

**Mendocino Unified School District**  
**2024-25 Combined General Fund Budget Change Report**  
**May 2025**

		March View	May View	Change	
REVENUES:		data as of:	3/5/2025	5/7/2025	
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,647,831	1,647,831	-	
8012	Education Protection Account	78,468	78,468	-	
8019	EPA Prior Year Adjustment	-	-	-	
8021	Homeowners' Exemptions Tax	35,652	35,652	-	
8022	Timber Yield Tax	120,000	249,915	129,915	
8029	Other Subventions/In-Lieu Taxes	-	75	75	
8041	Secured Roll Taxes	6,311,506	6,558,405	246,899	updated P2 Certified Tax
8042	Unsecured Taxes	160,000	177,978	17,978	
8043	Prior Years' Taxes	5,000	8,806	3,806	
8044	Supplemental Taxes	-	-	-	
8091	Revenue Limit Transfers (Def Maint Trf)	(25,000)	(50,000)	(25,000)	resume \$50k trf
Total Revenue Limit Sources		8,333,457	8,707,130	373,673	
				-	
FEDERAL REVENUES				-	
8181	Special Education Entitlement	95,301	95,301	-	
8182	Discretionary Grants	7,843	7,843	-	
8285	Interagency Contracts between LEAs	-	-	-	
8290	All other Federal Revenue	273,845	273,845	-	
Total Federal Revenues		376,989	376,989	-	
				-	
OTHER STATE REVENUES				-	
8311	Other St. Apportionments Current Yr.	-	-	-	
8520	State Nutrition KIT Grant	-	-	-	
8550	Mandated Cost Reimbursements	21,000	21,000	-	
8560	State Lottery Revenue	114,812	114,812	0	
8590	All Other State Revenue	832,115	832,115	-	
Total Other State Revenues		967,927	967,927	0	
				-	
OTHER LOCAL REVENUES				-	
8622	Non-Ad Valorem Taxes	91,350	91,350	-	
8631	Sale of Equipment & Supplies	-	-	-	
8650	Leases and Rentals	8,700	8,700	-	
8660	Interest	15,000	15,000	-	
8662	Net Increase in Fair Value Investment	-	-	-	
8675	Transport. Fees from Individuals	-	-	-	
8677	Transportation & Interagency Services	16,000	16,000	-	
8689	Other Fees and Contracts	1,200	1,200	-	
8699	All Other Local Revenue	72,393	72,393	-	
8792	Transfer of Apportionment from COE	318,570	318,570	-	
Total Other Local Revenues		523,213	523,213	-	
				-	
<b>TOTAL REVENUES</b>		<b>10,201,585</b>	<b>10,575,258</b>	<b>373,673</b>	

March  
View  
data as of: 3/5/2025

May  
View  
5/7/2025

Change

## EXPENDITURES:

CERTIFICATED SALARIES				-
1100	Teachers' Salaries	3,089,529	3,089,529	-
1200	Pupil Support Salaries	319,090	319,090	-
1300	Supervisors' and Admin Salaries	422,172	422,172	-
1900	Other Certificated Salaries	2,400	2,400	-
Total Certificated Salaries		3,833,192	3,833,192	-
CLASSIFIED SALARIES				-
2100	Instructional Aides' Salaries	498,987	498,987	-
2200	Support Salaries	643,902	643,902	-
2300	Supervisors' and Admin Salaries	308,326	308,326	-
2400	Clerical and Office Salaries	450,823	450,823	-
2900	Other Classified Salaries	12,285	12,285	-
Total Classified Salaries		1,914,322	1,914,322	-
EMPLOYEE BENEFITS				-
310X	STRS	1,071,425	1,071,425	-
320X	PERS	496,091	496,091	-
33XX	OASDI/Medicare	191,906	191,906	-
340X	Health & Welfare Benefits	804,422	804,422	-
350X	Unemployment Insurance	2,727	2,727	-
360X	Workers' Compensation	187,317	187,317	-
370X	Other Post-Employment Benefits	30,971	30,971	-
390X	Other Benefits (Ret. Inc. & Board bene.)	34,023	34,023	-
Total Employee Benefits		2,818,881	2,818,881	-
BOOKS AND SUPPLIES				-
4100	Approved Textbooks & Core Materials	31,668	31,668	-
4200	Books & Other Reference Materials	-	-	-
4300	Materials and Supplies	399,222	399,222	-
4400	Noncapitalized Equipment	115,142	121,142	6,000
Total Books and Supplies		546,032	552,032	6,000
SERVICES, OTHER OPERATING EXPENSES				-
5100	Subagreements for Services	20,000	20,000	-
5200	Travel & Conference	87,129	87,129	-
5300	Dues and Memberships	19,550	19,550	-
5450	Insurance	139,187	139,187	-
5500	Operation & Housekeeping Services	458,153	458,153	-
5600	Rentals, Leases, Repairs, Improvmts	54,182	54,182	-
5700		-	-	-
5800	Consulting Svcs and Op Expenses	562,869	595,499	32,630
5900	Communications	50,200	50,200	-
Total Services and Other Operating Expenses		1,391,269	1,423,899	32,630
CAPITAL OUTLAY				-
6100	Land	-	-	-
6400	Equipment / Equipment Replacement	115,881	115,881	-
Total Capital Outlay		115,881	115,881	-

HS Volleyball net system

Recruitment +6k; MCOE  
direct services +26.6k

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Change

data as of:

## 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)	-
<b>TOTAL EXPENDITURES</b>		<b>10,613,577</b>	<b>10,652,207</b>	<b>38,630</b>
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund	42,500	42,500	-
7611	Transfer Out to State Preschool Fund	(60,000)	(60,000)	-
7616	Transfer Out to Cafeteria	(147,538)	(147,538)	-
7619	Transfer Out to MCN - telecom	(8,190)	(8,190)	-
TOT. OTHER FINANCING SOURCES & USES		(173,228)	(173,228)	-
<b>NET INCREASE (DECR) IN FUND BALANCE</b>		<b>(585,220)</b>	<b>(250,177)</b>	<b>335,043</b>

Total All Expenditure Sources

<b>FUND BALANCE, RESERVES</b>				-
Beginning Fund Balance		2,666,538	2,666,538	-
Ending Fund Balance		<b>2,081,318</b>	<b>2,416,362</b>	<b>335,043</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	693,412	693,412	0
9789	Designated for Econ Uncertainty	433,172	434,717	1,545
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts	51,221	51,221	0
9780	Other			-
9790	General (Undesignated) Reserve	<b>893,513</b>	<b>1,227,011</b>	<b>333,498</b>

**9780 Other Designations:**

Locally Defined (Site Accts)

SLIP/LUMP

Restricted Balance	(\$000)
ELOP	49.4
Title I	12.8
Educator Effectiveness	74.3
Lottery - IM	74.0
CTEIG	0.0
SPED (MH, PS Intervention)	1.4
Prop 28 (HS sites)	8.4
KIT Training	2.4
KIT Equipment	20.5
Dual Enrollment	222.2
A-G Access/LLM	1.1
Learn Recover Emerg BG	168.2
Ethnic Studies	4.5
K-2 Literacy Screening	1.8
CA College Guidance	10.0
Clay Grant	5.6
CalHope Grant	13.3
Medi-Cal Reimb	23.3
Other	0.2
	<b>693.4</b>