

Mt. Diablo Unified School District
2018-19 Budget Revisions

January and February 2019

	Beg. Balance	Budgeted Income	Budgeted Expense	Budgeted Ending Fund Balance
GENERAL FUND: SACS FUND 01 (County Fund 01, 03, 04, 05, & 06)				
Adopted Budget 2018-19	57,530,973.53	365,196,969.29	395,760,054.04	26,967,888.78
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 California Partnership Academy Grant (Prop 98)		3,150.00	3,150.00	-
2 California Partnership Academy Grant (SB 1070)		9,000.00	9,000.00	-
3 Classified School Employee Professional Development Block Grant		185,869.00	185,869.00	-
4 Contra Costa County Office of Ed-TUPE		(5,000.00)	(5,000.00)	-
5 ESSA School Support and Improvement (CSI)		1,163,477.00	1,163,477.00	-
6 Lottery (Non-Prop 20)		(173,680.00)	(173,680.00)	-
7 Lottery (Prop 20)		(174,653.00)	(174,653.00)	-
8 Special Ed Alternative Dispute Resolution		42.00	42.00	-
9 Title I Part A		113,145.00	113,145.00	-
10 Title II Part A		(2,693.00)	(2,693.00)	-
Subtotal	-	1,118,657.00	1,118,657.00	-
B. The following entries adjust staffing budgets as approved by the Board:				
1 Restricted Programs		1,698.00	1,698.00	-
2 Special Education		-	(44,880.00)	44,880.00
3 Unrestricted Programs		-	175,035.00	(175,035.00)
Subtotal	-	1,698.00	131,853.00	(130,155.00)
C. The following entries adjust contribution budgets:				
1 Restricted Programs		(69,870.20)	-	(69,870.20)
2 Special Education		(44,880.00)	-	(44,880.00)
3 Unrestricted Programs		114,750.20	-	114,750.20
Subtotal	-	-	-	-
D. The following entries adjust the budgets for the programs listed below:				
1 Indirect Costs		-	(50,505.23)	50,505.23
2 Moved to Restricted Parent Revenue		(2,000,000.00)	-	(2,000,000.00)
3 Restricted Programs		295,428.95	1,223,559.11	(928,130.16)
4 Special Education		79,386.00	79,386.00	-
5 Unrestricted Programs		206,011.00	466,974.24	(260,963.24)
Subtotal	-	(1,419,174.05)	1,719,414.12	(3,138,588.17)
E. The following entries adjust budgets to reflect year-to-date income received:				
1 Rentals and Leases		50,957.01	-	50,957.01
2 Restricted Programs		36,345.53	17,079.33	19,266.20
3 Sale of Equipment & Supplies		485.88	40.50	445.38
4 Transportation Services		24,313.45	24,313.45	-
5 Unrestricted Programs		919,348.48	171.43	919,177.05
6 Vending		82.53	82.53	-
Subtotal	-	1,031,532.88	41,687.24	989,845.64
F. The following entries are needed to reflect the year-to-date donations received:				
1 Ayers Elementary		348.00	348.00	-
2 Bancroft Elementary		12,626.07	12,626.07	-
3 Cambridge Elementary		40.00	40.00	-
4 Gregory Gardens Elementary		4,742.60	4,742.60	-
5 Hidden Valley Elementary		2,049.61	2,049.61	-
6 Highlands Elementary		28,450.91	28,450.91	-
7 Meadow Homes Elementary		2,632.50	2,632.50	-
8 Monte Gardens Elementary		7,892.34	7,892.34	-
9 Mt. Diablo Elementary		22,650.24	22,650.24	-
10 Mountain View Elementary		747.61	747.61	-
11 Pleasant Hill Elementary		2,720.80	2,720.80	-
12 Sequoia Elementary		20,698.98	20,698.98	-
13 Shore Acres Elementary		500.00	500.00	-
14 Strandwood Elementary		5,621.77	5,621.77	-
15 Sun Terrace Elementary		1,055.00	1,055.00	-
16 Valhalla Elementary		16,984.91	16,984.91	-
17 Valley Verde Elementary		6,260.40	6,260.40	-
18 Walnut Acres Elementary		(639.48)	(639.48)	-

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19 Westwood Elementary		4,401.37	4,401.37	-
20 Woodside Elementary		2,533.14	2,533.14	-
21 Ygnacio Valley Elementary		596.68	596.68	-
22 Diablo View Middle		2,334.00	2,334.00	-
23 El Dorado Middle		1,279.56	1,279.56	-
24 Pine Hollow Middle		345.45	345.45	-
25 Pleasant Hill Middle		11,875.73	11,875.73	-
26 Riverview Middle		4,914.00	4,914.00	-
27 Sequoia Middle		11,314.28	11,314.28	-
28 Valley View Middle		7,259.21	7,259.21	-
29 College Park High		44,242.16	44,242.16	-
30 Concord High		11,344.60	11,344.60	-
31 Mt. Diablo High		18,089.92	18,089.92	-
32 Northgate High		52,711.51	52,711.51	-
33 Ygnacio Valley High		5,101.80	5,101.80	-
34 College Now		462.00	462.00	-
35 Crossroads Continuation High		3,000.00	3,000.00	-
36 Horizons: CIS/Home Study		1,417.30	1,417.30	-
37 Willow Creek Center		61.50	61.50	-
38 Robert L. Shearer Preschool		171.76	171.76	-
39 Special Ed Post-Secondary - Bridge		500.00	500.00	-
40 Assistant Superintendent, Elementary Schools		2,400.00	2,400.00	-
Subtotal	-	321,738.23	321,738.23	-
Net Change to General Fund Balance:				(2,278,897.53)
Revised Balance	57,530,973.53	366,251,421.35	399,093,403.63	24,688,991.25

* 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 2018-19	970,763.87	2,897,780.00	3,340,049.24	528,494.63
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 Classified School Employee Professional Development Block Grant		2,039.00	2,039.00	-
2 Lottery (Non-Prop 20)		991.00	991.00	-
3 Lottery (Prop 20)		(441.00)	(441.00)	-
	-	2,589.00	2,589.00	-
B. The following entry adjusts the budgets for the programs listed below:				
1 Unrestricted Eagle Peak Programs		58,009.00	(300,991.00)	359,000.00
	-	58,009.00	(300,991.00)	359,000.00
Net Change to Charter School Fund Balance:				359,000.00
Revised Balance	970,763.87	2,958,378.00	3,041,647.24	887,494.63

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

Adopted Budget 2018-19	2,146,289.33	6,411,977.43	6,851,783.34	1,706,483.42
A. The following entries adjust the grant and entitlement budgets based on award letter:				
1 Firedoll Foundation - On Track		22,000.00	22,000.00	-
2 Workforce Innovation and Opportunity Act (WIOA) Adult/Dislocated Worker		33,232.00	33,232.00	-
3 Workforce Innovation and Opportunity Act (WIOA) Title II - EL Civics		(39,996.00)	(39,996.00)	-
	-	15,236.00	15,236.00	-
B. The following entry adjusts staffing budgets:				
1 Unrestricted Programs		-	(19,952.00)	19,952.00
Subtotal	-	-	(19,952.00)	19,952.00
C. The following entry adjusts the budgets for the programs listed below:				
1 Unrestricted Adult Ed Programs		1,412.00	(20,178.00)	21,590.00
	-	1,412.00	(20,178.00)	21,590.00
D. The following entry adjusts budgets to reflect year-to-date income received:				
1 Restricted Programs		1,208.71	1,208.71	-
	-	1,208.71	1,208.71	-
Net Change to Adult Education Fund Balance:				41,542.00
Revised Balance	2,146,289.33	6,429,834.14	6,828,098.05	1,748,025.42

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FOOD SERVICES FUND: SACS FUND 13 (County Fund 46)				
Adopted Budget 2018-19	4,706,535.71	12,803,000.00	13,756,735.10	3,752,800.61
A. The following entry adjusts staffing budgets as approved by the Board:				
1 Food Services Programs		-	286.00	(286.00)
Subtotal	-	-	286.00	(286.00)
B. The following entry adjusts the budgets for the programs listed below:				
1 Food Services Programs		20,100.00	(179,369.68)	199,469.68
Subtotal	-	20,100.00	(179,369.68)	199,469.68
Net Change to Food Services Fund Balance:				199,183.68
Revised Balance	4,706,535.71	12,823,100.00	13,577,651.42	3,951,984.29
CONSTRUCTION PROJECTS FUNDED BY MEASURE C: SACS FUND 21 (County Fund 16 & 17)				
Adopted Budget 2018-19	63,711,798.83	645,610.00	64,357,408.83	-
A. The following entry adjusts the budgets for the program listed below:				
1 Certificate of Participation (COP)		22,524,416.10	405,954.00	22,118,462.10
Subtotal	-	22,524,416.10	405,954.00	22,118,462.10
Net Change to Measure C Fund Balance:				22,118,462.10
Revised Balance	63,711,798.83	23,170,026.10	64,763,362.83	22,118,462.10
DEVELOPER FEE FUND: SACS FUND 25 (County Fund 11 & 21)				
Adopted Budget 2018-19	9,838,458.55	1,037,703.00	155,577.00	10,720,584.55
A. The following entry adjusts the budgets for the programs listed below:				
1 Developer Fee Fund		127,310.00	41,460.00	85,850.00
Subtotal	-	127,310.00	41,460.00	85,850.00
Net Change to Developer Fee Fund Balance:				85,850.00
Revised Balance	9,838,458.55	1,165,013.00	197,037.00	10,806,434.55
STATE SCHOOL FACILITY PROGRAM: SACS FUND 35 (County Fund 33,34, & 35)				
Adopted Budget 2018-19	1,765,639.44	3,985,249.00	572,930.00	5,177,958.44
A. The following entry adjusts the budgets for the program listed below:				
1 State School Building Fund		93,305.00	(2,747.00)	96,052.00
Subtotal	-	93,305.00	(2,747.00)	96,052.00
Net Change to State School Facility Fund Balance:				96,052.00
Revised Balance	1,765,639.44	4,078,554.00	570,183.00	5,274,010.44

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MEASURE A : SACS FUND 49 (County Fund 12 & 15)				
Adopted Budget 2018-19	44,461.11	4,893,853.00	1,009,639.00	3,928,675.11
A. The following entry adjusts the budgets for the program listed below:				
1 Measure A	-	400.00	2,354,771.00	(2,354,371.00)
	-	400.00	2,354,771.00	(2,354,371.00)
		Net Change to Measure A Fund Balance:		(2,354,371.00)
Revised Balance	44,461.11	4,894,253.00	3,364,410.00	1,574,304.11

MEASURE C DEBT SERVICE FUND: SACS FUND 51 (County Fund 95 & 96)				
Adopted Budget 2018-19	26,609,479.86	36,269,251.00	37,795,149.00	25,083,581.86
A. The following entry adjusts the budgets for the program listed below:				
1 Measure C	-	-	499,000.00	(499,000.00)
	-	-	499,000.00	(499,000.00)
		Net Change to Measure C Debt Service Fund Balance:		(499,000.00)
Revised Balance	26,609,479.86	36,269,251.00	38,294,149.00	24,584,581.86

MEASURE A DEBT SERVICE FUND: SACS FUND 52 (County Fund 91)				
Adopted Budget 2018-19	27,955,901.86	6,831,667.00	7,631,103.00	27,156,465.86
A. The following entry adjusts the budgets for the program listed below:				
1 Certificate of Participation (COP)	-	391,935.00	-	391,935.00
	-	391,935.00	-	391,935.00
		Net Change to Measure A Debt Service Fund Balance:		391,935.00
	27,955,901.86	7,223,602.00	7,631,103.00	27,548,400.86

TOSCO ENVIRONMENTAL SCHOLARSHIP FUND: SACS FUND 73 (County Fund 30)				
Adopted Budget 2018-19	56,643.00	785.00	-	57,428.00
A. The following entry adjusts the budgets for the program listed below:				
1 Tosco Environmental Scholarship Fund	-	480.00	-	480.00
	-	480.00	-	480.00
		Net Change to Tosco Environmental Scholarship Fund Balance:		480.00
	56,643.00	1,265.00	-	57,908.00