

Mt. Diablo Unified School District
2016-17 Budget Revisions
 January & February 2017

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Balance from December 2016	98,020,752.91	329,788,225.36	391,366,492.40	36,442,485.87
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 County Health Dept. - Nutrition Ed & Obesity Prevention		50,013.00	50,013.00	-
2 Homeless Student Program		14,056.00	14,056.00	-
3 Microsoft CA Education Technology K-12 Voucher Program		40,362.00	40,362.00	-
4 Special Ed Federal Preschool Grant		7,603.00	7,603.00	-
5 Special Ed Infant Program		(1.00)	(1.00)	-
6 Special Ed Mental Health Services		29,919.00	29,919.00	-
7 Special Ed Preschool Local Entitlements		226,670.00	226,670.00	-
8 Special Ed WorkAbility I		(4,289.00)	(4,289.00)	-
9 Tesoro School Bus Replacement Mitigation Project		1,000,000.00	1,000,000.00	-
10 Title I		1,040,297.00	1,040,297.00	-
11 Title II Part A Teacher Quality		192.00	192.00	-
12 Title III Immigrant		21,772.00	21,772.00	-
13 Title III LEP		28,858.00	28,858.00	-
Subtotal	-	2,455,452.00	2,455,452.00	-
B. The following entries adjust staffing budgets as approved by the Board:				
1 Restricted Programs		14,355.00	14,355.00	-
2 Unrestricted Programs		-	76,492.00	(76,492.00)
Subtotal	-	14,355.00	90,847.00	(76,492.00)
C. The following entries adjust staffing budgets for the 2nd Interim:				
1 Restricted Programs		(60,723.00)	(120,810.00)	60,087.00
2 Special Education		-	282,553.02	(282,553.02)
3 Unrestricted Programs		-	1,296,043.36	(1,296,043.36)
Subtotal	-	(60,723.00)	1,457,786.38	(1,518,509.38)
D. The following entries adjust contribution budgets:				
1 Restricted Programs		(110,519.28)	-	(110,519.28)
2 Special Education		338,071.02	-	338,071.02
3 Unrestricted Programs		(227,551.74)	-	(227,551.74)
Subtotal	-	-	-	-
E. The following entries adjust the budgets for the programs listed below for the 2nd Interim:				
1 Charter School In-Lieu Property Tax Transfers		(801,500.00)	-	(801,500.00)
2 Education Protection Account		(632,169.00)	(632,169.00)	-
3 Indirect Costs		-	(72,897.00)	72,897.00
4 Local Control Funding Formula		(6,705,671.00)	(343,949.00)	(6,361,722.00)
5 Lottery - Instructional Materials		(239,031.00)	(239,031.00)	-
6 Lottery - Unrestricted		(247,483.00)	(247,483.00)	-
7 Restricted Programs		(165.82)	998,469.18	(998,635.00)
8 Special Education		(29,558.46)	(2,187.46)	(27,371.00)
9 Unrestricted Programs		260,482.36	855,849.66	(595,367.30)
Subtotal	-	(8,395,095.92)	316,602.38	(8,711,698.30)
F. The following entries adjust budgets to reflect year-to-date income received:				
1 Rentals and Leases		260,176.97	21,000.00	239,176.97
2 Restricted Programs		80,153.02	31,085.74	49,067.28
3 Unrestricted Programs		92,429.42	8,483.18	83,946.24
4 Vending Account		640.94	640.94	-
Subtotal	-	433,400.35	61,209.86	372,190.49

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G. The following entries are needed to reflect the year-to-date donations received:				
1 Robert L. Shearer Preschool		137.51	137.51	-
2 After-School Program		2,372.00	2,372.00	-
3 Ayers Elementary		387.00	387.00	-
4 Bancroft Elementary		4,366.54	4,366.54	-
5 Bel Air Elementary		479.39	479.39	-
6 Cambridge Elementary		748.00	748.00	-
7 El Monte Elementary		21,037.22	21,037.22	-
8 Gregory Gardens Elementary		3,650.00	3,650.00	-
9 Hidden Valley Elementary		10,861.42	10,861.42	-
10 Highlands Elementary		17,116.01	17,116.01	-
11 Meadow Homes Elementary		8,108.00	8,108.00	-
12 Monte Gardens Elementary		32,011.66	32,011.66	-
13 Mt. Diablo Elementary		7,046.23	7,046.23	-
14 Mountain View Elementary		18,457.04	18,457.04	-
15 Pleasant Hill Elementary		26,175.16	26,175.16	-
16 Rio Vista Elementary		7,852.50	7,852.50	-
17 Delta View Elementary		60.00	60.00	-
18 Sequoia Elementary		17,027.38	17,027.38	-
19 Silverwood Elementary		15,174.55	15,174.55	-
20 Strandwood Elementary		8,043.65	8,043.65	-
21 Sun Terrace Elementary		4,970.01	4,970.01	-
22 Valhalla Elementary		44,923.20	44,923.20	-
23 Valle Verde Elementary		10,865.57	10,865.57	-
24 Walnut Acres Elementary		16,654.31	16,654.31	-
25 Westwood Elementary		14,572.00	14,572.00	-
26 Woodside Elementary		3,567.30	3,567.30	-
27 Wren Avenue Elementary		7,798.85	7,798.85	-
28 Ygnacio Valley Elementary		427.31	427.31	-
29 El Dorado Middle		4,501.28	4,501.28	-
30 Foothill Middle		1,308.81	1,308.81	-
31 Oak Grove Middle		2,322.52	2,322.52	-
32 Pine Hollow Middle		9,778.90	9,778.90	-
33 Pleasant Hill Middle		16,913.00	16,913.00	-
34 Riverview Middle		1,100.00	1,100.00	-
35 Sequoia Middle		13,443.24	13,443.24	-
36 Valley View Middle		5,665.00	5,665.00	-
37 College Park High		47,706.96	47,706.96	-
38 Concord High		2,055.00	2,055.00	-
39 Mt. Diablo High		1,332.54	1,332.54	-
40 Northgate High		12,568.95	12,568.95	-
41 Ygnacio Valley High		3,168.22	3,168.22	-
42 Olympic Continuation High		565.00	565.00	-
Subtotal	-	427,319.23	427,319.23	-
Net Change to General Fund Balance:				(9,934,509.19)
Revised Balance	98,020,752.91	324,662,933.02	396,175,709.25	26,507,976.68

* 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)				
Balance from December 2016	1,273,758.54	2,330,990.00	2,401,046.12	1,203,702.42
A. The following entry adjusts staffing budgets for the 2nd Interim:				
1 Eagle Peak Unrestricted		-	160.00	(160.00)
B. The following entries adjust the budgets for the programs listed below for the 2nd Interim:				
1 Charter School In-Lieu Property Tax Transfer		(10,139.00)	-	(10,139.00)
2 Eagle Peak Unrestricted		2,500.00	(1,835.00)	4,335.00
3 Local Control Funding Formula		(24,637.00)	-	(24,637.00)
4 Lottery - Instructional Materials		(664.00)	(664.00)	-
5 Lottery - Unrestricted		1,835.00	1,835.00	-
Subtotal	-	(31,105.00)	(664.00)	(30,441.00)
Net Change to Eagle Peak Charter School Fund Balance:				(30,601.00)
Revised Balance	1,273,758.54	2,299,885.00	2,400,542.12	1,173,101.42
ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
Balance from December 2016	1,723,780.91	6,045,215.88	6,437,090.29	1,331,906.50
A. The following entry adjusts the grant and entitlement budgets based on award letter:				
1 Adult Ed Block Grant Consortium Supplemental		66,000.00	66,000.00	-
B. The following entry adjusts staffing budgets for the 2nd Interim:				
1 Unrestricted Adult Education Programs		-	19,830.00	(19,830.00)
C. The following entries adjust the budgets for the programs listed below for the 2nd Interim:				
1 Restricted Adult Education Programs		17,567.00	17,567.00	-
2 Unrestricted Adult Education Programs		44,003.00	(105,490.00)	149,493.00
Subtotal	-	61,570.00	(87,923.00)	149,493.00
Net Change to Adult Education Fund Balance:				129,663.00
Revised Balance	1,723,780.91	6,172,785.88	6,434,997.29	1,461,569.50
FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Balance from December 2016	4,090,729.24	12,541,150.00	12,998,873.36	3,633,005.88
A. The following entry adjusts the grant and entitlement budgets based on award letter:				
1 National School Lunch Program Equipment Assistance		56,000.00	56,000.00	-
B. The following entries adjust staffing budgets for the 2nd Interim:				
1 Child & Adult Care Food Program		-	31,686.00	(31,686.00)
2 Food Services		-	167,194.00	(167,194.00)
Subtotal	-	-	198,880.00	(198,880.00)
C. The following entry adjusts the budgets for the program listed below for the 2nd Interim:				
1 Food Services		12,000.00	-	12,000.00
D. The following entries adjust budgets to reflect year-to-date income received:				
1 Food Services Catering		3,532.75	-	3,532.75
2 Food Services Local Donations		1,000.00	1,000.00	-
Subtotal	-	4,532.75	1,000.00	3,532.75
Net Change to Food Services Fund Balance:				(183,347.25)
Revised Balance	4,090,729.24	12,613,682.75	13,254,753.36	3,449,658.63

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DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Balance from December 2016	8,389.17	54.00	-	8,443.17
No revisions for January & February 2017				
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Balance from December 2016	44,475,289.00	200,000.00	9,451,534.12	35,223,754.88
A. The following entry adjusts staffing budgets for the 2nd Interim:				
1 Measure C 2010, Series E		-	(128,489.00)	128,489.00
B. The following entries adjust the budgets for the programs listed below for the 2nd Interim:				
1 Measure C 2010, Series F		250,000.00	2,691,161.78	(2,441,161.78)
2 Measure C 2010, Series G		38,245,000.00	-	38,245,000.00
Subtotal	-	38,495,000.00	2,691,161.78	35,803,838.22
			Net Change to Measure C Fund Balance:	35,932,327.22
Revised Balance	44,475,289.00	38,695,000.00	12,014,206.90	71,156,082.10
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Balance from December 2016	7,046,352.01	1,701,647.10	320,854.00	8,427,145.11
A. The following entry adjusts staffing budgets for the 2nd Interim:				
1 Developer Fee Fund		-	(791.00)	791.00
B. The following entries adjust the budgets for the programs listed below for the 2nd Interim:				
1 Developer Fee Fund		14,272.00	318,516.00	(304,244.00)
2 Pittsburg New School Construction Fund		22,546.00	12.00	22,534.00
Subtotal	-	22,546.00	12.00	22,534.00
C. The following entry adjusts budgets to reflect year-to-date income received:				
1 Developer Fee Fund		200,368.76	-	200,368.76
			Net Change to Developer Fee Fund Balance:	(80,550.24)
Revised Balance	7,046,352.01	1,938,833.86	638,591.00	8,346,594.87
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Balance from December 2016	2,186,711.51	9,960.00	2,136,487.74	60,183.77
A. The following entries adjust the budgets for the programs listed below for the 2nd Interim:				
1 State School Building Fund		4,024.00	-	4,024.00
2 State School Building Fund - Bay Point School		(5.00)	-	(5.00)
3 State School Building Fund - Prop 55		3,150.00	(946.00)	4,096.00
Subtotal	-	7,169.00	(946.00)	8,115.00
			Net Change to State School Facility Fund Balance:	8,115.00
Revised Balance	2,186,711.51	17,129.00	2,135,541.74	68,298.77

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MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Balance from December 2016	787,170.20	814,500.00	1,261,789.45	339,880.75
A. The following entry adjusts staffing budgets for the 2nd Interim:				
1 Capital Outlay & Facility Work		-	8,963.00	(8,963.00)
B. The following entry adjusts the budgets for the program listed below for the 2nd Interim:				
1 Measure A Operating Fund		1,000.00	-	1,000.00
			Net Change to Measure A Fund Balance:	(7,963.00)
Revised Balance	787,170.20	815,500.00	1,270,752.45	331,917.75
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Balance from December 2016	31,903,285.58	35,094,715.00	36,912,508.00	30,085,492.58
A. The following entry adjusts the budgets for the program listed below for the 2nd Interim:				
1 Measure C 2010 Debt Service Fund		15,000.00	234,531.00	(219,531.00)
			Net Change to State School Facility Fund Balance:	(219,531.00)
	31,903,285.58	35,109,715.00	37,147,039.00	29,865,961.58
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Balance from December 2016	27,738,077.85	6,804,860.00	4,645,810.00	29,897,127.85
A. The following entry adjusts the budgets for the program listed below for the 2nd interim:				
1 Bond Interest & Redemption		28,555.00	(3,504,237.92)	3,532,792.92
			Net Change to Measure A Debt Service Fund Balance:	3,532,792.92
	27,738,077.85	6,833,415.00	1,141,572.08	33,429,920.77
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Balance from December 2016	55,277.94	540.00	2.00	55,815.94
A. The following entry adjusts the budgets for the program listed below for the 2nd Interim:				
1 Tosco Environmental Scholarship Fund		22.00	-	22.00
			Net Change to Tosco Environmental Scholarship Fund Balance:	22.00
	55,277.94	562.00	2.00	55,837.94