

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

No Changes from December

REVENUES:	data as of:	December	January	<u>Change</u>
		<u>View</u> 12/10/2025	<u>View</u> 1/8/2026	
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	#REF!

	<u>December</u> View	<u>January</u> View	
data as of:	12/10/2025	1/8/2026	<u>Change</u>

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

		December View data as of: 12/10/2025	January View 1/8/2026	<u>Change</u>
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		11,222,817	11,222,817	-
		-	-	-
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		(402,278)	(402,278)	-
		-	-	-
FUND BALANCE, RESERVES				
Beginning Fund Balance		2,984,522	2,984,522	-
Ending Fund Balance		2,582,244	2,582,244	-
		-	-	Restricted Balances (\$000)
COMPONENTS OF ENDING FUND BALANCE				
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	- SSPDDBG 81.4
9790	General (Undesignated) Reserve	1,499,605	1,499,605	- 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
9780 Other Designations:				
Locally Defined (Site Accts)		46,264.51	46,264.51	
SLIP/LUMP		-	-	
Lottery - Unrestricted		46,264.51	46,264.51	