

Mt. Diablo Unified School District
2014-15 Budget Revisions

December 2014 - January 2015

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01)				
Balance from November 2014	70,782,539.89	290,630,354.13	312,979,981.67	48,432,912.35
A. The following entries adjust the grants and entitlements budgets based on award letter:				
1 County Health Grant		70,000.00	70,000.00	-
2 Family and Children's Trust (FACT) Grant		79,570.00	79,570.00	-
3 Contra Costa Afterschool for All		3,153.22	3,153.22	-
4 Project Lead the Way		2,500.00	2,500.00	-
5 Career Pathways Grant		13,500.00	13,500.00	-
6 Title III, Part A, Limited English Proficient (LEP)		34,216.00	34,216.00	-
7 Title III, Part A, Immigrant		75,412.00	75,412.00	-
8 School Improvement Grant (SIG), Cohort 1		151,407.17	151,407.17	-
9 Quality Education Investment Act (QEIA)		1,070,458.00	1,070,458.00	-
10 UC Berkeley Puente Project		4,600.00	4,600.00	-
11 Integrated Middle School Science		10,800.00	10,800.00	-
12 California Partnership Academies		2,520.00	2,520.00	-
13 Carl Perkins Career and Technical Ed Improvement Act of 2006		24,432.00	24,432.00	-
14 Title I, Part A		24,546.00	24,546.00	-
15 Medi-Cal Billing Revenue		158,216.00	158,216.00	-
Subtotal	-	1,725,330.39	1,725,330.39	-
B. The following entries provide carryover budgets funded by the 2013-14 ending balance:				
16 Restricted Programs		14,770.35	(6,687.37)	21,457.72
17 Unrestricted Programs			3,941,149.72	(3,941,149.72)
	-	14,770.35	3,934,462.35	(3,919,692.00)
C. The following entries adjust staffing budgets as approved by the Board:				
18 Unrestricted Programs			184,334.00	(184,334.00)
19 Special Education			5,203.00	(5,203.00)
20 Routine Maintenance			(60,203.00)	60,203.00
21 Restricted Programs		18,668.00	18,668.00	-
	-	18,668.00	148,002.00	(129,334.00)
D. The following entry is to establish 2014-15 Per Pupil Budget for the following sites:				
22 Gateway High School			2,240.00	(2,240.00)
Nueva Vista High School			2,749.00	(2,749.00)
Summit High School			4,988.00	(4,988.00)
			9,977.00	(9,977.00)
E. The following entries adjust the budget for the programs listed below:				
23 Advanced Placement and International Baccalaureate Testing		17,501.00		17,501.00
24 Custodial Supplies			400,000.00	(400,000.00)
	-	17,501.00	400,000.00	(382,499.00)
F. The following entry is an audit adjustment to the beginning balance:				
25 Audit Adjustments to Fund 01	(5,024,473.78)			(5,024,473.78)
Subtotal	(5,024,473.78)	-	-	(5,024,473.78)
G. The following entries are needed to reflect the year-to-date donations received:				
26 School-Linked Services		50,000.00	50,000.00	-
Horizons: CIS		223.00	223.00	-
Robert L. Shearer Preschool		500.03	500.03	-
Ayers Elementary		32,151.90	32,151.90	-
Bancroft Elementary		18,609.69	18,609.69	-
Cambridge Elementary		8,061.97	8,061.97	-
El Monte Elementary		15,107.94	15,107.94	-
Fair Oaks Elementary		200.00	200.00	-
Gregory Gardens Elementary		7,827.00	7,827.00	-
Hidden Valley Elementary		24,421.02	24,421.02	-
Highlands Elementary		54,549.10	54,549.10	-
Meadow Homes Elementary		14,958.00	14,958.00	-
Monte Gardens Elementary		4,699.04	4,699.04	-
Mt. Diablo Elementary		16,642.18	16,642.18	-
Mountain View Elementary		6,962.34	6,962.34	-

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FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance from November 2014	3,701,222.47	13,091,575.20	12,488,865.20	4,303,932.47
A. The following entries adjust the budget for the programs listed below:				
1 National School Lunch Program Equipment Assistance Grant		100,000.00	100,000.00	-
2 Food Services Donations		3,000.00	3,000.00	-
3 Food Services			26,544.00	(26,544.00)
		103,000.00	129,544.00	(26,544.00)
B. The following entry is an audit adjustment for Seamless Summer July 2014 Revenue:				
1 Food Services	(105,515.46)			(105,515.46)
	(105,515.46)	-	-	(105,515.46)
		Net Change to Food Services Fund Balance:		(132,059.46)
Revised Balance	3,595,707.01	13,194,575.20	12,618,409.20	4,171,873.01
DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance from November 2014	425,004.28	1,600.00	236,319.78	190,284.50
A. The following entry is needed to adjust the LAIF service charge budget:				
1 Deferred Maintenance Fund			4.00	(4.00)
				(4.00)
		Net Change to Deferred Maintenance Fund Balance:		(4.00)
Revised Balance	425,004.28	1,600.00	236,323.78	190,280.50
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Balance from November 2014	52,161,960.04	300,000.00	52,161,960.04	300,000.00
A. The following entry is an audit adjustment to record 13/14 liability:				
1 Measure C 2010 Series E	(162,387.46)			(162,387.46)
	(162,387.46)	-	-	(162,387.46)
		Net Change to Measure C Fund Balance:		(162,387.46)
Revised Balance	51,999,572.58	300,000.00	52,161,960.04	137,612.54
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance from November 2014	4,452,321.46	1,307,800.00	4,452,321.46	1,307,800.00
No Activity this Month				
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from November 2014	2,698,723.03	20,000.00	2,698,723.03	20,000.00
A. The following entries are needed to adjust the LAIF interest revenue and service charge budget:				
1 State School Building Fund		5.00	4.00	1.00
2 State School Prop 55			51.00	(51.00)
		5.00	55.00	(50.00)
		Net Change to State School Facility Fund Balance:		(50.00)
Revised Balance	2,698,723.03	20,005.00	2,698,778.03	19,950.00

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MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from November 2014	2,145,282.19	816,000.00	2,145,282.19	816,000.00
A. The following entry is needed to adjust the LAIF service charge budget:				
1 Measure A Bond Construction			20.00	(20.00)
		-	20.00	
			Net Change to Measure A Fund Balance:	(20.00)
Revised Balance	2,145,282.19	816,000.00	2,145,302.19	815,980.00
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from November 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 November 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 November 2014	54,488.90	2,030.00	-	56,518.90
No activity this month				