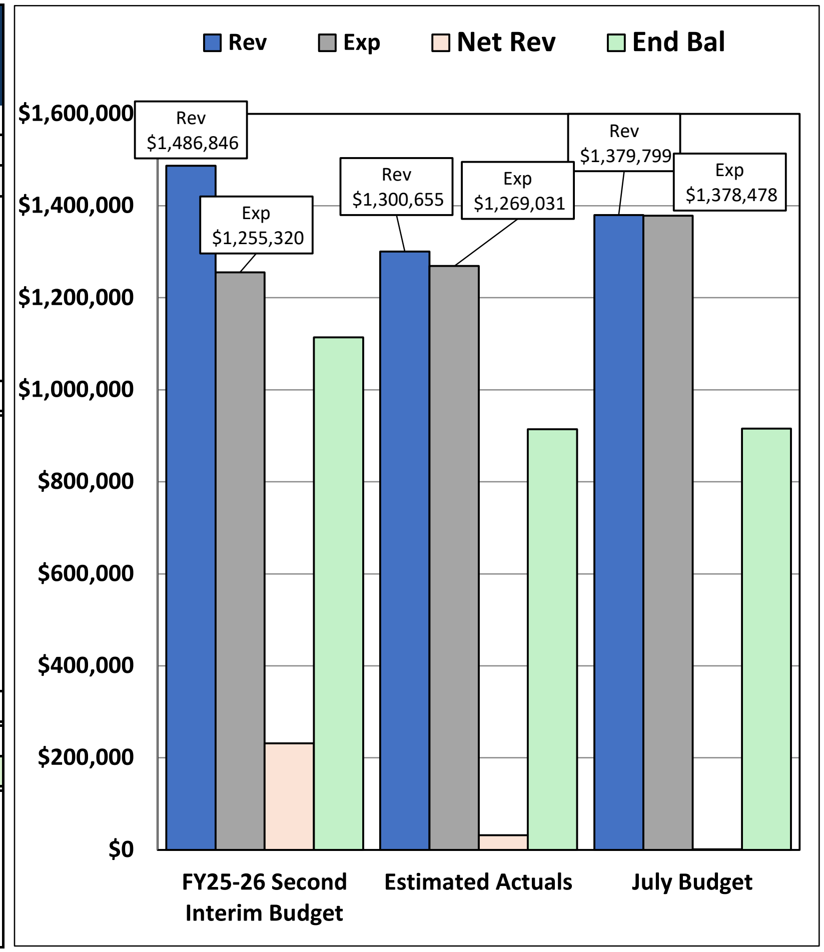
Pacific Community Charter School

2026-27 July Preliminary Budget

DMS
DELTA MANAGED SOLUTIONS

Pacific Community Charter School
2026-27 July Budget
BUDGET SUMMARY

		FY25-26 Second Interim Budget		Estimated Actuals		July Budget		Change
Projected Enrollment:		58		58		63		5
Projected P-2 ADA:		52.20		52.20		56.70		4.50
Revenues:								
General Purpose Entitlement	$	862,696	$	702,973	$	783,664	$	(79,032)
Federal Revenue		40,806		62,058		46,686		5,880
Other State Revenue		532,344		470,425		497,949		(34,395)
Other Local Revenue		51,000		65,200		51,500		500
TTL Revenues	$	**1,486,846**	$	**1,300,655**	$	**1,379,799**	$	**(107,047)**
Expenditures:								
Certificated Salaries	$	344,799	$	344,799	$	395,548	$	50,749
Non-Certificated Salaries		357,855		357,855		356,325		(1,530)
Benefits		99,683		98,954		115,181		15,499
Books/Supplies/Materials		109,500		99,500		99,500		(10,000)
Services/Operations		302,386		326,826		370,826		68,440
Capital Outlay		41,098		41,098		41,098		-
Other Outgo		-		-		-		-
TTL Expenditures	$	**1,255,320**	$	**1,269,031**	$	**1,378,478**	$	**123,158**
Net Revenues	$	**231,526**	$	**31,624**	$	**1,321**	$	**(230,205)**
Beginning Balance July 1	$	**882,433**	$	**882,433**	$	**914,057**		
Ending Balance June 30	$	**1,113,959**	$	**914,057**	$	**915,378**		
Ending Balance as % of Exp:		**88.7%**		**72.0%**		**66.4%**		



Pacific Community Charter School
2026-27 July Budget
Budget Detail & Prior Budget Comparison

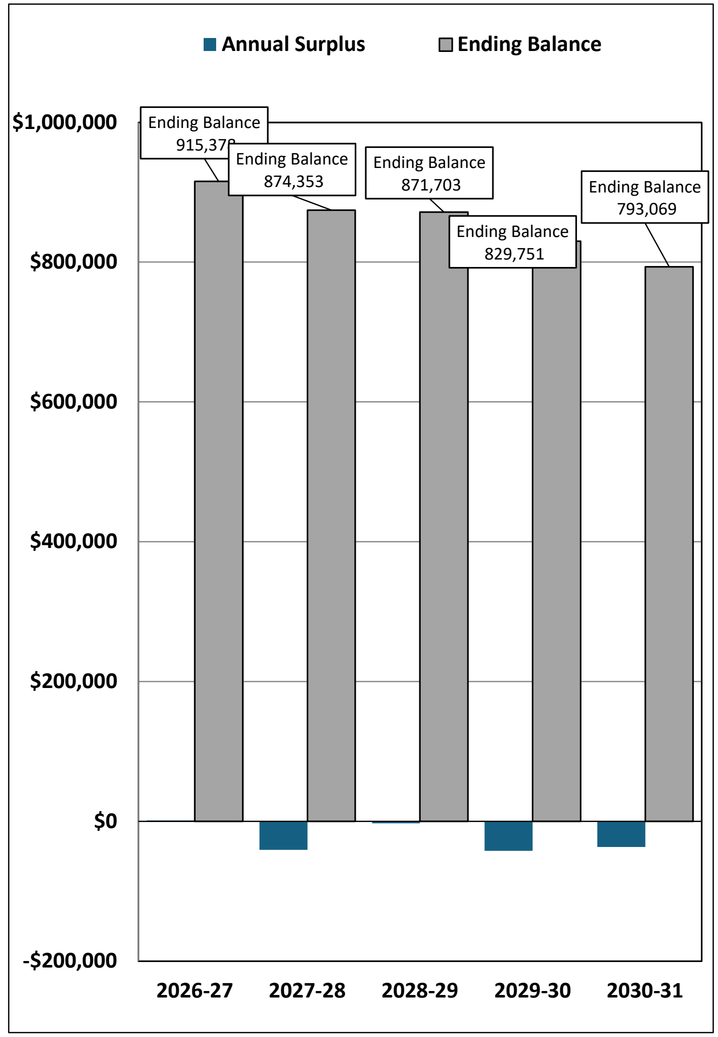
Description	FY25-26 Second Interim Budget	Estimated Actuals	26-27 July Budget	Budget Change	Percent Change	Comments
Enrollment (CALPADS)	58	58	63	5		
Average Daily Attendance (P-2)	52.20	52.20	56.70	4.50		
REVENUES						
General Purpose Entitlement						
8011 LCFF General Entitlement	77,505	77,505	213,907	136,402	176%	ADA increase + COLA
8012 EPA Entitlement	10,440	10,440	11,340	900	9%	
8019 Prior Year Unrestricted Revenue	161,989	2,266	-	(161,989)	-100%	Prior year adjustment removed
8096 In-Lieu-Of Property Taxes	612,762	612,762	558,417	(54,345)	-9%	
TTL General Purpose Entitlement	**862,696**	**702,973**	**783,664**	**(79,032)**	-9%	
Federal Revenue						
8220 School Nutrition Program-Federal	11,995	20,000	20,000	8,005	67%	Recalculated based on PY
8290 Other Federal Revenue	28,811	42,058	26,686	(2,125)	-7%	
TTL Federal Revenue	**40,806**	**62,058**	**46,686**	**5,880**	14%	
Other State Revenue						
8520 School Nutrition Program-State	16,639	27,000	27,000	10,361	62%	Recalculated
8550 Mandated Cost Reimbursements	1,170	1,478	1,177	7	1%	
8560 State Lottery Revenue	14,251	14,251	15,479	1,229	9%	Estimated based on PY
8590 Other State Revenue	500,285	427,696	454,293	(45,992)	-9%	Several one time funds added/removed
TTL Other State Revenue	**532,344**	**470,425**	**497,949**	**(34,395)**	-6%	
Other Local Revenue						
8660 Interest Income	3,000	13,200	500	(2,500)	-83%	Decrease after paying off HS facility program
8699 Other Revenue	48,000	52,000	51,000	3,000	6%	Increased local revenue
TTL Other Local Revenue	**51,000**	**65,200**	**51,500**	**500**	1%	
TTL REVENUES	**1,486,846**	**1,300,655**	**1,379,799**	**(107,047)**		
EXPENDITURES						
1000 - Certificated Salaries						
1100 Teacher Compensation	250,256	250,256	296,803	46,547	19%	New teacher position
1130 Substitute Teacher Compensation	2,326	2,326	2,500	174	7%	
1150 Teacher Stipends/Extra Duty	11,950	11,950	18,250	6,300	53%	
1300 Certificated Administrators	77,767	77,767	76,995	(772)	-1%	
1350 Administrator Stipends/Extra Duty	2,500	2,500	1,000	(1,500)	-60%	
TTL Certificated Salaries	**344,799**	**344,799**	**395,548**	**50,749**	15%	
2000 - Non - Certificated Salaries						
2100 Instructional Aides	92,181	92,181	94,848	2,667	3%	
2150 Instructional Aides Stipends	250	250	-	(250)	-100%	
2200 Pupil Support Administration	51,799	51,799	45,390	(6,409)	-12%	
2300 Classified Administrators	124,896	124,896	130,175	5,279	4%	
2350 Classified Administrator Stipends	2,500	2,500	1,000	(1,500)	-60%	
2400 Clerical & Technical Staff	85,704	85,704	84,912	(792)	-1%	
2450 Clerical & Technical Stipends	525	525	-	(525)	-100%	
TTL Non - Certificated Salaries	**357,855**	**357,855**	**356,325**	**(1,530)**	0%	
3000 - Employee Benefits						
3211 Voluntary Retirement Certificated	3,000	3,000	3,000	-	0%	
3212 Voluntary Retirement Classified	2,000	2,000	2,000	-	0%	
3301 OASDI/Medicare Exp	53,753	53,753	57,518	3,765	7%	
3401 Health Care Certificated	12,168	12,168	23,899	11,732	96%	
3402 Health Care Classified	7,821	7,821	7,821	-	0%	
3501 Unemployment Insurance	7,729	7,000	7,000	(729)	-9%	
3601 Workers' Comp Certificated	4,069	4,069	4,747	678	17%	
3602 Workers' Comp Classified	4,223	4,223	4,276	53	1%	
3901 Other Benefits Cert	2,320	2,320	2,320	-	0%	
3902 Other Benefits Class	2,600	2,600	2,600	-	0%	
TTL Employee Benefits	**99,683**	**98,954**	**115,181**	**15,499**	16%	
4000 - Books/Supplies/Materials						
4100 Textbooks & Core Curriculum	15,000	12,000	12,000	(3,000)	-20%	
4310 Materials & Supplies	16,000	12,000	12,000	(4,000)	-25%	
4320 Office Supplies	30,000	25,000	25,000	(5,000)	-17%	
4330 Meals & Events	6,000	8,000	8,000	2,000	33%	
4400 Non-Capitalized Equipment	10,000	10,000	10,000	-	0%	
4700 School Nutrition Program	32,500	32,500	32,500	-	0%	
TTL Books/Supplies/Materials	**109,500**	**99,500**	**99,500**	**(10,000)**	-9%	Adjusted based on 25-26 spending
5000 - Services & Operations						
5100 SpEd Consultants and Vendors Subagreements	45,800	45,800	57,800	12,000	26%	ELOP contracted
5200 Travel & Conferences	13,000	23,000	23,000	10,000	77%	ELOP
5300 Dues & Memberships	4,500	2,500	2,500	(2,000)	-44%	
5400 Insurance	26,000	39,531	39,531	13,531	52%	
5510 Utilities (General)	16,000	16,000	16,000	-	0%	
5520 Janitorial Services	25,000	25,000	57,000	32,000	128%	From in-house to contracted
5610 Facility Rents & Leases	1,000	1,000	1,000	-	0%	
5620 Equipment Leases	8,200	8,300	8,300	100	1%	
5630 Maintenance & Repair	25,000	30,000	30,000	5,000	20%	
5800 Professional Services - Non-instructional	25,000	20,000	20,000	(5,000)	-20%	
5810 Legal	3,000	200	200	(2,800)	-93%	Less legal needs
5820 Audit & CPA	12,000	12,000	12,000	-	0%	
5825 DMS Business Services	41,400	41,400	41,400	-	0%	
5830 Non-Instructional Software Licenses/Fees	3,000	3,000	3,000	-	0%	
5835 Field Trips	35,000	40,000	40,000	5,000	14%	ELOP
5840 Advertising & Recruitment	2,000	1,500	1,500	(500)	-25%	
5850 Oversight Fees	7,886	7,886	7,886	-	0%	
5860 Service Fees	450	1,559	1,559	1,109	246%	More misc. fees
5870 Livescan Fingerprinting	550	550	550	-	0%	
5890 Misc Other Outside Services	1,000	1,000	1,000	-	0%	
5910 Telephone	5,500	5,500	5,500	-	0%	
5920 Internet	500	500	500	-	0%	
5930 Postage	600	600	600	-	0%	
TTL Services & Operations	**302,386**	**326,826**	**370,826**	**68,440**	23%	
6000 - Capital Outlay						

Pacific Community Charter School
2026-27 July Budget
Budget Detail & Prior Budget Comparison

Description	FY25-26 Second Interim Budget	Estimated Actuals	26-27 July Budget	Budget Change	Percent Change	Comments
6900 Depreciation	41,098	41,098	41,098	-	0%	
TTL Capital Outlay	**41,098**	**41,098**	**41,098**	**-**	0%	
7000 - Other Outgo						
TTL Other Outgo	**-**	**-**	**-**	**-**	0%	
TTL EXPENDITURES	**1,255,320**	**1,269,031**	**1,378,478**	**123,158**		
Revenues less Expenditures	**231,526**	**31,624**	**1,321**	**(230,205)**		
Beginning Fund Balance	**882,433**	**882,433**	**914,057**			
Net Revenues	**231,526**	**31,624**	**1,321**			
ENDING BALANCE	**1,113,959**	**914,057**	**915,378**			
ENDING BALANCE AS % OF OUTGO	**88.7%**	**72.0%**	**66.4%**			

Pacific Community Charter School
2026-27 July Budget
Multi-Year Projection Summary

COLA	4.31%	3.30%	3.09%	3.11%	3.12%
Description	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Projected Enrollment:	63	64	67	69	69
Projected P-2 ADA:	56.70	57.60	60.30	62.10	62.10
Revenues:					
General Purpose Entitlement	783,664	826,836	890,490	947,025	973,938
Federal Revenue	46,686	48,087	49,529	51,015	52,545
Other State Revenue	497,949	281,421	263,637	165,431	166,354
Other Local Revenue	51,500	45,500	45,500	45,500	45,500
TTL Revenues	**1,379,799**	**1,201,844**	**1,249,156**	**1,208,971**	**1,238,338**
Expenditures:					
Certificated Salaries	395,548	381,959	389,598	397,390	405,338
Non-Certificated Salaries	356,325	329,202	335,786	342,501	349,351
Benefits	115,181	102,424	104,374	106,363	108,392
Books/Supplies/Materials	99,500	87,745	84,500	76,190	77,714
Services/Operations	370,826	300,442	296,451	287,380	293,128
Capital Outlay	41,098	41,098	41,098	41,098	41,098
Other Outgo	-	-	-	-	-
TTL Expenditures	**1,378,478**	**1,242,869**	**1,251,806**	**1,250,922**	**1,275,020**
Net Revenues	**1,321**	**(41,026)**	**(2,650)**	**(41,951)**	**(36,682)**
Beginning Fund Balance	**914,057**	**915,378**	**874,353**	**871,703**	**829,751**
Net Revenues	**1,321**	**(41,026)**	**(2,650)**	**(41,951)**	**(36,682)**
ENDING BALANCE	**915,378**	**874,353**	**871,703**	**829,751**	**793,069**
ENDING BALANCE (% of Outgo)	**66.4%**	**70.3%**	**69.6%**	**66.3%**	**62.2%**

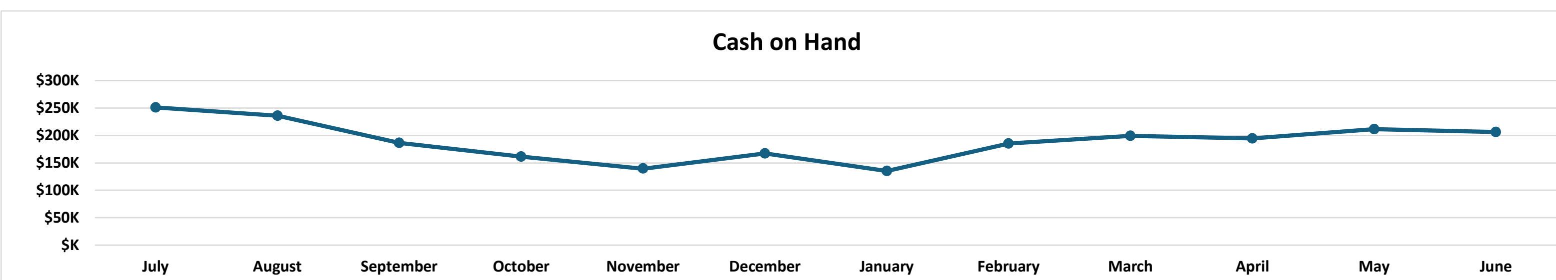


Assumptions:

1. LCFF COLA % based on May Revise LCFF Calculator
2. FY26-27 one time funds discontinued starting 27-28 ($375k total)
2a. Expenses related to one-time funds have been taken out in return.
2b. Farm to School continuing through 28-29. Included revenue/expenses.
3. Staff salaries and benefits STEP increase based on 2% in outyears
4. Supplies and services increase includes 2% to account for inflation
5. Capital Asset depreciation calculated with straight-line method

Pacific Community Charter School
2026-27 July Budget
2026-27 Cash Flow

Description	26-27 July Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		**159,388**	**251,155**	**236,015**	**186,500**	**161,197**	**139,532**	**167,360**	**135,238**	**185,147**	**199,274**	**194,560**	**211,285**		
CASH INFLOWS															
REVENUES															
LCFF State Aid	213,907	9,516	9,516	17,130	17,130	17,130	17,130	17,130	21,845	21,845	21,845	21,845	-	21,845	**213,907**
Education Protection Account	11,340	-	-	2,523	-	-	2,523	-	-	3,148	-	-	-	3,148	**11,340**
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
In-Lieu-Of Property Taxes	558,417	33,505	67,010	44,673	44,673	44,673	44,673	44,673	78,178	39,089	39,089	39,089	39,089	0	**558,417**
Federal Title Revenues	13,909					5,795			3,478				-	4,636	**13,909**
Other Federal Revenues	32,777	-	-			8,377			24,400					(0)	**32,777**
State Special Education	4,943	-	-	573	303	-	991	616	410	608	281	399	799	(37)	**4,943**
Other State Revenues	493,006	5,386	5,386	18,330	21,895	21,640	50,662	13,917	64,581	64,581	64,581	49,301	49,301	63,445	**493,006**
Local Revenues	51,500	2,480	3,451	15,382	9,989	4,777	2,160	3,192	2,179	2,405	5,143	342	-	0	**51,500**
TOTAL REVENUES	**1,379,799**	**50,888**	**85,364**	**98,611**	**93,990**	**102,392**	**118,138**	**79,528**	**195,072**	**131,676**	**130,939**	**110,976**	**89,189**	**93,037**	**1,379,799**
EXPENDITURES															
Certificated Salaries	395,548	0	41,916	40,702	45,193	42,520	41,705	43,187	33,937	34,910	36,759	15,822	18,896	**(0)**	**395,548**
Classified Salaries	356,325	12,706	15,060	25,475	25,658	26,650	21,674	21,779	32,854	29,965	37,408	34,838	35,633	**36,625**	**356,325**
Benefits	115,181	2,599	7,973	8,762	9,010	8,995	8,626	12,316	11,189	10,289	10,910	8,214	4,759	**11,539**	**115,181**
Books & Supplies	99,500	5,207	10,535	19,207	11,649	5,827	2,600	5,061	6,453	6,108	6,771	6,143	5,970	**7,968**	**99,500**
Services & Operations	370,826	1,941	18,351	47,311	21,115	33,397	9,037	22,639	54,061	29,607	37,138	22,565	22,250	**51,413**	**370,826**
Capital Outlay	41,098	-	-	-	-	-	-	-	-	-	-	-	-	**41,098**	**41,098**
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**	**-**
TOTAL EXPENSES	**1,378,478**	**22,453**	**93,836**	**141,458**	**112,625**	**117,389**	**83,642**	**104,982**	**138,495**	**110,880**	**128,986**	**87,583**	**87,507**	**148,643**	**1,378,478**
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		**70,000**	-	-	-	-	-	-	-	-	-	-	-		**70,000**
Net Change in Payables		-	-	-	-	-	-	-	-	-	-	-	-		-
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-		-
Other Inflows/(Outflows)		**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**		**(80,016)**
NET INFLOWS/OUTFLOWS		**63,332**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**	**(6,668)**		
ENDING CASH BALANCE		**251,155**	**236,015**	**186,500**	**161,197**	**139,532**	**167,360**	**135,238**	**185,147**	**199,274**	**194,560**	**211,285**	**206,298**		
Days Cash On Hand		**69**	**64**	**51**	**44**	**38**	**46**	**37**	**51**	**54**	**53**	**58**	**56**		



Charter School July Preliminary Budget
FY 2026-2027

Charter School Name:	**Pacific Community Charter School**	Projected Enrollment	**63**
CDS #:	23655576116669	ADA Rate	**90.00%**
Charter Approving Entity:	Arena Union Elementary School District	Projected ADA	**56.70**
County:	Mendocino	Projected Unduplicated Pupil Count	**44.00**
SBE Charter #:	192		

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	213,907		213,907
Education Protection Account State Aid (EPA) - CY *(Res 1400)*	8012	11,340		11,340
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	558,417		558,417
Other LCFF Transfers	8091, 8097	-		-
Total, LCFF Sources		783,664	-	783,664
2. Federal Revenues (8100-8299)				
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290		1,985	1,985
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290		1,924	1,924
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290			-
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			-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220		20,000	20,000
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110			-
Other Federal Revenues *(All other resources not reported separately)*	8100-8299		12,777	12,777
Total - Federal Revenues		-	46,686	46,686
3. Other State Revenues (8300-8599)				
State Special Education (Res 6500)	8792			-
State Special Education Mental Health Services (Res 6546)	8590		4,943	4,943
Mandate Block Grant (Res 0000)	8550	1,177		1,177
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	10,830		10,830
Lottery, Restricted - Prop 20 (Res 6300)	8560		4,649	4,649
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590			-
Other State Revenues *(All other resources not reported separately)*	8300-8599	60,000	416,350	476,350
Total - Other State Revenues		72,006	425,943	497,949
4. Local Revenue (8600-8799)				
All Local Revenues	8600-8799	45,500	6,000	51,500
Total - Local Revenues		45,500	6,000	51,500
5. TOTAL REVENUES		**901,170**	**478,629**	**1,379,799**
B. EXPENDITURES AND OTHER OUTGO (1000-7499)				
1. Certificated Salaries				
Teachers' Salaries	1100	308,103	9,450	317,553
Pupil Support Salaries	1200	-	-	-
Supervisors' and Administrators' Salaries	1300	32,647	45,348	77,995
Other Certificated Salaries	1900	-	-	-
Total, Certificated Salaries		340,750	54,798	395,548
2. Classified Salaries				
Instructional Salaries	2100	-	94,848	94,848
Support Salaries	2200	12,000	33,390	45,390
Supervisors' and Administrators' Salaries	2300	82,895	48,280	131,175
Clerical and Office Salaries	2400	83,550	1,363	84,912
Other Classified Salaries	2900	-	-	-
Total, Classified Salaries		178,445	177,880	356,325
3. Employee Benefits				
STRS	3101-3102	-	-	-
PERS	3201-3202	-	5,000	5,000
OASDI/Medicare (Social Security)	3301-3302	39,867	17,652	57,518
Health and Welfare Benefits	3401-3402	21,134	10,587	31,721
Unemployment Insurance	3501-3502	4,069	2,931	7,000
Workers' Compensation Insurance	3601-3602	5,822	3,200	9,022
OPEB, Allocated	3701-3702	-	-	-
OPEB, Active Employees	3751-3752	-	-	-
Other Employee Benefits	3901-3902	4,920	-	4,920
Total, Employee Benefits		75,811	39,370	115,181

Charter School July Preliminary Budget
FY 2026-2027

Charter School Name:	**Pacific Community Charter School**		
CDS #:	23655576116669	Projected Enrollment	**63**
Charter Approving Entity:	Arena Union Elementary School District	ADA Rate	**90.00%**
County:	Mendocino	Projected ADA	**56.70**
SBE Charter #:	192	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	-	12,000	12,000
Books and Other Reference Materials	4200	-	-	-
Materials and Supplies	4300	29,750	15,250	45,000
Non-capitalized Equipment	4400	-	10,000	10,000
Food (Food used in food-service activities for which the purpose is nutrition)	4700	-	32,500	32,500
Total, Books and Supplies		29,750	69,750	99,500
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	-	57,800	57,800
Travel and Conferences	5200	15,000	8,000	23,000
Dues and Memberships	5300	2,500	-	2,500
Insurance	5400	39,531	-	39,531
Operations and Housekeeping Services	5500	73,000	-	73,000
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	39,300	-	39,300
Transfer of Direct Costs ***(MUST** net to zero)*	5700	-	-	-
Prof/Consulting Svcs and Operating Expend ***(Include District Oversight)***	5800	89,095	40,000	129,095
Communications	5900	6,600	-	6,600
Total, Services and Other Operating Expenditures		265,026	105,800	370,826
6. Capital Outlay				
Depreciation Expense (See Sections G.9 & F.2.a)	6900	41,098		41,098
Total, Capital Outlay		41,098	-	41,098
7. Other Outgo				
Tuition to Other Schools *(Include contribution to unfunded cost of Sp Ed.)*	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		**930,880**	**447,598**	**1,378,478**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(29,710)	31,031	1,321
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)*	8980-8999			-
(Include contribution to the unfunded cost of Special Education)				
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		(29,710)	31,031	1,321
F. FUND BALANCE/NET POSITION				
1. Beginning Fund Balance/Net Position				
a. July 1 (Projected Ending Fund Balance for FY ending 06/30/26)	9791	643,913	270,144	914,057
b. Adjustments/Restatements	9793, 9795			-
c. Adjusted Beginning Fund Balance/Net Position		643,913	270,144	914,057
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)		614,203	301,175	915,378
Components of Ending Net Position				
a. Net Investment in Capital Assets *(**See Sections B.6 and G.9**)*	9796	1,013,550	-	1,013,550
b. Restricted Net Position	9797		301,175	301,175
c. Unrestricted Net Position	9791	(399,347)		(399,347)

Estimated Actuals vs July Prelim 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	25-26 Estimated Actuals (A)	July Preliminary 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	77,505	213,907	$ 136,402	176%	ADA increase + COLA
Education Protection Account State Aid (EPA) - CY *(Res 1400)*	8012	10,440	11,340	$ 900	9%	
State Aid - Prior Years (*LCFF State Aid and EPA) (Res 0000 and Res 1400)*	8019	2,266	-	$ (2,266)	-100%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	612,762	558,417	$ (54,345)	-9%	
Other LCFF Transfers	8091, 8097		-	$ -	0%	
Total, LCFF Sources		**702,973**	**783,664**	**$ 80,691**	**11%**	
2. Federal Revenues (8100-8299)						
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	17,394	1,985	$ (15,409)	-89%	Based on CDE allocation
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	2,259	1,924	$ (335)	-15%	Based on CDE allocation
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290		-	$ -	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		-	$ -	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	20,000	20,000	$ -	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110		-	$ -	0%	
Other Federal Revenues *(All other resources not reported separately)*	8100-8299	12,405	12,777	$ 372	3%	
Total - Federal Revenues		**62,058**	**46,686**	**$ (15,372)**	**-25%**	
3. Other State Revenues (8300-8599)						
State Special Education (Res 6500)	8792		-	$ -	0%	
State Special Education Mental Health Services (Res 6512)	8590	4,276	4,943	$ 667	16%	Based on CDE allocation
Mandate Block Grant (Res 0000)	8550	1,478	1,177	$ (301)	-20%	Based on CDE allocation
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	9,970	10,830	$ 859	9%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	4,280	4,649	$ 369	9%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590		-	$ -	0%	
Other State Revenues *(All other resources not reported separately)*	8300-8599	450,420	476,350	$ 25,930	6%	
Total - Other State Revenues		**470,425**	**497,949**	**$ 27,524**	**6%**	
4. Local Revenue (8600-8799)						
All Local Revenues	8600-8799	65,200	51,500	$ (13,700)	-21%	No more interest income
Total - Local Revenues		**65,200**	**51,500**	**$ (13,700)**	**-21%**	
5. TOTAL REVENUES		**1,300,655**	**1,379,799**	**$ 79,144**	**6%**	
B. EXPENDITURES AND OTHER OUTGO (1000-7499)						
1. Certificated Salaries						
Teachers' Salaries	1100	264,532	317,553	$ 53,021	20%	New teacher hire
Pupil Support Salaries	1200		-	$ -	0%	
Supervisors' and Administrators' Salaries	1300	80,267	77,995	$ (2,272)	-3%	
Other Certificated Salaries	1900		-	$ -	0%	
Total, Certificated Salaries		**344,799**	**395,548**	**$ 50,749**	**15%**	
2. Classified Salaries						
Instructional Salaries	2100	92,431	94,848	$ 2,417	3%	
Support Salaries	2200	51,799	45,390	$ (6,409)	-12%	Less support staff needed
Supervisors' and Administrators' Salaries	2300	127,396	131,175	$ 3,779	3%	
Clerical and Office Salaries	2400	86,229	84,912	$ (1,317)	-2%	
Other Classified Salaries	2900		-	$ -	0%	
Total, Classified Salaries		**357,855**	**356,325**	**$ (1,530)**	**0%**	
3. Employee Benefits						
STRS	3101-3102		-	$ -	0%	
PERS	3201-3202	5,000	5,000	$ -	0%	
OASDI/Medicare (Social Security)	3301-3302	53,753	57,518	$ 3,765	7%	
Health and Welfare Benefits	3401-3402	19,989	31,721	$ 11,732	59%	New teacher hire
Unemployment Insurance	3501-3502	7,000	7,000	$ (0)	0%	
Workers' Compensation Insurance	3601-3602	8,291	9,022	$ 731	9%	
OPEB, Allocated	3701-3702		-	$ -	0%	
OPEB, Active Employees	3751-3752		-	$ -	0%	
Other Employee Benefits	3901-3902	4,920	4,920	$ -	0%	
Total, Employee Benefits		**98,953**	**115,181**	**$ 16,228**	**16%**	
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	12,000	12,000	$ -	0%	
Books and Other Reference Materials	4200		-	$ -	0%	
Materials and Supplies	4300	45,000	45,000	$ -	0%	
Non-capitalized Equipment	4400	10,000	10,000	$ -	0%	
Food (Food used in food-service activities for which the purpose is nutrition)	4700	32,500	32,500	$ -	0%	
Total, Books and Supplies		**99,500**	**99,500**	**$ -**	**0%**	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	45,800	57,800	$ 12,000	26%	New contracted services
Travel and Conferences	5200	23,000	23,000	$ -	0%	Realigned based on current spending
Dues and Memberships	5300	2,500	2,500	$ -	0%	
Insurance	5400	39,531	39,531	$ -	0%	
Operations and Housekeeping Services	5500	41,000	73,000	$ 32,000	78%	Extra janitorial expenses
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	39,300	39,300	$ -	0%	Increased maintenance needs
Transfer of Direct Costs ***(MUST** net to zero)*	5700		-	$ -	0%	
Prof/Consulting Svcs and Operating Expend *(* ***Include District Oversight*** *)*	5800	129,095	129,095	$ (0)	0%	
Communications	5900	6,600	6,600	$ -	0%	
Total, Services and Other Operating Expenditures		**326,826**	**370,826**	**$ 44,000**	**13%**	
6. Capital Outlay						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	41,098	41,098	$ -	0%	
Total, Capital Outlay		**41,098**	**41,098**	**$ -**	**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		**1,269,031**	**1,378,478**	**$ 109,447**	**9%**	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		**31,624**	**1,321**	**$ (30,303)**	**-96%**	
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.)		**31,624**	**1,321**	**$ (30,303)**	**-96%**	

Estimated Actuals vs July Prelim Budget

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

Instructions:

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

Description	**Object Code**	**25-26 Estimated Actuals (A)**	**July Preliminary 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	882,433	914,057	$ 31,624	4%	
b. Adjustments/Restatements	9793, 9795	-	-	$ -	0%	
c. Adjusted Beginning Fund Balance/Net Position		882,433	914,057	$ 31,624	4%	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)		914,057	915,378	$ 1,321	0%	
Components of Ending Net Position						
a. Net Investment in Capital Assets ***(See Sections B.6 and G.9)***	9796	1,057,988	1,013,550	$ (44,438)	-4%	
b. Restricted Net Position	9797	240,682	301,175	$ 60,493	25%	
c. Unrestricted Net Position	9791	(237,000)	(399,347)	$ (162,347)	69%	

Net Operating Profit (Revenue > Expenses)	**MET**	**MET**
Required Unrestricted Fund Balance (3% of expenses)	38,071	41,354
Reserve for Economic Uncertainty	**MET**	**MET**

CHARTER SCHOOL
JULY PRELIMINARY 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: 2026-27

To the entity that approved the charter school:
(x) 2026-2027 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: 6/23/2026
Charter School Official
(Original signature required)

Print Name: Jennifer Ketring Title: Executive Director

To the County Superintendent of Schools:
(x) 2026-2027 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: 7-3-26
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:	For Charter School:
Catherine Chin	Ken Park
Name	Name
Business Manager	Finance Director
Title	Title
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