

Mendocino Unified School District
2023-24 Combined General Fund Budget Change Report
June 2024

		May View	June View	Change	
REVENUES:		data as of:	5/9/2024	6/3/2024	
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,662,031	1,662,031	-	
8012	Education Protection Account	84,168	84,168	-	
8019	EPA Prior Year Adjustment	-	-	-	
8021	Homeowners' Exemptions Tax	35,571	35,572	1	
8022	Timber Yield Tax	70,596	145,926	75,330	
8029	Other Subventions/In-Lieu Taxes	202	203	1	
8041	Secured Roll Taxes	5,910,038	5,930,352	20,314	Property Tax per P2
8042	Unsecured Taxes	184,370	161,693	(22,677)	Certified, April 15
8043	Prior Years' Taxes	1,805	6,429	4,624	
8044	Supplemental Taxes			-	
8091	Revenue Limit Transfers			-	
Total Revenue Limit Sources		7,948,781	8,026,374	77,593	
				-	
FEDERAL REVENUES					
8181	Special Education Entitlement	90,240	90,240	-	
8182	Discretionary Grants	2,654	2,654	-	
8285	Interagency Contracts between LEAs	-	-	-	
8290	All other Federal Revenue	529,602	535,003	5,401	Title I - per CDE
Total Federal Revenues		622,496	627,897	5,401	
				-	
OTHER STATE REVENUES					
8311	Other St. Apportionments Current Yr.	-	-	-	
8520	State Nutrition KIT Grant	-	-	-	
8550	Mandated Cost Reimbursements	20,858	20,858	-	
8560	State Lottery Revenue	99,246	99,246	-	Def'd Ethnic Studies to
8590	All Other State Revenue	1,210,272	1,205,798	(4,474)	24/25
Total Other State Revenues		1,330,376	1,325,902	(4,474)	
				-	
OTHER LOCAL REVENUES					
8622	Non-Ad Valorem Taxes	91,350	91,350	-	
8631	Sale of Equipment & Supplies	-	-	-	
8650	Leases and Rentals	6,200	6,200	-	
8660	Interest	15,000	15,000	-	
8662	Net Increase in Fair Value Investment	39,024	39,024	-	
8675	Transport. Fees from Individuals	-	-	-	
8677	Transportation & Interagency Services	3,850	3,850	-	
8689	Other Fees and Contracts	1,000	1,000	-	Site Acct (+23.4k), MUSE
8699	All Other Local Revenue	104,282	167,057	62,775	(+24.8k), Medi-Cal Reimb
8792	Transfer of Apportionment from COE	277,170	277,170	-	(+13.8k), Other (+0.8)
Total Other Local Revenues		537,876	600,651	62,775	
				-	
TOTAL REVENUES		10,439,529	10,580,824	141,295	
Total All Revenue Sources		10,479,529	10,620,824		

	May	June	
	View	View	Change
data as of:	5/9/2024	6/3/2024	

EXPENDITURES:

CERTIFICATED SALARIES				-	
1100	Teachers' Salaries	3,048,053	3,055,525	7,473	add' duty/subs
1200	Pupil Support Salaries	299,226	302,826	3,600	comp abs/add'l duty
1300	Supervisors' and Admin Salaries	406,658	406,658	-	
1900	Other Certificated Salaries	-	-	-	
Total Certificated Salaries		3,753,936	3,765,009	11,073	
CLASSIFIED SALARIES				-	
2100	Instructional Aides' Salaries	545,017	544,417	(600)	
2200	Support Salaries	654,739	654,739	-	
2300	Supervisors' and Admin Salaries	377,086	377,086	-	
2400	Clerical and Office Salaries	514,588	514,588	-	
2900	Other Classified Salaries	15,727	15,727	-	
Total Classified Salaries		2,107,156	2,106,556	(600)	
EMPLOYEE BENEFITS				-	
310X	STRS	1,036,415	1,036,572	157	
320X	PERS	522,582	522,582	-	
33XX	OASDI/Medicare	201,765	201,873	108	
340X	Health & Welfare Benefits	890,409	890,409	-	
350X	Unemployment Insurance	4,875	4,878	3	
360X	Workers' Compensation	213,095	213,385	290	
370X	Other Post-Employment Benefits	30,971	30,971	-	
390X	Other Benefits (Ret. Inc. & Board bene.)	34,023	34,023	-	
Total Employee Benefits		2,934,136	2,934,694	558	
BOOKS AND SUPPLIES				-	
4100	Approved Textbooks & Core Materials	68,883	58,137	(10,746)	released encumbrance
4200	Books & Other Reference Materials	-	249	249	
4300	Materials and Supplies	361,218	380,706	19,488	site accts/SLIP reserve
4400	Noncapitalized Equipment	91,967	92,655	687	
Total Books and Supplies		522,068	531,747	9,679	
SERVICES, OTHER OPERATING EXPENSES				-	
5100	Subagreements for Services	19,154	19,154	-	
5200	Travel & Conference	73,218	53,519	(19,699)	release encumbr Ed Effect
5300	Dues and Memberships	19,130	19,130	-	
5450	Insurance	136,899	136,899	-	
5500	Operation & Housekeeping Services	338,837	321,937	(16,900)	reduced utilities
5600	Rentals, Leases, Repairs, Improvmnts	77,200	54,639	(22,561)	recode costs between
5700		-	-	-	5600/5800
5800	Consulting Svcs and Op Expenses	574,373	596,178	21,805	
5900	Communications	39,090	39,090	-	
Total Services and Other Operating Expenses		1,277,900	1,240,545	(37,355)	
CAPITAL OUTLAY				-	
6100	Land	-	-	-	
6400	Equipment / Equipment Replacement	92,000	7,000	(85,000)	Café Generator/Vehicle
Total Capital Outlay		92,000	7,000	(85,000)	moved to 24/25

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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		10,681,196	10,579,551	(101,645)
OTHER FINANCING SOURCES AND USES				-
8912	Transfer In from Fund 17	-	-	-
8919	Transfer In from MCN Fund	40,000	40,000	-
7612	Transfer Out to Transp Equipment	-	-	-
7611	Transfer Out to State Preschool Fund	(58,124)	(58,124)	-
7616	Transfer Out to Cafeteria	(111,230)	(86,355)	24,875
7619	Transfer Out to MCN - telecom	(8,190)	(8,190)	-
7619	Transfer Out USDA Grants	(51,000)	(51,000)	-
7619	Transfer Out Comptche Fundraiser	(6,548)	(6,548)	-
TOT. OTHER FINANCING SOURCES & USES		(195,092)	(170,217)	24,875
NET INCREASE (DECR) IN FUND BALANCE		(436,760)	(168,944)	267,815
Total All Expenditure Sources		10,916,289	10,789,768	(126,520)

Higher Univ Meal recpts

FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,353,535	2,353,535	-
Ending Fund Balance		1,916,776	2,184,591	267,815
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	1,084,484	1,069,917	(14,567)
9789	Designated for Econ Uncertainty	436,652	431,591	(5,061)
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts/Lottery	29,044	29,237	193
9780	Transportation (Elec Bus)	-	-	-
9790	General (Undesignated) Reserve	356,596	643,846	287,250

Restricted Balances	(\$000)
ELOP	83.9
COVID ESSER	-
Educator Effectiveness	134.5
Art-Music-IM BG	-
KIT Grants	126.5
Dual Enrollment	347.4
A-G Access	5.4
Lrng Recov Emer BG	241.2
Lottery Inst Mat'l c/o	55.6
- Title I	-
- Mental Health	16.8
- Prop 28	29.5
- Other	29.1
FMV Entries	-
	1,069.9

9780 Other Designations:

Locally Defined (Site Accts)	26,705.77	29,237.13	2,531
SLIP/LUMP	2,337.98	-	(2,338)
Lottery - Unrestricted	-	-	-
	29,043.75	29,237.13	193