



Pacific Community Charter School

2022-23 Unaudited Actuals



SUMMARY OF RESULTS

This 2022-23 Unaudited Actuals update projects a budget surplus of \$226,249.

This is an increase of \$14,964 from the prior 2022-23 Second Interim Budget projected surplus of \$211,285.

This will allow Pacific Community Charter School to end this fiscal year with a balance of \$563,753, which is 53.2% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout the next two fiscal years, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$182,139, which represents 64 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$208,191, which represents 74 days of average operating costs.

This cash flow takes into account all currently projected impacts on cash flow at the time of this budget approval.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of (\$22,677), or -1.7% of prior revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are (\$7,718) lower than in the prior cycle, due to average daily attendance (ADA) decreasing by 5.08.

Federal Revenues: This consists of one-time federal stimulus (ESSER), Title I-IV (ESSA), USDA, and federal food programs (NSLP).

Federal Revenues are projected at (\$108,658) lower than in the prior.

Other State Revenues: These are the non-LCFF state revenues such as Lottery and one-time block grants such as Educator Effectiveness and Arts & Music Inst Other State Revenues are projected at \$62,116 higher than in the prior.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources such as MCOE Grant.

Other Local Revenues are projected at \$31,583 higher than in the prior.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$37,641), or -3.4% of prior expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are (\$13,346) lower than in the prior cycle, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$20,993 higher than in the prior.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

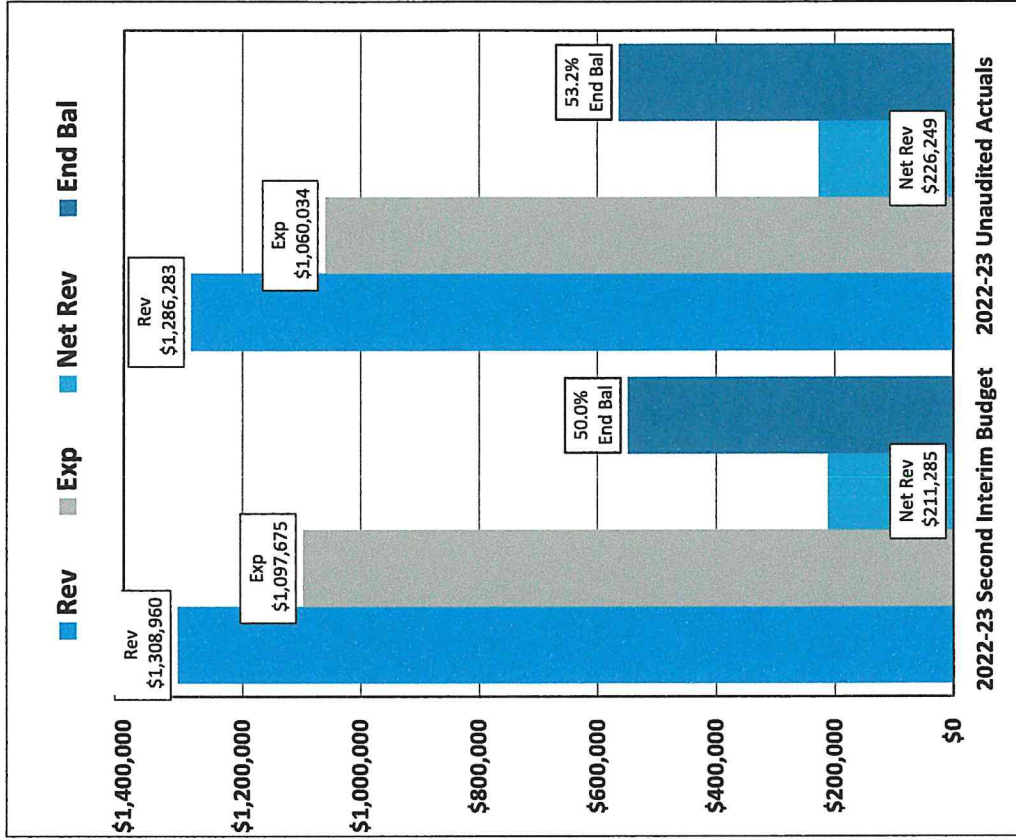
Services & Operating costs are projected to be (\$50,593) lower than in the prior.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$5,305 higher than in the prior, reflecting updated depreciation and interest expense projections.

**Pacific Community Charter School
2022-23 Unaudited Actuals
BUDGET SUMMARY**

	2022-23 Second Interim Budget	2022-23 Unaudited Actuals	Change	% YTD vs SIB
Projected Enrollment:	71	70	(1)	
Projected P-2 ADA:	63.90	58.82	(5.08)	
Revenues:				
General Purpose Entitlement	\$ 707,238	\$ 699,520	\$ (7,718)	99%
Federal Revenue	211,015	102,357	(108,658)	49%
Other State Revenue	324,439	386,555	62,116	119%
Other Local Revenue	66,268	97,851	31,583	148%
TTL Revenues	\$ 1,308,960	\$ 1,286,283	\$ (22,677)	98%
Expenditures:				
Certificated Salaries	\$ 407,921	\$ 437,223	\$ 29,302	107%
Non-Certificated Salaries	235,932	194,520	(41,412)	82%
Benefits	85,134	83,898	(1,236)	99%
Books/Supplies/Materials	50,000	70,993	20,993	142%
Services/Operations	295,542	244,949	(50,593)	83%
Capital Outlay	23,146	28,451	5,305	123%
Other Outgo	-	-	-	
TTL Expenditures	\$ 1,097,675	\$ 1,060,034	\$ (37,641)	97%
Net Revenues	\$ 211,285	\$ 226,249	\$ 14,964	107%
Beginning Balance July 1	\$ 337,504	\$ 337,504		
Ending Balance June 30	\$ 548,789	\$ 563,753		
Ending Balance as % of Exp:	50.0%	53.2%		



Pacific Community Charter School
2022-23 Unaudited Actuals
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2022-23 Second Interim Budget	2022-23 Unaudited Actuals	Change From Prior Cycle	% Actuals YTD of SIB Update	Notes/Comments
Enrollment (CALPADS)	71	70	(1)		
Average Daily Attendance (P-2)	63.90	58.82	(5.08)		
REVENUES					
General Purpose Entitlement					
8011 General Purpose Block Grant	91,218	53,499	(37,719)	59%	LCFF Adjustment
8012 Education Protection Account	12,600	11,886	(714)	94%	LCFF Adjustment
8096 Funding in Lieu of Property Taxes	603,420	628,215	24,795	104%	LCFF Adjustment
TTL General Purpose Entitlement	707,238	699,520	(7,718)	99%	
Federal Revenue					
8220 School Nutrition Program - Federal	21,000	13,288	(7,712)	63%	
8290 Other Federal Revenue	190,015	89,069	(100,946)	47%	ESSER & USDA deferred
TTL Federal Revenue	211,015	102,357	(108,658)	49%	
Other State Revenue					
8520 School Nutrition Program - State	14,000	18,547	4,547	132%	
8550 Mandated Cost Reimbursements	1,679	1,679	-	100%	
8560 State Lottery Revenue	10,758	20,123	9,365	187%	
8565 Prior Year Lottery Revenue	4,203	4,203	0	100%	
8590 Other State Revenue	293,799	342,003	48,204	116%	Arts & Music BG and Learning Rec. reinstated
TTL Other State Revenue	324,439	386,555	62,116	119%	
Other Local Revenue					
8660 Interest Income	3,000	3,460	460	115%	
8699 Other Revenue	63,268	94,391	31,123	149%	Insurance claim, MCOE grant
TTL Other Local Revenue	66,268	97,851	31,583	148%	
TTL REVENUES	1,308,960	1,286,283	(22,677)	98%	

Pacific Community Charter School
2022-23 Unaudited Actuals
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2022-23 Second Interim Budget	2022-23 Unaudited Actuals	Change From Prior Cycle	% Actuals YTD of SIB Update	Notes/Comments
EXPENDITURES					
1000 - Certificated Salaries					
1100 Teacher Compensation	297,488	312,020	14,532	105%	
1130 Substitute Teacher Compensation	6,500	-	(6,500)	0%	
1150 Teacher Stipends/Extra Duty	24,914	25,273	359	101%	
1300 Certificated Administrators	75,256	97,484	22,228	130%	
1350 Administrator Stipends/Extra Duty	3,763	2,446	(1,317)	100%	
TTL Certificated Salaries	407,921	437,223	29,302	107%	
2000 - Non - Certificated Salaries					
2100 Instructional Aides	111,700	77,993	(33,707)	70%	
2150 Instructional Aides Stipends	4,947	3,196	(1,751)	100%	
2200 Pupil Support Administration	26,620	24,453	(2,167)	92%	
2250 Pupil Support Stipends	1,331	1,145	(186)	100%	
2300 Classified Administrators	40,774	42,953	2,179	105%	
2350 Classified Administrator Stipends	2,039	2,039	(0)	100%	
2400 Clerical & Technical Staff	46,621	40,841	(5,780)	88%	
2450 Clerical & Technical Stipends	1,900	1,900	-	100%	
TTL Non - Certificated Salaries	235,932	194,520	(41,412)	82%	
3000 - Employee Benefits					
3211 Voluntary Retirement Certificated	2,892	2,912	20	101%	
3212 Voluntary Retirement Classified	1,839	1,998	159	109%	
3301 OASDI/Medicare	47,482	48,305	823	102%	
3401 Health Care Certificated	13,708	15,167	1,459	111%	
3501 Unemployment Insurance	10,946	7,641	(3,305)	70%	
3601 Workers' Comp Certificated	5,238	5,086	(152)	97%	
3602 Workers' Comp Classified	3,029	2,790	(239)	92%	
TTL Employee Benefits	85,134	83,898	(1,236)	99%	
4000 - Books/Supplies/Materials					
4100 Textbooks & Core Curriculum	7,500	8,384	884	112%	
4310 Materials & Supplies	11,500	18,707	7,207	163%	
4320 Office Supplies	8,500	17,941	9,441	211%	
4330 Meals & Events	1,500	2,257	757	150%	
4400 Non - Capitalized Equipment	6,000	6,845	845	114%	
4700 School Nutrition Program	15,000	16,859	1,859	112%	
TTL Books/Supplies/Materials	50,000	70,993	20,993	142%	
5000 - Services & Operations					
5100 Subagreements For Services	25,000	14,795	(10,205)	59%	
5200 Travel & Conferences	6,925	4,365	(2,560)	63%	
5300 Dues & Memberships	4,500	2,871	(1,629)	64%	
5400 Insurance	35,000	28,425	(6,575)	81%	
5510 Utilities (General)	16,000	18,831	2,831	118%	
5520 Janitorial Services	31,000	39,974	8,974	129%	
5610 Facility Rents & Leases	2,000	540	(1,460)	27%	
5620 Equipment Leases	8,200	9,808	1,608	120%	
5630 Maintenance & Repair	43,500	13,710	(29,790)	32%	
5800 Professional Services - Non - instructional	6,000	10,568	4,568	176%	
5810 Legal	1,000	591	(409)	59%	
5820 Audit & CPA	10,400	4,171	(6,229)	40%	
5825 DMS Business Services	41,600	41,600	-	100%	
5830 Non - Instructional Software Licenses/Fees	5,000	6,709	1,709	134%	
5835 Field Studies	27,000	16,844	(10,156)	62%	
5840 Advertising & Recruitment	500	1,499	999	300%	
5850 Oversight Fees	6,461	6,602	141	102%	
5860 Service Fees	500	1,091	591	218%	
5870 Livescan Fingerprinting	550	494	(56)	90%	
5880 Instructional Vendors & Consultants	13,000	1,684	(11,316)	13%	
5890 Misc Other Outside Services	800	-	(800)	0%	
5910 Telephone	10,000	15,647	5,647	156%	

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BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2022-23 Second Interim Budget	2022-23 Unaudited Actuals	Change From Prior Cycle	% Actuals YTD of SIB Update	Notes/Comments
5920 Internet	106	3,813	3,707	3597%	
5930 Postage	500	318	(182)	64%	
TTL Services & Operations	295,542	244,949	(50,593)	83%	
6000 - Capital Outlay					
6900 Depreciation	23,146	28,451	5,305	123%	More building improvements added
TTL Capital Outlay	23,146	28,451	5,305	123%	
TTL Other Outgo	-	-	-		
TTL EXPENDITURES	1,097,675	1,060,034	(37,641)	97%	
Revenues less Expenditures	211,285	226,249	14,964		
Beginning Fund Balance	337,504	337,504			
Net Revenues	211,285	226,249			
ENDING BALANCE	548,789	563,753		YTD Complete	
ENDING BALANCE AS % OF OUTGO	50.0%	53.2%		100%	

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT – ALTERNATIVE FORM
 July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Pacific Community Charter
 CDS #: 23-65557-6116669
 Charter Approving Entity: Arena Union Elementary
 County: Mendocino
 Charter #: 192

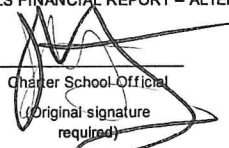
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Michelle Ebert	Catherine Chin	Ken Park
Name	Name	Name
Director - External Fiscal Services	Business Manager	Finance Director
Title	Title	Title
707-467-5043	707-882-2803	916-649-6461
Telephone	Telephone	Telephone
mebert@mcoe.us	cchin@mcn.org	ken.park@charteradmin.com
Email address	Email address	Email address

To the entity that approved the charter school:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: 
 Charter School Official
 (Original signature required)
 Date: 09/15/23
 Printed Name: Jennifer Ketting
 Title: Executive Director

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: 
 Authorized Representative of
 Charter Approving Entity
 (Original signature required)
 Date: 10-17-2023
 Printed Name: Warren Galletti
 Title: District Superintendent

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____
 County Superintendent/Designee
 (Original signature required)
 Date: _____

CHARTER SCHOOL UNAUDITED ACTUALS
 FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2022 to June 30, 2023

Charter School Name: Pacific Community Charter
 CDS #: 23-65557-6116669
 Charter Approving Entity: Arena Union Elementary
 County: Mendocino
 Charter #: 192

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	53,499.00		53,499.00
Education Protection Account State Aid - Current Year	8012	11,886.00		11,886.00
State Aid - Prior Years	8019	5,920.00		5,920.00
Transfers to Charter Schools In Lieu of Property Taxes	8096	628,215.00		628,215.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		699,520.00	0.00	699,520.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		89,069.22	89,069.22
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		13,287.85	13,287.85
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	102,357.07	102,357.07
3. Other State Revenues				
Special Education - State	StateRev SE		0.00	0.00
All Other State Revenues	StateRev AO	54,765.51	331,789.44	386,554.95
Total, Other State Revenues		54,765.51	331,789.44	386,554.95
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	76,995.01	20,856.00	97,851.01
Total, Local Revenues		76,995.01	20,856.00	97,851.01
5. TOTAL REVENUES				
		831,280.52	455,002.51	1,286,283.03
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	311,201.30	26,091.32	337,292.62
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	84,584.10	15,346.01	99,930.11
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		395,785.40	41,437.33	437,222.73
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	39,590.24	41,599.70	81,189.94
Noncertificated Support Salaries	2200		25,598.10	25,598.10
Noncertificated Supervisors' and Administrators' Salaries	2300	44,991.23		44,991.23
Clerical, Technical and Office Salaries	2400	42,740.52		42,740.52
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		127,321.99	67,197.80	194,519.79
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	40,534.13	7,770.44	48,304.57

Health and Welfare Benefits	3401-3402	15,166.83		15,166.83
Unemployment Insurance	3501-3502	6,176.52	1,464.77	7,641.29
Workers' Compensation Insurance	3601-3602	6,574.08	1,301.82	7,875.90
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	4,829.82	80.01	4,909.83
Total, Employee Benefits		73,281.38	10,617.04	83,898.42
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	383.82	8,000.00	8,383.82
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	24,873.88	14,031.31	38,905.19
Noncapitalized Equipment	4400	6,845.23		6,845.23
Food	4700	75.12	16,783.50	16,858.62
Total, Books and Supplies		32,178.05	38,814.81	70,992.86
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	14,795.41		14,795.41
Travel and Conferences	5200	224.25	4,140.52	4,364.77
Dues and Memberships	5300	2,870.73		2,870.73
Insurance	5400	28,425.39		28,425.39
Operations and Housekeeping Services	5500	33,212.10	25,593.00	58,805.10
Rentals, Leases, Repairs, and Noncap. Improvements	5600	17,902.58	6,156.00	24,058.58
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	76,527.13	15,324.30	91,851.43
Communications	5900	19,593.53	184.48	19,778.01
Total, Services and Other Operating Expenditures		193,551.12	51,398.30	244,949.42
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	21,143.00	7,308.00	28,451.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		21,143.00	7,308.00	28,451.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		843,260.94	216,773.28	1,060,034.22
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(11,980.42)	238,229.23	226,248.81
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00

Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	6980-8999	(228.99)	228.99	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(228.99)	228.99	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(12,209.41)	238,458.22	226,248.81	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	289,309.00	189,766.00	479,075.00	
b. Adjustments/Restatements	9793, 9795	48,195.00	(189,766.00)	(141,571.00)	
c. Adjusted Beginning Fund Balance /Net Position		337,504.00	0.00	337,504.00	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		325,294.59	238,458.22	563,752.81	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00	
b. Restricted Net Position	9797		238,458.22	238,458.22	
c. Unrestricted Net Position	9790A	325,294.59	0.00	325,294.59	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	227,448.56	78,788.00	306,236.56	
Fair Value Adjustment to Cash in County Treasury	9111			0.00	
In Banks	9120	(227,759.70)	340,140.17	112,380.47	
In Revolving Fund	9130			0.00	
With Fiscal Agent/Trustee	9135			0.00	
Collections Awaiting Deposit	9140			0.00	
2. Investments	9150			0.00	
3. Accounts Receivable	9200	39,326.55	60,952.59	100,279.14	
4. Due from Grantor Governments	9290			0.00	
5. Stores	9320			0.00	
6. Prepaid Expenditures (Expenses)	9330	19,012.94		19,012.94	
7. Other Current Assets	9340			0.00	
8. Lease Receivable	9380			0.00	
9. Capital Assets (accrual basis only)	9400-9489	345,367.70	74,153.76	419,521.46	
10. TOTAL ASSETS		403,396.05	554,034.52	957,430.57	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490			0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	54,275.99	7,609.59	61,885.58	
2. Due to Grantor Governments	9590	5,684.00	11,265.00	16,949.00	
3. Current Loans	9640			0.00	
4. Unearned Revenue	9650	12,905.00	296,702.24	309,607.24	

5. Long-Term Liabilities (accrual basis only)	9660-9669	5,236.46		5,236.46
6. TOTAL LIABILITIES		78,101.45	315,576.83	393,678.28
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)				
		325,294.60	238,457.69	563,752.29

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, Indicate "NONE")	Capital Outlay	Debt Service	Total
a. ESSER II (Resource 3212)	\$ 1,175.00		1,175.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	1,175.00	0.00	1,175.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	
b. Noncertificated Salaries 2000-2999	
c. Employee Benefits 3000-3999 except 3801-3802	
d. Books and Supplies 4000-4999	
e. Services and Other Operating Expenditures 5000-5999	
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, Indicate "None")	Amount
a.		
b.		
c.		
d.		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	1,060,034.22
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	102,357.07
c. Subtotal of State & Local Expenditures	957,677.15
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	27,276.00
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE
[c minus d minus e minus f]

\$ 930,401.15