

Mt. Diablo Unified School District  
**2016-17 Budget Revisions**

July - September 2016

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
<b>GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, &amp; 06)</b>				
<b>Adopted Budget 2016-17</b>	<b>98,020,752.91</b>	<b>322,954,012.00</b>	<b>333,410,714.00</b>	<b>87,564,050.91</b>
<b>A. The following entries adjust the grant and entitlement budgets based on award letter:</b>				
1 Chevron PLTW		30,400.00	30,400.00	-
2 Community Partners - Gang Prevention		58,000.00	58,000.00	-
3 Tesoro Foundation STEM Clubs		115,000.00	115,000.00	-
Subtotal	-	203,400.00	203,400.00	-
<b>B. The following entry establishes special project carryover budgets from 2015-16, which will be funded by the unearned revenue from 2015-16, plus the balance of the 2015-16 funding to be received in 2016-17:</b>				
1 Restricted Grants		5,287,112.56	5,287,112.56	-
<b>C. The following entries provide carryover budgets to entitlement programs funded by the 2015-16 restricted and unrestricted ending balance:</b>				
1 Restricted Programs		-	8,305,336.55	(8,305,336.55)
2 Unrestricted Programs		-	49,116,616.60	(49,116,616.60)
Subtotal	-	-	57,421,953.15	(57,421,953.15)
<b>D. The following entries adjust contribution budgets:</b>				
1 Athletic Programs		3,452.00	-	3,452.00
2 Special Education		219,661.00	-	219,661.00
3 Unrestricted Programs		(223,113.00)	-	(223,113.00)
Subtotal	-	-	-	-
<b>E. The following entries adjust staffing budgets as approved by the Board:</b>				
1 Restricted Programs		518,435.00	518,435.00	-
2 Special Education		-	219,661.00	(219,661.00)
3 Unrestricted Programs		-	1,516,268.00	(1,516,268.00)
Subtotal	-	518,435.00	2,254,364.00	(1,735,929.00)
<b>F. The following entries adjust the budget for the programs listed below:</b>				
1 Athletic Programs		-	3,452.00	(3,452.00)
2 Unrestricted Programs		198,387.00	225,899.00	(27,512.00)
Subtotal	-	198,387.00	229,351.00	(30,964.00)
<b>G. The following entries adjust budgets to reflect year-to-date income received:</b>				
1 KVHS Radio Station		580.00	580.00	-
2 Rentals and Leases		85,579.24	-	85,579.24
3 Unrestricted Programs		54,426.14	1,559.66	52,866.48
4 Vending Account		475.00	475.00	-
Subtotal	-	141,060.38	2,614.66	138,445.72
<b>H. The following entries are needed to reflect the year-to-date donations received:</b>				
1 Educational Technology		925.00	925.00	-
2 Robert L. Shearer Preschool		100.65	100.65	-
3 After-School Program		1,240.00	1,240.00	-
4 Ayers Elementary		11,462.16	11,462.16	-
5 Bancroft Elementary		16,936.67	16,936.67	-
6 Bel Air Elementary		160.00	160.00	-
7 Cambridge Elementary		1,208.10	1,208.10	-
8 El Monte Elementary		3,600.00	3,600.00	-
9 Gregory Gardens Elementary		841.00	841.00	-
10 Hidden Valley Elementary		7,032.83	7,032.83	-
11 Highlands Elementary		2,109.67	2,109.67	-
12 Meadow Homes Elementary		1,424.00	1,424.00	-
13 Monte Gardens Elementary		3,236.43	3,236.43	-
14 Mt. Diablo Elementary		20,271.19	20,271.19	-
15 Mountain View Elementary		1,085.00	1,085.00	-
16 Pleasant Hill Elementary		23,428.69	23,428.69	-
17 Rio Vista Elementary		1,807.00	1,807.00	-
18 Delta View Elementary		623.00	623.00	-
19 Shore Acres Elementary		350.00	350.00	-

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20 Strandwood Elementary		1,275.00	1,275.00	-
21 Valhalla Elementary		8,217.05	8,217.05	-
22 Valle Verde Elementary		62,710.83	62,710.83	-
23 Walnut Acres Elementary		35,374.82	35,374.82	-
24 Woodside Elementary		13,820.65	13,820.65	-
25 Wren Avenue Elementary		1,669.73	1,669.73	-
26 Ygnacio Valley Elementary		877.68	877.68	-
27 Diablo View Middle		8,592.85	8,592.85	-
28 El Dorado Middle		3,211.19	3,211.19	-
29 Foothill Middle		19,403.51	19,403.51	-
30 Oak Grove Middle		17,502.75	17,502.75	-
31 Pine Hollow Middle		80.00	80.00	-
32 Pleasant Hill Middle		690.00	690.00	-
33 Riverview Middle		513.31	513.31	-
34 Sequoia Middle		3,889.05	3,889.05	-
35 Valley View Middle		2,091.87	2,091.87	-
36 College Park High		6,107.51	6,107.51	-
37 Concord High		1,198.00	1,198.00	-
38 Mt. Diablo High		2,148.14	2,148.14	-
39 Northgate High		2,569.91	2,569.91	-
40 Ygnacio Valley High		620.20	620.20	-
41 Crossroads Continuation High		1,235.00	1,235.00	-
Subtotal	-	291,640.44	291,640.44	-
<b>Net Change to General Fund Balance:</b>				<b>(59,050,400.43)</b>
<b>Revised Balance</b>	<b>98,020,752.91</b>	<b>329,594,047.38</b>	<b>399,101,149.81</b>	<b>28,513,650.48</b>

\* 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)**

	Adopted Budget 2016-17	1,273,758.54	2,330,717.00	2,516,095.00	1,088,380.54
<b>A. The following entries provide carryover budgets to entitlement programs funded by the 2015-16 restricted and unrestricted ending balance:</b>					
1 Restricted Programs			-	63,150.85	(63,150.85)
2 Unrestricted Programs			-	61,443.79	(61,443.79)
Subtotal		-	-	124,594.64	(124,594.64)
<b>B. The following entry adjusts the budget for the program listed below:</b>					
1 Eagle Peak Unrestricted			(9,900.00)	(250,727.52)	240,827.52
<b>Net Change to Eagle Peak Charter School Fund Balance:</b>				<b>116,232.88</b>	
<b>Revised Balance</b>	<b>1,273,758.54</b>	<b>2,320,817.00</b>	<b>2,389,962.12</b>	<b>1,204,613.42</b>	

**ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)**

	Adopted Budget 2016-17	1,723,780.91	5,621,638.00	5,608,924.00	1,736,494.91
<b>A. The following entry provides carryover budgets to entitlement programs funded by the 2015-16 restricted ending balance:</b>					
1 Restricted Adult Education Programs			-	224,933.41	(224,933.41)
<b>B. The following entry adjusts staffing budgets as approved by the Board:</b>					
1 Unrestricted Adult Education Programs			-	64,771.00	(64,771.00)
<b>C. The following entry adjusts the budget for the program listed below:</b>					
1 Unrestricted Adult Education Programs			-	254,688.00	(254,688.00)
<b>Net Change to Adult Education Fund Balance:</b>				<b>(544,392.41)</b>	
<b>Revised Balance</b>	<b>1,723,780.91</b>	<b>5,621,638.00</b>	<b>6,153,316.41</b>	<b>1,192,102.50</b>	

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<b>FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)</b>				
<b>Adopted Budget 2016-17</b>	<b>4,090,729.24</b>	<b>12,496,500.00</b>	<b>12,515,868.00</b>	<b>4,071,361.24</b>
<b>A. The following entry establishes special project carryover budgets from 2015-16, which will be funded by the unearned revenue from 2015-16, plus the balance of the 2015-16 funding to be received in 2016-17:</b>				
1 National School Lunch Program Equipment Assistance		40,000.00	40,000.00	-
<b>B. The following entry provides carryover budgets to entitlement programs funded by the 2015-16 restricted ending balance:</b>				
1 Restricted Programs		-	576,968.42	(576,968.42)
<b>C. The following entry adjusts staffing budgets as approved by the Board:</b>				
1 Food Services		-	(42,341.00)	42,341.00
<b>D. The following entry adjusts budgets to reflect year-to-date income received:</b>				
1 Food Services		2,533.50	-	2,533.50
			<b>Net Change to Food Services Fund Balance:</b>	<b>(532,093.92)</b>
<b>Revised Balance</b>	<b>4,090,729.24</b>	<b>12,539,033.50</b>	<b>13,090,495.42</b>	<b>3,539,267.32</b>
<b>DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)</b>				
<b>Adopted Budget 2016-17</b>	<b>8,389.17</b>	<b>4.00</b>	<b>-</b>	<b>8,393.17</b>
No revisions July through September 2016.				
<b>CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 &amp; 17)</b>				
<b>Adopted Budget 2016-17</b>	<b>44,475,289.00</b>	<b>200,000.00</b>	<b>1,782,493.00</b>	<b>42,892,796.00</b>
<b>A. The following entries provide carryover budgets to entitlement programs funded by the 2015-16 restricted ending balance:</b>				
1 Measure C 2010, Series E		-	4,386,641.12	(4,386,641.12)
2 Measure C 2010, Series F		-	297,900.00	(297,900.00)
Subtotal	-	-	4,684,541.12	(4,684,541.12)
			<b>Net Change to Measure C Fund Balance:</b>	<b>(4,684,541.12)</b>
<b>Revised Balance</b>	<b>44,475,289.00</b>	<b>200,000.00</b>	<b>6,467,034.12</b>	<b>38,208,254.88</b>
<b>DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 &amp; 21)</b>				
<b>Adopted Budget 2016-17</b>	<b>7,046,352.01</b>	<b>1,432,300.00</b>	<b>232,652.00</b>	<b>8,246,000.01</b>
<b>A. The following entry adjusts budgets to reflect year-to-date income received:</b>				
1 Developer Fee Fund		144,244.34	-	144,244.34
			<b>Net Change to Developer Fee Fund Balance:</b>	<b>144,244.34</b>
<b>Revised Balance</b>	<b>7,046,352.01</b>	<b>1,576,544.34</b>	<b>232,652.00</b>	<b>8,390,244.35</b>
<b>STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, &amp; 35)</b>				
<b>Adopted Budget 2016-17</b>	<b>2,186,711.51</b>	<b>18,010.00</b>	<b>2,556.00</b>	<b>2,202,165.51</b>
<b>A. The following entry provides carryover budgets to entitlement programs funded by the 2015-16 restricted ending balance:</b>				
1 State School Building Fund		-	2,133,881.74	(2,133,881.74)
			<b>Net Change to State School Facility Fund Balance:</b>	<b>(2,133,881.74)</b>
<b>Revised Balance</b>	<b>2,186,711.51</b>	<b>18,010.00</b>	<b>2,136,437.74</b>	<b>68,283.77</b>

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<b>MEASURE A : SACS FUND 49</b> (County Fund 12 & 15)				
Adopted Budget 2016-17	787,170.20	816,100.00	932,774.00	670,496.20
<b>A. The following entry provides carryover budgets to entitlement programs funded by the 2015-16 restricted ending balance:</b>				
1 Measure A		-	11,811.68	(11,811.68)
			<b>Net Change to Measure A Fund Balance:</b>	<b>(11,811.68)</b>
<b>Revised Balance</b>	<b>787,170.20</b>	<b>816,100.00</b>	<b>944,585.68</b>	<b>658,684.52</b>

<b>MEASURE C DEBT SERVICE FUND: SACS FUND 51</b> (County Fund 95 & 96)				
Adopted Budget 2016-17	31,903,285.58	35,094,715.00	36,907,508.00	30,090,492.58
<b>A. The following entries adjust the budget for the programs listed below:</b>				
1 Measure C 2002 Debt Service Fund		-	2,500.00	(2,500.00)
2 Measure C 2010 Debt Service Fund		-	2,500.00	(2,500.00)
Subtotal	-	-	5,000.00	(5,000.00)
			<b>Net Change to State School Facility Fund Balance:</b>	<b>(5,000.00)</b>
	<b>31,903,285.58</b>	<b>35,094,715.00</b>	<b>36,912,508.00</b>	<b>30,085,492.58</b>

<b>MEASURE A DEBT SERVICE FUND: SACS FUND 52</b> (County Fund 91)				
Adopted Budget 2016-17	27,738,077.85	6,804,860.00	4,640,810.00	29,902,127.85
<b>A. The following entries adjust the budget for the programs listed below:</b>				
1 Bond Interest & Redemption		-	5,000.00	(5,000.00)
			<b>Net Change to Measure A Debt Service Fund Balance:</b>	<b>(5,000.00)</b>
	<b>27,738,077.85</b>	<b>6,804,860.00</b>	<b>4,645,810.00</b>	<b>29,897,127.85</b>

<b>TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73</b> (County Fund 30)				
Adopted Budget 2016-17	55,277.94	540.00	2.00	55,815.94
No revisions July through September 2016				