

ALT - Charter School Unaudited Actuals Financial Report — Alternative Form

July 1, 2025 to June 30, 2026

Local Educational Agency (LEA): Pacific Community Charter

Charter Number: 0192

County: Mendocino

Oversight Entity: Arena Union Elementary

Fiscal Year and Reporting Period: 2025–26 Unaudited Actuals

County District School (CDS) Number: 23 65557 6116669

Dataset Submission Number: G8AAXDFA79 (2025–26)

California Department of Education (CDE)

Standardized Account Code Structure (SACS) Web Financial Reporting System,
System Version SACS V16

Form ALT, Form Version 11 (FV11)

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Note: In this document, non-shaded cells within tables that contain a dash ('-') represent instances where no data is displayed. Cells within tables that contain a dash ('-') and are shaded gray represent instances where the system does not allow data entry. Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office of the School Fiscal Services Division at sacsweb@cde.ca.gov.

Charter School Certification - July 1, 2025 to June 30, 2026

County: Mendocino

Charter Number: 0192

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

To the Entity that Approved the Charter School:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☒ **(Selected)** This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

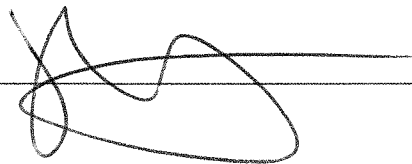
Charter School Official:

Signature (Original Signature Required):

Date (MM/DD/YYYY): 09/15/2026

Printed Name: Jennifer Ketring

Title: Executive Director



To the County Superintendent of Schools:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Authorized Representative of Charter Approving Entity:

Signature (Original Signature Required):

Date (MM/DD/YYYY): 09/17/2026

Printed Name: Warren Galletti

Title: Superintendent



To the Superintendent of Public Instruction:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

County Superintendent/Designee:

Signature (*Original Signature Required*): _____

Date (MM/DD/YYYY): _____

Alternative Form - July 1, 2025 to June 30, 2026

County: Mendocino

Charter Number: 0192

This charter school uses the following basis of accounting: (Select one)

(X) (Selected) Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)

() (Unselected) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
A. Revenues				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	100,146.60	-	100,146.60
Education Protection Account State Aid - Current Year	8012	10,414.00	-	10,414.00
State Aid - Prior Years	8019	541.60	-	541.60
Transfers to Charter Schools in Lieu of Property Taxes	8096	575,779.00	-	575,779.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		686,881.20	0.00	686,881.20
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	92,182.14	92,182.14
Special Education - Federal	8181, 8182	-		0.00
Child Nutrition - Federal	8220	-	20,819.08	20,819.08
Donated Food Commodities	8221	-		0.00
Other Federal Revenues	8110, 8260–8299			0.00
Total, Federal Revenues		0.00	113,001.22	113,001.22
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-		0.00
All Other (AO) State Revenues	StateRevAO	11,781.63	441,428.15	453,209.78
Total, Other State Revenues		11,781.63	441,428.15	453,209.78
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	58,090.13	8,900.00	66,990.13
Total, Local Revenues		58,090.13	8,900.00	66,990.13
5. Total Revenues		756,752.96	563,329.37	1,320,082.33
B. Expenditures (See note in Section L)				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	209,269.12	54,642.24	263,911.36
Certificated Pupil Support Salaries	1200			0.00

Description	Object Codes	Unrestricted	Restricted	Total
Certificated Supervisors' and Administrators' Salaries	1300	73,235.19	6,740.95	79,976.14
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		282,504.31	61,383.19	343,887.50
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	39,243.92	68,560.83	107,804.75
Noncertificated Support Salaries	2200	11,745.00	27,806.65	39,551.65
Noncertificated Supervisors' and Administrators' Salaries	2300	67,121.51	74,486.92	141,608.43
Clerical, Technical and Office Salaries	2400	84,897.93	4,562.79	89,460.72
Other Noncertificated Salaries	2900	0.00		0.00
Total, Noncertificated Salaries		203,008.36	175,417.19	378,425.55
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101–3102	0.00	0.00	0.00
Public Employees' Retirement System (PERS)	3201–3202	7,258.79	858.23	8,117.02
Social Security Taxes (OASDI)/Medicare/Alternative	3301–3302	41,241.11	14,016.32	55,257.43
Health and Welfare Benefits	3401–3402	22,264.38	2,848.96	25,113.34
Unemployment Insurance	3501–3502	5,731.54	3,054.93	8,786.47
Workers' Compensation Insurance	3601–3602	7,046.49	2,393.38	9,439.87
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701–3702			0.00
OPEB, Active Employees	3751–3752			0.00
Other Employee Benefits	3901–3902	3,603.74	506.50	4,110.24
Total, Employee Benefits		87,146.05	23,678.32	110,824.37
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100	7,167.52	3,215.13	10,382.65
Books and Other Reference Materials	4200	0.00		0.00
Materials and Supplies	4300	36,944.87	18,311.70	55,256.57
Noncapitalized Equipment	4400	7,400.43	13,843.02	21,243.45
Food	4700	3,558.94	21,798.13	25,357.07
Total, Books and Supplies		55,071.76	57,167.98	112,239.74
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100	12,119.05	4,440.96	16,560.01
Travel and Conferences	5200	5,334.30	22,035.14	27,369.44
Dues and Memberships	5300	2,141.90	11.99	2,153.89
Insurance	5400	39,530.61	0.00	39,530.61
Operations and Housekeeping Services	5500	39,006.65	0.00	39,006.65
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	32,286.72	5,824.24	38,110.96
Transfers of Direct Costs	5700–5799	(143,818.14)	143,818.14	0.00

Description	Object Codes	Unrestricted	Restricted	Total
Professional/Consulting Services and Operating Expenditures	5800	75,410.67	47,905.13	123,315.80
Communications	5900	33,201.88	249.10	33,450.98
Total, Services and Other Operating Expenditures		95,213.64	224,284.70	319,498.34
6. Capital Outlay (Objects 6100–6170, 6200–6700 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
Subscription Assets	6700	-	-	0.00
Depreciation Expense (Accrual basis only)	6900	50,096.00		50,096.00
Amortization Expense - Lease Assets (Accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (Accrual basis only)	6920			0.00
Total, Capital Outlay		50,096.00	0.00	50,096.00
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110–7143			0.00
Transfers of Pass-Through Revenues to Other Local Educational Agencies (LEAs)	7211–7213			0.00
Transfers of Apportionments to Other LEAs - Special Education	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	(2,519.32)	2,519.32	0.00
Debt Service:	-	-	-	-
Interest	7438	(5.37)		(5.37)
Principal (For modified accrual basis only)	7439	-	-	0.00
Total Debt Service		(5.37)	0.00	(5.37)
Total, Other Outgo		(2,524.69)	2,519.32	(5.37)
8. Total Expenditures		770,515.43	544,450.70	1,314,966.13
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)		(13,762.47)	18,878.67	5,116.20
D. Other Financing Sources/Uses				
1. Other Sources	8930–8979			0.00
2. Less: Other Uses	7630–7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980–8999			0.00

Description	Object Codes	Unrestricted	Restricted	Total
4. Total Other Financing Sources/Uses		0.00	0.00	0.00
E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)		(13,762.47)	18,878.67	5,116.20
F. Fund Balance/Net Position				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	902,151.26	(19,717.66)	882,433.60
b. Adjustments/Restatements	9793, 9795	18,389.28	(18,389.28)	0.00
c. Adjusted Beginning Fund Balance/Net Position		920,540.54	(38,106.94)	882,433.60
2. Ending Fund Balance/Net Position, June 30 (E + F1c)		906,778.07	(19,228.27)	887,549.80
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	1,065,468.71	0.00	1,065,468.71
b. Restricted Net Position	9797	-	(838.99)	(838.99)
c. Unrestricted Net Position	9790A	(158,690.64)	(18,389.28)	(177,079.92)
G. Assets				
1. Cash	-	-	-	-
a. In County Treasury	9110	(27,236.98)	5,028.00	(22,208.98)
b. Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
c. In Banks	9120	42,789.40	17,998.36	60,787.76
d. In Revolving Fund	9130			0.00
e. With Fiscal Agent/Trustee	9135			0.00
f. Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	71,305.02	96,526.59	167,831.61

Description	Object Codes	Unrestricted	Restricted	Total
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	14,156.03		14,156.03
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400–9489	1,065,468.71	0.00	1,065,468.71
10. Total, Assets		1,166,482.18	119,552.95	1,286,035.13
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	80,184.44	18,049.29	98,233.73
2. Due to Grantor Governments	9590	162,710.40	91.00	162,801.40
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		120,644.93	120,644.93
5. Long-Term Liabilities (accrual basis only)	9660–9669	16,809.27		16,809.27
6. Total, Liabilities		259,704.11	138,785.22	398,489.33
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)		906,778.07	(19,232.27)	887,545.80

**L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement -
July 1, 2025 to June 30, 2026**

County: Mendocino

Charter Number: 0192

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 ESSA MOE 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.			0.00
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	0.00	0.00	0.00

2. Community Services Expenditures

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

Expenditures	Object Codes	Amount (\$) (Enter "0.00" if none)
a. Certificated Salaries	1000–1999	
b. Noncertificated Salaries	2000–2999	
c. Employee Benefits	3000–3999	
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 (MM/DD/YYYY)	Brief Description (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 2024–25 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 2027–28.

Description	Amount (\$)
a. Total Expenditures (B8)	1,314,966.13
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]	113,001.22
c. Subtotal of State & Local Expenditures [a minus b]	1,201,964.91
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	50,090.63
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]	1,151,874.28



Pacific Community Charter School

2025-26 Unaudited Actuals



SUMMARY OF RESULTS

This Unaudited Actuals shows surplus of \$5,116.

This is a decrease of \$226,410 from the Second Interim Budget projected surplus of \$231,526.

This will allow Pacific Community Charter School to end this fiscal year with a fund balance of \$887,549, which is 67.5% of annual expenditures.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = decrease of \$116,764)

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

LCFF Entitlement projected revenues are \$175,815 lower than at First Interim Budget due to ADA and enrollment projection increase.

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

Federal Revenues are projected at \$72,195 higher than at Second Interim Budget due to recognizing USDA Playground revenue and REAP grants.

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

Other State Revenues are projected at \$79,134 lower than at Second Interim Budget due to moving unspent MCEC/CCAP grant to next FY.

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

Other Local Revenues are \$15,990 higher than Second Interim Budget.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$59,646)

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

Salaries and Benefits costs are \$30,801 higher than at Second interim Budget.

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

Books & Supplies costs are increased by \$2,740 since SIB.

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

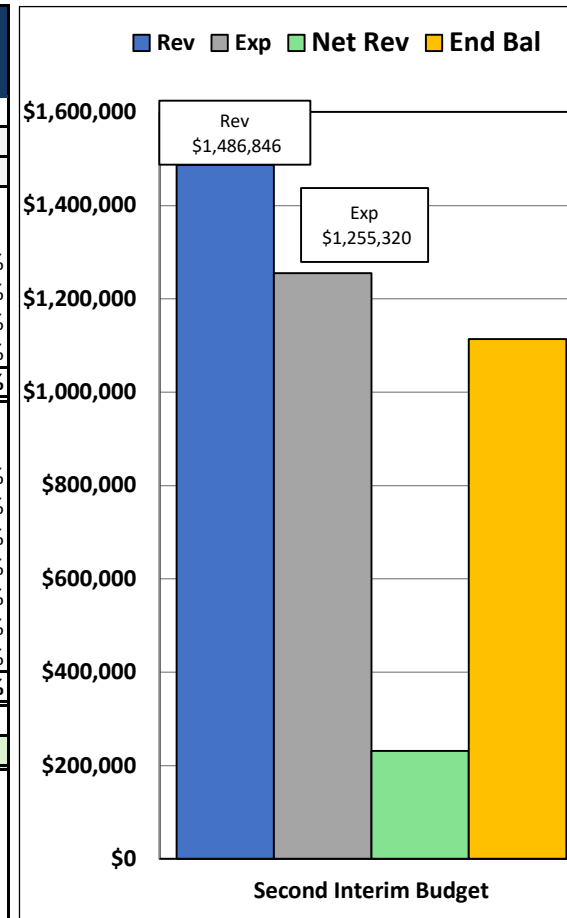
Services & Operating costs are \$17,113 higher than at Second Interim Budget.

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

These costs are increased by \$8,998 since SIB, reflecting increased depreciation due to new capital expenditures.

**Pacific Community Charter School
2025-26 Unaudited Actuals
ACTUALS SUMMARY**

	Second Interim Budget	Unaudited Actuals	Change	%
Projected Enrollment:	58	57	(1)	
Projected P-2 ADA:	52.20	52.07	(0.13)	
Revenues:				
General Purpose Entitlement	\$ 862,696	\$ 686,881	(175,815)	80%
Federal Revenue	40,806	113,001	72,195	277%
Other State Revenue	532,344	453,210	(79,134)	85%
Other Local Revenue	51,000	66,990	15,990	131%
TTL Revenues	\$ 1,486,846	\$ 1,320,082	(166,764)	89%
Expenditures:				
Certificated Salaries	\$ 344,799	\$ 343,888	(911)	100%
Non-Certificated Salaries	357,855	378,426	20,571	106%
Benefits	99,683	110,824	11,142	111%
Books/Supplies/Materials	109,500	112,240	2,740	103%
Services/Operations	302,386	319,498	17,113	106%
Capital Outlay	41,098	50,096	8,998	122%
Other Outgo	-	(5)	(5)	100%
TTL Expenditures	\$ 1,255,320	\$ 1,314,966	59,646	105%
Net Revenues	\$ 231,526	\$ 5,116	(226,410)	
Beginning Balance July 1	\$ 882,433	\$ 882,433		
Ending Balance June 30	\$ 1,113,959	\$ 887,549		
Ending Balance as % of Exp:	88.7%	67.5%		



Pacific Community Charter School
2025-26 Unaudited Actuals
ACTUALS SUMMARY

Description	25-26 Second Interim Budget	Unaudited Actuals	Budget Change	Percent Change	Comments
Enrollment (CALPADS)	58	57	(1)		
Average Daily Attendance (P-2)	52.20	52.07	(0.13)		
REVENUES					
General Purpose Entitlement					
8011 LCFF General Entitlement	77,505	100,147	22,642	129%	
8012 EPA Entitlement	10,440	10,414	(26)	100%	
8019 Prior Year Unrestricted Revenue	161,989	542	(161,447)	0%	Prior year adjustment removed - paid in error
8096 In-Lieu-Of Property Taxes	612,762	575,779	(36,983)	94%	
TTL General Purpose Entitlement	862,696	686,881	(175,815)	80%	
Federal Revenue					
8220 School Nutrition Program-Federal	11,995	20,819	8,824	174%	Higher than estimated
8290 Other Federal Revenue	28,811	92,182	63,371	320%	Included prior year USDA & REAP revenues.
TTL Federal Revenue	40,806	113,001	72,195	277%	
Other State Revenue					
8520 School Nutrition Program-State	16,639	18,512	1,873	111%	
8550 Mandated Cost Reimbursements	1,170	1,478	308	126%	
8560 State Lottery Revenue	14,251	15,002	752	105%	
8590 Other State Revenue	500,285	418,218	(82,067)	84%	Remaining MCEC/CCAP moved to 26-27
TTL Other State Revenue	532,344	453,210	(79,134)	85%	
Other Local Revenue					
8660 Interest Income	3,000	15,480	12,480	516%	Includes county interest
8699 Other Revenue	48,000	51,510	3,510	107%	
TTL Other Local Revenue	51,000	66,990	15,990	131%	
TTL REVENUES	1,486,846	1,320,082	(166,764)	89%	
EXPENDITURES					
1000 - Certificated Salaries					
1100 Teacher Compensation	250,256	237,638	(12,619)	95%	
1130 Substitute Teacher Compensation	2,326	1,907	(419)	82%	
1150 Teacher Stipends/Extra Duty	11,950	24,367	12,417	204%	
1300 Certificated Administrators	77,767	77,643	(124)	100%	
1350 Administrator Stipends/Extra Duty	2,500	2,333	(167)	93%	
TTL Certificated Salaries	344,799	343,888	(911)	100%	
2000 - Non - Certificated Salaries					
2100 Instructional Aides	92,181	104,698	12,517	114%	
2130 Classified Substitutes	-	2,504	2,504	100%	
2150 Instructional Aides Stipends	250	603	353	241%	
2200 Pupil Support Administration	51,799	39,552	(12,247)	76%	
2300 Classified Administrators	124,896	131,593	6,698	105%	
2350 Classified Administrator Stipends	2,500	10,015	7,515	401%	
2400 Clerical & Technical Staff	85,704	87,477	1,772	102%	
2450 Clerical & Technical Stipends	525	1,984	1,459	378%	
TTL Non - Certificated Salaries	357,855	378,426	20,571	106%	
3000 - Employee Benefits					
3211 Voluntary Retirement Certificated	3,000	4,705	1,705	157%	
3212 Voluntary Retirement Classified	2,000	3,412	1,412	171%	
3301 OASDI/Medicare Exp	53,753	55,257	1,504	103%	
3401 Health Care Certificated	12,168	14,502	2,334	119%	
3402 Health Care Classified	7,821	10,611	2,790	136%	
3501 Unemployment Insurance	7,729	8,786	1,057	114%	
3601 Workers' Comp Certificated	4,069	4,544	476	112%	
3602 Workers' Comp Classified	4,223	4,896	673	116%	
3901 Other Benefits Cert	2,320	2,218	(102)	96%	
3902 Other Benefits Class	2,600	1,631	(969)	63%	
3912 Other Benefit Adjustments	-	261	261	100%	
TTL Employee Benefits	99,683	110,824	11,142	111%	
4000 - Books/Supplies/Materials					
4100 Textbooks & Core Curriculum	15,000	10,383	(4,617)	69%	
4310 Materials & Supplies	16,000	15,229	(771)	95%	
4320 Office Supplies	30,000	32,028	2,028	107%	
4330 Meals & Events	6,000	8,000	2,000	133%	
4390 Other Supplies	-	(0)	(0)	0%	
4400 Non-Capitalized Equipment	10,000	21,243	11,243	212%	
4700 School Nutrition Program	32,500	25,357	(7,143)	78%	
TTL Books/Supplies/Materials	109,500	112,240	2,740	103%	
5000 - Services & Operations					
5100 SpEd Consultants and Vendors Subagreements	45,800	16,560	(29,240)	36%	
5200 Travel & Conferences	13,000	27,369	14,369	211%	
5300 Dues & Memberships	4,500	2,154	(2,346)	48%	
5400 Insurance	26,000	39,531	13,531	152%	
5510 Utilities (General)	16,000	11,794	(4,206)	74%	
5518 Utilities (Sewer)	-	833	833	100%	
5520 Janitorial Services	25,000	26,380	1,380	106%	
5610 Facility Rents & Leases	1,000	2,190	1,190	219%	
5620 Equipment Leases	8,200	10,720	2,520	131%	
5621 Equipment Lease Interest	-	957	957	100%	

Pacific Community Charter School
2025-26 Unaudited Actuals
ACTUALS SUMMARY

Description	25-26 Second Interim Budget	Unaudited Actuals	Budget Change	Percent Change	Comments
5630 Maintenance & Repair	25,000	24,244	(756)	97%	
5710 Direct Cost	-	(0)		100%	
5800 Professional Services - Non-instructional	25,000	19,698	(5,302)	79%	
5810 Legal	3,000	152	(2,848)	5%	
5820 Audit & CPA	12,000	10,099	(1,901)	84%	
5825 DMS Business Services	41,400	42,090	690	102%	
5830 Non-Instructional Software Licenses/Fees	3,000	2,291	(709)	76%	
5835 Field Studies	35,000	37,167	2,167	106%	
5840 Advertising & Recruitment	2,000	1,402	(598)	70%	
5850 Oversight Fees	7,886	6,870	(1,016)	87%	
5860 Service Fees	450	1,994	1,544	443%	
5870 Livescan Fingerprinting	550	637	87	116%	
5890 Misc Other Outside Services	1,000	916	(84)	92%	
5910 Telephone	5,500	5,356	(144)	97%	
5920 Internet	500	1,884	1,384	377%	
5930 Postage	600	480	(120)	80%	
5990 PY Services Adjustments	-	25,731	25,731	100%	Year end closing adjustments
TTL Services & Operations	302,386	319,498	17,113	106%	
6000 - Capital Outlay					
6900 Depreciation	41,098	50,096	8,998	122%	New capital purchases
TTL Capital Outlay	41,098	50,096	8,998	122%	
7000 - Other Outgo					
7438 Interest Expense	-	(5)	(5)	100%	
TTL Other Outgo	-	(5)	(5)	100%	
TTL EXPENDITURES	1,255,320	1,314,966	59,646		
Revenues less Expenditures	231,526	5,116	(226,410)		
Beginning Fund Balance	882,433	882,433			
Net Revenues	231,526	5,116			
ENDING BALANCE	1,113,959	887,549			
ENDING BALANCE AS % OF OUTGO	88.7%	67.5%			