net Change to Measure A Debt Service Fund Balance:		30,000.00
	33,055,835.23	6,885,580.00	11,649,329.00	28,292,086.23
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance from December 2017	55,805.88	930.00	3.00	56,732.88
A. The following entry adjusts the budgets for the program listed below:				
1 Tosco Environmental Scholarship Fund		140.00	-	140.00
		Net Change to Tosco Environmental Scholarship Fund Balance:		140.00
	55,805.88	1,070.00	3.00	56,872.88