

Mendocino Unified School District  
 2025-26 Combined General Fund Budget Change Report  
 February 2026

*No Changes from January*

REVENUES:	data as of:	January	February	<u>Change</u>
		<u>View</u> 1/8/2026	<u>View</u> 2/2/2026	
<b>REVENUE LIMIT SOURCES</b>				
8011	State Aid - Current Year	1,685,354	1,685,354	-
8012	Education Protection Account	80,386	80,386	-
8019	EPA Prior Year Adjustment	-	-	-
8021	Homeowners' Exemptions Tax	34,470	34,470	-
8022	Timber Yield Tax	120,000	120,000	-
8029	Other Subventions/In-Lieu Taxes	75	75	-
8041	Secured Roll Taxes	6,751,228	6,751,228	-
8042	Unsecured Taxes	165,000	165,000	-
8043	Prior Years' Taxes	6,882	6,882	-
8044	Supplemental Taxes	-	-	-
8091	Revenue Limit Transfers (Def Maint Trf)	(50,000)	(50,000)	-
<b>Total Revenue Limit Sources</b>		<b>8,793,395</b>	<b>8,793,395</b>	-
<b>FEDERAL REVENUES</b>				
8181	Special Education Entitlement	93,208	93,208	-
8182	Discretionary Grants	7,660	7,660	-
8285	Interagency Contracts between LEAs	-	-	-
8290	All other Federal Revenue	307,205	307,205	-
<b>Total Federal Revenues</b>		<b>408,073</b>	<b>408,073</b>	-
<b>OTHER STATE REVENUES</b>				
8311	Other St. Apportionments Current Yr.	-	-	-
8520	State Nutrition KIT Grant	-	-	-
8550	Mandated Cost Reimbursements	18,400	18,400	-
8560	State Lottery Revenue	108,672	108,672	-
8590	All Other State Revenue	939,245	939,245	-
<b>Total Other State Revenues</b>		<b>1,066,317</b>	<b>1,066,317</b>	-
<b>OTHER LOCAL REVENUES</b>				
8622	Non-Ad Valorem Taxes	91,350	91,350	-
8631	Sale of Equipment & Supplies	-	-	-
8650	Leases and Rentals	26,900	26,900	-
8660	Interest	20,000	20,000	-
8662	Net Increase in Fair Value Investment	(17,342)	(17,342)	-
8675	Transport. Fees from Individuals	-	-	-
8677	Transportation & Interagency Services	12,700	12,700	-
8689	Other Fees and Contracts	1,200	1,200	-
8699	All Other Local Revenue	276,845	276,845	-
8792	Transfer of Apportionment from COE	302,006	302,006	-
<b>Total Other Local Revenues</b>		<b>713,659</b>	<b>713,659</b>	-
<b>TOTAL REVENUES</b>		<b>10,981,445</b>	<b>10,981,445</b>	-

		January View	February View	<u>Change</u>
		data as of:		
		1/8/2026		2/2/2026
<b>EXPENDITURES:</b>				
<b>CERTIFICATED SALARIES</b>				
1100	Teachers' Salaries	3,247,846	3,247,846	-
1200	Pupil Support Salaries	310,883	310,883	-
1300	Supervisors' and Admin Salaries	443,268	443,268	-
1900	Other Certificated Salaries	2,400	2,400	-
<b>Total Certificated Salaries</b>		<b>4,004,397</b>	<b>4,004,397</b>	-
				-
<b>CLASSIFIED SALARIES</b>				
2100	Instructional Aides' Salaries	532,136	532,136	-
2200	Support Salaries	689,996	689,996	-
2300	Supervisors' and Admin Salaries	370,062	370,062	-
2400	Clerical and Office Salaries	409,881	409,881	-
2900	Other Classified Salaries	13,828	13,828	-
<b>Total Classified Salaries</b>		<b>2,015,904</b>	<b>2,015,904</b>	-
				-
<b>EMPLOYEE BENEFITS</b>				
310X	STRS	1,085,358	1,085,358	-
320X	PERS	531,869	531,869	-
33XX	OASDI/Medicare	204,749	204,749	-
340X	Health & Welfare Benefits	779,480	779,480	-
350X	Unemployment Insurance	2,834	2,834	-
360X	Workers' Compensation	197,102	197,102	-
370X	Other Post-Employment Benefits	5,201	5,201	-
390X	Other Benefits (Ret. Inc. & Board bene.)	18,424	18,424	-
<b>Total Employee Benefits</b>		<b>2,825,017</b>	<b>2,825,017</b>	-
				-
<b>BOOKS AND SUPPLIES</b>				
4100	Approved Textbooks & Core Materials	58,721	58,721	-
4200	Books & Other Reference Materials	-	-	-
4300	Materials and Supplies	356,810	356,810	-
4400	Noncapitalized Equipment	82,987	82,987	-
<b>Total Books and Supplies</b>		<b>498,517</b>	<b>498,517</b>	-
				-
<b>SERVICES, OTHER OPERATING EXPENSES</b>				
5100	Subagreements for Services	20,000	20,000	-
5200	Travel & Conference	93,720	93,720	-
5300	Dues and Memberships	19,850	19,850	-
5450	Insurance	195,725	195,725	-
5500	Operation & Housekeeping Services	484,400	484,400	-
5600	Rentals, Leases, Repairs, Improvmts	52,581	52,581	-
5700		-	-	-
5800	Consulting Svcs and Op Expenses	790,839	790,839	-
5900	Communications	30,870	30,870	-
<b>Total Services and Other Operating Expenses</b>		<b>1,687,985</b>	<b>1,687,985</b>	-
				-
<b>CAPITAL OUTLAY</b>				
6100	Land	42,000	42,000	-
6200	Buildings/Improvement of Buildings	60,125	60,125	-
6400	Equipment / Equipment Replacement	94,871	94,871	-
<b>Total Capital Outlay</b>		<b>196,997</b>	<b>196,997</b>	-

		January View data as of: 1/8/2026	February View 2/2/2026	<u>Change</u>
<b>OTHER OUTGO</b>				
7142	County Operated ADA			-
7299	All Other Transfer Out to All Other			-
7300-7399	Transfer of Indirect Costs	(6,000)	(6,000)	-
7439	Debt Service - Principal & Interest			-
<b>Total Other Outgo</b>		(6,000)	(6,000)	-
				-
<b>TOTAL EXPENDITURES</b>		<b>11,222,817</b>	<b>11,222,817</b>	-
				-
<b>OTHER FINANCING SOURCES AND USES</b>				-
8919	Transfer In from MCN Fund	-	-	-
7611	Transfer Out to State Preschool Fund	(62,039)	(62,039)	-
7616	Transfer Out to Cafeteria	(98,867)	(98,867)	-
7619	Transfer Out to MCN - telecom			-
<b>TOT. OTHER FINANCING SOURCES &amp; USES</b>		<b>(160,906)</b>	<b>(160,906)</b>	-
				-
<b>NET INCREASE (DECR) IN FUND BALANCE</b>		<b>(402,278)</b>	<b>(402,278)</b>	-
				-
<b>FUND BALANCE, RESERVES</b>				-
Beginning Fund Balance		2,984,522	2,984,522	-
<b>Ending Fund Balance</b>		<b>2,582,244</b>	<b>2,582,244</b>	-
				<b>Restricted Balances (\$000)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				-
9711	Revolving Cash	10,000	10,000	ELOP 79.5
9740	Restricted Balances	571,025	571,025	Title I -
9789	Designated for Econ Uncertainty	455,349	455,349	Lottery Inst 61.7
9780	Other Designations:			SPED Early 19.6
9780	SLIP/LUMP/Site Accts	46,265	46,265	SSPDBG 81.4
9790	General (Undesignated) Reserve	<b>1,499,605</b>	<b>1,499,605</b>	Prop 28 6.8
				KIT Grant 12.4
				Dual Enroll 156.1
				LRBG 119.6
				Other State 15.7
				Clay Craig 5.3
				MediCal 1.0
				FMV 0.0
				Other 11.8
				<hr/> 571.0
<b>9780 Other Designations:</b>				
Locally Defined (Site Accts)		46,264.51	46,264.51	
SLIP/LUMP		-	-	
Lottery - Unrestricted		<hr/> 46,264.51	<hr/> 46,264.51	