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

REVENUES:	data as of:	October View 10/7/2023	November View 11/14/2023	Change	
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,647,831	1,647,831	-	
8012	Education Protection Account	78,974	78,974	-	
8019	EPA Prior Year Adjustment	-	-	-	
8021	Homeowners' Exemptions Tax	35,652	35,652	-	
8022	Timber Yield Tax	120,000	120,000	-	
8029	Other Subventions/In-Lieu Taxes	-	-	-	
8041	Secured Roll Taxes	6,722,365	6,722,365	-	
8042	Unsecured Taxes	165,000	165,000	-	
8043	Prior Years' Taxes	5,000	5,000	-	
8044	Supplemental Taxes	-	-	-	
8091	Revenue Limit Transfers (Def Maint Trf)	(50,000)	(50,000)	-	
Total Revenue Limit Sources		8,724,822	8,724,822	-	
				-	
FEDERAL REVENUES				-	
8181	Special Education Entitlement	96,632	101,518	4,886	PY- Sped Pvt Schl carryover
8182	Discretionary Grants	7,284	7,284	-	
8285	Interagency Contracts between LEAs	-	-	-	
8290	All other Federal Revenue	301,328	305,355	4,027	PY T1 c/o; REAP update
Total Federal Revenues		405,244	414,157	8,913	
				-	
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	690,496	825,463	134,967	Student Support, PD
Total Other State Revenues		817,568	952,535	134,967	Discretionary BG +$121.3k,
				-	CTEIG PY c/o +$12.5k,
OTHER LOCAL REVENUES				-	Ethnic Studies PY c/o +$1.2k
8622	Non-Ad Valorem Taxes	91,350	91,350	-	
8631	Sale of Equipment & Supplies	-	-	-	
8650	Leases and Rentals	11,900	11,900	-	
8660	Interest	20,000	20,000	-	
8662	Net Increase in Fair Value Investment	-	-	-	
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	98,500	153,484	54,984	Insurance pmt bus loss
8792	Transfer of Apportionment from COE	290,240	290,240	-	
Total Other Local Revenues		525,890	580,874	54,984	
				-	
TOTAL REVENUES		10,473,524	10,672,388	198,864	

		October View	November View	Change	
	data as of:	10/7/2023	11/14/2023		
EXPENDITURES:					
CERTIFICATED SALARIES					
1100	Teachers' Salaries	3,276,899	3,276,899	-	
1200	Pupil Support Salaries	291,502	291,502	-	
1300	Supervisors' and Admin Salaries	443,268	443,268	-	
1900	Other Certificated Salaries	2,400	2,400	-	
Total Certificated Salaries		4,014,069	4,014,069	-	
				-	
CLASSIFIED SALARIES				-	
2100	Instructional Aides' Salaries	532,557	532,557	-	
2200	Support Salaries	683,532	683,532	-	
2300	Supervisors' and Admin Salaries	353,155	353,155	-	
2400	Clerical and Office Salaries	399,446	399,446	-	
2900	Other Classified Salaries	15,748	15,748	-	
Total Classified Salaries		1,984,438	1,984,438	-	
				-	
EMPLOYEE BENEFITS				-	
310X	STRS	1,094,460	1,094,460	-	
320X	PERS	522,267	522,267	-	
33XX	OASDI/Medicare	210,027	210,027	-	
340X	Health & Welfare Benefits	784,952	784,952	-	
350X	Unemployment Insurance	2,998	2,998	-	
360X	Workers' Compensation	207,441	207,441	-	
370X	Other Post-Employment Benefits	30,971	30,971	-	
390X	Other Benefits (Ret. Inc. & Board bene.)	34,023	34,023	-	
				-	
Total Employee Benefits		2,887,138	2,887,138	-	
				-	
BOOKS AND SUPPLIES				-	
4100	Approved Textbooks & Core Materials	50,318	50,318	-	
4200	Books & Other Reference Materials	-	-	-	
4300	Materials and Supplies	346,854	346,854	-	
4400	Noncapitalized Equipment	54,567	56,067	1,500	Add'l K8 Classroom
Total Books and Supplies		451,739	453,239	1,500	Furniture
				-	
SERVICES, OTHER OPERATING EXPENSES				-	
5100	Subagreements for Services	20,000	20,000	-	
5200	Travel & Conference	93,220	93,220	-	
5300	Dues and Memberships	19,850	19,850	-	
5450	Insurance	195,725	195,725	-	
5500	Operation & Housekeeping Services	483,400	484,400	1,000	
5600	Rentals, Leases, Repairs, Improvmts	48,280	48,280	-	
5700		-	-	-	MCOE SPED MOU +$53.8k;
5800	Consulting Svcs and Op Expenses	635,461	698,600	63,139	GAMUT +$9.3k
5900	Communications	22,500	30,870	8,370	MCN Digital Phones
Total Services and Other Operating Expenses		1,518,436	1,590,944	72,509	
				-	
CAPITAL OUTLAY				-	
6100	Land	42,000	42,000	-	Transportation Van to
6400	Equipment / Equipment Replacement	-	60,893	60,893	Replace bus loss - insurance
Total Capital Outlay		42,000	102,893	60,893	funds used

		October View	November View	Change
	data as of:	10/7/2023	11/14/2023	
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		**10,891,820**	**11,026,721**	134,901
				-
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund	-		-
7611	Transfer Out to State Preschool Fund	(59,939)	(59,939)	-
7616	Transfer Out to Cafeteria	(90,794)	(90,794)	-
7619	Transfer Out to MCN - telecom			-
TOT. OTHER FINANCING SOURCES & USES		(150,733)	(150,733)	-
				-
NET INCREASE (DECR) IN FUND BALANCE		**(569,029)**	**(505,066)**	63,963
				-
FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,984,522	2,984,522	-
Ending Fund Balance		**2,415,493**	**2,479,456**	63,963
				-
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	513,855	652,654	138,800
9789	Designated for Econ Uncertainty	441,702	447,098	5,396
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts	70,592	70,592	-
		-	-	-
9790	General (Undesignated) Reserve	**1,379,344**	**1,299,111**	(80,233)

			-
			-
9780 Other Designations:			-
Locally Defined (Site Accts)	44,933.83	44,933.83	-
SLIP/LUMP	25,658.36	25,658.36	-
Lottery - Unrestricted			-
	70,592.19	70,592.19	-

Restricted Balances	($000)
ELOP	74.0
Title I	19.6
Lottery Inst Mat'l c/o	61.7
SPED Early Intervention PS	19.6
Student Suppt, PD Discr BG	115.4
Prop 28 Art/Music	(5.7)
KIT Grant	12.4
Dual Enrollment	164.8
Learning Recovery BG	119.3
Other Restricted State	15.7
Clay Craig Grant	8.8
MediCal Reimb	1.0
FMV	17.3
Other Restricted Local	28.7
	652.6