

MODESTO CITY SCHOOLS
2020-21 STATE ENACTED 45-DAY REVISED BUDGET
GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Adoption 2020-21 Budget	Difference	45-Day Revision 2020-21 Budget
A. REVENUES				
1) Local Control Funding Formula Sources - Current Year	8010-8099	301,890,473	19,114,241	321,004,714
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-
2) Federal Sources	8100-8299	-	-	-
3) Other State Sources	8300-8599	5,590,501	-	5,590,501
4) Other Local Sources	8600-8799	1,983,738	-	1,983,738
5) TOTAL REVENUES		309,464,712	19,114,241	328,578,953
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	137,908,632	-	137,908,632
2) Classified Salaries	2000-2999	43,109,351	-	43,109,351
3) Employee Benefits	3000-3999	57,989,923	(3,924,984)	54,064,939
4) Books, Supplies & Equipment	4000-4999	16,731,477	-	16,731,477
5) Services, Other Operating Services	5000-5999	22,002,573	-	22,002,573
6) Capital Outlay	6000-6999	993,000	-	993,000
7) Other Outgo	7100-7299 7400-7499	6,871,484	-	6,871,484
8) Direct Support/Indirect Cost	7300-7399	(2,555,207)	-	(2,555,207)
9) TOTAL EXPENDITURES		283,051,233	(3,924,984)	279,126,249
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		26,413,479	23,039,225	49,452,704
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	5,533,800	-	5,533,800
b) Transfers Out	7610-7629	6,241,500	-	6,241,500
2) Other Sources/Uses				
a) Sources	8930-8979	-	-	-
b) Uses	7630-7699	-	-	-
3) Contributions	8980-8999	(53,854,448)	(103,315)	(53,957,763)
Special Education		(42,222,763)	836,325	(41,386,438)
Routine Restricted Maintenance		(11,631,685)	(939,640)	(12,571,325)
Miscellaneous		-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		(54,562,148)	(103,315)	(54,665,463)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(28,148,669)	22,935,910	(5,212,759)
F. FUND BALANCE, RESERVES				
1) Beginning Balance		88,070,478	984,270	89,054,748
a) Adjustments		-	-	-
b) Net Beginning Balance		88,070,478	984,270	89,054,748
c) Other Restatements		-	-	-
2) Ending Balance (E + F1b)		59,921,809	23,920,180	83,841,989

MODESTO CITY SCHOOLS
2020-21 STATE ENACTED 45-DAY REVISED BUDGET
GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Adoption 2020-21 Budget	Difference	45-Day Revision 2020-21 Budget
COMPONENTS OF ENDING FUND BALANCE		59,921,809	23,920,180	83,841,989
A) Nonspendable				
Revolving Cash	9711	50,000	-	50,000
Stores	9712	750,000	-	750,000
Other, Prepay, Etc.	9713	700,000	-	700,000
General Reserve	9719	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		57,806,007	23,920,180	81,726,187
B) Assigned				
Appropriation for Economic Uncertainties	9780	24,151,566	1,879,279	26,030,845
County Cash FMV Adjustment	9780	615,802	-	615,802
LCAP Supplemental & Concentration	9780	16,223,381	9,195,185	25,418,566
Carryover Obligation - Misc.	9780	3,600	-	3,600
One Time Expenditures	9780	250,000	-	250,000
C) Committed				
Restricted Reserves - Categoricals Only	9740	-	-	-
TOTAL ALL RESERVES		42,744,349	11,074,464	53,818,813
UNASSIGNED BALANCE		17,177,460	12,845,715	30,023,176

MODESTO CITY SCHOOLS
2020-21 STATE ENACTED 45-DAY REVISED BUDGET
GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Adoption 2020-21 Budget	Difference	45-Day Revision 2020-21 Budget
A. REVENUES				
1) Local Control Funding Formula Sources - Current Year	8010-8099	4,300,000	-	4,300,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-
2) Federal Sources	8100-8299	20,891,436	38,009,243	58,900,679
3) Other State Sources	8300-8599	31,699,825	3,086,325	34,786,150
4) Other Local Sources	8600-8799	3,426,781	-	3,426,781
5) TOTAL REVENUES		60,318,042	41,095,568	101,413,610
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	32,926,634	-	32,926,634
2) Classified Salaries	2000-2999	18,948,213	-	18,948,213
3) Employee Benefits	3000-3999	30,522,557	(917,088)	29,605,469
4) Books, Supplies & Equipment	4000-4999	4,506,037	36,163,384	40,669,421
5) Services, Other Operating Services	5000-5999	17,380,533	-	17,380,533
6) Capital Outlay	6000-6999	2,140,461	-	2,140,461
7) Other Outgo	7100-7299 7400-7499	3,720,000	-	3,720,000
8) Direct Support/Indirect Cost	7300-7399	1,039,757	-	1,039,757
9) TOTAL EXPENDITURES		111,184,192	35,246,296	146,430,488
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(50,866,150)	5,849,272	(45,016,878)
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	444,099	-	444,099
b) Transfers Out	7610-7629	2,049,180	-	2,049,180
2) Other Sources/Uses				
a) Sources	8930-8979	-	-	-
b) Uses	7630-7699	-	-	-
3) Contributions	8980-8999	53,854,448	103,315	53,957,763
4) <i>TOTAL, OTHER FINANCING SOURCES/USES</i>		52,249,367	103,315	52,352,682
E. NET INCREASE (DECREASE) IN FUND BALANCE		1,383,217	5,952,587	7,335,804
F. FUND BALANCE, RESERVES				
1) Beginning Balance		8,043,105	(4,769,532)	3,273,573
a) Adjustments		-	-	-
b) Net Beginning Balance		8,043,105	(4,769,532)	3,273,573
c) Other Restatements		-	-	-
2) Ending Balance (E + F1b)		9,426,322	1,183,055	10,609,377

MODESTO CITY SCHOOLS
2020-21 STATE ENACTED 45-DAY REVISED BUDGET
GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Adoption 2020-21 Budget	Difference	45-Day Revision 2020-21 Budget
COMPONENTS OF ENDING FUND BALANCE		9,426,322	1,183,055	10,609,377
A) Nonspendable				
Revolving Cash	9711	-	-	-
Stores	9712	-	-	-
Other, Prepay, Etc.	9713	-	-	-
General Reserve	9719	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		9,426,322	1,183,055	10,609,377
B) Assigned				
Appropriation for Economic Uncertainties	9780	-	-	-
County Cash FMV Adjustment	9780	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-
Carryover Obligation - Misc.	9780	-	-	-
One Time Expenditures	9780	-	-	-
C) Committed				
Restricted Reserves - Categoricals Only	9740	9,426,322	1,183,055	10,609,377
TOTAL ALL RESERVES		9,426,322	1,183,055	10,609,377
UNASSIGNED BALANCE		-	-	-

MODESTO CITY SCHOOLS
2020-21 STATE ENACTED 45-DAY REVISED BUDGET
GENERAL FUND - COMBINED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Adoption 2020-21 Budget	Difference	45-Day Revision 2020-21 Budget
A. REVENUES				
1) Local Control Funding Formula Sources - Current Year	8010-8099	306,190,473	19,114,241	325,304,714
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-
2) Federal Sources	8100-8299	20,891,436	38,009,243	58,900,679
3) Other State Sources	8300-8599	37,290,326	3,086,325	40,376,651
4) Other Local Sources	8600-8799	5,410,519	-	5,410,519
5) TOTAL REVENUES		369,782,754	60,209,809	429,992,563
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	170,835,266	-	170,835,266
2) Classified Salaries	2000-2999	62,057,564	-	62,057,564
3) Employee Benefits	3000-3999	88,512,480	(4,842,072)	83,670,408
4) Books, Supplies & Equipment	4000-4999	21,237,514	36,163,384	57,400,898
5) Services, Other Operating Services	5000-5999	39,383,106	-	39,383,106
6) Capital Outlay	6000-6999	3,133,461	-	3,133,461
7) Other Outgo	7100-7299 7400-7499	10,591,484	-	10,591,484
8) Direct Support/Indirect Cost	7300-7399	(1,515,450)	-	(1,515,450)
9) TOTAL EXPENDITURES		394,235,425	31,321,312	425,556,737
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(24,452,671)	28,888,497	4,435,826
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	5,977,899	-	5,977,899
b) Transfers Out	7610-7629	8,290,680	-	8,290,680
2) Other Sources/Uses		-	-	-
a) Sources	8930-8979	-	-	-
b) Uses	7630-7699	-	-	-
3) Contributions	8980-8999	-	-	-
4) <i>TOTAL, OTHER FINANCING SOURCES/USES</i>		(2,312,781)	-	(2,312,781)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(26,765,452)	28,888,497	2,123,045
F. FUND BALANCE, RESERVES				
1) Beginning Balance		96,113,583	(3,785,262)	92,328,321
a) Adjustments		-	-	-
b) Net Beginning Balance		96,113,583	(3,785,262)	92,328,321
c) Other Restatements		-	-	-
2) Ending Balance (E + F1b)		69,348,131	25,103,235	94,451,366

MODESTO CITY SCHOOLS
2020-21 STATE ENACTED 45-DAY REVISED BUDGET
GENERAL FUND - COMBINED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Adoption 2020-21 Budget	Difference	45-Day Revision 2020-21 Budget
COMPONENTS OF ENDING FUND BALANCE		69,348,131	25,103,235	94,451,366
A) Nonspendable				
Revolving Cash	9711	50,000	-	50,000
Stores	9712	750,000	-	750,000
Other, Prepay, Etc.	9713	700,000	-	700,000
General Reserve	9719	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		67,232,329	25,103,235	92,335,564
B) Assigned				
Appropriation for Economic Uncertainties	9780	24,151,566	1,879,279	26,030,845
County Cash FMV Adjustment	9780	615,802	-	615,802
LCAP Supplemental & Concentration	9780	16,223,381	9,195,185	25,418,566
Carryover Obligation - Misc.	9780	3,600	-	3,600
One Time Expenditures	9780	250,000	-	250,000
C) Committed				
Restricted Reserves - Categoricals Only	9740	9,426,322	1,183,055	10,609,377
TOTAL ALL RESERVES		52,170,671	12,257,519	64,428,190
UNASSIGNED BALANCE		17,177,460	12,845,715	30,023,176