MT. DIABLO
UNIFIED SCHOOL DISTRICT

Educational Services

September 28, 2026 BAC Meeting

Christina Filios, Executive Director of Curriculum Instruction & Improvement
Brenda Barbera, Executive Director of Fiscal Services
Christopher Raymundo, Director of Budget, Accounting & Fiscal Compliance
Dr. Adam Clark, Superintendent

How are we supporting our students?

- **What are Restricted Funds and Categoricals?** State and Federal funding provided to help California schools meet the educational needs of all students.
- **Our Goal Today:** Explain how these funds are used fairly and legally to give extra support where it is needed most.
- **The Core Rule:** Most State and Federal funds must add to (supplement), not replace (supplant), local and state funding for our schools.
- **Transparency:** Our budget methodology is open to the public to ensure every school gets its proper share.

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The Golden Rule: "Supplement, Not Supplant"

- **The Rule in Plain English:** The majority of Restricted money is designed to be extra funding.
- **Guaranteed Fairness:** Let's take Title I as the example: Before a school receives a single dollar of Title I money, it must first receive its full, fair share of regular state and local district money.
- **No Swapping:** District funds cannot be taken away or reduced simply because a school gets Title I assistance.

Auditing Rules

- **How Are We Audited?**
  - Government looks at the big picture: how the district allocates its main budget.
- **Focus**
  - Equity and ensuring all schools get their fair share of regular funds first.

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How/When the District Distributes Funds to Schools

- Some Funding is Directly Awarded to Sites and Some Directly to the District
- When Funds are Awarded to the District and the District Decides to Provide Funding Directly to Sites: How Are These Funds Distributed?
- **Flexible & Fair:** Our district picks a clear formula to distribute.
- **Examples of Fair Funding Methods:**
  - Student Need: Providing extra base and supplemental funding for students learning English, students with disabilities, or low-income families.
  - Grade Levels: Adjusting base amounts for elementary, middle, or high school needs.
  - Staffing Ratios: Guaranteeing a set number of teachers and counselors per school.
- **Bottom Line:** Restricted funding plays zero role in how regular district funds are divided up.

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Categorical Funds

- In school finance, categorical funds are restricted state or federal revenues allocated to Local Educational Agencies (LEAs) that are legally earmarked for specific purposes, programs, or targeted student populations.
- Categorical funds operate outside of local discretionary control and must be spent strictly according to the guidelines established by the granting agency.
- Where as LCFF (Local Control Funding Formula) funds are unrestricted, but are tied to the LCAP

Key Characteristics of Categorical Funds

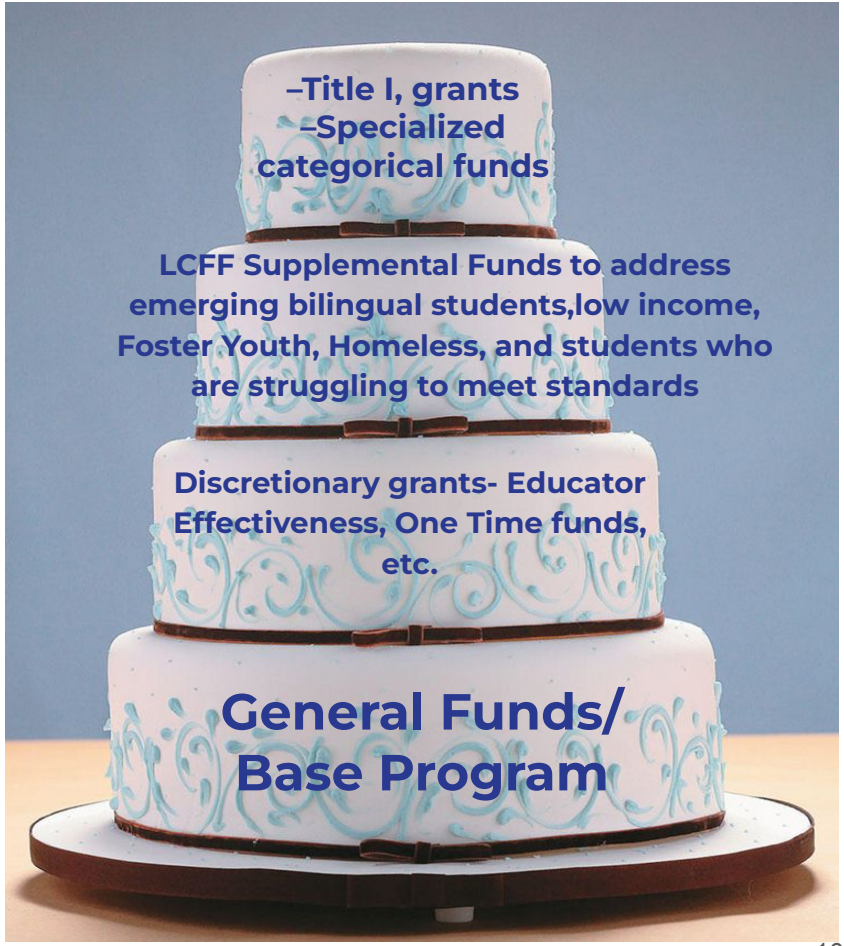
- **Restricted Use:** Expenditures are legally bound to the specific intent of the grant or program (e.g., Special Education, Title I, After School Education and Safety (ASES), or Proposition 28 Arts and Music).
- **Targeted Support:** The funds are designed to support distinct student demographics—such as students with disabilities, English learners, or low-income students—or to fund specific educational initiatives.
- **SACS Tracking:** Categoricals require strict accounting isolation using specific Standardized Account Code Structure (SACS) Resource codes to ensure audit compliance and prevent commingling with the unrestricted general fund.
- **Compliance and Reporting:** These funds often carry unique deadlines, expenditure reporting requirements, restricted indirect cost rates, and specific rules regarding whether unspent funds can be carried over to the next fiscal year or must be returned (deferred revenue vs. fund balance).

Historical Context:

- Prior to 2013, California's school funding model relied heavily on dozens of individual state categorical programs. The shift to LCFF consolidated the vast majority of these legacy state categoricals into unrestricted base, supplemental, and concentration grants to increase local control and equity.

- Today, the term primarily refers to federal funds, Special Education, and new or remaining state block grants and restricted initiatives.

Budgets at a Glance



Restricted Balance Details

Restricted Resources (*Resource 2000 – 9999*):

Mt. Diablo Unified
Contra Costa County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

07 61754 0000000
Form 01
G8AMHM8BAS(2025-26)

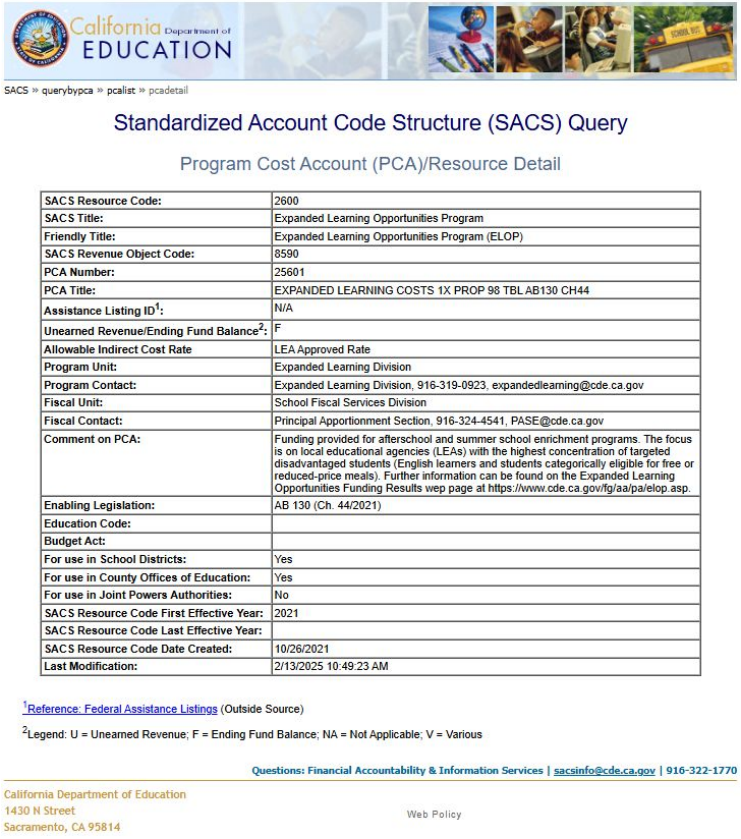
Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	10,536,182.45	8,480,716.74
5810	Other Restricted Federal	5,019.60	5,019.60
6019	Student Support and Professional Development Discretionary Block Grant	1,472,967.25	12,807,487.25
6211	Literacy Coaches and Reading Specialists Grant Program	1,299,809.77	1,299,809.77
6300	Lottery: Instructional Materials	2,449,922.08	2,449,922.08
6332	CA Community Schools Partnership Act - Implementation Grant	933,509.68	933,509.68
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,604,371.32	3,310,655.32
7339	Dual Enrollment Opportunities	232,531.41	232,531.41
7399	LCFF Equity Multiplier	867,890.54	867,890.54
7435	Learning Recovery Emergency Block Grant	4,029,218.94	2,445,330.94
7810	Other Restricted State	669,651.65	576,547.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,656,948.63	1,656,948.63
9010	Other Restricted Local	26,945,742.64	27,463,526.52
Total, Restricted Balance		57,703,765.96	62,529,896.15

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California Department of Education (CDE) Website

- CDE has a menu that is public and accessible to all.

- This query site allows researching details about all Funding Sources by either Resource number or Funding Title.



California Department of EDUCATION

SACS » querybypca » pcalist » pcadetail

Standardized Account Code Structure (SACS) Query

Program Cost Account (PCA)/Resource Detail

SACS Resource Code:	2600
SACS Title:	Expanded Learning Opportunities Program
Friendly Title:	Expanded Learning Opportunities Program (ELOP)
SACS Revenue Object Code:	8590
PCA Number:	25601
PCA Title:	EXPANDED LEARNING COSTS 1X PROP 98 TBL AB130 CH44
Assistance Listing ID[1]:	N/A
Unearned Revenue/Ending Fund Balance[2]:	F
Allowable Indirect Cost Rate	LEA Approved Rate
Program Unit:	Expanded Learning Division
Program Contact:	Expanded Learning Division, 916-319-0923, expandedlearning@cde.ca.gov
Fiscal Unit:	School Fiscal Services Division
Fiscal Contact:	Principal Apportionment Section, 916-324-4541, PASE@cde.ca.gov
Comment on PCA:	Funding provided for afterschool and summer school enrichment programs. The focus is on local educational agencies (LEAs) with the highest concentration of targeted disadvantaged students (English learners and students categorically eligible for free or reduced-price meals). Further information can be found on the Expanded Learning Opportunities Funding Results wep page at https://www.cde.ca.gov/fg/aa/pa/elop.asp.
Enabling Legislation:	AB 130 (Ch. 44/2021)
Education Code:	
Budget Act:	
For use in School Districts:	Yes
For use in County Offices of Education:	Yes
For use in Joint Powers Authorities:	No
SACS Resource Code First Effective Year:	2021
SACS Resource Code Last Effective Year:	
SACS Resource Code Date Created:	10/26/2021
Last Modification:	2/13/2025 10:49:23 AM

[1]Reference: Federal Assistance Listings (Outside Source)

[2]Legend: U = Unearned Revenue; F = Ending Fund Balance; NA = Not Applicable; V = Various

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov | 916-322-1770

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy

MT. DIABLO UNIFIED SCHOOL DISTRICT

CARES Programs

Priority Enrollment Criteria:

Priority Enrollment for participation is given to students who meet the following criteria: ***(criteria in priority order)***

- Unduplicated TK-6 pupil (*Foster/McKinney Vento, Multilingual Learner (English learner) and / or meets income criteria)*

Students who qualify as Unduplicated will receive **first priority with enrollment**. This is also dependent on site capacity and space availability.

Once all unduplicated students have been placed….next criteria -
Ongoing enrollment- unduplicated/grade level availability

Expanded Learning Program Enrollment Criteria



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CARES Funding

Funding Source	Description	Amount	Expend By Date
After School Education & Safety (ASES) Grants	21 CARES Elementary and Middle School Sites	~ $4.3 Million annually for both Base and Supplemental Grants	June 30th
Expanded Learning Opportunities Program (ELOP) -Entitlement Funds	ELO-P funds support before school, after school, and during intersession and summer programs with priority in unduplicated TK-6 students	~ $15.3 Million for 26/27. Can vary by year based on the district's UPP %.	Carryover of unexpended funds is allowed for one fiscal year.
Title IA	Funds MDHS and YVHS Expanded Learning Programs	~$263,000 per year.	June 30th
Community Development Block Grant (CDBG)	Supports enrichment programming at 4 Bay Point schools	~$10,000 for 26/27	June 30th

Spending Plans

- All Restricted Programs have Reporting Deadlines and Spending Plans
- Here are some of the recent reporting periods that our teams addressed:

Deadlines:

September 30, 2026:

- 2024-25 Expanded Learning Opportunities (ELOP) Final Expenditure Report
  - All funds allocated for the fiscal year will be forfeited if final report is not submitted.
- 2023-24 Proposition 28 Arts and Music in Schools Annual Report
  - Unexpended funds will be collected by the CDE and allocated to all LEAs in the following fiscal year.
- Educator Effectiveness Funds (EFF) Final Data and Expenditure Report
  - All funds must be returned to the state if the final data report and expenditure report not submitted on time.
- Art, Music, and Instructional Materials (AMIM) Discretionary Block Grant Final Expenditure Report
  - Any LEA that does not submit a final expenditure report forfeits all funds that were allocated.

Questions?

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