

Mt. Diablo Unified School District
2015-16 Budget Revisions

October 2015

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
September 2015	71,521,400.46	332,141,210.45	351,827,913.14	51,834,697.77
A The following entries adjust the grant and entitlement budgets based on award letter:				
1 California Partnership Academy-Architecture/Construction/Manufacturing/Engineering		35,833.00	35,833.00	-
2 California Partnership Academy-Careers in Education		2,340.00	2,340.00	-
3 California Partnership Academy-Digital Safari and Multimedia		73,620.00	73,620.00	-
4 California Partnership Academy-Health Science		2,340.00	2,340.00	-
5 California Partnership Academy-Human Services		2,340.00	2,340.00	-
6 California Partnership Academy-International Hospitality and Tourism		2,340.00	2,340.00	-
7 California Partnership Academy-Medical and Bio-Tech		6,390.00	6,390.00	-
8 Educator Effectiveness Funds		2,502,173.00	2,502,173.00	-
9 Governor's One-Time Discretionary Funds		16,075,690.00	16,075,690.00	-
10 Mandated Block Grant		8,009.00		8,009.00
11 Mental Health Average Daily Attendance Allocation		(248.00)	(248.00)	-
12 Title II, Part A		152,082.00	152,082.00	-
13 Title III, Part A, Immigrant		(13,587.00)	(13,587.00)	-
14 Title III, Part A, Limited English Proficient		(31,829.00)	(31,829.00)	-
15 Tobacco Use Prevention Education Consortium		15,000.00	15,000.00	-
Subtotal	-	18,832,493.00	18,824,484.00	8,009.00
B The following entries provide carryover budgets to unrestricted and restricted programs funded by the 2014-15 ending balance:				
16 Restricted Programs		515,000.00	4,290,998.91	(3,775,998.91)
17 Unrestricted Programs		-	12,281.70	(12,281.70)
Subtotal	-	515,000.00	4,303,280.61	(3,788,280.61)
C The following entries adjust staffing budgets for the 1st Interim:				
18 Restricted Programs		(124,566.00)	(124,566.00)	-
19 Special Education		(217,952.00)	(100,395.95)	(117,556.05)
20 Unrestricted Programs		249,480.00	1,813,486.00	(1,564,006.00)
Subtotal	-	(93,038.00)	1,588,524.05	(1,681,562.05)
D The following entries adjust budget for the 1st Interim:				
21 County Health Dept. Outreach-Nutrition Ed & Obesity Prevention Branch (NEOPB)		5,268.58	(8,436.59)	13,705.17
22 District-Wide Instrumental Music			13,000.00	(13,000.00)
23 Indirect Costs			(770,967.82)	770,967.82
24 LAIF Service Fees			120.00	(120.00)
25 LCFF Home to School Transportation			(1,497,103.00)	1,497,103.00
26 LCFF Special Education Transportation			(85,000.00)	85,000.00
27 Personnel Services			12,000.00	(12,000.00)
28 Buena Vista Tutorial		7,095.00	3,447.00	3,648.00
29 Reimbursement from Outside Sources		(2,456.73)	-	(2,456.73)
30 Student Services - Interpreting			173,000.00	(173,000.00)
31 Tier 3 Adult Education			(3,184,396.00)	3,184,396.00
32 Unrestricted General Funds		(3,127,945.00)	(544,024.00)	(2,583,921.00)
33 Work Experience		8,000.00	4,850.00	3,150.00
Subtotal	-	(3,110,038.15)	(5,883,510.41)	2,773,472.26
E The following entries adjust budget to reflect year-to-date income received:				
34 Contra Costa After-School 4 All Initiative		1,800.00	1,800.00	-
35 KVHS Radio Station		830.00	830.00	-
36 Print Shop		1,448.57	1,448.57	-
37 Rental and Leases		181,882.65	-	181,882.65
38 Sales of Equipment & Supplies		29,421.61	29,421.61	-
39 Vending Account		506.32	506.32	-
Subtotal	-	215,889.15	34,006.50	181,882.65

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F The following entries are needed to reflect the year-to-date donations received:				
40 Robert L. Shearer Preschool		63.47	63.47	-
Ayers Elementary		12,658.65	12,658.65	-
Bancroft Elementary		225.55	225.55	-
Cambridge Elementary		4,307.85	4,307.85	-
El Monte Elementary		2,039.85	2,039.85	-
Fair Oaks Elementary		812.40	812.40	-
Gregory Gardens Elementary		1,389.28	1,389.28	-
Hidden Valley Elementary		37,488.47	37,488.47	-
Highlands Elementary		8,825.84	8,825.84	-
Meadow Homes Elementary		4,350.00	4,350.00	-
Monte Gardens Elementary		11,630.47	11,630.47	-
Mt. Diablo Elementary		20,862.82	20,862.82	-
Mountain View Elementary		5,245.96	5,245.96	-
Pleasant Hill Elementary		33,294.65	33,294.65	-
Delta View Elementary		160.00	160.00	-
Shore Acres Elementary		3,691.39	3,691.39	-
Silverwood Elementary		7,555.62	7,555.62	-
Strandwood Elementary		18,153.67	18,153.67	-
Sun Terrace Elementary		2,057.65	2,057.65	-
Valhalla Elementary		15,341.40	15,341.40	-
Valle Verde Elementary		33,544.00	33,544.00	-
Walnut Acres Elementary		76,819.34	76,819.34	-
Woodside Elementary		760.00	760.00	-
Wren Avenue Elementary		490.48	490.48	-
Ygnacio Valley Elementary		5,025.00	5,025.00	-
Diablo View Middle		24,416.00	24,416.00	-
El Dorado Middle		1,667.63	1,667.63	-
Foothill Middle		40,795.95	40,795.95	-
Oak Grove Middle		13,479.44	13,479.44	-
Pine Hollow Middle		20,108.33	20,108.33	-
Pleasant Hill Middle		30,664.00	30,664.00	-
Riverview Middle		131.55	131.55	-
Sequoia Middle		82,012.00	82,012.00	-
Valley View Middle		1,559.00	1,559.00	-
College Park High		45,062.73	45,062.73	-
Concord High		29,100.00	29,100.00	-
Mt. Diablo High		15,895.01	15,895.01	-
Northgate High		120,859.23	120,859.23	-
Ygnacio Valley High		35,802.17	35,802.17	-
Summit Continuation High		2,696.73	2,696.73	-
Subtotal	-	771,043.58	771,043.58	-
		Net Change to General Fund Balance:		(2,506,478.75)
Revised Balance	71,521,400.46	349,272,560.03	371,465,741.47	49,328,219.02

* 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)				
September 2015	1,152,760.70	2,110,920.71	1,959,368.71	1,304,312.70
A The following entries adjust the grant and entitlement budgets based on award letter:				
1 Educator Effectiveness Funds		16,425.00	16,425.00	-
2 Mandated Block Grant		46.00	-	46.00
3 Governor's One-Time Discretionary Funds		116,322.00	116,322.00	-
Subtotal	-	132,793.00	132,747.00	46.00
B The following entries provide carryover budgets to restricted entitlement programs funded by the 2014-15 restricted ending balance:				
4 Prop 39 Clean Energy			50,069.65	(50,069.65)
5 Instructional Materials: Lottery			4,085.23	(4,085.23)
6 Eagle Peak			500.00	(500.00)
Subtotal	-	-	54,654.88	(54,654.88)
C The following entry adjusts budgets for the 1st Interim:				
7 Eagle Peak		21,979.00	369,550.10	(347,571.10)
Net Change to Eagle Peak Charter School Fund Balance:				(402,179.98)
Revised Balance	1,152,760.70	2,265,692.71	2,516,320.69	902,132.72
ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
September 2015	1,313,943.01	5,558,686.00	6,191,641.00	680,988.01
A The following entries adjust the grant and entitlement budgets based on award letter:				
1 Adult Education Block Grant Program		3,199,884.00	3,199,884.00	-
2 VEA Perkins		(25,287.00)	(25,287.00)	-
3 Workforce Innovation and Opportunity Act, Title II		80,234.00	80,234.00	-
Subtotal	-	3,254,831.00	3,254,831.00	-
B The following entry provides carryover budgets to restricted entitlement programs funded by the 2014-15 restricted ending balance:				
4 Restricted Entitlements			33,455.89	(33,455.89)
C The following entry adjusts the budget for the program listed below:				
5 Unrestricted Adult Education Program		(3,184,396.00)	(2,560,595.00)	(623,801.00)
D The following entry adjusts staffing budgets for the 1st Interim:				
6 Unrestricted Adult Education Program			23,731.00	(23,731.00)
Net Change to Adult Education Fund Balance:				(680,987.89)
Revised Balance	1,313,943.01	5,629,121.00	6,943,063.89	0.12
FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
September 2015	2,957,907.61	12,637,464.72	12,544,561.72	3,050,810.61
A The following entry provides carryover budgets to restricted entitlement programs funded by the 2014-15 restricted ending balance:				
1 Food Service Local Donation Account			2,936.00	(2,936.00)
B The following entry adjusts the staffing budget as approved by the Board:				
2 Food Services			6,241.00	(6,241.00)
C The following entry adjusts budgets for the 1st Interim:				
3 Child Nutrition: Child & Adult Care Food Prog		8,294.00	(45,341.00)	53,635.00
D The following entry adjusts budget to reflect year-to-date income received:				
4 Vending		1,920.70	1,920.70	-
Net Change to Food Services Fund Balance:				44,458.00
Revised Balance	2,957,907.61	12,647,679.42	12,510,318.42	3,095,268.61
DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
September 2015	8,411.17	825.00	4.00	9,232.17
No Activity this Month				

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CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
September 2015	19,077,948.62	43,298,637.70	62,560,830.33	(184,244.01)
A. The following entry provides carryover budget to Measure C, 2010 programs funded by the 2014-15 ending balance:				
1 Measure C 2010, Series E			(184,244.01)	184,244.01
			Net Change to Measure C Fund Balance:	184,244.01
Revised Balance	19,077,948.62	43,298,637.70	62,376,586.32	0.00
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
September 2015	5,794,954.60	1,411,906.00	1,486,950.00	5,719,910.60
A. The following entry adjusts staffing budgets for the 1st Interim:				
1 Developer Fee Fund			(84.00)	84.00
			Net Change to Measure C Fund Balance:	84.00
Revised Balance	5,794,954.60	1,411,906.00	1,486,866.00	5,719,994.60
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
September 2015	2,268,631.76	21,123.00	2,267,338.59	22,416.17
A. The following entry adjusts staffing budgets for the 1st Interim:				
1 State School Facility Program			1,567.00	(1,567.00)
			Net Change to Measure C Fund Balance:	(1,567.00)
Revised Balance	2,268,631.76	21,123.00	2,268,905.59	20,849.17
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
September 2015	2,057,174.55	815,875.00	901,350.23	1,971,699.32
A. The following entry adjusts staffing budgets for the 1st Interim:				
1 Measure A			27,712.00	(27,712.00)
			Net Change to Measure A Fund Balance:	(27,712.00)
Revised Balance	2,057,174.55	815,875.00	929,062.23	1,943,987.32
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
September 2015	24,574,119.95	31,118,540.70	29,901,052.67	25,791,607.98
No activity this month				
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
September 2015	13,687,846.95	6,653,068.00	4,642,197.00	15,698,717.95
No activity this month				
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
September 2015	54,876.11	2,035.00	-	56,911.11
No activity this month				