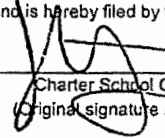


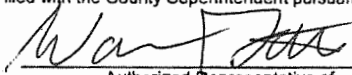
**CHARTER SCHOOL
SECOND INTERIM BUDGET REPORT - ALTERNATIVE FORM
Charter School Certification**

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:
(x) 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: 3/10/25
Charter School Official
(Original signature required)
Print Name: Jennifer Ketring Title: Executive Director

To the County Superintendent of Schools:
(x) 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: 3/11/25
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



Pacific Community Charter School

2024-25 Second Interim Budget



Pacific Community Charter School 2024-25 Second Interim Budget - Summary Analysis



SUMMARY OF RESULTS

This Second Interim Budget projects a budget surplus of \$316,684.

This is an increase of \$147,467 from the First Interim Budget projected surplus of \$169,217.

This will allow Pacific Community Charter School to end this fiscal year with a fund balance of \$905,074, which is 66.0% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout the year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$158,894, which represents 43 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$446,845, which represents 122 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 = increase of \$252,035, or 17.6% of prior revenues)

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

LCFF Entitlement projected revenues are (\$28,942) lower than at First Interim Budget due to slight decrease in ADA projection.

Regarding MYPs, COLAs used in this Budget version are subject to change at Unaudited Actuals when one more quarter of economic data is available.

Federal Revenues: This consists of Title I-IV (ESSA) and federal food programs (NSLP).

Federal Revenues are projected at (\$1,589) lower than at First Interim Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, ELOP, and any one-time grants such as CDFA Farm to School .

Other State Revenues are projected at \$278,477 higher than at First Interim Budget due to the Facility Grant received for the new HS building.

Other Local Revenues: This category includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$2,500 higher than at First Interim Budget for slightly anticipating more misc. revenues.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$104,568, or 8.3% 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 \$36,392 higher than at First Interim Budget, due to adjusting various staff, and adding stipends.

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

Books & Supplies costs are projected at \$17,000 higher than at First Interim Budget, due to more expected supplies for CCSPP/MCEC etc. programs.

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

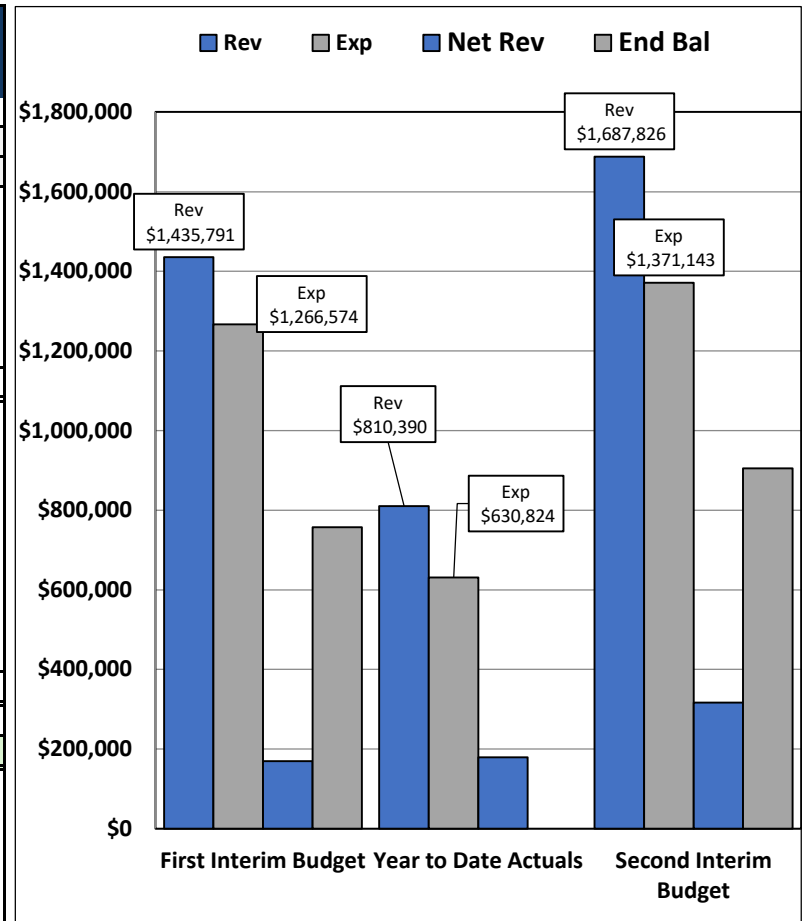
Services & Operating costs are projected to be \$42,200 higher than at First Interim due primarily to the inclusion of CCSPP/MCOE program expenses.

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

These costs are projected at \$8,976 higher than First Interim Budget, reflecting depreciation for the new high school building.

**Pacific Community Charter School
2024-25 Second Interim Budget
BUDGET SUMMARY**

	First Interim Budget	Year to Date Actuals	Second Interim Budget	Change
Projected Enrollment:	63		64	1
Projected P-2 ADA:	58.23		55.98	(2.25)
Revenues:				
General Purpose Entitlement	\$ 741,730	\$ 416,293	\$ 712,788	\$ (28,942)
Federal Revenue	95,631	9,858	95,631	-
Other State Revenue	552,931	319,940	831,408	278,477
Other Local Revenue	45,500	64,298	48,000	2,500
TTL Revenues	\$ 1,435,791	\$ 810,390	\$ 1,687,826	\$ 252,035
Expenditures:				
Certificated Salaries	\$ 442,623	\$ 247,247	\$ 486,523	\$ 43,900
Non-Certificated Salaries	280,760	131,432	269,255	(11,504)
Benefits	86,610	47,673	90,607	3,997
Books/Supplies/Materials	107,750	72,617	124,750	17,000
Services/Operations	325,686	131,855	367,886	42,200
Capital Outlay	23,146	-	32,122	8,976
Other Outgo	-	-	-	-
TTL Expenditures	\$ 1,266,574	\$ 630,824	\$ 1,371,143	\$ 104,568
Net Revenues	\$ 169,217	\$ 179,566	\$ 316,684	\$ 147,467
Beginning Balance July 1	\$ 588,390		\$ 588,390	
Ending Balance June 30	\$ 757,607		\$ 905,074	
Ending Balance as % of Exp:	59.8%		66.0%	



Pacific Community Charter School
2024-25 Second Interim Budget
Budget Detail & Prior Budget Comparison

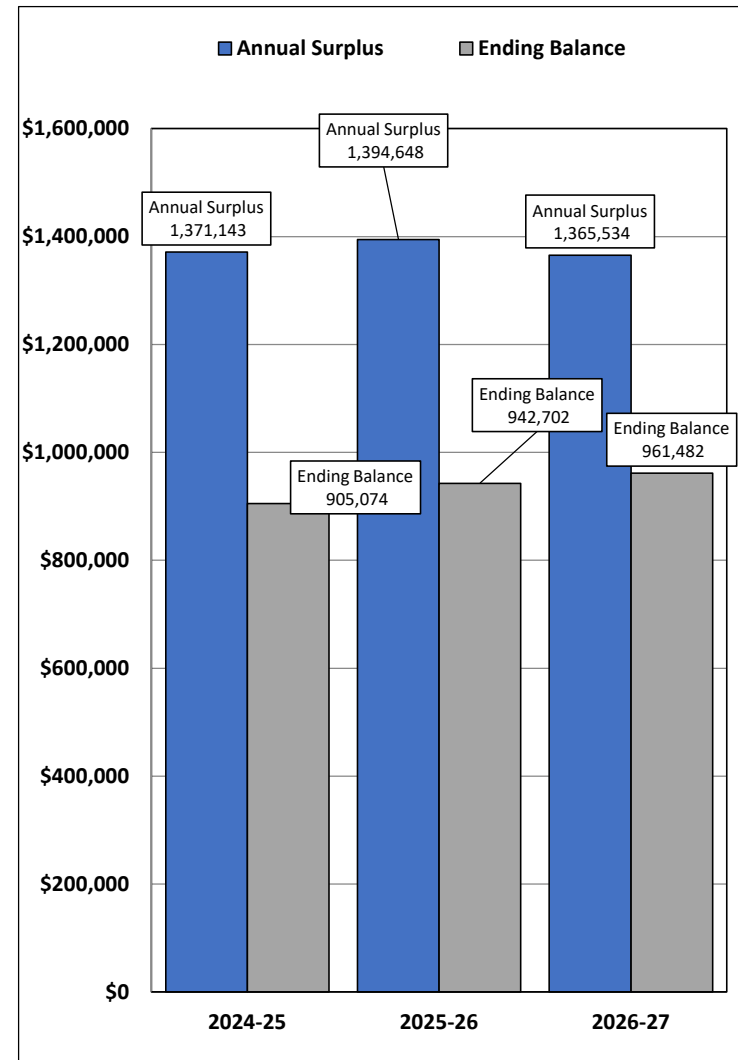
Description	First Interim Budget	Year to Date Actuals	24-25 Second Interim Budget	Budget Change	Percent Change	Comments
Enrollment (CALPADS)	63		64	1		
Average Daily Attendance (P-2)	58.23	-	55.98	(2.25)		
REVENUES						
General Purpose Entitlement						
8011 LCFF General Entitlement	96,386	42,917	67,894	(28,492)	-30%	
8012 EPA Entitlement	11,646	5,830	11,196	(450)	-4%	
8096 In-Lieu-Of Property Taxes	633,698	367,546	633,698	-	0%	
TTL General Purpose Entitlement	741,730	416,293	712,788	(28,942)	-4%	ADA projection
Federal Revenue						
8182 SpEd - Discretionary Grants	703	-	703	-	0%	
8220 School Nutrition Program-Federal	14,000	898	14,000	-	0%	
8290 Other Federal Revenue	80,928	8,960	80,928	-	0%	
TTL Federal Revenue	95,631	9,858	95,631	-	0%	
Other State Revenue						
8520 School Nutrition Program-State	70,365	1,086	70,365	-	0%	
8550 Mandated Cost Reimbursements	1,600	1,547	1,600	0	0%	
8560 State Lottery Revenue	15,897	2,938	15,897	-	0%	
8590 Other State Revenue	465,069	314,369	743,546	278,477	60%	Facility Grant added
TTL Other State Revenue	552,931	319,940	831,408	278,477	50%	
Other Local Revenue						
8660 Interest Income	3,000	2,084	3,000	-	0%	
8699 Other Revenue	42,500	33,713	45,000	2,500	6%	
TTL Other Local Revenue	45,500	64,298	48,000	2,500	5%	
TTL REVENUES	1,435,791	810,390	1,687,826	252,035	18%	
EXPENDITURES						
1000 - Certificated Salaries						
1100 Teacher Compensation	270,573	181,953	326,458	55,885	21%	Staff adjustments
1130 Substitute Teacher Compensation	41,040	-	23,555	(17,485)	-43%	Realigned annual pay estimates
1150 Teacher Stipends/Extra Duty	16,010	8,207	21,510	5,500	34%	More stipends for CCAP/MCEC/CEI
1300 Certificated Administrators	110,850	56,665	110,850	-	0%	
1350 Administrator Stipends/Extra Duty	4,150	421	4,150	-	0%	
TTL Certificated Salaries	442,623	247,247	486,523	43,900	10%	
2000 - Non - Certificated Salaries						
2100 Instructional Aides	113,880	45,503	80,000	(33,880)	-30%	Realigned annual pay estimates
2150 Instructional Aides Stipends	150	75	150	-	0%	
2200 Pupil Support Administration	28,751	15,415	28,751	-	0%	
2300 Classified Administrators	59,477	29,289	76,748	17,271	29%	New director & adjustments
2350 Classified Administrator Stipends	750	1,869	750	-	0%	
2400 Clerical & Technical Staff	77,002	38,129	82,106	5,104	7%	
2450 Clerical & Technical Stipends	750	1,152	750	-	0%	
TTL Non - Certificated Salaries	280,760	131,432	269,255	(11,504)	-4%	
3000 - Employee Benefits						
3211 Voluntary Retirement Certificated	3,000	2,038	3,000	-	0%	
3212 Voluntary Retirement Classified	2,000	955	2,000	-	0%	
3301 OASD/Medicare Exp	55,339	28,969	57,817	2,478	4%	
3401 Health Care Certificated	8,257	4,899	8,257	0	0%	
3501 Unemployment Insurance	7,957	4,945	8,314	356	4%	
3601 Workers' Comp Certificated	5,223	3,091	5,741	518	10%	
3602 Workers' Comp Classified	3,313	1,544	3,177	(136)	-4%	
3901 Other Benefits Cert	-	783	-	-	0%	
TTL Employee Benefits	86,610	47,673	90,607	3,997	5%	Auto calculated based on salary
4000 - Books/Supplies/Materials						
4100 Textbooks & Core Curriculum	20,000	16,335	20,000	-	0%	
4310 Materials & Supplies	16,000	7,889	16,000	-	0%	
4320 Office Supplies	21,250	18,099	26,250	5,000	24%	
4330 Meals & Events	4,000	2,232	4,000	-	0%	
4400 Non-Capitalized Equipment	14,000	13,487	26,000	12,000	86%	HS interior setup
4700 School Nutrition Program	32,500	14,574	32,500	-	0%	
TTL Books/Supplies/Materials	107,750	72,617	124,750	17,000	16%	
5000 - Services & Operations						
5100 Consultants and Vendors Subagreements	45,800	3,269	45,800	-	0%	
5200 Travel & Conferences	20,750	10,590	60,750	40,000	193%	CCSPP & MCOE funded PD/conferences
5300 Dues & Memberships	4,500	2,150	4,500	-	0%	
5400 Insurance	26,000	18,190	26,000	-	0%	
5510 Utilities (General)	16,000	7,690	16,000	-	0%	
5520 Janitorial Services	40,000	17,792	40,000	-	0%	
5610 Facility Rents & Leases	2,000	2,591	4,000	2,000	100%	
5620 Equipment Leases	8,200	5,618	8,200	-	0%	
5630 Maintenance & Repair	20,000	7,993	20,000	-	0%	
5800 Professional Services - Non-instructional	25,000	10,291	25,000	-	0%	
5810 Legal	3,000	2,250	3,000	-	0%	
5820 Audit & CPA	12,000	2,596	12,000	-	0%	
5825 DMS Business Services	41,400	20,700	41,400	-	0%	
5830 Non-Instructional Software Licenses/Fees	5,000	3,485	5,000	-	0%	
5835 Field Trips	30,000	10,034	30,000	-	0%	
5840 Advertising & Recruitment	3,000	2,410	3,000	-	0%	
5850 Oversight Fees	7,886	-	7,886	-	0%	
5860 Service Fees	200	254	400	200	100%	
5870 Livescan Fingerprinting	550	230	550	-	0%	
5890 Misc Other Outside Services	2,800	-	2,800	-	0%	
5910 Telephone	10,000	3,192	10,000	-	0%	
5920 Internet	1,000	-	1,000	-	0%	
5930 Postage	600	531	600	-	0%	
TTL Services & Operations	325,686	131,855	367,886	42,200	13%	
6000 - Capital Outlay						
6900 Depreciation	23,146	-	32,122	8,976	39%	HS building depreciation added
TTL Capital Outlay	23,146	-	32,122	8,976	39%	
TTL EXPENDITURES	1,266,574	630,824	1,371,143	104,568	8%	
Revenues less Expenditures	169,217	179,566	316,684	147,467		
Beginning Fund Balance	588,390		588,390			
Net Revenues	169,217		316,684			
ENDING BALANCE	757,607		905,074			
ENDING BALANCE AS % OF OUTGO	59.8%		66.0%			

**Pacific Community Charter School
2024-25 Second Interim Budget
Multi-Year Projection Summary**

LCFF COLA	1.07%	2.43%	3.52%
Description	2024-25	2025-26	2026-27
Projected Enrollment:	64	70	73
Projected P-2 ADA:	58.23	63.00	65.70
Revenues:			
General Purpose Entitlement	712,788	861,937	922,911
Federal Revenue	95,631	58,103	59,793
Other State Revenue	831,408	471,236	360,611
Other Local Revenue	48,000	41,000	41,000
TTL Revenues	1,687,826	1,432,276	1,384,314
Expenditures:			
Certificated Salaries	486,523	496,253	506,178
Non-Certificated Salaries	269,255	274,640	274,883
Benefits	90,607	87,636	89,200
Books/Supplies/Materials	124,750	116,393	91,041
Services/Operations	367,886	378,628	363,134
Capital Outlay	32,122	41,098	41,098
Other Outgo	-	-	-
TTL Expenditures	1,371,143	1,394,648	1,365,534
Net Revenues	316,684	37,628	18,780
Beginning Fund Balance	588,390	905,074	942,702
Net Revenues	316,684	37,628	18,780
ENDING BALANCE	905,074	942,702	961,482
ENDING BALANCE (% of Outgo)	66.0%	67.6%	70.4%

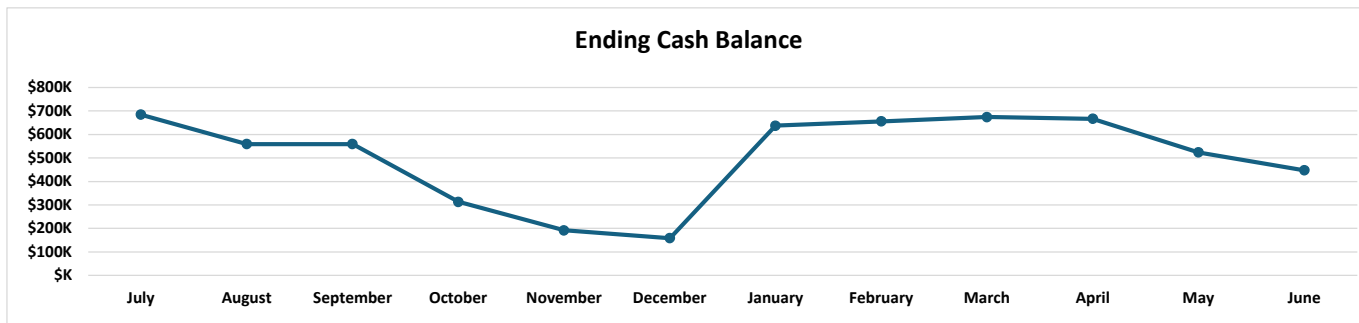
Assumptions:

LCFF COLA % based on LCFF Calculator
 CDFA expenses taken out starting FY26-27
 Staff salaries and benefits STEP increase based on 2% in 25-26 and 26-27
 Supplies and services increase based on Consumer Price Index (CPI)
 Capital Asset depreciation calculated with straight-line method
 Facility Grant only for 24-25



**Pacific Community Charter School
2024-25 Second Interim Budget
2024-25 Cash Flow**

Description	24-25 Second Interim Budget	Actuals							Projected					Accruals	Total For Year
		July	August	September	October	November	December	January	February	March	April	May	June		
BEGINNING CASH		626,018	684,554	559,338	559,251	313,022	191,835	158,894	637,045	655,182	673,976	665,895	523,471		
CASH INFLOWS															
REVENUES															
LCFF State Aid	67,894	3,901	3,901	7,023	7,023	7,023	7,023	7,023	-	11,911	5,956	5,956	1,154	0	67,894
Education Protection Account	11,196	-	-	2,915	-	-	2,915	-	-	-	3,404	-	-	1,962	11,196
In-Lieu-Of Property Taxes	633,698	38,022	76,044	50,696	50,696	50,696	50,696	50,696	108,825	54,412	54,412	48,504	-	(1)	633,698
Other Federal Revenues	95,631	-	-	-	2,968	1,289	5,198	403	1,160	6,536	11,173	718	66,185	0	95,631
Other State Revenues	831,408	74,778	3,247	5,844	5,844	7,863	6,022	216,342	17,000	53,327	21,081	52,902	118,502	248,655	831,408
Local Revenues	48,000	4,520	1,698	27,742	1,357	3,553	29	25,398	24	6,266	2,203	15,029	1,000	(40,820)	48,000
TOTAL REVENUES	1,687,826	121,221	84,890	94,220	67,888	70,425	71,883	299,862	127,009	132,452	98,229	123,109	186,841	209,797	1,687,826
EXPENDITURES															
Certificated Salaries	486,523	-	36,048	41,785	44,519	42,046	43,954	38,895	36,560	36,863	37,494	37,627	59,330	31,403	486,523
Classified Salaries	269,255	12,308	14,660	22,007	22,095	23,586	18,146	18,629	25,781	23,365	26,563	25,781	36,333	0	269,255
Benefits	90,607	1,455	6,237	7,473	7,608	7,494	7,185	10,220	9,307	8,089	8,223	7,890	4,093	5,332	90,607
Books & Supplies	124,750	12,664	19,034	6,255	7,252	4,918	15,112	7,383	11,224	10,728	6,500	5,000	4,000	14,681	124,750
Services & Operations	367,886	27,636	15,216	16,296	19,735	20,659	15,034	17,279	26,000	34,613	27,529	20,236	50,234	77,418	367,886
Capital Outlay	32,122	-	-	-	-	-	-	-	-	-	-	-	-	32,122	32,122
TOTAL EXPENSES	1,371,143	54,062	91,196	93,818	101,209	98,702	99,432	92,406	108,872	113,658	106,309	96,533	153,990	160,957	1,371,143
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		22,248	4,267	23,420	4,399	613	-	-	-	-	-	-	-		54,947
Net Change in Payables		(48,370)	(103)	(10,873)	(6,564)	1,172	2,170	3,320	-	-	-	-	-		(59,248)
Fixed Asset Acquisitions		-	(123,075)	(13,037)	(210,744)	(94,694)	(7,563)	(11,102)	-	-	-	-	-		(460,215)
Other Inflows/(Outflows)		17,500	-	-	-	-	-	278,477	-	-	-	(169,000)	(109,477)		17,500
NET INFLOWS/OUTFLOWS		(8,623)	(118,911)	(489)	(212,908)	(92,910)	(5,392)	270,695	-	-	-	(169,000)	(109,477)		
ENDING CASH BALANCE		684,554	559,338	559,251	313,022	191,835	158,894	637,045	655,182	673,976	665,895	523,471	446,845		
Days Cash On Hand		187	152	152	85	52	43	174	179	184	182	143	122		



**Charter School Second 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	64
ADA Rate	87.47%
Projected ADA	55.98
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	67,894		67,894
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	11,196		11,196
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		712,788	-	712,788
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		809,032	809,032
Total - Other State Revenues		12,721	818,686	831,408
4. Local Revenue (8600-8799)				
All Local Revenues	8600-8799	31,500	16,500	48,000
Total - Local Revenues		31,500	16,500	48,000
5. TOTAL REVENUES		757,009	930,817	1,687,826
B. EXPENDITURES AND OTHER OUTGO (1000-7499)				
1. Certificated Salaries				
Teachers' Salaries	1100	200,215	171,308	371,523
Pupil Support Salaries	1200	-	-	-
Supervisors' and Administrators' Salaries	1300	87,524	27,476	115,000
Other Certificated Salaries	1900	-	-	-
Total, Certificated Salaries		287,739	198,783	486,523
2. Classified Salaries				
Instructional Salaries	2100	26,599	53,551	80,150
Support Salaries	2200	-	28,751	28,751
Supervisors' and Administrators' Salaries	2300	62,435	15,063	77,498
Clerical and Office Salaries	2400	82,856	-	82,856
Other Classified Salaries	2900	-	-	-
Total, Classified Salaries		171,890	97,365	269,255
3. Employee Benefits				
STRS	3101-3102			-
PERS	3201-3202	-		-
OASDI/Medicare (Social Security)	3301-3302	41,282	16,535	57,817
Health and Welfare Benefits	3401-3402	9,972	587	10,558
Unemployment Insurance	3501-3502	5,936	2,378	8,314
Workers' Compensation Insurance	3601-3602	6,368	2,551	8,918
OPEB, Allocated	3701-3702			-
OPEB, Active Employees	3751-3752			-
Other Employee Benefits	3901-3902	5,000		5,000
Total, Employee Benefits		68,557	22,050	90,607

**Charter School Second 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	64
ADA Rate	87.47%
Projected ADA	55.98
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	6,000	40,250	46,250
Non-capitalized Equipment	4400		26,000	26,000
Food (Food used in food-service activities for which the purpose is nutrition)	4700		32,500	32,500
Total, Books and Supplies		6,000	118,750	124,750
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		45,800	45,800
Travel and Conferences	5200	15,000	45,750	60,750
Dues and Memberships	5300	2,500	2,000	4,500
Insurance	5400	26,000	-	26,000
Operations and Housekeeping Services	5500	55,000	1,000	56,000
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	22,200	10,000	32,200
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	81,036	50,000	131,036
Communications	5900	11,600	-	11,600
Total, Services and Other Operating Expenditures		213,336	154,550	367,886
6. Capital Outlay				
Depreciation Expense (See Sections G.9 & F.2.a)	6900	23,146	8,976	32,122
Total, Capital Outlay		23,146	8,976	32,122
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 (MUST net to zero)	7300-7399			-
Debt Service - Interest	7430-7439			-
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439			-
Total, Other Outgo		-	-	-
8. TOTAL EXPENDITURES		770,668	600,474	1,371,143
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(13,659)	330,342	316,683
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 (MUST net to zero) (<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.)		(13,659)	330,342	316,683
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.)		462,844	442,229	905,074
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		442,229	442,229
c. Unrestricted Net Position	9791	7,533		7,533

FIB Budget vs SIB BUDGET						
Charter School Name: Pacific Community Charter School CDS #: 23655576116669 Charter Approving Entity: Arena Union Elementary School District County: Mendocino SBE Charter #: 192			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			
Description	Object Code	First Interim Budget (A)	Second 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	96,386	67,894	\$ (28,492)	-30%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	11,646	11,196	\$ (450)	-4%	
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	633,698	633,698	\$ -	0%	
Other LCFF Transfers				\$ -	0%	
Total, LCFF Sources	8091, 8097	741,730	712,788	\$ (28,942)	-4%	ADA 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 Proficient 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 Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	703	703	\$ 0	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	14,000	14,000	\$ -	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-	-	\$ -	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299	67,424	67,424	\$ (0)	0%	
Total - Federal Revenues		95,631	95,631	\$ (0)	0%	
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	1,600	1,600	\$ -	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	11,122	11,122	\$ -	0%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	4,775	4,775	\$ -	0%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	-	-	\$ -	0%	
Other State Revenues (All other resources not reported separately)	8300-8599	530,555	809,032	\$ 278,477	52%	Facility Grant added
Total - Other State Revenues		552,930	831,408	\$ 278,477	50%	
4. Local Revenue (8600-8799)						
All Local Revenues	8600-8799	45,500	48,000	\$ 2,500	5%	
Total - Local Revenues		45,500	48,000	\$ 2,500	5%	
5. TOTAL REVENUES		1,435,791	1,687,826	\$ 252,035	18%	
B. EXPENDITURES AND OTHER OUTGO (1000-7499)						
1. Certificated Salaries						
Teachers' Salaries	1100	327,623	371,523	\$ 43,900	13%	Increased FTE
Pupil Support Salaries	1200	-	-	\$ -	0%	
Supervisors' and Administrators' Salaries	1300	115,000	115,000	\$ -	0%	
Other Certificated Salaries	1900	-	-	\$ -	0%	
Total, Certificated Salaries		442,623	486,523	\$ 43,900	10%	
2. Classified Salaries						
Instructional Salaries	2100	114,030	80,150	\$ (33,880)	-30%	Recalculated annual pay estimates
Support Salaries	2200	28,751	28,751	\$ -	0%	
Supervisors' and Administrators' Salaries	2300	60,227	77,498	\$ 17,271	29%	New director
Clerical and Office Salaries	2400	77,752	82,856	\$ 5,104	7%	
Other Classified Salaries	2900	-	-	\$ -	0%	
Total, Classified Salaries		280,760	269,255	\$ (11,504)	-4%	
3. Employee Benefits						
STRS	3101-3102	-	-	\$ -	0%	
PERS	3201-3202	-	-	\$ -	0%	
OASDI/Medicare (Social Security)	3301-3302	55,339	57,817	\$ 2,478	4%	
Health and Welfare Benefits	3401-3402	9,778	10,558	\$ 780	8%	
Unemployment Insurance	3501-3502	7,957	8,314	\$ 356	4%	
Workers' Compensation Insurance	3601-3602	8,536	8,918	\$ 382	4%	
OPEB, Allocated	3701-3702	-	-	\$ -	0%	
OPEB, Active Employees	3751-3752	-	-	\$ -	0%	
Other Employee Benefits	3901-3902	5,000	5,000	\$ -	0%	
Total, Employee Benefits		86,610	90,607	\$ 3,997	5%	Auto calculated based on payroll changes
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	20,000	20,000	\$ -	0%	
Books and Other Reference Materials	4200	-	-	\$ -	0%	
Materials and Supplies	4300	41,250	46,250	\$ 5,000	12%	More supplies for students and staff
Non-capitalized Equipment	4400	14,000	26,000	\$ 12,000	86%	HS building interior expenses
Food (Food used in food-service activities for which the purpose is nutrition)	4700	32,500	32,500	\$ -	0%	
Total, Books and Supplies		107,750	124,750	\$ 17,000	16%	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	45,800	45,800	\$ -	0%	
Travel and Conferences	5200	20,750	60,750	\$ 40,000	193%	CCSP & MCOE funded PD/conferences
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	32,200	\$ 2,000	7%	
Transfer of Direct Costs (MUST net to zero)	5700	-	-	\$ -	0%	
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	130,836	131,036	\$ 200	0%	
Communications	5900	11,600	11,600	\$ -	0%	
Total, Services and Other Operating Expenditures		325,686	367,886	\$ 42,200	13%	
6. Capital Outlay						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	23,146	32,122	\$ 8,976	39%	HS building depreciation
Total, Capital Outlay		23,146	32,122	\$ 8,976	39%	
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		1,266,574	1,371,143	\$ 104,568	8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)						
		169,217	316,683	\$ 147,467	87%	
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.)						
		169,217	316,683	\$ 147,467	87%	

FIB Budget vs SIB BUDGET						
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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	588,390	588,390	\$ -	0%	
b. Adjustments/Restatements	9793, 9795	-	-	\$ -	0%	
c. Adjusted Beginning Fund Balance/Net Position		588,390	588,390	\$ -	0%	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)		757,607	905,074	\$ 147,467	19%	
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	282,850	442,229	\$ 159,379	56%	
c. Unrestricted Net Position	9791	19,446	7,533	\$ (11,912)	-61%	
Net Operating Profit (Revenue > Expenses)		MET	MET			
Required Unrestricted Fund Balance (3% of expenses)		37,997	41,134			
Reserve for Economic Uncertainty		MET	MET			