

Mt. Diablo Unified School District
2017-18 Budget Revisions
 May 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 April 2018	88,789,293.95	347,755,521.42	391,093,147.45	45,451,667.92
A. The following entries adjust staffing budgets as approved by the Board:				
1 Special Education		-	1,145.00	(1,145.00)
2 Unrestricted Programs		-	(138,041.00)	138,041.00
Subtotal	-	-	(136,896.00)	136,896.00
B. The following entries adjust contribution budgets:				
1 Special Education		(553,681.00)	-	(553,681.00)
2 Unrestricted Programs		553,681.00	-	553,681.00
Subtotal	-	-	-	-
C. The following entries adjust the budgets for the programs listed below:				
1 Indirect Costs		-	67,393.99	(67,393.99)
2 Restricted Programs		-	5,285,354.76	(5,285,354.76)
3 Special Education		-	(554,826.00)	554,826.00
4 Unrestricted Programs		67,591.00	529,909.25	(462,318.25)
Subtotal	-	67,591.00	5,327,832.00	(5,260,241.00)
D. The following entry adjusts budgets to reflect year-to-date income received:				
1 Parent Club Donations		75.79	75.79	-
E. The following entries defer budget to 2018/19 to cover project and FTE costs:				
1 Career Technical Education Incentive Grant (CTEIG)		(515,625.00)	(515,625.00)	-
2 LCFF Supplemental		-	(3,711,000.00)	3,711,000.00
3 Prop 39 Clean Energy Jobs Act		-	(3,250,330.00)	3,250,330.00
Subtotal	-	(515,625.00)	(7,476,955.00)	6,961,330.00
F. The following entries are needed to reflect the year-to-date donations received:				
1 Ayers Elementary		1,383.87	1,383.87	-
2 Bancroft Elementary		1,967.24	1,967.24	-
3 Bel Air Elementary		304.00	304.00	-
4 Cambridge Elementary		100.00	100.00	-
5 Delta View Elementary		745.00	745.00	-
6 El Monte Elementary		2,982.00	2,982.00	-
7 Gregory Gardens Elementary		2,751.00	2,751.00	-
8 Hidden Valley Elementary		8,479.63	8,479.63	-
9 Highlands Elementary		6,418.39	6,418.39	-
10 Holbrook Elementary		3,031.00	3,031.00	-
11 Meadow Homes Elementary		929.00	929.00	-
12 Monte Gardens Elementary		10,522.60	10,522.60	-
13 Mt. Diablo Elementary		9,042.71	9,042.71	-
14 Pleasant Hill Elementary		391.54	391.54	-
15 Rio Vista Elementary		10,875.00	10,875.00	-
16 Sequoia Elementary		37,929.41	37,929.41	-
17 Shore Acres Elementary		252.48	252.48	-
18 Silverwood Elementary		19,985.78	19,985.78	-
19 Strandwood Elementary		18,377.68	18,377.68	-
20 Sun Terrace Elementary		526.95	526.95	-
21 Valhalla Elementary		50.00	50.00	-
22 Valle Verde Elementary		8,048.00	8,048.00	-
23 Walnut Acres Elementary		677.58	677.58	-
24 Woodside Elementary		24.00	24.00	-
25 Wren Avenue Elementary		351.73	351.73	-
26 Ygnacio Valley Elementary		106.67	106.67	-
27 Diablo View Middle		333.00	333.00	-
28 El Dorado Middle		2,805.67	2,805.67	-
29 Foothill Middle		6,404.20	6,404.20	-
30 Pine Hollow Middle		1,627.00	1,627.00	-

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31 Pleasant Hill Middle		11,809.70	11,809.70	-
32 Sequoia Middle		13,545.29	13,545.29	-
33 Valley View Middle		540.00	540.00	-
34 College Park High		5,353.79	5,353.79	-
35 Concord High		5,500.00	5,500.00	-
36 Mt. Diablo High		9,281.78	9,281.78	-
37 Northgate High		26,667.94	26,667.94	-
38 Ygnacio Valley High		989.92	989.92	-
39 Olympic Continuation High		600.00	600.00	-
40 Robert L. Shearer Preschool		200.00	200.00	-
Subtotal	-	231,911.55	231,911.55	-
Net Change to General Fund Balance:				1,837,985.00
Revised Balance	88,789,293.95	347,539,474.76	389,039,115.79	47,289,652.92

* 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 April 2018	1,306,002.82	2,627,742.00	2,812,877.68	1,120,867.14
No revisions for May 2018				

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

Balance from April 2018	1,787,708.72	6,638,358.69	6,783,668.64	1,642,398.77
No revisions for May 2018				

FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)

Balance from April 2018	4,650,400.92	12,625,049.84	12,807,418.50	4,468,032.26
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A. The following entry adjusts staffing budgets as approved by the Board:				
1 Food Services Program		-	(127,957.00)	127,957.00
	-	-	(127,957.00)	127,957.00

B. The following entries adjust the budgets for the programs listed below:				
1 Food Services		14,861.47	-	14,861.47
2 Indirect Costs		-	(4,734.00)	4,734.00
	-	14,861.47	(4,734.00)	19,595.47

Net Change to Food Services Fund Balance: **147,552.47**

Revised Balance	4,650,400.92	12,639,911.31	12,674,727.50	4,615,584.73
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DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)

Balance from April 2018	-	8.94	8.94	-
No revisions for May 2018				

CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)

Balance from April 2018	72,656,958.22	684,858.00	34,411,958.22	38,929,858.00
No revisions for May 2018				

DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)

Balance from April 2018	8,592,585.40	1,925,774.00	388,269.31	10,130,090.09
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A. The following entry adjusts staffing budgets as approved by the Board:				
1 Developer Fee Fund		-	(44,370.00)	44,370.00
	-	-	(44,370.00)	44,370.00

B. The following entry adjusts the budgets to actuals for the programs listed below:				
1 Pittsburg New School Construction Fund		(530,792.04)	(61,552.00)	(469,240.04)
Subtotal	-	(530,792.04)	(61,552.00)	(469,240.04)

Net Change to Developer Fee Fund Balance: **(424,870.04)**

Revised Balance	8,592,585.40	1,394,981.96	282,347.31	9,705,220.05
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STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from April 2018	1,876,994.95	20,651.00	1,893,638.95	4,007.00
A. The following entry adjusts the budgets to actuals for the programs listed below:				
1 State School Building Fund - Prop 55		-	(500,000.00)	500,000.00
2 State School Building Fund - Undistributed		-	(817,415.00)	817,415.00
	-	-	(1,317,415.00)	1,317,415.00
Net Change to State School Facility Program Fund Balance:				1,317,415.00
Revised Balance	1,876,994.95	20,651.00	576,223.95	1,321,422.00
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from April 2018	348,374.57	9,879,438.00	9,814,057.06	413,755.51
A. The following entries adjust the budgets for the program listed below:				
1 Measure A Operating - Capital Outlay & Facility Work		-	424,755.16	(424,755.16)
2 Measure A Operating - Undistributed		44,440.16	-	44,440.16
	-	44,440.16	424,755.16	(380,315.00)
Net Change to Measure A Fund Balance:				(380,315.00)
Revised Balance	348,374.57	9,923,878.16	10,238,812.22	33,440.51
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from April 2018	29,602,902.88	38,396,162.00	38,260,532.00	29,738,532.88
A. The following entry adjusts the budgets for the program listed below:				
1 Measure C 2010 Debt Service Fund		-	3,070.00	(3,070.00)
	-	-	3,070.00	(3,070.00)
Net Change to Measure C Debt Service Fund Balance:				(3,070.00)
Revised Balance	29,602,902.88	38,396,162.00	38,263,602.00	29,735,462.88
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance from April 2018	33,055,835.23	6,885,580.00	11,649,329.00	28,292,086.23
A. The following entry adjusts the budgets for the program listed below:				
1 Bond Interest & Redemption		-	48,749.16	(48,749.16)
	-	-	48,749.16	(48,749.16)
Net Change to Measure A Debt Service Fund Balance:				(48,749.16)
Revised Balance	33,055,835.23	6,885,580.00	11,698,078.16	28,243,337.07
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance from April 2018	55,805.88	1,070.00	3.00	56,872.88
No revisions for May 2018				