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

REVENUES:	data as of:	May View 5/14/2026	May View 5/28/2026	Change	
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	60	(15)	Update Ptax
8041	Secured Roll Taxes	6,751,228	6,939,077	187,849	Update Ptax
8042	Unsecured Taxes	165,000	165,000	-	
8043	Prior Years' Taxes	6,882	6,715	(167)	Update Ptax
8044	Supplemental Taxes			-	
8091	Revenue Limit Transfers (Def Maint Trf)	(50,000)	(50,000)	-	
Total Revenue Limit Sources		8,793,395	8,981,062	187,667	
				-	
FEDERAL REVENUES				-	
8181	Special Education Entitlement	94,255	94,255	-	
8182	Discretionary Grants	7,660	7,579	(81)	Est Act Update 3327 (Mental Health)
8285	Interagency Contracts between LEAs			-	
8290	All other Federal Revenue	313,437	313,437	-	
Total Federal Revenues		415,352	415,271	(81)	
				-	
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	1,022,813	994,031	(28,782)	Est Act Update
Total Other State Revenues		1,149,885	1,121,103	(28,782)	
				-	
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	365,224	380,468	15,244	$11744 Est Act Updates Site Accts, $1000 Waive MOU
8792	Transfer of Apportionment from COE	346,295	346,295	-	w MCOE, $2500 Clay Craig Donation
Total Other Local Revenues		846,327	861,571	15,244	
				-	
TOTAL REVENUES		11,204,960	11,379,008	174,048	

		May View	May View	Change	
	data as of:	5/14/2026	5/28/2026		
EXPENDITURES:					
CERTIFICATED SALARIES					
1100	Teachers' Salaries	3,255,645	3,253,057	(2,588)	
1200	Pupil Support Salaries	310,918	313,070	2,152	
1300	Supervisors' and Admin Salaries	443,268	443,962	694	Est Act Update
1900	Other Certificated Salaries	2,400	2,400	-	
Total Certificated Salaries		4,012,231	4,012,489	258	
				-	
CLASSIFIED SALARIES				-	
2100	Instructional Aides' Salaries	532,136	527,346	(4,790)	
2200	Support Salaries	647,998	646,712	(1,286)	Est Annual Update, Sal/Ben Update
2300	Supervisors' and Admin Salaries	383,463	382,240	(1,224)	Est Act Update 6500
2400	Clerical and Office Salaries	409,881	409,881	-	
2900	Other Classified Salaries	13,828	13,828	-	
Total Classified Salaries		1,987,307	1,980,007	(7,300)	
				-	
EMPLOYEE BENEFITS				-	
310X	STRS	1,083,696	1,070,424	(13,272)	
320X	PERS	525,047	520,878	(4,169)	
33XX	OASDI/Medicare	205,677	207,729	2,052	
340X	Health & Welfare Benefits	782,365	779,397	(2,968)	
350X	Unemployment Insurance	2,823	2,844	21	
360X	Workers' Compensation	196,097	195,517	(579)	
370X	Other Post-Employment Benefits	5,201	5,201	-	
390X	Other Benefits (Ret. Inc. & Board bene.)	18,424	18,424	-	
				-	
Total Employee Benefits		2,819,328	2,800,414	(18,914)	
				-	
BOOKS AND SUPPLIES				-	
4100	Approved Textbooks & Core Materials	58,721	58,175	(546)	Est Act Update 6300, and 0811
4200	Books & Other Reference Materials		927	927	Est Act Updaye 6300
4300	Materials and Supplies	396,906	373,900	(23,006)	Est Act Update
4400	Noncapitalized Equipment	86,563	98,848	12,285	Est Act Update Site Accts, Mobile heated cabinet
Total Books and Supplies		542,190	531,850	(10,340)	
				-	
SERVICES, OTHER OPERATING EXPENSES				-	
5100	Subagreements for Services	20,000	20,000	-	
5200	Travel & Conference	90,535	46,211	(44,324)	Est Act Update 6266 & 8150
5300	Dues and Memberships	19,550	19,550	-	
5450	Insurance	195,725	195,725	-	
5500	Operation & Housekeeping Services	490,860	453,080	(37,780)	Est Act Update
5600	Rentals, Leases, Repairs, Improvmts	52,581	38,331	(14,250)	Est Act Update
5700				-	
5800	Consulting Svcs and Op Expenses	897,075	898,596	1,521	Est Act Update
5900	Communications	30,870	30,870	-	
Total Services and Other Operating Expenses		1,797,196	1,702,363	(94,833)	
				-	
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	-	

		May View	May View	Change
	data as of:	5/14/2026	5/28/2026	
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		**11,349,248**	**11,218,120**	(131,129)
				-
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund			-
7611	Transfer Out to State Preschool Fund	(55,780)	(65,470)	(9,690)
7616	Transfer Out to Cafeteria	(103,523)	(103,523)	-
7619	Transfer Out to MCN - telecom	(657)	(657)	-
TOT. OTHER FINANCING SOURCES & USES		(159,960)	(169,650)	(9,690)
				-
NET INCREASE (DECR) IN FUND BALANCE		**(304,249)**	**(8,762)**	295,487
				-
FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,984,522	2,984,522	-
Ending Fund Balance		**2,680,273**	**2,975,760**	(949)
				-
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	579,467	549,379	(949)
9789	Designated for Econ Uncertainty	460,368	455,511	1,281
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts	46,265	46,265	-
				-
9790	General (Undesignated) Reserve	**1,584,173**	**1,914,606**	(1,281)
				-
				-
9780 Other Designations:				-
Locally Defined (Site Accts)		46,264.51	46,264.51	-
SLIP/LUMP				-
Lottery - Unrestricted				-
		46,264.51	46,264.51	-

Restricted Balances	($000)
ELOP	79.5
Title I	-
Lottery Inst Mat'l c/o	58.7
SPED Early Intervention PS	6.5
SSPDDBG	80.3
Prop 28 Art/Music	4.8
KIT Grant	2.1
Dual Enroll	149.3
LRBG	142.1
Other State	17.4
Clay Craig Grant	7.8
MediCal Reimb	0.0
FMV	0.0
Community Foundation Grant	0.9
	549.4