

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

**THREE-YEAR PROJECTION**  
**2020-21 TO 2022-23**

Description	Object Codes	Estimated Actuals 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	324,457,565	321,004,714	324,075,751	321,179,240
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	-	-	-	-
3) Other State Sources	8300-8599	7,715,325	5,590,501	5,590,501	5,590,501
4) Other Local Sources	8600-8799	2,118,294	1,983,738	1,983,738	1,983,738
5) TOTAL REVENUES		<b>334,291,184</b>	<b>328,578,953</b>	<b>331,649,990</b>	<b>328,753,479</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	138,746,489	137,908,632	139,287,718	140,680,596
2) Classified Salaries	2000-2999	41,638,776	43,109,351	43,540,445	43,975,849
3) Employee Benefits	3000-3999	52,736,919	54,064,939	55,275,860	60,068,782
4) Books, Supplies & Equipment	4000-4999	14,587,328	16,731,477	11,522,477	11,522,477
5) Services, Other Operating Services	5000-5999	22,005,579	22,002,573	22,002,573	22,002,573
6) Capital Outlay	6000-6999	1,371,015	993,000	993,000	993,000
7) Other Outgo	7100-7299 7400-7499	5,429,496	6,871,484	6,886,508	6,909,665
8) Direct Support/Indirect Cost	7300-7399	(2,798,558)	(2,555,207)	(1,789,757)	(1,789,757)
9) TOTAL EXPENDITURES		<b>273,717,043</b>	<b>279,126,249</b>	<b>277,718,824</b>	<b>284,363,184</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>60,574,141</b>	<b>49,452,704</b>	<b>53,931,166</b>	<b>44,390,295</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	7,815,750	5,533,800	324,800	324,800
b) Transfers Out	7610-7629	6,670,163	6,241,500	6,241,500	6,241,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(55,289,252)	(53,957,763)	(53,133,758)	(54,858,995)
Special Education		(43,496,261)	(41,386,438)	(42,102,539)	(43,569,008)
Routine Restricted Maintenance		(11,790,228)	(12,571,325)	(11,031,219)	(11,289,987)
Miscellaneous		(2,763)	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>(54,143,665)</b>	<b>(54,665,463)</b>	<b>(59,050,458)</b>	<b>(60,775,695)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>6,430,476</b>	<b>(5,212,759)</b>	<b>(5,119,292)</b>	<b>(16,385,400)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		82,624,272	89,054,748	83,841,989	78,722,697
a) Adjustments		-	-	-	-
b) Net Beginning Balance		82,624,272	89,054,748	83,841,989	78,722,697
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>89,054,748</b>	<b>83,841,989</b>	<b>78,722,697</b>	<b>62,337,297</b>

Description	Object Codes	Estimated Actuals 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23
<b>COMPONENTS OF ENDING FUND BALANCE</b>		89,054,748	83,841,989	78,722,697	62,337,297
<b>A) Nonspendable</b>					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	750,000	750,000	750,000	750,000
Other, Prepay, Etc.	9713	700,000	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
<b>Subtotal (Ending Fund Balance - Nonspendable)</b>		86,938,946	81,726,187	76,606,895	60,221,495
<b>B) Assigned</b>	9789				
Appropriation for Economic Uncertainties	9780	24,438,465	26,030,845	23,838,834	24,356,369
County Cash FMV Adjustment	9780	615,802	615,802	615,802	615,802
LCAP Supplemental & Concentration	9780	24,215,496	25,418,566	26,546,966	25,815,844
Carryover Obligation - Misc.	9780	-	3,600	3,600	3,600
One Time Expenditures	9780	-	250,000	250,000	250,000
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
<b>TOTAL ALL RESERVES</b>		50,769,763	53,818,813	52,755,202	52,541,615
<b>UNASSIGNED BALANCE</b>		38,284,985	30,023,176	25,967,495	9,795,682

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**GENERAL FUND - RESTRICTED RESOURCES ONLY**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**THREE-YEAR PROJECTION**  
**2020-21 TO 2022-23**

Description	Object Codes	Estimated Actuals 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	4,300,000	4,300,000	4,300,000	4,300,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	23,722,820	58,900,679	20,891,436	20,891,436
3) Other State Sources	8300-8599	33,703,430	34,786,150	31,699,825	31,699,825
4) Other Local Sources	8600-8799	3,784,951	3,426,781	3,426,781	3,426,781
5) TOTAL REVENUES		<b>65,511,201</b>	<b>101,413,610</b>	<b>60,318,042</b>	<b>60,318,042</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	32,771,799	32,926,634	33,255,900	33,588,459
2) Classified Salaries	2000-2999	20,421,592	18,948,213	19,137,695	19,329,072
3) Employee Benefits	3000-3999	30,199,663	29,605,469	30,124,009	31,581,302
4) Books, Supplies & Equipment	4000-4999	7,302,897	40,669,421	4,506,037	4,506,037
5) Services, Other Operating Services	5000-5999	24,322,782	17,380,533	17,380,533	17,380,533
6) Capital Outlay	6000-6999	2,221,097	2,140,461	2,140,461	2,140,461
7) Other Outgo	7100-7299 7400-7499	6,261,348	3,720,000	3,720,000	3,720,000
8) Direct Support/Indirect Cost	7300-7399	1,370,179	1,039,757	1,039,757	1,039,757
9) TOTAL EXPENDITURES		<b>124,871,358</b>	<b>146,430,488</b>	<b>111,304,392</b>	<b>113,285,622</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>(59,360,157)</b>	<b>(45,016,878)</b>	<b>(50,986,350)</b>	<b>(52,967,580)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	429,005	444,099	444,099	444,099
b) Transfers Out	7610-7629	2,049,180	2,049,180	2,049,180	2,049,180
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	55,289,252	53,957,763	53,133,758	54,858,995
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>53,669,077</b>	<b>52,352,682</b>	<b>51,528,677</b>	<b>53,253,914</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(5,691,080)</b>	<b>7,335,804</b>	<b>542,326</b>	<b>286,334</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		8,964,653	3,273,573	10,609,377	11,151,703
a) Adjustments		-	-	-	-
b) Net Beginning Balance		8,964,653	3,273,573	10,609,377	11,151,703
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>3,273,573</b>	<b>10,609,377</b>	<b>11,151,703</b>	<b>11,438,038</b>

Description	Object Codes	Estimated Actuals 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>A) Nonspendable</b>					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-	-
Mandate Block Grant Technology Reserve	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	3,273,573	10,609,377	11,151,703	11,438,038
<b>TOTAL, ALL RESERVES</b>		3,273,573	10,609,377	11,151,703	11,438,038
<b>UNASSIGNED BALANCE</b>		-	0.00	0.00	0.00

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

**THREE-YEAR PROJECTION**  
**2020-21 TO 2022-23**

Description	Object Codes	Estimated Actuals 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	328,757,565	325,304,714	328,375,751	325,479,240
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	23,722,820	58,900,679	20,891,436	20,891,436
3) Other State Sources	8300-8599	41,418,755	40,376,651	37,290,326	37,290,326
4) Other Local Sources	8600-8799	5,903,245	5,410,519	5,410,519	5,410,519
5) TOTAL REVENUES		<b>399,802,385</b>	<b>429,992,563</b>	<b>391,968,032</b>	<b>389,071,521</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	171,518,288	170,835,266	172,543,619	174,269,055
2) Classified Salaries	2000-2999	62,060,368	62,057,564	62,678,140	63,304,921
3) Employee Benefits	3000-3999	82,936,582	83,670,408	85,399,869	91,650,084
4) Books, Supplies & Equipment	4000-4999	21,890,225	57,400,898	16,028,514	16,028,514
5) Services, Other Operating Services	5000-5999	46,328,361	39,383,106	39,383,106	39,383,106
6) Capital Outlay	6000-6999	3,592,112	3,133,461	3,133,461	3,133,461
7) Other Outgo	7100-7299 7400-7499	11,690,844	10,591,484	10,606,508	10,629,665
8) Direct Support/Indirect Cost	7300-7399	(1,428,379)	(1,515,450)	(750,000)	(750,000)
9) TOTAL EXPENDITURES		<b>398,588,401</b>	<b>425,556,737</b>	<b>389,023,217</b>	<b>397,648,806</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>1,213,984</b>	<b>4,435,826</b>	<b>2,944,815</b>	<b>(8,577,285)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	8,244,755	5,977,899	768,899	768,899
b) Transfers Out	7610-7629	8,719,343	8,290,680	8,290,680	8,290,680
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>(474,588)</b>	<b>(2,312,781)</b>	<b>(7,521,781)</b>	<b>(7,521,781)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>739,396</b>	<b>2,123,045</b>	<b>(4,576,966)</b>	<b>(16,099,066)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		91,588,925	92,328,321	94,451,366	89,874,401
a) Adjustments		-	-	-	-
b) Net Beginning Balance		91,588,925	92,328,321	94,451,366	89,874,401
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>92,328,321</b>	<b>94,451,366</b>	<b>89,874,401</b>	<b>73,775,335</b>

Description	Object Codes	Estimated Actuals 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23
<b>COMPONENTS OF ENDING FUND BALANCE</b>		92,328,321	94,451,366	89,874,401	73,775,335
<b>A) Nonspendable</b>					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	750,000	750,000	750,000	750,000
Other, Prepay, Etc.	9713	700,000	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	24,438,465	26,030,845	23,838,834	24,356,369
County Cash FMV Adjustment	9780	615,802	615,802	615,802	615,802
LCAP Supplemental & Concentration	9780	24,215,496	25,418,566	26,546,966	25,815,844
Carryover Obligation - Misc.	9780	-	3,600	3,600	3,600
One Time Expenditures	9780	-	250,000	250,000	250,000
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	3,273,573	10,609,377	11,151,703	11,438,038
<b>TOTAL, ALL FACTORS</b>		54,043,336	64,428,190	63,906,905	63,979,653
<b>UNASSIGNED BALANCE</b>		38,284,985	30,023,176	25,967,495	9,795,682