

Mendocino Unified School District
2020-21 Combined General Fund Budget Change Report
June 2021

		<u>May</u> <u>Meeting</u>	<u>June</u> <u>Meeting</u>	<u>Change</u>	<u>Notes</u>
REVENUES:					
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,706,031	1,706,031	-	
80xx	Learning Loss Mitigation (LLM)	-	-	-	
8012	Education Protection Account	99,800	99,800	-	
8021	Homeowners' Exemptions Tax	41,200	41,200	-	
8022	Timber Yield Tax	160,000	160,000	-	
8029	Other Subventions/In-Lieu Taxes	-	-	-	
8041	Secured Roll Taxes	5,360,329	5,360,329	-	
8042	Unsecured Taxes	155,665	155,665	-	
8043	Prior Years' Taxes	6,621	6,621	-	
8044	Supplemental Taxes	-	-	-	
8091	Revenue Limit Transfers	(75,000)	(75,000)	-	
Total Revenue Limit Sources		7,454,646	7,454,646	-	
FEDERAL REVENUES					
8181	Special Education Entitlement	92,361	92,361	-	
8182	Discretionary Grants	3,200	3,200	-	
8285	Interagency Contracts between	-	-	-	
8290	All other Federal Revenue	386,416	597,886	211,470	added relief funds
Total Federal Revenues		481,977	693,447	211,470	
OTHER STATE REVENUES					
8311	Other St. Apportionments Current	-	-	-	
8550	Mandated Cost Reimbursements	20,528	20,528	-	
8560	State Lottery Revenue	96,722	100,111	3,389	
8590	All Other State Revenue	468,247	653,673	185,426	added relief funds
Total Other State Revenues		585,497	774,312	188,815	
OTHER LOCAL REVENUES					
8622	Non-Ad Valorem Taxes	89,000	89,000	-	
8631	Sale of Equipment & Supplies	532	532	-	
8650	Leases and Rentals	210	210	-	
8660	Interest	30,000	30,000	-	
8662	Net Increase in Fair Value	-	-	-	
8675	Transport. Fees from Individuals	-	-	-	
8677	Transportation & Interagency	90,231	90,231	-	
8689	Other Fees and Contracts	1,000	1,000	-	
8699	All Other Local Revenue	53,385	53,660	275	
8792	Transfer of Apportionment from	237,726	237,726	-	
Total Other Local Revenues		502,084	502,359	275	
TOTAL REVENUES		9,024,204	9,424,764	400,560	

		May	June	
EXPENDITURES:		Meeting	Meeting	Change
CERTIFICATED SALARIES				
1100	Teachers' Salaries	2,758,428	2,758,678	250
1200	Pupil Support Salaries	321,167	316,029	(5,138)
1300	Supervisors' and Admin Salaries	369,642	369,642	-
1900	Other Certificated Salaries	-	-	-
Total Certificated Salaries		3,449,237	3,444,349	(4,888)
CLASSIFIED SALARIES				
2100	Instructional Aides' Salaries	264,625	250,153	(14,472)
2200	Support Salaries	550,352	585,264	34,912
2300	Supervisors' and Admin Salaries	380,377	341,786	(38,591)
2400	Clerical and Office Salaries	436,960	436,960	(0)
2900	Other Classified Salaries	17,098	17,098	0
Total Classified Salaries		1,649,412	1,631,260	(18,152)
EMPLOYEE BENEFITS				
310X	STRS	830,770	829,940	(830)
320X	PERS	348,405	347,098	(1,307)
33XX	OASDI/Medicare	170,585	170,279	(306)
340X	Health & Welfare Benefits	882,837	885,611	2,774
350X	Unemployment Insurance	2,381	2,377	(4)
360X	Workers' Compensation	151,101	150,950	(151)
370X	Other Post-Employment Benefits	42,339	42,339	(0)
390X	Other Benefits (Ret. Inc. & Board	34,420	34,420	-
3xxx	<i>Est Staff Red</i>			
Total Employee Benefits		2,462,838	2,463,015	177
BOOKS AND SUPPLIES				
4100	Approved Textbooks & Core	-	-	-
4200	Books & Other Reference Materials	46,181	47,421	1,240
4300	Materials and Supplies	422,875	334,550	(88,325)
4400	Noncapitalized Equipment	120,999	136,406	15,407
Total Books and Supplies		590,055	518,377	(71,678)
SERVICES, OTHER OPERATING EXPENSES				
5100	Subagreements for Services	35,000	35,000	-
5200	Travel & Conference	19,954	19,824	(130)
5300	Dues and Memberships	19,005	19,005	(0)
5450	Insurance	89,492	99,854	10,362
5500	Operation & Housekeeping	225,965	228,522	2,557
5600	Rentals, Leases, Repairs,	36,656	36,156	(500)
5700		1,931	1,931	-
5800	Consulting Svcs and Op Expenses	298,013	342,507	44,494
5900	Communications	54,334	80,483	26,149
Total Services and Other Operating Expenses		780,350	863,282	82,932

CAPITAL OUTLAY				
6400	Equipment / Equipment	-	-	-
Total Capital Outlay		-	-	-
OTHER OUTGO				
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		8,925,892	8,914,283	(11,609)
OTHER FINANCING SOURCES AND USES				
8919	Transfer In from MCN Fund	40,000	40,000	-
7612	Transfer Out to Special Reserve	-	-	-
7611	Transfer Out to State Preschool	(40,241)	(33,498)	6,743
7616	Transfer Out to Cafeteria	(141,679)	(141,679)	-
7619	Transfer Out to MCN - telecom	(8,500)	(8,500)	-
TOT. OTHER FINANCING SOURCES & USES		(150,420)	(143,677)	6,743
NET INCREASE (DECR) IN FUND BALANCE		(52,108)	366,803	418,911

		May	June	
		Meeting	Meeting	Change
FUND BALANCE, RESERVES				
Beginning Fund Balance		2,271,608	2,271,608	-
Ending Fund Balance		2,219,500	2,638,411	418,911
COMPONENTS OF ENDING FUND BALANCE				
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	34,019	216,129	182,109
9789	Designated for Econ Uncertainty	368,260	390,000	21,740
9780	Other Designations:			-
9790	General (Undesignated) Reserve	1,807,221	2,022,283	215,062

Mendocino Unified School District
2021-22 Combined General Fund Budget Change Report
June 2021

		June Meeting 20/21 Est Act	June Meeting 21/22 Budget	Change	Notes
REVENUES:					
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,706,031	1,706,031	-	
80xx	Learning Loss Mitigation (LLM)	-	-	-	
8012	Education Protection Account	99,800	84,396	(15,404)	
8021	Homeowners' Exemptions Tax	41,200	41,200	-	
8022	Timber Yield Tax	160,000	152,000	(8,000)	
8029	Other Subventions/In-Lieu Taxes	-	-	-	
8041	Secured Roll Taxes	5,360,329	5,427,333	67,004	1.25%
8042	Unsecured Taxes	155,665	150,995	(4,670)	
8043	Prior Years' Taxes	6,621	6,621	-	
8044	Supplemental Taxes	-	-	-	
8091	Revenue Limit Transfers	(75,000)	(75,000)	-	
Total Revenue Limit Sources		7,454,646	7,493,576	38,930	
FEDERAL REVENUES					
8181	Special Education Entitlement	92,361	96,834	4,473	
8182	Discretionary Grants	3,200	2,645	(555)	
8285	Interagency Contracts between	-	-	-	
8290	All other Federal Revenue	597,886	299,817	(298,069)	Adjusted one-time relief funding
Total Federal Revenues		693,447	399,296	(294,151)	
OTHER STATE REVENUES					
8311	Other St. Apportionments Current	-	-	-	
8550	Mandated Cost Reimbursements	20,528	20,528	-	
8560	State Lottery Revenue	100,111	96,000	(4,111)	
8590	All Other State Revenue	653,673	662,124	8,451	
Total Other State Revenues		774,312	778,652	4,340	
OTHER LOCAL REVENUES					
8622	Non-Ad Valorem Taxes	89,000	89,000	-	
8631	Sale of Equipment & Supplies	532	-	(532)	
8650	Leases and Rentals	210	210	-	
8660	Interest	30,000	30,000	-	
8662	Net Increase in Fair Value	-	-	-	
8675	Transport. Fees from Individuals	-	-	-	
8677	Transportation & Interagency	90,231	21,730	(68,501)	MCOE: LCSSP/ROP programs expire
8689	Other Fees and Contracts	1,000	1,000	-	
8699	All Other Local Revenue	53,660	30,650	(23,010)	as received
8792	Transfer of Apportionment from	237,726	234,782	(2,944)	
Total Other Local Revenues		502,359	407,372	(94,987)	
TOTAL REVENUES		9,424,764	9,078,896	(345,868)	

		June	June	
EXPENDITURES:		Meeting	Meeting	Change
		20/21 Est Act	21/22 Budget	
CERTIFICATED SALARIES				
1100	Teachers' Salaries	2,758,678	2,974,360	215,682
1200	Pupil Support Salaries	316,029	291,183	(24,846)
1300	Supervisors' and Admin Salaries	369,642	387,030	17,388
1900	Other Certificated Salaries	-	-	-
Total Certificated Salaries		3,444,349	3,652,572	208,223
CLASSIFIED SALARIES				
2100	Instructional Aides' Salaries	250,153	367,830	117,677
2200	Support Salaries	585,264	614,357	29,094
2300	Supervisors' and Admin Salaries	341,786	400,754	58,968
2400	Clerical and Office Salaries	436,960	463,831	26,871
2900	Other Classified Salaries	17,098	18,336	1,238
Total Classified Salaries		1,631,260	1,865,108	233,848
EMPLOYEE BENEFITS				
310X	STRS	829,940	884,276	54,336
320X	PERS	347,098	422,083	74,985
33XX	OASDI/Medicare	170,279	193,621	23,342
340X	Health & Welfare Benefits	885,611	920,506	34,895
350X	Unemployment Insurance	2,377	66,750	64,373
360X	Workers' Compensation	150,950	156,553	5,602
370X	Other Post-Employment Benefits	42,339	60,801	18,462
390X	Other Benefits (Ret. Inc. & Board	34,420	36,969	2,549
3xxx	Est Staff Red	-	-	-
Total Employee Benefits		2,463,015	2,741,558	278,544
BOOKS AND SUPPLIES				
4100	Approved Textbooks & Core	-	-	-
4200	Books & Other Reference Materials	47,421	46,000	(1,421)
4300	Materials and Supplies	334,550	260,200	(74,350)
4400	Noncapitalized Equipment	136,406	250,737	114,331
Total Books and Supplies		518,377	556,937	38,560
SERVICES, OTHER OPERATING EXPENSES				
5100	Subagreements for Services	35,000	35,000	-
5200	Travel & Conference	19,824	13,800	(6,024)
5300	Dues and Memberships	19,005	23,860	4,855
5450	Insurance	99,854	100,000	146
5500	Operation & Housekeeping	228,522	234,224	5,702
5600	Rentals, Leases, Repairs,	36,156	36,156	-
5700		1,931	-	(1,931)
5800	Consulting Svcs and Op Expenses	342,507	293,736	(48,771)
5900	Communications	80,483	26,840	(53,643)
Total Services and Other Operating Expenses		863,282	763,617	(99,665)
CAPITAL OUTLAY				
6400	Equipment / Equipment	-	-	-
Total Capital Outlay		-	-	-
OTHER OUTGO				
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		8,914,283	9,573,793	659,510

step/col; +3%

temp positions expanded learning

step/col; +3%

temp positions expanded learning

rate increases per regulation

to 1.23% from 0.05%

adjusted one-time items

adds network project

moves SLP svc to salaries

ends student/family Internet fees

OTHER FINANCING SOURCES AND USES					
8919	Transfer In from MCN Fund	40,000	-	(40,000)	error - add back
7612	Transfer Out to Special Reserve	-	-	-	
7611	Transfer Out to State Preschool	(33,498)	(25,899)	7,600	
7616	Transfer Out to Cafeteria	(141,679)	(127,495)	14,184	
7619	Transfer Out to MCN - telecom	(8,500)	-	8,500	error - add back
TOT. OTHER FINANCING SOURCES & USES		(143,677)	(153,394)	(9,716)	
NET INCREASE (DECR) IN FUND BALANCE		366,803	(648,291)	(1,015,094)	

		June	June	
		Meeting	Meeting	Change
		20/21 Est Act	21/22 Budget	
FUND BALANCE, RESERVES				
Beginning Fund Balance		2,271,608	2,638,411	366,803
Ending Fund Balance		2,638,411	1,990,120	(648,291)
COMPONENTS OF ENDING FUND BALANCE				
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	216,129	117,711	(98,418)
9789	Designated for Econ Uncertainty	390,000	390,000	-
9780	Other Designations:			-
9790	General (Undesignated) Reserve	2,022,283	1,472,410	(549,873)

