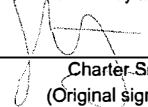


**CHARTER SCHOOL
FIRST INTERIM BUDGET REPORT - ALTERNATIVE FORM
Charter School Certification**

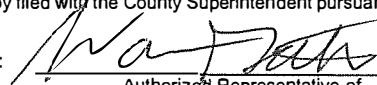
Charter School Name: Pacific Community Charter School
 CDS #: 23655576116669
 Charter Approving Entity: Arena Union Elementary School District
 County: Mendocino
 Charter #: 192
 Fiscal Year: 2024-25

To the entity that approved the charter school:
 2023-2024 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed:  Date: 12/12/24
 Charter School Official
 (Original signature required)

Print Name: Jennifer Ketring Title: Executive Director

To the County Superintendent of Schools:
 2023-2024 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed:  Date: 12-17-24
 Authorized Representative of
 Charter Approving Entity
 (Original signature required)

Print Name: Warren Galletti Title: Superintendent

For additional information on the Interim Report, please contact:

For Approving Entity:

Catherine Chin
 Name
Business Manager
 Title
707-882-2803
 Phone
cchin@mcn.org
 E-mail

For Charter School:

Ken Park
 Name
Finance Director
 Title
916-649-6461
 Phone
ken.park@charteradmin.com
 E-mail

**Charter School First Interim Budget
FY 2024-2025**

Charter School Name:	Pacific Community Charter School
CDS #:	23655576116669
Charter Approving Entity:	Arena Union Elementary School District
County:	Mendocino
SBE Charter #:	192

Projected Enrollment:	63
ADA Rate:	92.43%
Projected ADA:	58.23
Projected Unduplicated Pupil Count:	44.00

Description	Object Code	Unrestricted Budget	Restricted Budget	Total Budget
A. REVENUES (8000-8799)				
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)				
LCFF State Aid - Current Year (CY) (Res 0000)	8011	96,386		96,386
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	11,646		11,646
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-		-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	633,698		633,698
Other LCFF Transfers	8091, 8097			-
Total, LCFF Sources		741,730	-	741,730
2. Federal Revenues (8100-8299)				
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290		1,525	1,525
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290		1,730	1,730
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290		248	248
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290			-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290			-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290		10,000	10,000
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290			-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182		703	703
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220		14,000	14,000
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110			-
Other Federal Revenues (All other resources not reported separately)	8100-8299		67,424	67,424
Total - Federal Revenues		-	95,631	95,631
3. Other State Revenues (8300-8599)				
State Special Education (Res 6500)	8792			-
State Special Education Mental Health Services (Res 6546)	8590		4,879	4,879
Mandate Block Grant (Res 0000)	8550	1,600		1,600
After School Education and Safety (ASES) (Res 6010)	8677, 8590			-
Common Core Standards Implementation (Res 7405)	8590			-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590			-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590			-
Lottery, Unrestricted (Res 1100)	8560	11,122		11,122
Lottery, Restricted - Prop 20 (Res 6300)	8560		4,775	4,775
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590			-
Other State Revenues (All other resources not reported separately)	8300-8599		530,555	530,555
Total - Other State Revenues		12,721	540,209	552,930
4. Local Revenue (8600-8799)				
All Local Revenues	8600-8799	29,000	16,500	45,500
Total - Local Revenues		29,000	16,500	45,500
5. TOTAL REVENUES		783,451	652,339	1,435,791
B. EXPENDITURES AND OTHER OUTGO (1000-7499)				
1. Certificated Salaries				
Teachers' Salaries	1100	210,744	116,879	327,623
Pupil Support Salaries	1200	-	-	-
Supervisors' and Administrators' Salaries	1300	73,724	41,276	115,000
Other Certificated Salaries	1900	-	-	-
Total, Certificated Salaries		284,468	158,154	442,623
2. Classified Salaries				
Instructional Salaries	2100	22,169	91,862	114,030
Support Salaries	2200	-	28,751	28,751
Supervisors' and Administrators' Salaries	2300	41,693	18,534	60,227
Clerical and Office Salaries	2400	77,752	-	77,752
Other Classified Salaries	2900	-	-	-
Total, Classified Salaries		141,613	139,146	280,760
3. Employee Benefits				
STRS	3101-3102			-
PERS	3201-3202			-
OASDI/Medicare (Social Security)	3301-3302	42,096	13,242	55,339
Health and Welfare Benefits	3401-3402	9,192	587	9,778
Unemployment Insurance	3501-3502	6,053	1,904	7,957
Workers' Compensation Insurance	3601-3602	6,493	2,043	8,536
OPEB, Allocated	3701-3702			-
OPEB, Active Employees	3751-3752			-
Other Employee Benefits	3901-3902	5,000		5,000
Total, Employee Benefits		68,834	17,776	86,610

**Charter School First Interim Budget
FY 2024-2025**

Charter School Name:	Pacific Community Charter School
CDS #:	23655576116669
Charter Approving Entity:	Arena Union Elementary School District
County:	Mendocino
SBE Charter #:	192

Projected Enrollment	63
ADA Rate	92.43%
Projected ADA	58.23
Projected Unduplicated Pupil Count	44.00

Description	Object Code	Unrestricted Budget	Restricted Budget	Total Budget
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		20,000	20,000
Books and Other Reference Materials	4200	-	-	-
Materials and Supplies	4300	8,000	33,250	41,250
Non-capitalized Equipment	4400		14,000	14,000
Food (Food used in food-service activities for which the purpose is nutrition)	4700		32,500	32,500
Total, Books and Supplies		8,000	99,750	107,750
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-	45,800	45,800
Travel and Conferences	5200	15,000	5,750	20,750
Dues and Memberships	5300	4,500	-	4,500
Insurance	5400	26,000	-	26,000
Operations and Housekeeping Services	5500	56,000	-	56,000
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	30,200	-	30,200
Transfer of Direct Costs (<i>MUST net to zero</i>)	5700	-	-	-
Prof/Consulting Svcs and Operating Expend (<i>Include District Oversight</i>)	5800	115,836	15,000	130,836
Communications	5900	11,600	-	11,600
Total, Services and Other Operating Expenditures		259,136	66,550	325,686
6. Capital Outlay				
Depreciation Expense (See Sections G.9 & F.2.a)	6900	23,146	-	23,146
Total, Capital Outlay		23,146	-	23,146
7. Other Outgo				
Tuition to Other Schools (<i>Include contribution to unfunded cost of Sp Ed.</i>)	7110-7143			-
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223			-
All Other Transfers	7280-7299			-
Transfers of Indirect Costs (<i>MUST net to zero</i>)	7300-7399			-
Debt Service - Interest	7430-7439			-
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439			-
Total, Other Outgo		-	-	-
8. TOTAL EXPENDITURES		785,198	481,376	1,266,574
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (AS-B8)		(1,747)	170,963	169,217
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)				
1. All Other Financing Sources	8930-8979			-
2. Other Uses	7630-7699			-
3. Contributions between unrestricted and restricted accounts (<i>MUST net to zero</i>) (<i>Include contribution to the unfunded cost of Special Education</i>)	8980-8999			-
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		(1,747)	170,963	169,217
F. FUND BALANCE/NET POSITION				
1. Beginning Fund Balance/Net Position				
a. July 1 (Projected Ending Fund Balance for FY ending 06/30/24)	9791	476,503	111,887	588,390
b. Adjustments/Restatements	9793, 9795			-
c. Adjusted Beginning Fund Balance/Net Position		476,503	111,887	588,390
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)		474,757	282,850	757,607
Components of Ending Net Position				
a. Net Investment in Capital Assets (<i>See Sections B.6 and G.9</i>)	9796	455,311		455,311
b. Restricted Net Position	9797		282,850	282,850
c. Unrestricted Net Position	9791	19,446		19,446

Preliminary Budget vs FIB BUDGET

Instructions:

Column I "\$ Change" - will automatically populate
 Column J "% Change" - will automatically populate
 Column K "Explanation" - provide an explanation if Column J is highlighted in RED

Charter School Name: Pacific Community Charter School
 CDS #: 2365557616669
 Charter Approving Entity: Arena Union Elementary School District
 County: Mendocino
 SBE Charter #: 192

Description	Object Code	Preliminary Budget (A)	First Interim Budget (B)	\$ Change (B - A) (C)	% Change (C / A) (D)	Explanation (e.g. enrollment increase; one-time purchase of 100 chrome books, etc.) => 10% and => (-10%) change
A. REVENUES (8000-8799)						
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)						
LCFF State Aid - Current Year (CY) (Res 0000)	8011	101,155	96,386	\$ (4,769)	-5%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	12,060	11,646	\$ (414)	-3%	
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-	\$ -	0%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	654,225	633,698	\$ (20,527)	-3%	
Other LCFF Transfers	8091, 8097	-	-	\$ -	0%	
Total, LCFF Sources		767,440	741,730	\$ (25,710)	-3%	AD projection decrease
2. Federal Revenues (8100-8299)						
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	1,525	1,525	\$ -	0%	
ESEA (ESSA), Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	1,730	1,730	\$ -	0%	
ESEA (ESSA), Title III, Limited English Proficiency Student Program (Res 4203)	8290	248	248	\$ -	0%	
ESEA (ESSA), Title III, Immigrant Education Program (Res 4201)	8290	-	-	\$ -	0%	
ESEA (ESSA), Title IV, 21st Century Learning Communities (Res 4124)	8290	-	-	\$ -	0%	
ESEA (ESSA), Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290	10,000	10,000	\$ -	0%	
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290	-	-	\$ -	0%	
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	-	-	\$ -	0%	
Fed SpEd, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	-	703	\$ 703	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	16,589	14,000	\$ (2,589)	-16%	Recalculated
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-	-	\$ -	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299	67,127	67,424	\$ 297	0%	
Total - Federal Revenues		97,220	95,631	\$ (1,590)	-2%	
3. Other State Revenues (8300-8599)						
State Special Education (Res 6500)	8792	-	-	\$ -	0%	
State Special Education Mental Health Services (Res 6512)	8590	4,879	4,879	\$ -	0%	
Mandate Block Grant (Res 0000)	8550	1,595	1,600	\$ 5	0%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590	-	-	\$ -	0%	
Common Core Standards Implementation (Res 7405)	8590	-	-	\$ -	0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590	-	-	\$ -	0%	
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590	-	-	\$ -	0%	
Lottery, Unrestricted (Res 1100)	8560	11,147	11,122	\$ (25)	0%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	4,535	4,775	\$ 240	5%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	-	-	\$ -	0%	
Other State Revenues (All other resources not reported separately)	8300-8599	418,856	530,555	\$ 111,699	27%	New - CDFA Farm to School grant added
Total - Other State Revenues		441,012	552,930	\$ 111,918	25%	
4. Local Revenues (8600-8799)						
All Local Revenues	8600-8799	39,000	45,500	\$ 6,500	17%	New - Community Foundation Grant
Total - Local Revenues		39,000	45,500	\$ 6,500	17%	
5. TOTAL REVENUES		1,344,672	1,435,791	\$ 91,119	7%	
B. EXPENDITURES AND OTHER OUTGO (1000-7499)						
1. Certificated Salaries						
Teachers' Salaries	1100	390,494	327,623	\$ (62,871)	-16%	FTE decrease
Pupil Support Salaries	1200	-	-	\$ -	0%	
Supervisors' and Administrators' Salaries	1300	140,702	115,000	\$ (25,702)	-18%	Adjusted staffing
Other Certificated Salaries	1900	-	-	\$ -	0%	
Total, Certificated Salaries		531,196	442,623	\$ (88,573)	-17%	
2. Classified Salaries						
Instructional Salaries	2100	138,244	114,030	\$ (24,214)	-18%	Removed budget placeholder
Support Salaries	2200	45,668	28,751	\$ (16,917)	-37%	Removed budget placeholder
Supervisors' and Administrators' Salaries	2300	49,468	60,227	\$ 10,759	22%	CDFA expense added
Clerical and Office Salaries	2400	62,529	77,752	\$ 15,223	24%	New position - Operations
Other Classified Salaries	2900	-	-	\$ -	0%	
Total, Classified Salaries		295,909	280,760	\$ (15,149)	-5%	
3. Employee Benefits						
STRS	3101-3102	-	-	\$ -	0%	
PERS	3201-3202	-	-	\$ -	0%	
OASDI/Medicare (Social Security)	3301-3302	63,274	55,339	\$ (7,936)	-13%	
Health and Welfare Benefits	3401-3402	16,382	9,778	\$ (6,604)	-40%	
Unemployment Insurance	3501-3502	9,098	7,957	\$ (1,141)	-13%	
Workers' Compensation Insurance	3601-3602	9,760	8,536	\$ (1,224)	-13%	
OPEB, Allocated	3701-3702	-	-	\$ -	0%	
OPEB, Active Employees	3751-3752	-	-	\$ -	0%	
Other Employee Benefits	3901-3902	5,000	5,000	\$ -	0%	
Total, Employee Benefits		103,515	86,610	\$ (16,904)	-16%	Auto calculated based on payroll changes
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	16,000	20,000	\$ 4,000	25%	CDFA expense added
Books and Other Reference Materials	4200	-	-	\$ -	0%	
Materials and Supplies	4300	33,000	41,250	\$ 8,250	25%	CDFA expense added
Non-capitalized Equipment	4400	3,000	14,000	\$ 11,000	367%	CDFA expense added
Food (Food used in food-service activities for which the purpose is nutrition)	4700	20,000	32,500	\$ 12,500	63%	CDFA expense added
Total, Books and Supplies		72,000	107,750	\$ 35,750	50%	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	25,000	45,800	\$ 20,800	83%	CDFA expense added
Travel and Conferences	5200	15,000	20,750	\$ 5,750	38%	CDFA expense added
Dues and Memberships	5300	4,500	4,500	\$ -	0%	
Insurance	5400	26,000	26,000	\$ -	0%	
Operations and Housekeeping Services	5500	56,000	56,000	\$ -	0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	30,200	30,200	\$ -	0%	
Transfer of Direct Costs (MUST net to zero)	5700	-	-	\$ -	0%	
Prof/Consulting Svcs and Operating Expnd (Include District Oversight)	5800	127,336	130,836	\$ 3,500	3%	
Communications	5900	11,600	11,600	\$ -	0%	
Total, Services and Other Operating Expenditures		295,636	325,686	\$ 30,050	10%	
6. Capital Outlay						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	23,146	23,146	\$ -	0%	
Total, Capital Outlay		23,146	23,146	\$ -	0%	
7. Other Outgo						
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.)	7110-7143	-	-	\$ -	0%	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	\$ -	0%	
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-	-	\$ -	0%	
All Other Transfers	7280-7299	-	-	\$ -	0%	
Transfers of Indirect Costs (MUST net to zero)	7300-7399	-	-	\$ -	0%	
Debt Service - Interest	7430-7439	-	-	\$ -	0%	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-	-	\$ -	0%	
Total, Other Outgo		-	-	\$ -	0%	
8. TOTAL EXPENDITURES		1,321,401	1,266,574	\$ (54,827)	-4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND., BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)						
		23,271	169,217	\$ 145,945	627%	
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)						
1. All Other Financing Sources	8930-8979	-	-	\$ -	0%	
2. Other Uses	7630-7699	-	-	\$ -	0%	
3. Contributions between unrestricted and restricted accounts (MUST net to zero) (Include contribution to the unfunded cost of Special Education)	8980-8999	-	-	\$ -	0%	
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	\$ -	0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C - D.4.)		23,271	169,217	\$ 145,945	627%	

Preliminary Budget vs FIB BUDGET

Instructions:

Column I "\$ Change" - will automatically populate
 Column J "% Change" - will automatically populate
 Column K "Explanation" - provide an explanation if Column J is highlighted in RED

Charter School Name: Pacific Community Charter School
 CDS #: 23655576116669
 Charter Approving Entity: Arena Union Elementary School District
 County: Mendocino
 SBE Charter #: 192

Description	Object Code	Preliminary Budget (A)	First Interim Budget (B)	\$ Change (B - A) (C)	% Change (C / A) (D)	Explanation (e.g. enrollment increase; one-time purchase of 100 chrome books, etc.) =>10% and =>(-10%) change
F. FUND BALANCE/NET POSITION						
1. Beginning Fund Balance/Net Position						
a. July 1 (Projected Ending Fund Balance for FY ending 06/30/24)	9791	583,996	588,390	\$ 4,394	1%	
b. Adjustments / Restatements	9793, 9795	-	-	\$ -	0%	
c. Adjusted Beginning Fund Balance/Net Position		583,996	588,390	\$ 4,394	1%	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)		607,267	757,607	\$ 150,340	25%	
Components of Ending Net Position						
a. Net Investment In Capital Assets (See Sections B.6 and G.9)	9796	-	455,311	\$ 455,311	0%	
b. Restricted Net Position	9797	457,073	282,850	\$ (174,222)	-38%	
c. Unrestricted Net Position	9791	311,685	19,446	\$ (292,239)	-94%	

Net Operating Profit (Revenue > Expenses) MET MET
 Required Unrestricted Fund Balance [3% of expenses] 39,642 37,997
 Reserve for Economic Uncertainty MET MET