

## 2021-2022 BUDGET REVISIONS FOR SEPTEMBER AND OCTOBER 2021

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### **FISCAL IMPACT:**

The 2021-2022 adopted Modesto City Schools distributed budget has been revised to reflect budget adjustments processed since July 1, 2021. Significant line item revisions, or items over \$25,000, for September and October 2021, are explained in this report and presented to the Board of Education for approval.

### **General Fund UNRESTRICTED Revenues:**

1. State Revenue –
  - Increase State Lottery - \$187,339
  - Increase Interest - \$200,000

### **General Fund UNRESTRICTED Expenditures:**

1. Salaries and Benefits –
  - Modesto Teachers Association & Management Group Contract Settlement - \$15,465,454
  - Increase Activities and Athletics Stipends at Junior Highs - \$80,000
  - Increase Human Resources Mandated Training Compensation - \$270,000
  - Establish Professional Development Compensation - \$1,370,000
  - Increase Music Accompanist - \$9,221
  - Increase Human Resources Recruitment - \$35,000
  - One Year Shift of COVID Related Salaries to ESSER Funding - <\$11,496,466>
  - Misc. Reallocation
2. Books and Supplies –
  - Increase Standard Equipment Fund - \$20,000
  - Increase Site Library Allocations - \$19,000
  - Establish Early Childhood Education Learning Environments - \$230,000
  - Increase Educational Technology - \$46,100
  - Increase Music - \$6,406
  - Increase Science Safety - \$45,400
  - Misc. Carryover - \$3,446,284
  - Misc. Reallocation
3. Services and Other Operation Expenses –
  - Increase Student Activities and Athletics - \$125,799
  - Establish Ed Tech Explores - \$76,042
  - Increase Social, Emotional and Behavioral Counseling - \$278,800
  - Increase Positive Behavior Interventions and Supports - \$35,000
  - Increase Human Resources Employee Testing - \$10,000
  - Increase Human Resources Mandated Training Consultants - \$30,000
  - Increase Business Services Consultants Services - \$132,000
  - Increase Curriculum Adoption Allocation from Special Reserve - \$3,164,500
  - Increase AVID Programs - \$7,700
  - Increase Ethnic Studies - \$28,000
  - Increase Student Safety Contracts - \$226,250
  - Establish Instructional Paraprofessional Bootcamp - \$155,000
  - Increase Mandated Mailings - \$25,000
  - Increase Communications - \$50,000
  - Establish Parents Public Forum - \$10,000
  - Establish LCFF Family Income Data Collection - \$15,000
  - Increase Parent Satisfaction Survey - \$11,000
  - Increase Career Technical Education - \$25,000
  - Misc. Carryover - \$617,929
  - Misc. Services Offsets from Restricted - <\$14,777>
  - Misc. Reallocation
4. Capital Outlay –
  - Misc. Carryover - \$210,000

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5. Other Outgo –  
Misc. Indirect Offsets from Restricted - <\$5,325,660>

**General Fund UNRESTRICTED Interfund Transfers, Other Sources and Contributions:**

1. Contributions –  
Increase Special Reserve Fund Transfer to Unrestricted General Fund - \$3,164,500  
Increase Unrestricted General Fund Contribution to Special Education - <\$2,436,980>  
Increase Unrestricted General Fund Contribution to Routine Restricted Maintenance - <\$1,618,521>

**General Fund RESTRICTED Revenues:**

1. Federal Revenue –  
Establish Title I Carryover - \$5,806,392  
Increase Title I - \$539,636  
Establish Comprehensive Support and Improvement (CSI) Carryover - \$774,685  
Establish Elementary & Secondary School Emergency Relief Fund (ESSER) Carryover - \$125,879,388  
Establish Special Education Carryover - \$580,964  
Decrease Perkins Career and Technical Education Improvement - <\$24,778>  
Establish Title II Carryover - \$875,992  
Establish Title IV 21<sup>st</sup> CCLC Carryover - \$1,168,426  
Establish Title IV Part A Carryover - \$599,250  
Increase Title IV Part A - \$133,462  
Establish Title III Carryover - \$1,567,317  
Increase Title III - \$233,076  
Establish Refugee School Impact (RSI) Carryover - \$124,937  
Establish BJA STOP School Violence Carryover - \$497,398
2. State Revenue –  
Establish After School Education and Safety (ASES) Carryover - \$591,776  
Establish ASES Kids Code Carryover - \$550,115  
Establish California Partnership Academy Grant Carryover - \$398,340  
Establish Career Technical Education Incentive Grant (CTEIG) Carryover - \$1,162,802  
Establish State Mental Health Carryover - \$132,680  
Establish Special Education Dispute Prevention and Resolution - \$527,379  
Establish Special Education Learning Recovery Support - \$2,373,207  
Establish Agriculture Incentive Grant - \$16,269  
Establish California Learning Communities for School Success (LCSSP) Carryover - \$131,301  
Establish AB-86 COVID-19 Relief and School Reopening Carryover - \$7,004,824  
Establish California Newcomer Education and Well-Being (CalNEW) Carryover - \$194,923  
Establish CDPH COVID-19 School Testing Operational Support Grant - \$586,666  
Establish Classified School Employee Education Reimbursement Carryover - \$23,786
3. Local Revenue –  
Establish Alternative Fuel Vehicle Reimbursement - \$72,805  
Establish Misc. Local Donation - \$35,015  
Establish Bret Harte Fire Insurance Reimbursement - \$706,115  
Establish Strong Workforce Grant Carryover - \$754,090

**General Fund RESTRICTED Expenditures:**

1. Salaries and Benefits –  
Modesto Teachers Association & Management Group Contract Settlement Special Education - \$2,436,980  
Establish Classified Employee Professional Development Block Grant Carryover - \$151,549  
Establish Elementary & Secondary School Emergency Relief Fund (ESSER) Carryover - \$20,971,985  
Establish Special Education Carryover - \$366,796

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Establish Title IV 21<sup>st</sup> CCLC Carryover - \$105,366  
Establish BJA STOP School Violence Carryover - \$318,437  
Establish After School Education and Safety (ASES) Carryover - \$279,064  
Establish ASES Kids Code Carryover - \$188,595  
Establish Career Technical Education Incentive Grant (CTEIG) Carryover - \$84,278  
Establish Special Education Dispute Prevention and Resolution - \$69,500  
Establish Special Education Learning Recovery Support - \$1,176,368  
Establish AB-86 COVID-19 Relief and School Reopening Carryover - \$6,931,507  
Establish Strong Workforce Grant Carryover - \$910,525  
Misc. Reallocations

### 2. Books and Supplies –

Increase Restricted Lottery for Consumables - \$900,000  
Establish Misc. Local Grant Carryover - \$510,784  
Establish Comprehensive Support and Improvement (CSI) Carryover - \$17,663  
Establish Elementary & Secondary School Emergency Relief Fund (ESSER) Carryover - \$8,558,328  
Establish Special Education Carryover - \$25,526  
Decrease Perkins Career and Technical Education Improvement - <\$24,778>  
Establish Title IV 21<sup>st</sup> CCLC Carryover - \$76,000  
Establish Title III Carryover - \$99,539  
Establish Refugee School Impact (RSI) Carryover - \$20,559  
Establish BJA STOP School Violence Carryover - \$13,485  
Establish After School Education and Safety (ASES) Carryover - \$45,336  
Establish ASES Kids Code Carryover - \$88,000  
Establish California Partnership Academy Grant Carryover - \$14,926  
Establish Career Technical Education Incentive Grant (CTEIG) Carryover - \$603,092  
Establish Special Education Dispute Prevention and Resolution - \$42,278  
Establish Special Education Learning Recovery Support - \$387,000  
Establish Agriculture Incentive Grant - \$12,769  
Establish AB-86 COVID-19 Relief and School Reopening Carryover - \$4,898,471  
Establish California Newcomer Education and Well-Being (CalNEW) Carryover - \$140,907  
Establish Alternative Fuel Vehicle Reimbursement - \$72,805  
Establish Misc. Local Donation - \$35,015  
Establish Strong Workforce Grant Carryover - \$134,869  
Misc. Reallocations

### 3. Services and Other Operation Expenses –

Increase Routine Restricted Maintenance Carryover - \$55,016  
Increase LEA Medical Reimbursement - \$400,000  
Establish Title I Carryover - \$5,469,472  
Increase Title I - \$508,324  
Establish Comprehensive Support and Improvement (CSI) Carryover - \$712,069  
Establish Elementary & Secondary School Emergency Relief Fund (ESSER) Carryover - \$84,623,263  
Establish Special Education Carryover - \$157,447  
Establish Title II Carryover - \$825,162  
Establish Title IV 21<sup>st</sup> CCLC Carryover - \$956,161  
Establish Title IV Part A Carryover - \$564,476  
Increase Title IV Part A - \$125,717  
Establish Title III Carryover - \$1,376,831  
Increase Title III - \$219,550  
Establish Refugee School Impact (RSI) Carryover - \$97,129  
Establish BJA STOP School Violence Carryover - \$141,256  
Establish After School Education and Safety (ASES) Carryover - \$248,859  
Establish ASES Kids Code Carryover - \$247,314  
Establish California Partnership Academy Grant Carryover - \$355,463  
Establish Career Technical Education Incentive Grant (CTEIG) Carryover - \$81,071  
Establish State Mental Health Carryover - \$132,680

## 2021-2022 BUDGET REVISIONS FOR SEPTEMBER AND OCTOBER 2021

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Establish Special Education Dispute Prevention and Resolution - \$385,000  
Establish Special Education Learning Recovery Support - \$672,133  
Establish Agriculture Incentive Grant - \$3,500  
Establish California Learning Communities for School Success (LCSSP) Carryover - \$131,301  
Establish AB-86 COVID-19 Relief and School Reopening Carryover - \$6,045,759  
Establish California Newcomer Education and Well-Being (CalNEW) Carryover - \$43,428  
Establish CDPH COVID-19 School Testing Operational Support Grant - \$586,666  
Establish Classified School Employee Education Reimbursement Carryover - \$22,406  
Establish Strong Workforce Grant Carryover - \$264,149  
Misc. Reallocations

### 4. Capital Outlay –

Establish Elementary & Secondary School Emergency Relief Fund (ESSER) Carryover - \$7,942,000  
Establish Career Technical Education Incentive Grant (CTEIG) Carryover - \$347,945  
Establish Bret Harte Fire Insurance Reimbursement - \$706,115  
Misc. Reallocations

### 5. Other Outgo –

Increase LEA Medical Reimbursement - \$23,210  
Establish Classified Employee Professional Development Block Grant Carryover - \$9,335  
Establish Title I Carryover - \$336,920  
Increase Title I - \$31,312  
Establish Comprehensive Support and Improvement (CSI) Carryover - \$44,953  
Establish Elementary & Secondary School Emergency Relief Fund (ESSER) Carryover - \$3,783,812  
Establish Special Education Carryover - \$31,195  
Establish Title II Carryover - \$50,830  
Establish Title IV 21<sup>st</sup> CCLC Carryover - \$30,899  
Establish Title IV Part A Carryover - \$34,774  
Increase Title IV Part A - \$7,745  
Establish Title III Carryover - \$90,947  
Increase Title III - \$13,526  
Establish Refugee School Impact (RSI) Carryover - \$7,249  
Establish BJA STOP School Violence Carryover - \$24,220  
Establish After School Education and Safety (ASES) Carryover - \$18,517  
Establish ASES Kids Code Carryover - \$26,206  
Establish California Partnership Academy Grant Carryover - \$27,951  
Establish Career Technical Education Incentive Grant (CTEIG) Carryover - \$46,416  
Establish Special Education Dispute Prevention and Resolution - \$30,601  
Establish Special Education Learning Recovery Support - \$137,706  
Establish AB-86 COVID-19 Relief and School Reopening Carryover - \$273,364  
Establish California Newcomer Education and Well-Being (CalNEW) Carryover - \$10,588  
Establish Classified School Employee Education Reimbursement Carryover - \$1,380  
Establish Strong Workforce Grant Carryover - \$80,737  
Misc. Reallocations

### **General Fund RESTRICTED Interfund Transfers, Other Sources and Contributions:**

#### 1. Contributions –

Increase Unrestricted General Fund Contribution to Special Education - \$2,436,980  
Increase Unrestricted General Fund Contribution to Routine Restricted Maintenance - \$1,618,521

### **OTHER FUNDS Revenues:**

#### 1. Federal Revenue –

Increase Adult Education Fund - \$49,775  
Decrease Child Development Fund - <\$380,689>

## 2021-2022 BUDGET REVISIONS FOR SEPTEMBER AND OCTOBER 2021

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2. State Revenue –
  - Increase Child Development Fund - \$186,959
  - Increase County School Facilities Fund - \$116,048
  
3. Local Revenue –
  - Decrease Adult Education Fund - <\$314,559>
  - Increase Child Development Fund - \$56,400
  - Increase Special Reserve for Capital Outlay - \$503,900
  - Increase Self-Insurance Fund - \$300,000

### **OTHER FUNDS Expenditures:**

1. Salaries and Benefits –
  - Increase Adult Education Fund - \$19,590
  - Decrease Child Development Fund - <\$553,322>
  - Increase Child Nutrition Fund - \$36,764
  - Increase Deferred Maintenance Fund - \$11,723
  - Increase Building Fund Bond Proceeds - \$1,485
  
2. Books and Supplies –
  - Increase Adult Education Fund - \$142,247
  - Increase Child Development Fund - \$56,466
  - Increase Deferred Maintenance Fund - \$1,407
  - Increase Building Fund Bond Proceeds - \$1,671,006
  - Increase Capital Facilities Fund - \$16,637
  - Increase Special Reserve for Capital Outlay - \$173,860
  
3. Services and Other Operation Expenses –
  - Increase Adult Education fund - \$43,995
  - Increase Child Development Fund - \$561,321
  - Increase Child Nutrition Fund - \$1,372,883
  - Increase Deferred Maintenance Fund - \$812,365
  - Increase Building Fund Bond Proceeds - \$324,882
  - Increase Special Reserve for Capital Outlay - \$291,658
  - Increase Self-Insurance Fund - \$326,000
  
4. Capital Outlay –
  - Decrease Deferred Maintenance Fund - <\$688,530>
  - Increase Building Fund Bond Proceeds - \$35,908,725
  - Increase Capital Facilities Fund - \$75,734
  - Increase County School Facilities Fund - \$116,048
  - Increase Special Reserve for Capital Outlay - \$4,215,226
  
5. Other Outgo –
  - Increase Child Development Fund - \$22,418
  - Increase Child Nutrition Fund - \$134,276

### **OTHER FUNDS Interfund Transfers, Other Sources and Contributions:**

1. Interfund Transfers –
  - Increase Special Reserve Fund Transfer to Unrestricted General Fund - <\$3,164,500>

**BOARD REPORT  
UNRESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CERTIFICATED SALARIES</u></b>				
1100	CERTIFICATED TEACHERS SALARY	113,529,763	10,227	113,539,990
1200	CERT PUPIL SUPPORT SALARY	9,222,446	-	9,222,446
1300	CERTIFICATED SUPERV & ADMIN SAL	14,309,463	-	14,309,463
1900	OTHER CERTIFICATED SALARIES	3,518,438	-	3,518,438
<b>TOTAL CERTIFICATED SALARIES</b>		<b>140,580,110</b>	<b>10,227</b>	<b>140,590,337</b>
<b><u>CLASSIFIED SALARIES</u></b>				
2100	INSTRUCTIONAL AIDE SALARIES	2,075,901	-	2,075,901
2200	CLASSIFIED SUPPORT SALARIES	16,912,323	(2,000)	16,910,323
2300	CLASSIFIED SUPERV & ADMIN SALARIES	6,266,637	-	6,266,637
2400	CLERICAL/TECHNICAL/OFFICE SALARIES	17,158,898	(118)	17,158,780
2900	OTHER CLASSIFIED SALARIES	1,812,413	-	1,812,413
<b>TOTAL CLASSIFIED SALARIES</b>		<b>44,226,172</b>	<b>(2,118)</b>	<b>44,224,054</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
3100	STATE TEACHER RETIRE	24,199,573	1,555	24,201,128
3200	PUBLIC EMPLOYEE RETIREMENT SYSTEM	10,065,520	4	10,065,524
3300	SOCIAL SECURITY/MEDICARE	5,500,797	289	5,501,086
3400	HEALTH & WELFARE	10,256,902	-	10,256,902
3500	STATE UNEMPLOYMENT INSURANCE	965,650	55	965,705
3600	WORKER'S COMPENSATION	3,327,081	236	3,327,317
3700	RETIREE BENEFITS	1,589,753	-	1,589,753
3900	OTHER BENEFITS	7,205,045	-	7,205,045
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>63,110,321</b>	<b>2,139</b>	<b>63,112,460</b>

**BOARD REPORT  
UNRESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>BOOKS AND SUPPLIES</u></b>				
4100	APPROVED TEXTBKS/ CORE CURRICULUM	2,031,000	600,695	2,631,695
4200	BOOKS AND REFERENCE MATERIALS	129,998	62,989	192,987
4300	SUPPLIES	8,214,119	37,260	8,251,379
4400	EQUIPMENT BETWEEN \$500 - \$14,999	5,730,201	8,740	5,738,941
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>16,105,318</b>	<b>709,684</b>	<b>16,815,002</b>
<b><u>SERVICES, OTHER OPER. EXPENSE</u></b>				
5100	SUB AGREEMENTS	3,752,170	22,695	3,774,865
5200	TRAVEL AND CONFERENCE	578,639	1,988	580,627
5300	DUES AND MEMBERSHIPS	154,664	-	154,664
5400	INSURANCE	3,700,000	-	3,700,000
5500	OPERATIONS AND HOUSEKEEPING	5,414,825	-	5,414,825
5600	RENTALS, LEASES, AND REPAIRS	1,166,071	456,462	1,622,533
5700	DIRECT COST TRANSFERS	(492,897)	(109,808)	(602,705)
5800	PROFES'L / CONSULTG SRVCS / OP EXP	8,115,967	206,263	8,322,230
5900	COMMUNICATIONS	519,349	-	519,349
<b>TOTAL SERVICES, OTHER OPER. EXPENSE</b>		<b>22,908,788</b>	<b>577,600</b>	<b>23,486,388</b>
<b><u>CAPITAL OUTLAY</u></b>				
6100	SITE AND IMPROVEMENT SITES	-	-	-
6200	BUILD AND IMPROVEMENT BUILDING	-	-	-
6400	EQUIPMENT \$15,000 & OVER	131,000	-	131,000
6500	EQUIPMENT REPLACE \$15,000 & OVER	1,085,000	210,000	1,295,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,216,000</b>	<b>210,000</b>	<b>1,426,000</b>
<b><u>OTHER OUTGOING</u></b>				
7130	STATE SPECIAL SCHOOLS	-	-	-
7142	OTHER TUITION, EXCESS COST PMT TO COE	5,168,198	-	5,168,198
7222	TRSF SP ED TRANS COSTS TO CTY	-	-	-
<b>TOTAL OTHER OUTGOING</b>		<b>5,168,198</b>	<b>-</b>	<b>5,168,198</b>

**BOARD REPORT  
UNRESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
7300	DIRECT SUPPORT AND INDIRECT COST	(2,441,359)	(781,317)	(3,222,676)
<b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>		<b>(2,441,359)</b>	<b>(781,317)</b>	<b>(3,222,676)</b>
<b><u>PRIOR YEAR EXPENDITURE</u></b>				
7438	DEBT SERVICE - INTEREST	249,131	-	249,131
7439	DEBT SERVICE - PRINCIPAL	631,340	-	631,340
<b>TOTAL PRIOR YEAR EXPENDITURE</b>		<b>880,471</b>	<b>-</b>	<b>880,471</b>
<b>TOTAL EXPENDITURES</b>		<b>291,754,019</b>	<b>726,215</b>	<b>292,480,234</b>
<b><u>INTERFUND TRANSFERS - OUT</u></b>				
7612	INT-FUND TF GEN TO SPEC RESRV	(312,500)	-	(312,500)
7615	INT-FUND TF GEN, SPRES, BLDG TO DM	-	-	-
7619	OTHER AUTHORIZED INT-FUND TF OUT	(7,365,000)	-	(7,365,000)
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		<b>(7,677,500)</b>	<b>-</b>	<b>(7,677,500)</b>
<b><u>INTERFUND TRANSFERS - IN</u></b>				
8919	OTHER AUTHORIZED INT-FUND TF IN	2,338,650	-	2,338,650
<b>TOTAL INTERFUND TRANSFERS - IN</b>		<b>2,338,650</b>	<b>-</b>	<b>2,338,650</b>
<b><u>CONTRIB.- RESTRICTED PROGRAMS</u></b>				
8980	CONTRIBUTIONS FROM UNREST REV TO PROGRAMS	(54,358,171)	-	(54,358,171)
8981	GEN FUND UNREST CONTRIB TO G.F. PROJECTS	-	-	-
8990	CONTRIBUTIONS FROM RESTRICTED REVENUE	-	-	-
8997	TRANSFERS OF RESTRICTED BAL'S	-	-	-
<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>		<b>(54,358,171)</b>	<b>-</b>	<b>(54,358,171)</b>
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(59,697,021)</b>	<b>-</b>	<b>(59,697,021)</b>
<b><u>LOCAL CONTROL FUNDING FORMULA SOURCES</u></b>				
8011	STATE AID - CURRENT YEAR	191,586,674	-	191,586,674
8012	EDUCATION PROTECTION ACT ENTLM	97,763,354	-	97,763,354
8015	CHARTER SCH GEN PUPOSE ENTLMT	-	-	-
8019	STATE AID - PRIOR YEAR	-	-	-
8021	HOME OWNER'S EXEMPTION	616,359	-	616,359
8029	OTHER SUBVENTIONS / IN-LIEU TAX	247,575	-	247,575

**BOARD REPORT  
UNRESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
8041	SECURED TAX ROLLS	64,752,040	-	64,752,040
8042	UNSECURED TAX ROLLS	3,251,342	-	3,251,342
8043	PRIOR YEARS TAXES	119,767	-	119,767
8044	SUPPLEMENTAL TAXES COLLECTION	1,282,511	-	1,282,511
8045	EDUC REV AUGMENTATION FUND	(5,745,584)	-	(5,745,584)
8047	COMMUNITY REDEVELOPMENT FUND	3,795,028	-	3,795,028
8082	OTHER PAYMENTS IN-LIEU TAXES	-	-	-
8089	LESS: NON-STATE AID (50%) ADJ	-	-	-
8091	REVENUE LIMIT TRANSFER	(2,000,000)	-	(2,000,000)
8096	TRFS CHARTER SCHL IN LIEU TAX	(4,703,238)	-	(4,703,238)
<b>TOTAL LOCAL CONTROL FUNDING FORMULA SOURCES</b>		<b>350,965,828</b>	<b>-</b>	<b>350,965,828</b>
<b><u>FEDERAL REVENUES</u></b>				
8290	ALL OTHER FEDERAL REVENUES	-	-	-
<b>TOTAL FEDERAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b><u>OTHER STATE REVENUES</u></b>				
8311	OTHER STATE APPORTIONMENT	-	-	-
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	-	-	-
8550	MANDATED COST REIMBURSEMENTS	1,300,000	-	1,300,000
8560	STATE LOTTERY REVENUE	4,162,661	-	4,162,661
8590	ALL OTHER STATE REVENUES	75,000	-	75,000
<b>TOTAL OTHER STATE REVENUES</b>		<b>5,537,661</b>	<b>-</b>	<b>5,537,661</b>
<b><u>OTHER LOCAL REVENUES</u></b>				
8631	SALE OF EQUIPMENT / SUPPLIES	5,000	2,563	7,563
8650	LEASES & RENTALS	157,680	-	157,680
8660	INTEREST	1,300,000	-	1,300,000
8677	INTERAGENCY SERVICE BETWEEN LEA'S	174,000	-	174,000
8691	PLUS: MISC FUNDS NON REV LIMIT (50%) ADJUSTMENT	-	-	-
8699	ALL OTHER LOCAL REVENUES	592,280	5,085	597,365
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>2,228,960</b>	<b>7,648</b>	<b>2,236,608</b>
<b>TOTAL REVENUES</b>		<b>358,732,449</b>	<b>7,648</b>	<b>358,740,097</b>

**BOARD REPORT  
UNRESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CERTIFICATED SALARIES</u></b>				
1100	CERTIFICATED TEACHERS SALARY	113,539,990	7,658,782	121,198,772
1200	CERT PUPIL SUPPORT SALARY	9,222,446	618,407	9,840,853
1300	CERTIFICATED SUPERV & ADMIN SAL	14,309,463	1,078,360	15,387,823
1900	OTHER CERTIFICATED SALARIES	3,518,438	3,308,659	6,827,097
<b>TOTAL CERTIFICATED SALARIES</b>		<b>140,590,337</b>	<b>12,664,208</b>	<b>153,254,545</b>
<b><u>CLASSIFIED SALARIES</u></b>				
2100	INSTRUCTIONAL AIDE SALARIES	2,075,901	300	2,076,201
2200	CLASSIFIED SUPPORT SALARIES	16,910,323	(7,040,635)	9,869,688
2300	CLASSIFIED SUPERV & ADMIN SALARIES	6,266,637	(704,933)	5,561,704
2400	CLERICAL/TECHNICAL/OFFICE SALARIES	17,158,780	(71,788)	17,086,992
2900	OTHER CLASSIFIED SALARIES	1,812,413	251,989	2,064,402
<b>TOTAL CLASSIFIED SALARIES</b>		<b>44,224,054</b>	<b>(7,565,067)</b>	<b>36,658,987</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
3100	STATE TEACHER RETIRE	24,201,128	1,803,603	26,004,731
3200	PUBLIC EMPLOYEE RETIREMENT SYSTEM	10,065,524	(1,679,471)	8,386,053
3300	SOCIAL SECURITY/MEDICARE	5,501,086	(420,039)	5,081,047
3400	HEALTH & WELFARE	10,256,902	772,304	11,029,206
3500	STATE UNEMPLOYMENT INSURANCE	965,705	10,540	976,245
3600	WORKER'S COMPENSATION	3,327,317	41,469	3,368,786
3700	RETIREE BENEFITS	1,589,753	25,473	1,615,226
3900	OTHER BENEFITS	7,205,045	(1,245,863)	5,959,182
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>63,112,460</b>	<b>(691,984)</b>	<b>62,420,476</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>BOOKS AND SUPPLIES</u></b>				
4100	APPROVED TEXTBKS/ CORE CURRICULUM	2,631,695	3,158,610	5,790,305
4200	BOOKS AND REFERENCE MATERIALS	192,987	3,393	196,380
4300	SUPPLIES	8,251,379	739,573	8,990,952
4400	EQUIPMENT BETWEEN \$500 - \$14,999	5,738,941	2,218,061	7,957,002
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>16,815,002</b>	<b>6,119,637</b>	<b>22,934,639</b>
<b><u>SERVICES, OTHER OPER. EXPENSE</u></b>				
5100	SUB AGREEMENTS	3,774,865	1,543,800	5,318,665
5200	TRAVEL AND CONFERENCE	580,627	122	580,749
5300	DUES AND MEMBERSHIPS	154,664	24,149	178,813
5400	INSURANCE	3,700,000	-	3,700,000
5500	OPERATIONS AND HOUSEKEEPING	5,414,825	-	5,414,825
5600	RENTALS, LEASES, AND REPAIRS	1,622,533	(407,504)	1,215,029
5700	DIRECT COST TRANSFERS	(602,705)	(49,074)	(651,779)
5800	PROFES'L / CONSULTG SRVCS / OP EXP	8,322,230	1,603,823	9,926,053
5900	COMMUNICATIONS	519,349	15,000	534,349
<b>TOTAL SERVICES, OTHER OPER. EXPENSE</b>		<b>23,486,388</b>	<b>2,730,316</b>	<b>26,216,704</b>
<b><u>CAPITAL OUTLAY</u></b>				
6100	SITE AND IMPROVEMENT SITES	-	-	-
6200	BUILD AND IMPROVEMENT BUILDING	-	-	-
6400	EQUIPMENT \$15,000 & OVER	131,000	-	131,000
6500	EQUIPMENT REPLACE \$15,000 & OVER	1,295,000	-	1,295,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,426,000</b>	<b>-</b>	<b>1,426,000</b>
<b><u>OTHER OUTGOING</u></b>				
7130	STATE SPECIAL SCHOOLS	-	-	-
7142	OTHER TUITION, EXCESS COST PMT TO COE	5,168,198	-	5,168,198
7222	TRSF SP ED TRANS COSTS TO CTY	-	-	-
<b>TOTAL OTHER OUTGOING</b>		<b>5,168,198</b>	<b>-</b>	<b>5,168,198</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
7300	DIRECT SUPPORT AND INDIRECT COST	(3,222,676)	(4,544,343)	(7,767,019)
<b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>		<b>(3,222,676)</b>	<b>(4,544,343)</b>	<b>(7,767,019)</b>
<b><u>PRIOR YEAR EXPENDITURE</u></b>				
7438	DEBT SERVICE - INTEREST	249,131	-	249,131
7439	DEBT SERVICE - PRINCIPAL	631,340	-	631,340
<b>TOTAL PRIOR YEAR EXPENDITURE</b>		<b>880,471</b>	<b>-</b>	<b>880,471</b>
<b>TOTAL EXPENDITURES</b>		<b>292,480,234</b>	<b>8,712,767</b>	<b>301,193,001</b>
<b><u>INTERFUND TRANSFERS - OUT</u></b>				
7612	INT-FUND TF GEN TO SPEC RESRV	(312,500)	-	(312,500)
7615	INT-FUND TF GEN, SPRES, BLDG TO DM	-	-	-
7619	OTHER AUTHORIZED INT-FUND TF OUT	(7,365,000)	-	(7,365,000)
<b>TOTAL INTERFUND TRANSFERS - OUT</b>		<b>(7,677,500)</b>	<b>-</b>	<b>(7,677,500)</b>
<b><u>INTERFUND TRANSFERS - IN</u></b>				
8919	OTHER AUTHORIZED INT-FUND TF IN	2,338,650	3,164,500	5,503,150
<b>TOTAL INTERFUND TRANSFERS - IN</b>		<b>2,338,650</b>	<b>3,164,500</b>	<b>5,503,150</b>
<b><u>CONTRIB.- RESTRICTED PROGRAMS</u></b>				
8980	CONTRIBUTIONS FROM UNREST REV TO PROGRAMS	(54,358,171)	(4,055,501)	(58,413,672)
8981	GEN FUND UNREST CONTRIB TO G.F. PROJECTS	-	-	-
8990	CONTRIBUTIONS FROM RESTRICTED REVENUE	-	-	-
8997	TRANSFERS OF RESTRICTED BAL'S	-	-	-
<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>		<b>(54,358,171)</b>	<b>(4,055,501)</b>	<b>(58,413,672)</b>
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(59,697,021)</b>	<b>-</b>	<b>(60,588,022)</b>
<b><u>LOCAL CONTROL FUNDING FORMULA SOURCES</u></b>				
8011	STATE AID - CURRENT YEAR	191,586,674	-	191,586,674
8012	EDUCATION PROTECTION ACT ENTLM	97,763,354	-	97,763,354
8015	CHARTER SCH GEN PUPOSE ENTLMT	-	-	-
8019	STATE AID - PRIOR YEAR	-	-	-
8021	HOME OWNER'S EXEMPTION	616,359	-	616,359
8029	OTHER SUBVENTIONS / IN-LIEU TAX	247,575	-	247,575

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
8041	SECURED TAX ROLLS	64,752,040	-	64,752,040
8042	UNSECURED TAX ROLLS	3,251,342	-	3,251,342
8043	PRIOR YEARS TAXES	119,767	-	119,767
8044	SUPPLEMENTAL TAXES COLLECTION	1,282,511	-	1,282,511
8045	EDUC REV AUGMENTATION FUND	(5,745,584)	-	(5,745,584)
8047	COMMUNITY REDEVELOPMENT FUND	3,795,028	-	3,795,028
8082	OTHER PAYMENTS IN-LIEU TAXES	-	-	-
8089	LESS: NON-STATE AID (50%) ADJ	-	-	-
8091	REVENUE LIMIT TRANSFER	(2,000,000)	-	(2,000,000)
8096	TRFS CHARTER SCHL IN LIEU TAX	(4,703,238)	-	(4,703,238)
<b>TOTAL LOCAL CONTROL FUNDING FORMULA SOURCES</b>		<b>350,965,828</b>	<b>-</b>	<b>350,965,828</b>
<b><u>FEDERAL REVENUES</u></b>				
8290	ALL OTHER FEDERAL REVENUES	-	-	-
<b>TOTAL FEDERAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b><u>OTHER STATE REVENUES</u></b>				
8311	OTHER STATE APPORTIONMENT	-	-	-
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	-	-	-
8550	MANDATED COST REIMBURSEMENTS	1,300,000	-	1,300,000
8560	STATE LOTTERY REVENUE	4,162,661	187,339	4,350,000
8590	ALL OTHER STATE REVENUES	75,000	-	75,000
<b>TOTAL OTHER STATE REVENUES</b>		<b>5,537,661</b>	<b>187,339</b>	<b>5,725,000</b>
<b><u>OTHER LOCAL REVENUES</u></b>				
8631	SALE OF EQUIPMENT / SUPPLIES	7,563	-	7,563
8650	LEASES & RENTALS	157,680	-	157,680
8660	INTEREST	1,300,000	200,000	1,500,000
8677	INTERAGENCY SERVICE BETWEEN LEA'S	174,000	-	174,000
8691	PLUS: MISC FUNDS NON REV LIMIT (50%) ADJUSTMENT	-	-	-
8699	ALL OTHER LOCAL REVENUES	597,365	-	597,365
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>2,236,608</b>	<b>200,000</b>	<b>2,436,608</b>
<b>TOTAL REVENUES</b>		<b>358,740,097</b>	<b>387,339</b>	<b>359,127,436</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CERTIFICATED SALARIES</u></b>				
1100	CERTIFICATED TEACHERS SALARY	22,135,457	367,748	22,503,205
1200	CERT PUPIL SUPPORT SALARY	6,594,576	124,093	6,718,669
1300	CERTIFICATED SUPERV & ADMIN SAL	2,193,087	(42,443)	2,150,644
1900	OTHER CERTIFICATED SALARIES	778,717	5,780	784,497
<b>TOTAL CERTIFICATED SALARIES</b>		<b>31,701,837</b>	<b>455,178</b>	<b>32,157,015</b>
<b><u>CLASSIFIED SALARIES</u></b>				
2100	INSTRUCTIONAL AIDE SALARIES	11,986,875	258,281	12,245,156
2200	CLASSIFIED SUPPORT SALARIES	3,963,918	3,000	3,966,918
2300	CLASSIFIED SUPERV & ADMIN SALARIES	1,388,652	133,240	1,521,892
2400	CLERICAL/TECHNICAL/OFFICE SALARIES	1,173,511	12,747	1,186,258
2900	OTHER CLASSIFIED SALARIES	1,598,044	2,110	1,600,154
<b>TOTAL CLASSIFIED SALARIES</b>		<b>20,111,000</b>	<b>409,378</b>	<b>20,520,378</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
3100	STATE TEACHER RETIRE	25,831,289	63,408	25,894,697
3200	PUBLIC EMPLOYEE RETIREMENT SYSTEM	4,515,827	109,711	4,625,538
3300	SOCIAL SECURITY/MEDICARE	2,047,279	44,671	2,091,950
3400	HEALTH & WELFARE	3,989,561	32,063	4,021,624
3500	STATE UNEMPLOYMENT INSURANCE	323,720	3,966	327,686
3600	WORKER'S COMPENSATION	930,243	15,411	945,654
3700	RETIREE BENEFITS	323,655	2,040	325,695
3900	OTHER BENEFITS	2,373,549	8,629	2,382,178
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>40,335,123</b>	<b>279,899</b>	<b>40,615,022</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>BOOKS AND SUPPLIES</u></b>				
4100	APPROVED TEXTBKS/ CORE CURRICULUM	1,046,391	-	1,046,391
4200	BOOKS AND REFERENCE MATERIALS	285,630	142,321	427,951
4300	SUPPLIES	2,637,508	535,099	3,172,607
4400	EQUIPMENT BETWEEN \$500 - \$14,999	438,517	59,263	497,780
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>4,408,046</b>	<b>736,683</b>	<b>5,144,729</b>
<b><u>SERVICES, OTHER OPER. EXPENSE</u></b>				
5100	SUB AGREEMENTS	9,219,686	1,052,022	10,271,708
5200	TRAVEL AND CONFERENCE	463,443	74,349	537,792
5300	DUES AND MEMBERSHIPS	7,400	-	7,400
5400	INSURANCE	-	-	-
5500	OPERATIONS AND HOUSEKEEPING	17,450	-	17,450
5600	RENTALS, LEASES, AND REPAIRS	1,207,202	51,188	1,258,390
5700	DIRECT COST TRANSFERS	276,873	109,851	386,724
5800	PROFES'L / CONSULTG SRVCS / OP EXP	8,803,558	11,644,988	20,448,546
5900	COMMUNICATIONS	43,093	458	43,551
<b>TOTAL SERVICES, OTHER OPER. EXPENSE</b>		<b>20,038,705</b>	<b>12,932,856</b>	<b>32,971,561</b>
<b><u>CAPITAL OUTLAY</u></b>				
6100	SITE AND IMPROVEMENT SITES	-	-	-
6200	BUILD AND IMPROVEMENT BUILDING	-	7,972,889	7,972,889
6300	NEW/MAJOR EXPANSION OF SCHOOL LIBRARY	-	131,000	131,000
6400	EQUIPMENT \$15,000 & OVER	115,000	(40,000)	75,000
6500	EQUIPMENT REPLACE \$15,000 & OVER	45,000	678,300	723,300
<b>TOTAL CAPITAL OUTLAY</b>		<b>160,000</b>	<b>8,742,189</b>	<b>8,902,189</b>
<b><u>OTHER OUTGOING</u></b>				
7130	STATE SPECIAL SCHOOLS	70,000	-	70,000
7142	OTHER TUITION, EXCESS COST PMT TO COE	3,600,000	-	3,600,000
<b>TOTAL OTHER OUTGOING</b>		<b>3,670,000</b>	<b>-</b>	<b>3,670,000</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
7300	DIRECT SUPPORT AND INDIRECT COST	935,661	806,995	1,742,656
	<b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>	<b>935,661</b>	<b>806,995</b>	<b>1,742,656</b>
<b><u>PRIOR YEAR EXPENDITURE</u></b>				
7438	DEBT SERVICE - INTEREST	-	-	-
7439	DEBT SERVICE - PRINCIPAL	-	-	-
	<b>TOTAL PRIOR YEAR EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>121,360,372</b>	<b>24,363,178</b>	<b>145,723,550</b>
<b><u>INTERFUND TRANSFERS - OUT</u></b>				
7611	INT-FUND TF GEN TO CHILD DEVEL	(87,000)	-	(87,000)
7612	INT-FUND TF GEN TO SPEC RESRV	-	-	-
7619	OTHER AUTHORIZED INT-FUND TF OUT	(2,000,000)	-	(2,000,000)
	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>(2,087,000)</b>	<b>-</b>	<b>(2,087,000)</b>
<b><u>INTERFUND TRANSFERS - IN</u></b>				
8919	OTHER AUTHORIZED INT-FUND TF IN	436,446	-	436,446
	<b>TOTAL INTERFUND TRANSFERS - IN</b>	<b>436,446</b>	<b>-</b>	<b>436,446</b>
<b><u>CONTRIB. - RESTRICTED PROGRAMS</u></b>				
8980	CONTRIBUTIONS FROM UNREST REV TO PROGRAMS	54,358,171	-	54,358,171
8990	CONTRIBUTIONS FROM RESTRICTED REVENUE	-	-	-
	<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>	<b>54,358,171</b>	<b>-</b>	<b>54,358,171</b>
	<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>52,707,617</b>	<b>-</b>	<b>52,707,617</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>LOCAL CONTROL FUNDING FORMULA SOURCES</u></b>				
8097	PROPERTY TAXES TRANSFER	4,600,000	-	4,600,000
<b>TOTAL LOCAL CONTROL FUNDING FORMULA SOURCES</b>		<b>4,600,000</b>	<b>-</b>	<b>4,600,000</b>
<b><u>FEDERAL REVENUES</u></b>				
8181	SPEC ED (PL 940-142) - FLOWTHROUGH	5,415,000	466,063	5,881,063
8182	SPEC ED DISC. GRANTS (PL 101-476) - FED DISC	552,095	95,158	647,253
8285	INTERAGENCY CONTRACTS BETWEEN LEA	-	-	-
8290	ALL OTHER FEDERAL REVENUES	14,901,265	12,295,793	27,197,058
<b>TOTAL FEDERAL REVENUES</b>		<b>20,868,360</b>	<b>12,857,014</b>	<b>33,725,374</b>
<b><u>OTHER STATE REVENUES</u></b>				
8311	OTHER STATE APPORTIONMENT	15,000,000	-	15,000,000
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	-	-	-
8560	STATE LOTTERY REVENUE	1,359,802	-	1,359,802
8590	ALL OTHER STATE REVENUES	25,937,294	1,890,224	27,827,518
<b>TOTAL OTHER STATE REVENUES</b>		<b>42,297,096</b>	<b>1,890,224</b>	<b>44,187,320</b>
<b><u>OTHER LOCAL REVENUES</u></b>				
8631	SALE OF EQUIPMENT / SUPPLIES	-	-	-
8650	LEASES & RENTALS	-	-	-
8660	INTEREST	-	-	-
8677	INTERAGENCY SERVICE BETWEEN LEA'S	193,116	-	193,116
8699	ALL OTHER LOCAL REVENUES	293,690	741,130	1,034,820
8710	TUITION	500,000	-	500,000
8792	TRANSFER OF APPORT FROM COE	660,000	-	660,000
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>1,646,806</b>	<b>741,130</b>	<b>2,387,936</b>
<b>TOTAL REVENUES</b>		<b>69,412,262</b>	<b>15,488,368</b>	<b>84,900,630</b>

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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CERTIFICATED SALARIES</u></b>				
1100	CERTIFICATED TEACHERS SALARY	22,503,205	4,699,579	27,202,784
1200	CERT PUPIL SUPPORT SALARY	6,718,669	2,833,133	9,551,802
1300	CERTIFICATED SUPERV & ADMIN SAL	2,150,644	495,032	2,645,676
1900	OTHER CERTIFICATED SALARIES	784,497	4,913,226	5,697,723
<b>TOTAL CERTIFICATED SALARIES</b>		<b>32,157,015</b>	<b>12,940,970</b>	<b>45,097,985</b>
<b><u>CLASSIFIED SALARIES</u></b>				
2100	INSTRUCTIONAL AIDE SALARIES	12,245,156	1,575,670	13,820,826
2200	CLASSIFIED SUPPORT SALARIES	3,966,918	6,967,074	10,933,992
2300	CLASSIFIED SUPERV & ADMIN SALARIES	1,521,892	1,368,273	2,890,165
2400	CLERICAL/TECHNICAL/OFFICE SALARIES	1,186,258	1,459,154	2,645,412
2900	OTHER CLASSIFIED SALARIES	1,600,154	1,917,713	3,517,867
<b>TOTAL CLASSIFIED SALARIES</b>		<b>20,520,378</b>	<b>13,287,884</b>	<b>33,808,262</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
3100	STATE TEACHER RETIRE	25,894,697	1,176,608	27,071,305
3200	PUBLIC EMPLOYEE RETIREMENT SYSTEM	4,625,538	1,963,797	6,589,335
3300	SOCIAL SECURITY/MEDICARE	2,091,950	758,606	2,850,556
3400	HEALTH & WELFARE	4,021,624	1,322,724	5,344,348
3500	STATE UNEMPLOYMENT INSURANCE	327,686	75,848	403,534
3600	WORKER'S COMPENSATION	945,654	269,809	1,215,463
3700	RETIREE BENEFITS	325,695	91,016	416,711
3900	OTHER BENEFITS	2,382,178	745,048	3,127,226
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>40,615,022</b>	<b>6,403,456</b>	<b>47,018,478</b>

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RESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>BOOKS AND SUPPLIES</u></b>				
4100	APPROVED TEXTBKS/ CORE CURRICULUM	1,046,391	903,309	1,949,700
4200	BOOKS AND REFERENCE MATERIALS	427,951	60,000	487,951
4300	SUPPLIES	3,172,607	11,387,579	14,560,186
4400	EQUIPMENT BETWEEN \$500 - \$14,999	497,780	4,174,366	4,672,146
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>5,144,729</b>	<b>16,525,254</b>	<b>21,669,983</b>
<b><u>SERVICES, OTHER OPER. EXPENSE</u></b>				
5100	SUB AGREEMENTS	10,271,708	7,145,370	17,417,078
5200	TRAVEL AND CONFERENCE	537,792	1,116,629	1,654,421
5300	DUES AND MEMBERSHIPS	7,400	195	7,595
5400	INSURANCE	-	-	-
5500	OPERATIONS AND HOUSEKEEPING	17,450	-	17,450
5600	RENTALS, LEASES, AND REPAIRS	1,258,390	295,516	1,553,906
5700	DIRECT COST TRANSFERS	386,724	1,552,458	1,939,182
5800	PROFES'L / CONSULTG SRVCS / OP EXP	20,448,546	81,702,347	102,150,893
5900	COMMUNICATIONS	43,551	276,000	319,551
<b>TOTAL SERVICES, OTHER OPER. EXPENSE</b>		<b>32,971,561</b>	<b>92,088,515</b>	<b>125,060,076</b>
<b><u>CAPITAL OUTLAY</u></b>				
6100	SITE AND IMPROVEMENT SITES	-	-	-
6200	BUILD AND IMPROVEMENT BUILDING	7,972,889	-	7,972,889
6300	NEW/MAJOR EXPANSION OF SCHOOL LIBRARY	131,000	-	131,000
6400	EQUIPMENT \$15,000 & OVER	75,000	347,945	422,945
6500	EQUIPMENT REPLACE \$15,000 & OVER	723,300	-	723,300
<b>TOTAL CAPITAL OUTLAY</b>		<b>8,902,189</b>	<b>347,945</b>	<b>9,250,134</b>
<b><u>OTHER OUTGOING</u></b>				
7130	STATE SPECIAL SCHOOLS	70,000	-	70,000
7142	OTHER TUITION, EXCESS COST PMT TO COE	3,600,000	-	3,600,000
<b>TOTAL OTHER OUTGOING</b>		<b>3,670,000</b>	<b>-</b>	<b>3,670,000</b>

**BOARD REPORT  
EXPENDITURES  
RESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
7300	DIRECT SUPPORT AND INDIRECT COST	1,742,656	4,361,971	6,104,627
	<b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>	<b>1,742,656</b>	<b>4,361,971</b>	<b>6,104,627</b>
<b><u>PRIOR YEAR EXPENDITURE</u></b>				
7438	DEBT SERVICE - INTEREST	-	-	-
7439	DEBT SERVICE - PRINCIPAL	-	-	-
	<b>TOTAL PRIOR YEAR EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>145,723,550</b>	<b>145,955,995</b>	<b>291,679,545</b>
<b><u>INTERFUND TRANSFERS - OUT</u></b>				
7611	INT-FUND TF GEN TO CHILD DEVEL	(87,000)	-	(87,000)
7612	INT-FUND TF GEN TO SPEC RESRV	-	-	-
7619	OTHER AUTHORIZED INT-FUND TF OUT	(2,000,000)	-	(2,000,000)
	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>(2,087,000)</b>	<b>-</b>	<b>(2,087,000)</b>
<b><u>INTERFUND TRANSFERS - IN</u></b>				
8919	OTHER AUTHORIZED INT-FUND TF IN	436,446	-	436,446
	<b>TOTAL INTERFUND TRANSFERS - IN</b>	<b>436,446</b>	<b>-</b>	<b>436,446</b>
<b><u>CONTRIB. - RESTRICTED PROGRAMS</u></b>				
8980	CONTRIBUTIONS FROM UNREST REV TO PROGRAMS	54,358,171	4,055,501	58,413,672
8990	CONTRIBUTIONS FROM RESTRICTED REVENUE	-	-	-
	<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>	<b>54,358,171</b>	<b>4,055,501</b>	<b>58,413,672</b>
	<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>52,707,617</b>	<b>4,055,501</b>	<b>56,763,118</b>

**BOARD REPORT  
EXPENDITURES  
RESTRICTED**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>LOCAL CONTROL FUNDING FORMULA SOURCES</u></b>				
8097	PROPERTY TAXES TRANSFER	4,600,000	-	4,600,000
<b>TOTAL LOCAL CONTROL FUNDING FORMULA SOURCES</b>		<b>4,600,000</b>	<b>-</b>	<b>4,600,000</b>
<b><u>FEDERAL REVENUES</u></b>				
8181	SPEC ED (PL 940-142) - FLOWTHROUGH	5,881,063	-	5,881,063
8182	SPEC ED DISC. GRANTS (PL 101-476) - FED DISC	647,253	19,743	666,996
8285	INTERAGENCY CONTRACTS BETWEEN LEA	-	-	-
8290	ALL OTHER FEDERAL REVENUES	27,197,058	125,879,388	153,076,446
<b>TOTAL FEDERAL REVENUES</b>		<b>33,725,374</b>	<b>125,899,131</b>	<b>159,624,505</b>
<b><u>OTHER STATE REVENUES</u></b>				
8311	OTHER STATE APPORTIONMENT	15,000,000	-	15,000,000
8319	OTHER STATE APPORTIONMENT - PRIOR YEAR	-	-	-
8560	STATE LOTTERY REVENUE	1,359,802	-	1,359,802
8590	ALL OTHER STATE REVENUES	27,827,518	11,811,449	39,638,967
<b>TOTAL OTHER STATE REVENUES</b>		<b>44,187,320</b>	<b>11,811,449</b>	<b>55,998,769</b>
<b><u>OTHER LOCAL REVENUES</u></b>				
8631	SALE OF EQUIPMENT / SUPPLIES	-	-	-
8650	LEASES & RENTALS	-	-	-
8660	INTEREST	-	-	-
8677	INTERAGENCY SERVICE BETWEEN LEA'S	193,116	831,139	1,024,255
8699	ALL OTHER LOCAL REVENUES	1,034,820	9,263	1,044,083
8710	TUITION	500,000	-	500,000
8792	TRANSFER OF APPORT FROM COE	660,000	-	660,000
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>2,387,936</b>	<b>840,402</b>	<b>3,228,338</b>
<b>TOTAL REVENUES</b>		<b>84,900,630</b>	<b>138,550,982</b>	<b>223,451,612</b>

**BOARD REPORT  
OTHER FUNDS**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CERTIFICATED SALARIES</u></b>				
1100	CERTIFICATED TEACHERS SALARY	2,856,869	7,775	2,864,644
1200	CERT PUPIL SUPPORT SALARY	71,892	-	71,892
1300	CERTIFICATED SUPERV & ADMIN SAL	437,335	4,306	441,641
1900	OTHER CERTIFICATED SALARIES	215,835	-	215,835
<b>TOTAL CERTIFICATED SALARIES</b>		<b>3,581,931</b>	<b>12,081</b>	<b>3,594,012</b>
<b><u>CLASSIFIED SALARIES</u></b>				
2100	INSTRUCTIONAL AIDE SALARIES	1,256,514	-	1,256,514
2200	CLASSIFIED SUPPORT SALARIES	6,499,968	(13,467)	6,486,501
2300	CLASSIFIED SUPERV & ADMIN SALARIES	1,235,837	-	1,235,837
2400	CLERICAL/TECHNICAL/OFFICE SALARIES	1,086,823	10,227	1,097,050
2900	OTHER CLASSIFIED SALARIES	67,534	-	67,534
<b>TOTAL CLASSIFIED SALARIES</b>		<b>10,146,676</b>	<b>(3,240)</b>	<b>10,143,436</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
3100	STATE TEACHER RETIRE	666,854	(4,011)	662,843
3200	PUBLIC EMPLOYEE RETIREMENT SYSTEM	2,240,698	855	2,241,553
3300	SOCIAL SECURITY/MEDICARE	805,660	992	806,652
3400	HEALTH & WELFARE	3,323,573	(21,800)	3,301,773
3500	STATE UNEMPLOYMENT INSURANCE	166,834	(242)	166,592
3600	WORKER'S COMPENSATION	240,323	(178)	240,145
3700	RETIREE BENEFITS	80,291	(145)	80,146
3900	OTHER BENEFITS	93,800	5,009	98,809
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>7,618,033</b>	<b>(19,520)</b>	<b>7,598,513</b>

**BOARD REPORT  
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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>BOOKS AND SUPPLIES</u></b>				
4100	APPROVED TEXTBKS/ CORE CURRICULUM	15,200	-	15,200
4200	BOOKS AND REFERENCE MATERIALS	27,250	-	27,250
4300	SUPPLIES	1,498,199	955,192	2,453,391
4400	EQUIPMENT BETWEEN \$500 - \$14,999	334,250	1,037,202	1,371,452
4700	FOOD	5,628,000	-	5,628,000
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>7,502,899</b>	<b>1,992,394</b>	<b>9,495,293</b>
<b><u>SERVICES, OTHER OPER. EXPENSE</u></b>				
5100	SUBAGREEMENTS FOR SERVICES	831,950	149,000	980,950
5200	TRAVEL AND CONFERENCE	46,050	1,500	47,550
5300	DUES AND MEMBERSHIPS	8,850	-	8,850
5400	INSURANCE	3,252,974	(84,000)	3,168,974
5500	OPERATIONS AND HOUSEKEEPING	315,050	-	315,050
5600	RENTALS, LEASES, AND REPAIRS	2,414,220	1,008,148	3,422,368
5700	DIRECT COST TRANSFERS	216,024	(43)	215,981
5800	PROFES'L / CONSULTG SRVCS / OP EXP	10,664,422	255,196	10,919,618
5900	COMMUNICATIONS	50,875	(200)	50,675
<b>TOTAL SERVICES, OTHER OPER. EXPENSE</b>		<b>17,800,415</b>	<b>1,329,601</b>	<b>19,130,016</b>
<b><u>CAPITAL OUTLAY</u></b>				
6100	SITE AND IMPROVEMENT SITES	570,454	5,173,115	5,743,569
6200	BUILD AND IMPROVEMENT BUILDING	3,906,706	32,873,423	36,780,129
6300	BOOKS & MEDIA EXPANSION / NEW LIBRARY	-	-	-
6400	EQUIPMENT \$15,000 & OVER	200,000	200,000	400,000
6500	EQUIPMENT REPLACE \$15,000 & OVER	1,854,413	1,941,628	3,796,041
<b>TOTAL CAPITAL OUTLAY</b>		<b>6,531,573</b>	<b>40,188,166</b>	<b>46,719,739</b>

**BOARD REPORT  
OTHER FUNDS**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>	<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>DIRECT SUPPORT / INDIRECT COSTS</u></b>			
7300 DIRECT SUPPORT AND INDIRECT COST	1,505,698	(25,671)	1,480,027
<b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>	<b>1,505,698</b>	<b>(25,671)</b>	<b>1,480,027</b>
<b><u>PRIOR YEAR EXPENDITURE</u></b>			
7433 BOND REDEMPTION	15,900,000	-	15,900,000
7434 BOND INTEREST & OTHER SRVC CHG	850,400	-	850,400
7438 DEBT SERVICE - INTEREST	1,201,532	-	1,201,532
7439 DEBT SERVICE - PRINCIPAL	4,400	-	4,400
<b>TOTAL PRIOR YEAR EXPENDITURE</b>	<b>17,956,332</b>	<b>-</b>	<b>17,956,332</b>
<b>TOTAL EXPENDITURES</b>	<b>72,643,557</b>	<b>43,473,811</b>	<b>116,117,368</b>
<b><u>INTERFUND TRANSFERS - OUT</u></b>			
7613 INT-FUND TF TO STATE SCHL BLDG	-	-	-
7619 OTHER AUTHORIZED INT-FUND TF OUT	(3,147,453)	-	(3,147,453)
<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>(3,147,453)</b>	<b>-</b>	<b>(3,147,453)</b>
<b><u>INTERFUND TRANSFERS - IN</u></b>			
8911 INTERFUND TF CHILD DEVEL FROM GEN	87,000	-	87,000
8912 INTERFUND TF BETWEEN GEN & SPECIAL RESRV	312,500	-	312,500
8913 INTERFUND TF TO SSBF FROM ALL OTHER	-	-	-
8915 INTERFUND TR TO DM FROM GEN, SPEC RESRV, & BDLG	-	-	-
8919 OTHER AUTHORIZED INT-FUND TF IN	9,737,357	-	9,737,357
<b>TOTAL INTERFUND TRANSFERS - IN</b>	<b>10,136,857</b>	<b>-</b>	<b>10,136,857</b>
<b><u>OTHER SOURCES</u></b>			
8972 PROCEEDS FROM CAPITAL LEASES	-	-	-
8979 ALL OTHER FINANCING SOURCES	-	-	-
<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>	<b>-</b>	<b>-</b>	<b>-</b>

**BOARD REPORT  
OTHER FUNDS**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>	<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>CONTRIB.- RESTRICTED PROGRAMS</u></b>			
8980 CONTRIBUTIONS FROM UNREST REV TO PROGRAMS	-	-	-
8990 CONTRIBUTIONS FROM RESTRICTED REVENUE	-	-	-
<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>6,989,404</b>	-	<b>6,989,404</b>
<b><u>LOCAL CONTROL FUNDING FORMULA SOURCES</u></b>			
8015 CHARTER SCH GEN PUPOSE ENTLMT	-	-	-
8091 LCFF TRANSFERS	2,000,000	-	2,000,000
<b>TOTAL LOCAL CONTROL FUNDING FORMULA SOURCES</b>	<b>2,000,000</b>	-	<b>2,000,000</b>
<b><u>FEDERAL REVENUES</u></b>			
8110 MAINTENANCE & OPERATIONS	-	-	-
8220 CHILD NUTRITION PROGRAMS	15,728,489	(508,489)	15,220,000
8285 INTERAGENCY CONTRACTS BETWEEN LEA'S	4,594,998	-	4,594,998
8290 ALL OTHER FEDERAL REVENUES	1,579,973	49,775	1,629,748
<b>TOTAL FEDERAL REVENUES</b>	<b>21,903,460</b>	<b>(458,714)</b>	<b>21,444,746</b>
<b><u>OTHER STATE REVENUES</u></b>			
8520 CHILD NUTRITION PROGRAMS	1,100,000	(30,000)	1,070,000
8530 CHILDRENS CENTER APPORTIONMENT	-	-	-
8545 SCHOOL FACILITIES APPORTIONMENT	-	-	-
8571 V-I LEVIES - HOMEOWNERS EXEMPT	-	-	-
8590 ALL OTHER STATE REVENUES	6,841,028	116,048	6,957,076
<b>TOTAL OTHER STATE REVENUES</b>	<b>7,941,028</b>	<b>86,048</b>	<b>8,027,076</b>

**BOARD REPORT  
OTHER FUNDS**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 09/30/2021**

<b>OBJECT DESCRIPTION</b>	<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>OTHER LOCAL REVENUES</u></b>			
8611 V-I LEVIES - SECURED ROLL	13,544,400	-	13,544,400
8612 V-I LEVIES - UNSECURED ROLL	-	-	-
8613 V-I LEVIES - PRIOR YEAR TAX	-	-	-
8614 V-I LEVIES - SUPPLEMENTAL TAX	-	-	-
8625 REDEVELOPMENT NON REV LIMIT	3,229,500	503,900	3,733,400
8631 SALE OF EQUIPMENT / SUPPLIES	3,100	-	3,100
8634 FOOD SERVICE SALES	1,186,450	-	1,186,450
8650 LEASES & RENTALS	800	-	800
8660 INTEREST	865,872	(600)	865,272
8673 CHILDRENS CENTER FEES	94,738	-	94,738
8674 SELF-INSURANCE PREMIUMS / CONTRIBUTIONS	10,950,000	-	10,950,000
8677 INTERAGENCY SERVICE BETWEEN LEA'S	927,028	151,635	1,078,663
8681 MITIGATION / DEVELOPER FEES	155,000	-	155,000
8699 ALL OTHER LOCAL REVENUES	70,495	-	70,495
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>31,027,383</b>	<b>654,935</b>	<b>31,682,318</b>
<b>TOTAL REVENUES</b>	<b>62,871,871</b>	<b>282,269</b>	<b>63,154,140</b>

**BOARD REPORT  
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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CERTIFICATED SALARIES</u></b>				
1100	CERTIFICATED TEACHERS SALARY	2,864,644	(207,175)	2,657,469
1200	CERT PUPIL SUPPORT SALARY	71,892	-	71,892
1300	CERTIFICATED SUPERV & ADMIN SAL	441,641	-	441,641
1900	OTHER CERTIFICATED SALARIES	215,835	-	215,835
<b>TOTAL CERTIFICATED SALARIES</b>		<b>3,594,012</b>	<b>(207,175)</b>	<b>3,386,837</b>
<b><u>CLASSIFIED SALARIES</u></b>				
2100	INSTRUCTIONAL AIDE SALARIES	1,256,514	(144,478)	1,112,036
2200	CLASSIFIED SUPPORT SALARIES	6,486,501	23,410	6,509,911
2300	CLASSIFIED SUPERV & ADMIN SALARIES	1,235,837	-	1,235,837
2400	CLERICAL/TECHNICAL/OFFICE SALARIES	1,097,050	-	1,097,050
2900	OTHER CLASSIFIED SALARIES	67,534	-	67,534
<b>TOTAL CLASSIFIED SALARIES</b>		<b>10,143,436</b>	<b>(121,068)</b>	<b>10,022,368</b>
<b><u>EMPLOYEE BENEFITS</u></b>				
3100	STATE TEACHER RETIRE	662,843	(33,926)	628,917
3200	PUBLIC EMPLOYEE RETIREMENT SYSTEM	2,241,553	(27,725)	2,213,828
3300	SOCIAL SECURITY/MEDICARE	806,652	(11,819)	794,833
3400	HEALTH & WELFARE	3,301,773	(63,237)	3,238,536
3500	STATE UNEMPLOYMENT INSURANCE	166,592	(4,117)	162,475
3600	WORKER'S COMPENSATION	240,145	(5,555)	234,590
3700	RETIREE BENEFITS	80,146	(1,950)	78,196
3900	OTHER BENEFITS	98,809	3,491	102,300
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>7,598,513</b>	<b>(144,838)</b>	<b>7,453,675</b>

**BOARD REPORT  
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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>		<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>BOOKS AND SUPPLIES</u></b>				
4100	APPROVED TEXTBKS/ CORE CURRICULUM	15,200	-	15,200
4200	BOOKS AND REFERENCE MATERIALS	27,250	-	27,250
4300	SUPPLIES	2,453,391	69,229	2,522,620
4400	EQUIPMENT BETWEEN \$500 - \$14,999	1,371,452	-	1,371,452
4700	FOOD	5,628,000	-	5,628,000
<b>TOTAL BOOKS AND SUPPLIES</b>		<b>9,495,293</b>	<b>69,229</b>	<b>9,564,522</b>
<b><u>SERVICES, OTHER OPER. EXPENSE</u></b>				
5100	SUBAGREEMENTS FOR SERVICES	980,950	-	980,950
5200	TRAVEL AND CONFERENCE	47,550	(150)	47,400
5300	DUES AND MEMBERSHIPS	8,850	-	8,850
5400	INSURANCE	3,168,974	(224)	3,168,750
5500	OPERATIONS AND HOUSEKEEPING	315,050	-	315,050
5600	RENTALS, LEASES, AND REPAIRS	3,422,368	405,758	3,828,126
5700	DIRECT COST TRANSFERS	215,981	(1,503,384)	(1,287,403)
5800	PROFES'L / CONSULTG SRVCS / OP EXP	10,919,618	3,501,503	14,421,121
5900	COMMUNICATIONS	50,675	-	50,675
<b>TOTAL SERVICES, OTHER OPER. EXPENSE</b>		<b>19,130,016</b>	<b>2,403,503</b>	<b>21,533,519</b>
<b><u>CAPITAL OUTLAY</u></b>				
6100	SITE AND IMPROVEMENT SITES	5,743,569	-	5,743,569
6200	BUILD AND IMPROVEMENT BUILDING	36,780,129	-	36,780,129
6300	BOOKS & MEDIA EXPANSION / NEW LIBRARY	-	-	-
6400	EQUIPMENT \$15,000 & OVER	400,000	-	400,000
6500	EQUIPMENT REPLACE \$15,000 & OVER	3,796,041	(560,963)	3,235,078
<b>TOTAL CAPITAL OUTLAY</b>		<b>46,719,739</b>	<b>(560,963)</b>	<b>46,158,776</b>

**BOARD REPORT  
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**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>	<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>DIRECT SUPPORT / INDIRECT COSTS</u></b>			
7300 DIRECT SUPPORT AND INDIRECT COST	1,480,027	182,365	1,662,392
<b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>	<b>1,480,027</b>	<b>182,365</b>	<b>1,662,392</b>
<b><u>PRIOR YEAR EXPENDITURE</u></b>			
7433 BOND REDEMPTION	15,900,000	-	15,900,000
7434 BOND INTEREST & OTHER SRVC CHG	850,400	-	850,400
7438 DEBT SERVICE - INTEREST	1,201,532	-	1,201,532
7439 DEBT SERVICE - PRINCIPAL	4,400	-	4,400
<b>TOTAL PRIOR YEAR EXPENDITURE</b>	<b>17,956,332</b>	<b>-</b>	<b>17,956,332</b>
<b>TOTAL EXPENDITURES</b>	<b>116,117,368</b>	<b>1,621,053</b>	<b>117,738,421</b>
<b><u>INTERFUND TRANSFERS - OUT</u></b>			
7613 INT-FUND TF TO STATE SCHL BLDG	-	-	-
7619 OTHER AUTHORIZED INT-FUND TF OUT	(3,147,453)	(3,164,500)	(6,311,953)
<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>(3,147,453)</b>	<b>(3,164,500)</b>	<b>(6,311,953)</b>
<b><u>INTERFUND TRANSFERS - IN</u></b>			
8911 INTERFUND TF CHILD DEVEL FROM GEN	87,000	-	87,000
8912 INTERFUND TF BETWEEN GEN & SPECIAL RESRV	312,500	-	312,500
8913 INTERFUND TF TO SSBF FROM ALL OTHER	-	-	-
8915 INTERFUND TR TO DM FROM GEN, SPEC RESRV, & BDLG	-	-	-
8919 OTHER AUTHORIZED INT-FUND TF IN	9,737,357	-	9,737,357
<b>TOTAL INTERFUND TRANSFERS - IN</b>	<b>10,136,857</b>	<b>-</b>	<b>10,136,857</b>
<b><u>OTHER SOURCES</u></b>			
8972 PROCEEDS FROM CAPITAL LEASES	-	-	-
8979 ALL OTHER FINANCING SOURCES	-	-	-
<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>	<b>-</b>	<b>-</b>	<b>-</b>

**BOARD REPORT  
OTHER FUNDS**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>	<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>CONTRIB.- RESTRICTED PROGRAMS</u></b>			
8980 CONTRIBUTIONS FROM UNREST REV TO PROGRAMS	-	-	-
8990 CONTRIBUTIONS FROM RESTRICTED REVENUE	-	-	-
<b>TOTAL CONTRIB. - RESTRICTED PROGRAMS</b>	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>6,989,404</b>	<b>3,164,500</b>	<b>3,824,904</b>
<b><u>LOCAL CONTROL FUNDING FORMULA SOURCES</u></b>			
8015 CHARTER SCH GEN PUPOSE ENTLMT	-	-	-
8091 LCFF TRANSFERS	2,000,000	-	2,000,000
<b>TOTAL LOCAL CONTROL FUNDING FORMULA SOURCES</b>	<b>2,000,000</b>	-	<b>2,000,000</b>
<b><u>FEDERAL REVENUES</u></b>			
8110 MAINTENANCE & OPERATIONS	-	-	-
8220 CHILD NUTRITION PROGRAMS	15,220,000	-	15,220,000
8285 INTERAGENCY CONTRACTS BETWEEN LEA'S	4,594,998	-	4,594,998
8290 ALL OTHER FEDERAL REVENUES	1,629,748	127,800	1,757,548
<b>TOTAL FEDERAL REVENUES</b>	<b>21,444,746</b>	<b>127,800</b>	<b>21,572,546</b>
<b><u>OTHER STATE REVENUES</u></b>			
8520 CHILD NUTRITION PROGRAMS	1,070,000	-	1,070,000
8530 CHILDRENS CENTER APPORTIONMENT	-	-	-
8545 SCHOOL FACILITIES APPORTIONMENT	-	116,048	116,048
8571 V-I LEVIES - HOMEOWNERS EXEMPT	-	-	-
8590 ALL OTHER STATE REVENUES	6,957,076	100,911	7,057,987
<b>TOTAL OTHER STATE REVENUES</b>	<b>8,027,076</b>	<b>216,959</b>	<b>8,244,035</b>

**BOARD REPORT  
OTHER FUNDS**

**MODESTO CITY SCHOOLS  
BUDGET ADJUSTMENTS - GENERAL FUND  
FOR PERIOD ENDING 10/31/2021**

<b>OBJECT DESCRIPTION</b>	<b>CURRENT APPROVED BUDGET</b>	<b>CURRENT BUDGET ADJUSTMENTS</b>	<b>CURRENT WORKING BUDGET</b>
<b><u>OTHER LOCAL REVENUES</u></b>			
8611 V-I LEVIES - SECURED ROLL	13,544,400	-	13,544,400
8612 V-I LEVIES - UNSECURED ROLL	-	-	-
8613 V-I LEVIES - PRIOR YEAR TAX	-	-	-
8614 V-I LEVIES - SUPPLEMENTAL TAX	-	-	-
8625 REDEVELOPMENT NON REV LIMIT	3,733,400	-	3,733,400
8631 SALE OF EQUIPMENT / SUPPLIES	3,100	-	3,100
8634 FOOD SERVICE SALES	1,186,450	-	1,186,450
8650 LEASES & RENTALS	800	-	800
8660 INTEREST	865,272	500	865,772
8673 CHILDRENS CENTER FEES	94,738	(15,000)	79,738
8674 SELF-INSURANCE PREMIUMS / CONTRIBUTIONS	10,950,000	300,000	11,250,000
8677 INTERAGENCY SERVICE BETWEEN LEA'S	1,078,663	(466,194)	612,469
8681 MITIGATION / DEVELOPER FEES	155,000	-	155,000
8699 ALL OTHER LOCAL REVENUES	70,495	71,500	141,995
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>31,682,318</b>	<b>(109,194)</b>	<b>31,573,124</b>
<b>TOTAL REVENUES</b>	<b>63,154,140</b>	<b>235,565</b>	<b>63,389,705</b>