

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

*No Changes from January*

		January <u>View</u> 1/8/2026	February <u>View</u> 2/2/2026	<u>Change</u>
REVENUES: data as of:				
REVENUE LIMIT SOURCES				
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)	-
Total Revenue Limit Sources		8,793,395	8,793,395	-
				-
FEDERAL REVENUES				-
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	-
Total Federal Revenues		408,073	408,073	-
				-
OTHER STATE REVENUES				-
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	-
Total Other State Revenues		1,066,317	1,066,317	-
				-
OTHER LOCAL REVENUES				-
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	-
Total Other Local Revenues		713,659	713,659	-
				-
TOTAL REVENUES		10,981,445	10,981,445	-

	January View	February View	<u>Change</u>
data as of:	1/8/2026	2/2/2026	

## EXPENDITURES:

CERTIFICATED SALARIES				
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	-
Total Certificated Salaries		4,004,397	4,004,397	-
CLASSIFIED SALARIES				-
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	-
Total Classified Salaries		2,015,904	2,015,904	-
EMPLOYEE BENEFITS				-
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	-
Total Employee Benefits		2,825,017	2,825,017	-
BOOKS AND SUPPLIES				-
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	-
Total Books and Supplies		498,517	498,517	-
SERVICES, OTHER OPERATING EXPENSES				-
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	-
Total Services and Other Operating Expenses		1,687,985	1,687,985	-
CAPITAL OUTLAY				-
6100	Land	42,000	42,000	-
6200	Buildings/Improvement of Buildings	60,125	60,125	-
6400	Equipment / Equipment Replacement	94,871	94,871	-
Total Capital Outlay		196,997	196,997	-

data as of:                      January                      February  
    View                      View                      Change  
    1/8/2026                      2/2/2026

## OTHER OUTGO

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			-
Total Other Outgo		(6,000)	(6,000)	-
TOTAL EXPENDITURES		<b>11,222,817</b>	<b>11,222,817</b>	-
OTHER FINANCING SOURCES AND USES				-
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			-
TOT. OTHER FINANCING SOURCES & USES		(160,906)	(160,906)	-
NET INCREASE (DECR) IN FUND BALANCE		<b>(402,278)</b>	<b>(402,278)</b>	-

## FUND BALANCE, RESERVES

Beginning Fund Balance	2,984,522	2,984,522	-
Ending Fund Balance	<b>2,582,244</b>	<b>2,582,244</b>	-

				-	Restricted	(\$000)
COMPONENTS OF ENDING FUND BALANCE				-	Balances	
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
				-	Prop 28	6.8
				-	KIT Grant	12.4
9790	General (Undesignated) Reserve	<b>1,499,605</b>	<b>1,499,605</b>	-	Dual Enroll	156.1
				-	LRBG	119.6
				-	Other State	15.7
<b>9780 Other Designations:</b>				-	Clay Craig	5.3
Locally Defined (Site Accts)	46,264.51	46,264.51		-	MediCal	1.0
SLIP/LUMP	-	-		-	FMV	0.0
Lottery - Unrestricted				-	Other	11.8
	46,264.51	46,264.51		-		571.0