Mendocino Unified School District
2026-27 Combined General Fund Budget Change Report
November 2026

REVENUES:	data as of:	October View 10/8/2026	November View 11/10/2026	Change
REVENUE LIMIT SOURCES				
8011	State Aid - Current Year	1,685,354	1,685,354	-
8012	Education Protection Account	78,520	78,520	-
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	60	60	-
8041	Secured Roll Taxes	7,112,554	7,112,554	-
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		9,150,958	9,150,958	-
				-
FEDERAL REVENUES				-
8181	Special Education Entitlement	89,369	89,369	-
8182	Discretionary Grants	7,655	7,655	-
8285	Interagency Contracts between LEAs			-
8290	All other Federal Revenue	290,481	290,481	-
Total Federal Revenues		387,505	387,505	-
				-
OTHER STATE REVENUES				-
8311	Other St. Apportionments Current Yr.			-
8520	State Nutrition KIT Grant	16,734	16,734	-
8550	Mandated Cost Reimbursements	21,000	21,000	-
8560	State Lottery Revenue	108,672	108,672	-
8590	All Other State Revenue	1,374,781	1,374,781	-
Total Other State Revenues		1,521,186	1,521,186	-
				-
OTHER LOCAL REVENUES				-
8622	Non-Ad Valorem Taxes	95,640	95,640	-
8631	Sale of Equipment & Supplies			-
8639	All Other Sales	50,000	50,000	-
8650	Leases and Rentals	26,900	26,900	-
8660	Interest	20,000	20,000	-
8662	Net Increase in Fair Value Investment			-
8675	Transport. Fees from Individuals			-
8677	Transportation & Interagency Services			-
8689	Other Fees and Contracts			-
8699	All Other Local Revenue	9,200	9,200	-
8792	Transfer of Apportionment from COE	343,273	343,273	-
Total Other Local Revenues		545,013	545,013	-
TOTAL REVENUES		11,604,662	11,604,662	-

		October View	November View	Change
	data as of:	10/8/2026	11/10/2026	
EXPENDITURES:				
CERTIFICATED SALARIES				
1100	Teachers' Salaries	3,477,789	3,477,789	-
1200	Pupil Support Salaries	451,924	451,924	-
1300	Supervisors' and Admin Salaries	467,164	467,164	-
1900	Other Certificated Salaries	2,400	2,400	-
Total Certificated Salaries		4,399,278	4,399,278	-
				-
CLASSIFIED SALARIES				-
2100	Instructional Aides' Salaries	563,942	563,942	-
2200	Support Salaries	690,550	690,550	-
2300	Supervisors' and Admin Salaries	331,449	331,449	-
2400	Clerical and Office Salaries	464,597	464,597	-
2900	Other Classified Salaries	14,122	14,122	-
Total Classified Salaries		2,064,660	2,064,660	-
				-
EMPLOYEE BENEFITS				-
310X	STRS	1,197,131	1,197,131	-
320X	PERS	531,157	531,157	-
33XX	OASDI/Medicare	221,676	221,676	-
340X	Health & Welfare Benefits	901,905	901,905	-
350X	Unemployment Insurance	3,231	3,231	-
360X	Workers' Compensation	247,594	247,594	-
370X	Other Post-Employment Benefits	3,000	3,000	-
390X	Other Benefits (Ret. Inc. & Board bene.)	5,000	5,000	-
				-
Total Employee Benefits		3,110,694	3,110,694	-
				-
BOOKS AND SUPPLIES				-
4100	Approved Textbooks & Core Materials	37,433	37,433	-
4200	Books & Other Reference Materials			-
4300	Materials and Supplies	337,541	337,541	-
4400	Noncapitalized Equipment	58,379	58,379	-
Total Books and Supplies		433,353	433,353	-
				-
SERVICES, OTHER OPERATING EXPENSES				-
5100	Subagreements for Services			-
5200	Travel & Conference	17,200	17,200	-
5300	Dues and Memberships	24,150	24,150	-
5450	Insurance	208,061	208,061	-
5500	Operation & Housekeeping Services	456,612	456,612	-
5600	Rentals, Leases, Repairs, Improvmts	48,346	48,346	-
5700		-	-	-
5800	Consulting Svcs and Op Expenses	777,116	777,116	-
5900	Communications	33,135	33,135	-
Total Services and Other Operating Expenses		1,564,621	1,564,621	-
				-
CAPITAL OUTLAY				-
6100	Land			-
6200	Buildings/Improvement of Buildings			-
6400	Equipment / Equipment Replacement	99,829	99,829	-
Total Capital Outlay		99,829	99,829	-

		October View	November View	Change
	data as of:	10/8/2026	11/10/2026	
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		**11,666,435**	**11,666,435**	-
				-
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund	-		-
7611	Transfer Out to State Preschool Fund	(94,505)	(94,505)	0
7616	Transfer Out to Cafeteria	(94,202)	(94,202)	(0)
7619	Transfer Out Other Authorized			-
TOT. OTHER FINANCING SOURCES & USES		(188,707)	(188,707)	(0)
				-
NET INCREASE (DECR) IN FUND BALANCE		**(250,480)**	**(250,480)**	(0)
				-
FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,975,760	3,479,694	503,934
Ending Fund Balance		**2,725,280**	**3,229,214**	503,934
				-
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	861,872	996,380	(134,508)
9789	Reserved for Econ Uncertainty	473,149	473,149	-
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts	84,858	84,858	-
				-
9790	General (Undesignated) Reserve	**1,295,401**	**1,664,827**	134,508

9780 Other Designations:

Locally Defined (Site Accts)	47,199.90	47,199.90	
SLIP/LUMP	37,658.36	37,658.36	
	84,858.26	84,858.26	

Now that the 2025–26 books have been finalized, MCOE has rolled our accounts to reflect last year's actuals. As a result, our actual beginning fund balance is $3,479,693.99, and our ending fund balance is $3,229,214.24.
Figures are based on projections during the initial budget-building phase, I am currently working on the First Interim report to update the budget with this finalized, most up-to-date information.

Restricted Balances	($000)
ELOP	218,201
Title I	-
Lottery Inst Mat'l c/o	62,136
SPED Early Intervention PS	11,880
SSPDDBG (6019)	395,417
Prop 28 Art/Music	13,468
KIT Grant	
School Meal Support (KIT 2025)	25,100
Dual Enroll	27,614
LRBG	112,565
Other State	19,094
Clay Craig Grant	9,958
MediCal Reimb	
TECH FUND	100,000
FMV	
Community Foundation Grant	946
	996,380

Received 2nd $50,000 payment
Lottery came in almost $6000 higher
$11,880 in SPED Early Intervention
SSPDDBG is $33,978 higher
Dual Enroll $27,613.65