

Mt. Diablo Unified School District
2017-18 Budget Revisions

July - September 2017

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Adopted Budget 2017-18	88,789,293.95	329,502,155.50	377,849,717.50	40,441,731.95
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 After School Education and Safety Program		270,336.99	270,336.99	-
2 Andeavor Foundation STEM After School Club		115,000.00	115,000.00	-
3 California English Language Development Test (CELDT)		520.00	-	520.00
4 Concord/Pleasant Hill Health Care District		10,000.00	10,000.00	-
5 County Health Dept. - Nutrition Ed & Obesity Prevention Branch		60,013.00	60,013.00	-
6 Education Protection Account (EPA)		681,356.00	681,356.00	-
7 Kaiser Permanente Community Benefit		5,000.00	5,000.00	-
8 Lottery - Non-Prop 20 Unrestricted		139,341.00	139,341.00	-
9 Lottery - Prop 20 Instructional Materials		201,796.00	201,796.00	-
10 Napa County Office of Education Physical Education Program		(16,200.00)	(16,200.00)	-
11 Project Lead the Way		44,250.00	44,250.00	-
12 Prop 39 CA Clean Energy Jobs Act		2,122,416.00	6,300,736.00	(4,178,320.00)
13 Title I, Part A		109,197.00	109,197.00	-
Subtotal	-	3,743,025.99	7,920,825.99	(4,177,800.00)
B. The following entry establishes carryover budgets from 2016-17:				
1 Restricted Programs		4,463,450.23	12,294,315.28	(7,830,865.05)
C. The following entries adjust staffing budgets as approved by the Board:				
1 Restricted Programs		846,458.00	874,455.00	(27,997.00)
2 Special Education		-	54,596.00	(54,596.00)
3 Unrestricted Programs		-	898,497.00	(898,497.00)
Subtotal	-	846,458.00	1,827,548.00	(981,090.00)
D. The following entries adjust contribution budgets:				
1 Restricted Programs		(540.40)	-	(540.40)
2 Special Education		46,846.00	-	46,846.00
3 Unrestricted Programs		(46,305.60)	-	(46,305.60)
Subtotal	-	-	-	-
E. The following entries adjust the budgets for the programs listed below:				
1 Indirect Costs		-	(459,534.20)	459,534.20
2 Restricted Programs		(544,296.32)	(421,406.00)	(122,890.32)
3 Special Education		-	(7,750.00)	7,750.00
4 Unrestricted Programs		-	(780,296.00)	780,296.00
Subtotal	-	(544,296.32)	(1,668,986.20)	1,124,689.88
F. The following entries adjust budgets to reflect year-to-date income received:				
1 Rentals and Leases		10,027.62	-	10,027.62
2 Restricted Programs		84,811.87	84,811.87	-
3 Unrestricted Programs		190,606.70	-	190,606.70
4 Vending Account		270.34	270.34	-
Subtotal	-	285,716.53	85,082.21	200,634.32
G. The following entries are needed to reflect the year-to-date donations received:				
1 Robert L. Shearer Preschool		74.04	74.04	-
2 Ayers Elementary		18,522.90	18,522.90	-
3 Bancroft Elementary		5,855.00	5,855.00	-
4 Bel Air Elementary		180.47	180.47	-
5 Cambridge Elementary		365.20	365.20	-
6 El Monte Elementary		118.29	118.29	-
7 Fair Oaks Elementary		1,700.00	1,700.00	-
8 Gregory Gardens Elementary		2,048.58	2,048.58	-
9 Hidden Valley Elementary		1,002.63	1,002.63	-
10 Highlands Elementary		14,016.65	14,016.65	-
11 Meadow Homes Elementary		712.43	712.43	-

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12 Monte Gardens Elementary		10,472.74	10,472.74	-
13 Mt. Diablo Elementary		44,328.66	44,328.66	-
14 Mountain View Elementary		6,620.80	6,620.80	-
15 Pleasant Hill Elementary		8,715.94	8,715.94	-
16 Delta View Elementary		453.86	453.86	-
17 Sequoia Elementary		15,009.66	15,009.66	-
18 Silverwood Elementary		4,380.00	4,380.00	-
19 Strandwood Elementary		11,805.57	11,805.57	-
20 Valhalla Elementary		312.83	312.83	-
21 Valle Verde Elementary		47,907.76	47,907.76	-
22 Walnut Acres Elementary		28,731.45	28,731.45	-
23 Woodside Elementary		4,271.31	4,271.31	-
24 Wren Avenue Elementary		660.26	660.26	-
25 Ygnacio Valley Elementary		600.00	600.00	-
26 Diablo View Middle		39,005.55	39,005.55	-
27 El Dorado Middle		8,814.73	8,814.73	-
28 Foothill Middle		17,920.62	17,920.62	-
29 Oak Grove Middle		23,177.00	23,177.00	-
30 Pine Hollow Middle		3,149.78	3,149.78	-
31 Pleasant Hill Middle		32,078.88	32,078.88	-
32 Riverview Middle		140.05	140.05	-
33 Sequoia Middle		64,248.64	64,248.64	-
34 Valley View Middle		5,405.74	5,405.74	-
35 College Park High		47,123.04	47,123.04	-
36 Concord High		13,967.33	13,967.33	-
37 Mt. Diablo High		2,070.02	2,070.02	-
38 Northgate High		82,170.59	82,170.59	-
39 Ygnacio Valley High		31,115.67	31,115.67	-
40 Gateway Continuation High		7.35	7.35	-
41 Summit Continuation High		300.00	300.00	-
42 Crossroads Continuation High		477.00	477.00	-
43 Olympic Continuation High		900.00	900.00	-
Subtotal	-	600,939.02	600,939.02	-
Net Change to General Fund Balance:				(11,664,430.85)
Revised Balance	88,789,293.95	338,897,448.95	398,909,441.80	28,777,301.10

* 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 2017-18	1,306,002.82	2,699,280.00	2,697,198.00	1,308,084.82
A. The following entries adjust the grant and entitlement budgets based on award letter:					
1 Education Protection Account (EPA)			(51,859.00)	(51,859.00)	-
2 Lottery - Non-Prop 20 Unrestricted			(837.00)	(837.00)	-
3 Lottery - Prop 20 Instructional Materials			969.00	969.00	-
Subtotal	-		(51,727.00)	(51,727.00)	-
B. The following entries establish carryover budgets from 2016-17:					
1 Restricted Eagle Peak Programs			-	68,381.76	(68,381.76)
2 Unrestricted Eagle Peak Programs			-	85,766.92	(85,766.92)
Subtotal	-		-	154,148.68	(154,148.68)
C. The following entry adjusts the budgets for the program listed below:					
1 Unrestricted Eagle Peak Programs			(37,182.00)	(171,230.00)	134,048.00
Net Change to Eagle Peak Charter School Fund Balance:					(20,100.68)
Revised Balance	1,306,002.82	2,610,371.00	2,628,389.68	1,287,984.14	

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ADULT EDUCATION FUND: SACS FUND 11 (County Fund 70)				
Adopted Budget 2017-18	1,787,708.72	6,511,128.88	6,580,149.88	1,718,687.72
A. The following entry adjusts the grant and entitlement budgets based on award letter:				
1 Adult Ed Consortium Supplemental		16,865.01	16,865.01	-
B. The following entry establishes carryover budgets from 2016-17:				
1 Restricted Adult Education Programs		-	44,201.11	(44,201.11)
C. The following entry adjusts staffing budgets as approved by the Board:				
1 Unrestricted Adult Education Programs		-	8,349.00	(8,349.00)
D. The following entry adjusts the budgets for the program listed below:				
1 Unrestricted Adult Education Programs		-	1,050.00	(1,050.00)
E. The following entries adjust budgets to reflect year-to-date income received:				
1 Restricted Adult Education Programs		341.50	341.50	-
2 Unrestricted Adult Education Programs		5,000.00	5,000.00	-
Subtotal	-	5,341.50	5,341.50	-
		Net Change to Adult Education Fund Balance:		(53,600.11)
Revised Balance	1,787,708.72	6,533,335.39	6,655,956.50	1,665,087.61

FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Adopted Budget 2017-18	4,405,927.61	12,563,425.00	12,494,403.00	4,474,949.61
A. The following entry establishes carryover budgets from 2016-17:				
1 Food Services Programs		56,000.00	184,539.07	(128,539.07)
B. The following entry adjusts staffing budgets as approved by the Board:				
1 Food Services Programs		-	40,996.00	(40,996.00)
C. The following entry adjusts budgets to reflect year-to-date income received:				
1 Food Services Catering		275.41	-	275.41
		Net Change to Food Services Fund Balance:		(169,259.66)
Revised Balance	4,405,927.61	12,619,700.41	12,719,938.07	4,305,689.95

DEFERRED MAINTENANCE FUND: SACS FUND 14 (County Fund 85)				
Adopted Budget 2017-18	-	89.00	-	89.00
No revisions for July through September 2017.				

CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 &17)				
Adopted Budget 2017-18	72,656,958.22	684,858.00	12,777,483.00	60,564,333.22
A. The following entry establishes carryover budgets from 2016-17:				
1 Measure C 2010, Series F		-	21,634,475.22	(21,634,475.22)
		Net Change to Measure C Fund Balance:		(21,634,475.22)
Revised Balance	72,656,958.22	684,858.00	34,411,958.22	38,929,858.00

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DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Adopted Budget 2017-18	8,592,585.40	1,878,774.00	170,193.00	10,301,166.40
No revisions for July through September 2017.				
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Adopted Budget 2017-18	1,876,994.95	16,644.00	2,803.00	1,890,835.95
A. The following entry adjusts staffing budgets as approved by the Board:				
1 State School Building Fund - Prop 55		-	14,794.00	(14,794.00)
B. The following entry adjusts the budgets for the program listed below:				
1 State School Building Fund		-	993,708.51	(993,708.51)
2 State School Building Fund - Prop 55		-	882,333.44	(882,333.44)
Subtotal	-	-	1,876,041.95	(1,876,041.95)
			Net Change to State School Facility Fund Balance:	(1,890,835.95)
Revised Balance	1,876,994.95	16,644.00	1,893,638.95	-
MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Adopted Budget 2017-18	348,374.57	18,882,438.00	18,878,129.00	352,683.57
A. The following entry establishes carryover budgets from 2016-17:				
1 Measure A Furniture & Equipment		-	6,856.06	(6,856.06)
B. The following entry adjusts the budgets for the program listed below:				
1 Interfund Transfer from Measure A Debt Service Fund		(9,003,000.00)	(9,003,000.00)	-
			Net Change to Measure A Fund Balance:	(6,856.06)
Revised Balance	348,374.57	9,879,438.00	9,881,985.06	345,827.51
MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Adopted Budget 2017-18	29,602,902.88	38,396,162.00	38,259,982.00	29,739,082.88
A. The following entry adjusts the budgets for the program listed below:				
1 Measure C 2010 Debt Service Fund		-	550.00	(550.00)
			Net Change to State School Facility Fund Balance:	(550.00)
	29,602,902.88	38,396,162.00	38,260,532.00	29,738,532.88
MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Adopted Budget 2017-18	33,055,835.23	6,855,580.00	20,652,329.00	19,259,086.23
A. The following entry adjusts the budgets for the program listed below:				
1 Interfund Transfer to Measure A Operating Fund		-	(9,003,000.00)	9,003,000.00
			Net Change to Measure A Debt Service Fund Balance:	9,003,000.00
	33,055,835.23	6,855,580.00	11,649,329.00	28,262,086.23
TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Adopted Budget 2017-18	55,805.88	430.00	3.00	56,232.88
No revisions for July through September 2017.				