

Mt. Diablo Unified School District
2014-15 Budget Revisions

October - November 2014

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01)				
Balance from September 2014	70,782,539.89	286,073,400.55	313,271,697.41	43,584,243.03
A. The following entries adjust the grants and entitlements budgets based on award letter:				
1 NEA Learning & Leadership Grant		4,500.00	4,500.00	-
2 Medi-Cal Administration		45,000.00	45,000.00	-
3 Tosco Grant		110,000.00	110,000.00	-
4 LCFF Supplemental Grant		28,720.00	2,560.00	26,160.00
5 AB86 Adult Ed Consortium		20,500.00	20,500.00	-
6 Part B Local Assistance		1,291,093.53	1,291,093.53	-
7 Part B Federal Preschool		17,604.36	17,604.36	-
8 Part B Preschool Local		9,127.24	9,127.24	-
9 Title II, Part A		(106,736.00)	(106,736.00)	-
10 City of Walnut Creek Local Grant		20,000.00	20,000.00	-
11 CPA: International Hospitality and Tourism		63,871.00	63,871.00	-
12 CPA: Medical and Biotechnology		61,560.00	61,560.00	-
13 CPA: Health Sciences		55,663.00	55,663.00	-
14 CPA: Architecture, Construction, Manufacturing, and Engineering		61,560.00	61,560.00	-
15 CPA: Careers in Education		57,924.00	57,924.00	-
16 CPA: Human Services		50,649.00	50,649.00	-
17 CPA: Digital Safari and Multimedia		71,280.00	71,280.00	-
18 Nutrition Education and Obesity Prevention Branch		(14,770.35)	(14,770.35)	-
Subtotal	-	1,847,545.78	1,821,385.78	26,160.00
B. The following entry provides carryover budgets funded by the 2013-14 ending balance:				
19 Restricted Programs			(312.50)	312.50
20 Unrestricted Programs		-	75,034.15	(75,034.15)
	-	-	74,721.65	(74,721.65)
C. The following entries adjust staffing budgets as approved by the Board:				
21 Unrestricted Programs			308,223.00	(308,223.00)
22 1st Interim Position Control Adjustments			(5,186,453.00)	5,186,453.00
23 Special Education		23,917.00	23,917.00	-
24 Restricted Programs		65,367.00	65,367.00	-
	-	89,284.00	(4,788,946.00)	4,878,230.00
D. The following entry is needed to revise the district contribution account:				
25 Special Education		(23,917.00)		(23,917.00)
		(23,917.00)	-	(23,917.00)
E. The following entry adjusts the budget for the programs listed below:				
26 K3 CSR		(127,449.00)	-	(127,449.00)
27 Activity Supervision			43,525.00	(43,525.00)
28 Increase for Vehicle Purchase per 10.29.14 Board Meeting		-	121,040.76	(121,040.76)
29 Indirect Costs			(411,528.88)	411,528.88
30 Unrestricted Programs		1,832,757.00	1,909,353.16	(76,596.16)
	-	1,705,308.00	1,662,390.04	42,917.96
F. The following entries are needed to reflect the year-to-date donations received:				
31 District Wide		1,000.00	1,000.00	-
Horizons: Home Study		41.40	41.40	-
Robert L. Shearer Preschool		63.47	63.47	-
After-School Program		100.00	100.00	-
Ayers Elementary		8,961.96	8,961.96	-
Bancroft Elementary		2,444.40	2,444.40	-
Cambridge Elementary		866.63	866.63	-
El Monte Elementary		9,225.52	9,225.52	-
Gregory Gardens Elementary		7,847.88	7,847.88	-
Hidden Valley Elementary		28,348.00	28,348.00	-
Highlands Elementary		10,799.30	10,799.30	-
Monte Gardens Elementary		31,887.93	31,887.93	-
Mt. Diablo Elementary		82,841.99	82,841.99	-
Mountain View Elementary		351.46	351.46	-

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Pleasant Hill Elementary		29,223.70	29,223.70	-
Rio Vista Elementary		2,063.00	2,063.00	-
Delta View Elementary		92.77	92.77	-
Sequoia Elementary		3,123.00	3,123.00	-
Strandwood Elementary		36,818.21	36,818.21	-
Sun Terrace Elementary		8,096.70	8,096.70	-
Valhalla Elementary		6,176.23	6,176.23	-
Valle Verde Elementary		54,057.47	54,057.47	-
Walnut Acres Elementary		45,170.11	45,170.11	-
Woodside Elementary		6,523.41	6,523.41	-
Wren Avenue Elementary		2,558.04	2,558.04	-
Ygnacio Valley Elementary		893.97	893.97	-
Diablo View Middle		19,201.00	19,201.00	-
El Dorado Middle		1,782.86	1,782.86	-
Foothill Middle		126,189.40	126,189.40	-
Oak Grove Middle		12,307.76	12,307.76	-
Pine Hollow Middle		11,701.27	11,701.27	-
Pleasant Hill Middle		3,263.98	3,263.98	-
Riverview Middle		240.00	240.00	-
Sequoia Middle		62,588.13	62,588.13	-
Valley View Middle		59,405.00	59,405.00	-
College Park High		23,051.74	23,051.74	-
Concord High		77,038.00	77,038.00	-
Mt. Diablo High		3,749.94	3,749.94	-
Northgate High		132,702.86	132,702.86	-
Ygnacio Valley High		25,774.81	25,774.81	-
Prospect Continuation High		44.12	44.12	-
Nueva Vista Continuation High		115.38	115.38	-
Subtotal	-	938,732.80	938,732.80	-
Net Change to General Fund Balance:				4,848,669.31
Revised Balance	70,782,539.89	290,630,354.13	312,979,981.68	48,432,912.34

* 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 2014	901,985.57	1,801,801.00	1,842,057.00	861,729.57
A. The following entries provide carryover budgets funded by the 2013-14 ending balance:				
1 School Site Donations			500.00	(500.00)
2 Prop 39: Clean Energy Act			50,090.00	(50,090.00)
3 Lottery: Instructional Materials			5,461.32	(5,461.32)
4 K3 CSR		127,449.00	-	127,449.00
5 Common Core State Standards			38,585.00	(38,585.00)
6 Mandated Costs Reimbursements		15,729.00	15,729.00	-
	-	143,178.00	110,365.32	32,812.68
Net Change to Eagle Peak Charter School Fund Balance:				32,812.68
Revised Balance	901,985.57	1,944,979.00	1,952,422.32	894,542.25

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ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
Balance from September 2014	1,974,509.34	5,757,377.00	6,347,418.85	1,384,467.49
A. The following entries adjust the budget for the programs listed below:				
1 Adult Ed			4,000.00	(4,000.00)
2 CalWorks FOCUS		53,086.24	53,086.24	-
3 AB86 Adult Ed Consortium		20,500.00	20,500.00	-
4 Workforce Investment Act Title II		64,271.00	64,271.00	-
5 Adult Ed Perkins Grant		(3,876.00)	(3,876.00)	-
6 Adult Ed Administration		2,708.00	(458.29)	3,166.29
7 Life Long Learning		(15,000.00)	1,234.47	(16,234.47)
8 Parent Education			9,215.04	(9,215.04)
9 Adults with Disabilities		7,200.00	(123,983.60)	131,183.60
10 Career Technical Education		(154,500.00)	(25,997.33)	(128,502.67)
11 ESL/Citizenship		(2,050.00)	(155,821.33)	153,771.33
12 Adult Basic Ed/ASE		-	(11,618.81)	11,618.81
13 "On Track" Support Services			8,186.18	(8,186.18)
14 Transition Options Program			9,763.13	(9,763.13)
Subtotal	-	(27,660.76)	(151,499.30)	123,838.54
		Net Change to Adult Education Fund Balance:		123,838.54
Revised Balance	1,974,509.34	5,729,716.24	6,195,919.55	1,508,306.03

FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance from September 2014	3,701,222.47	13,090,600.00	12,487,890.00	4,303,932.47
A. The following entry adjusts the staffing budget as approved by the Board:				
1 Food Services		975.20	975.20	-
		975.20	975.20	-
		Net Change to Food Services Fund Balance:		-
Revised Balance	3,701,222.47	13,091,575.20	12,488,865.20	4,303,932.47

DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance from September 2014	425,004.28	1,600.00	-	426,604.28
A. The following entry provides carryover budgets funded by the 2013-14 ending balance:				
1 Deferred Maintenance Fund			236,319.78	(236,319.78)
		Net Change to Deferred Maintenance Fund Balance:		(236,319.78)
Revised Balance	425,004.28	1,600.00	236,319.78	190,284.50

CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Balance from September 2014	52,161,960.04	300,000.00	1,924,641.00	50,537,319.04
A. The following entry provides carryover budgets funded by the 2013-14 ending balance:				
1 Measure C 2010 Series E			50,237,319.04	(50,237,319.04)
			50,237,319.04	(50,237,319.04)
		Net Change to Measure C Fund Balance:		(50,237,319.04)
Revised Balance	52,161,960.04	300,000.00	52,161,960.04	300,000.00

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DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance from September 2014	4,452,321.46	1,307,800.00	301,279.00	5,458,842.46
A. The following entry provides carryover budgets funded by the 2013-14 ending balance:				
1 Developer Fee			4,151,042.46	(4,151,042.46)
	-	-	4,151,042.46	(4,151,042.46)
			Net Change to Measure C Fund Balance:	(4,151,042.46)
Revised Balance	4,452,321.46	1,307,800.00	4,452,321.46	1,307,800.00

STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from September 2014	2,698,723.03	20,000.00	-	2,718,723.03
A. The following entry adjusts the staffing budget as approved by the Board:				
1 State School Building Fund			2,698,723.03	(2,698,723.03)
			Net Change to State School Facility Fund Balance:	(2,698,723.03)
Revised Balance	2,698,723.03	20,000.00	2,698,723.03	20,000.00

MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from September 2014	2,145,282.19	816,000.00	881,555.00	2,079,727.19
A. The following entries provide carryover budgets to Measure A funded by the 2013-2014 restricted ending balance:				
1 Capital Outlay and Facility			1,204,347.45	(1,204,347.45)
2 Furniture & Equipment			59,379.74	(59,379.74)
		-	1,263,727.19	
			Net Change to Measure A Fund Balance:	(1,263,727.19)
Revised Balance	2,145,282.19	816,000.00	2,145,282.19	816,000.00

MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from September 2014	22,595,905.01	33,378,346.00	29,711,361.00	26,262,890.01
No activity this month				

MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance from September 2014	11,827,928.87	6,520,904.00	4,653,060.00	13,695,772.87
No activity this month				

TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance from September 2014	54,488.90	2,030.00	-	56,518.90
No activity this month				