

# Pacific View Charter School

A California Public School and Nonprofit 501 (c) (3) Corporation

3670 Ocean Ranch Blvd., Oceanside, California 92056

Phone # (760) 757-0161

## AGENDA

Board of Trustees' Meeting – Tuesday, September 10, 2019

3:30pm

**1.0      Call to Order/Roll Call**

**2.0      Approval of Agenda**

**Action**

**3.0      Pledge of Allegiance**

**4.0      Introductions**

**5.0      Executive Director's Report**

**Information**

**6.0      Financial Update**

**Information**

**7.0      Consent Calendar**

These agenda items are considered routine and will be approved in one action without discussion. If a Board Trustee requests that an item be removed from the consent calendar or a citizen wishes to speak to an item, the item will be considered under Action Items.

**7.1 Minutes from Board Meeting of August 20, 2019**

**Action**

**8.0      Action/Discussion Items**

**8.1    2019-20 Annual Audit**

**Action**

Presenter: Matthew Miller, Partner from Eide Bailly LLP

**8.2    2019-20 Master Contract – Staff Rehab**

**Action**

**8.3    Board Warrant Listing August 1 through August 31, 2019**

**Action**

**8.4    2018-19 Unaudited Actuals**

**Action**

**8.5    Tri-Vista 2<sup>nd</sup> Floor Offices Proposal**

**Action**

**9.0      Personnel**

**9.1 Registrar/Guidance Technician Job Description**

**Action**

**9.2 Business Services Assistant I Job Description**

**Action**

**9.3 Business Services Assistant II Job Description**

**Action**

**9.4 Classified Salary Schedule**

**Action**

**10.0    Board Staff Discussion**

**11.0    Adjournment**

**7.1**

# **Pacific View Charter School**

**A California Public School and Nonprofit 501 (c) (3) Corporation  
3670 Ocean Ranch Blvd., Oceanside, California 92056**

**Phone # (760) 757-0161**

**Board of Trustees' Meeting –Tuesday, August 20, 2019  
Board Minutes**

## **1. Call to Order/Roll Call**

Chairperson Taylor called the meeting to order at 3:34 pm. Present Trustee Brown attending via phone from 222 Summer Tree Circle Unit B Lindale, Tx, Vice Chair Jon Walters. Trustee Eve Meyer absent.

## **2. Approval of Agenda**

Moved by Chairperson Taylor & seconded by Trustee Brown to approve the agenda as presented.

AYES: Brown, Taylor, Walters,

NOES: None

ABSTAIN: None

ABSENT: Meyer

## **3. Pledge of Allegiance**

The Pledge of Allegiance was let by Chairperson Taylor

## **4. Introductions**

Lori Bentley, Human Resources & Business Services Specialist, Kathi Cohen, Lead Teacher High School

## **5. Executive Director's Report**

- ✚ Transitioning to new Learning Management System called Infinite Campus. Tomorrow will be the last day using Pathways. Schoology will be connected to Infinite Campus next year
- ✚ I will be making visits to Moreno Valley this year again.
- ✚ Kathy Meck is our Interim Site Supervisor in Moreno Valley until we hire someone
- ✚ Enrollment numbers- Oceanside K8 109 HS 342 Moreno Valley K8 44 HS 119 Total 614
- ✚ This year is our SB740 year
- ✚ Three staff attended an Immunization Workshop
- ✚ The Special Ed department attended a Teacher Academy offered through El Dorado Selpa
- ✚ Track 2 begins August 13
- ✚ This year is our 20<sup>th</sup> Anniversary for the school. We will be having a celebration event on November 15 from 5:00pm to 8:00pm at the El Corazon Senior Center.
- ✚ We will also have a celebration up in Moreno Valley on October 26. This event will be a brunch at the Towngate Community Center.

- ✚ We are waiting for the final approval for the buildout of the new classrooms

## **6.0 Financial Update**

- ✚ Review of each of the revenue objects and the amounts received or in process.
- ✚ 94% of revenue remaining to be received
- ✚ Review of the payroll, benefits, textbook, materials, travel, prof consultant/expenditures

## **7.1 Consent Calendar**

Moved by Trustee Brown & seconded by Chairperson Taylor to approve the Consent Calendar as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

## **8.0 Action/Discussion Items**

**8.1** Moved by Vice Chair Walters and seconded by Trustee Brown to approve the 2019-20 Master Contract for specialized Therapy services as presented

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

**8.2** Moved by Chairperson Taylor and seconded by Vice Chair Walters to approve Tri-Vista Change Orders 9,10 & 11 as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

**8.3** Moved by Vice Chair Walters and seconded by Chair Taylor to approve Board Warrant Listing July 1, 2019 through July 31, 2019 as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

**8.4** Moved by Chairperson Taylor and seconded by Vice Chair Walters to approve the change in date for September to the 10<sup>th</sup> as presented

AYES: Brown, Taylor, Walters

NOES: None  
ABSTAIN: None  
ABSENT: Meyer

## **9.0 Personnel**

**9.1** Moved by Chairperson Taylor and seconded by Trustee Brown to approve the Stipend Descriptions as presented.

AYES: Brown, Taylor, Walters  
NOES: None  
ABSTAIN: None  
ABSENT: Meyer

**9.2** Moved by Vice Chair Walters and seconded by Chair Taylor to approve the salary schedules as presented.

AYES: Brown, Taylor, Walters  
NOES: None  
ABSTAIN: None  
ABSENT: Meyer

## **10. Curriculum**

**10.1** Moved by Chairperson Taylor and seconded by Trustee Brown to approve the American Government Course Outline as presented.

AYES: Brown, Taylor, Walters  
NOES: None  
ABSTAIN: None  
ABSENT: Meyer

**11. Board Staff Discussion – None**

**12.0 Adjournment** – Chairperson Brown adjourned the meeting at 4:08 p.m.

8.1

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

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**JUNE 30, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Governing Board  
Pacific View Charter School  
(A California Nonprofit Public Benefit Corporation)  
Oceanside, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Pacific View Charter School (the Charter School) (A California Nonprofit Public Benefit Corporation), which are comprised of the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Charter School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Charter School, as of June 30, 2019, and the changes in its net assets, and its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information as listed on the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying supplementary information is the responsibility of management, and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2019, on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.

Rancho Cucamonga, California  
September 10, 2019

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2019**

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**ASSETS**

Current Assets

Cash and cash equivalents	\$ 4,537,150
Accounts receivable	475,052
Prepaid expenses	43,475
Total Current Assets	<u>5,055,677</u>

Non-Current Assets

Fixed assets	5,705,520
Less: accumulated depreciation	(714,828)
Total Non-Current Assets	<u>4,990,692</u>
Total Assets	<u>\$ 10,046,369</u>

**LIABILITIES**

Current Liabilities

Accounts payable	\$ 396,317
Deferred revenue	208,886
Current portion of long-term debt	258,076
Total Current Liabilities	<u>863,279</u>

Long-Term Obligations

Non-current portion of long-term debt	<u>2,622,811</u>
Total Liabilities	<u>3,486,090</u>

**NET ASSETS**

Without donor Restrictions

Unrestricted	<u>6,560,279</u>
Total Liabilities and Net Assets	<u>\$ 10,046,369</u>

The accompanying notes are an integral part of these financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**REVENUES**

Local Control Funding Formula	\$ 7,014,217
Federal revenue	68,282
Other State revenue	1,607,397
Local revenues	104,435
Interest income	66,938
Total Revenues	<u>8,861,269</u>

**EXPENSES**

Program Services	5,932,042
Management and general	1,497,185
Total Expenses	<u>7,429,227</u>

**Other Financing Sources (Uses)**

Interfund Transfers In/Out	<u>(80,000)</u>
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**CHANGE IN NET ASSETS**

1,352,042

**NET ASSETS, BEGINNING OF YEAR**

5,208,237

**NET ASSETS, END OF YEAR**

\$ 6,560,279

The accompanying notes are an integral part of these financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 1,352,042
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation expense	115,952
Changes in operating assets and liabilities	
Increase in accounts receivable	(284,279)
Increase in prepaid expenses	(42,753)
Increase in accounts payable and accrued expenses	233,097
Decrease in deferred revenue	(118,802)
Net Cash Provided by Operating Activities	<u>1,255,257</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Loan payment	<u>(247,423)</u>
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**NET INCREASE IN CASH**

1,007,834

**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR**

3,529,316

**CASH AND CASH EQUIVALENTS, END OF YEAR**

\$ 4,537,150

**Supplemental cash flow disclosure:**

Cash paid during the period for interest	<u><u>\$ 126,865</u></u>
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The accompanying notes are an integral part of these financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	Program Services	Management and General	Total Expenses
Teacher salaries and benefits	\$ 4,489,402	\$ -	\$ 4,489,402
Administrative salaries and benefits	-	724,608	724,608
Clerical salaries and benefits	-	357,254	357,254
District supervisory fee	-	54,663	54,663
Student supplies	122,784	30,696	153,480
Operating expenses	1,125,602	281,401	1,407,003
Depreciation	92,762	23,190	115,952
Debt interest expense	101,492	25,373	126,865
Total Functional Expenses	<u>\$ 5,932,042</u>	<u>\$ 1,497,185</u>	<u>\$ 7,429,227</u>

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The accompanying notes are an integral part of these financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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***NOTE 1 - ORGANIZATION AND MISSION***

Pacific View Charter School (the Charter School) was formed during 1999 as a California nonprofit organization. In September 1999, the Charter School welcomed its first students. The Charter School is a nonprofit public benefit corporation. The Charter School petitioned and was approved by Oceanside Unified School District for a charter in 1999 and renewed three times, each for a period of five years, the latest renewal term from July 2014 ending in 2019. The Charter School was numbered by State of California Department of Education on July 14, 1999.

Charter school number authorized by the State: 0247

Pacific View Charter School (the Charter School) is a K-12 public school that opened in August 1999. The school opened its doors with 120 students and has grown to approximately 600 students. In 2008, the Charter School moved to a new and larger facility to accommodate the continued growth and expansion of its programs. Beginning in 2015-16 Pacific View Charter School opened the new Moreno Valley Campus located at 22695 Alessandro Boulevard, Moreno Valley, CA 92553.

***The Mission of Pacific View Charter School***

The Charter School community is focused on the success of each student and partners with parents in the education of their children. The Charter School is committed to providing a safe and exceptional learning environment utilizing 21<sup>st</sup> Century tools, resources, and curriculum. Highly Qualified Teachers guide the learning process through current research and methodologies.

***The Vision of Pacific View Charter School***

Students at the Charter School use technological tools and research based curriculum to achieve personal and academic success. In a Personalized Learning environment, the students develop 21st Century skills to be prepared for college and the workforce. The Charter School's students are global communicators who listen, speak, read, and write in an effective manner. The individual needs and learning styles of students are accommodated through personalized learning.

**Other Related Entities**

**Joint Powers Agency and Risk Management Pools** - The Charter School is associated with the San Diego County Office of Education's Risk Management Joint Powers Authority (JPA). The JPA does not meet the criteria for inclusion as a component unit of the Charter School. Additional information is presented in Note 16 to the financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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***NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

**Financial Statement Presentation**

The School is required to report information about its financial position and activities in two classes of net assets: without donor restrictions and with donor restrictions. The School had no donor restricted net assets as of June 30, 2019. In addition, the School is required to present a statement of cash flows and functional expenses.

**Accounting Method - Basis of Accounting**

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied. The School uses the accrual basis of accounting. Revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

The accompanying financial statements have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Financial Accounting Standards Board ("FASB") has established the Accounting Standards Codification ("ASC") as the source of authoritative accounting principles to be applied in the preparation of financial statements in accordance with GAAP. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets available for general use and not subject to donor restrictions. Net assets without donor restrictions also include the investment in property and equipment, net of accumulated depreciation. Designations of the ending net assets indicate tentative plans for financial resource utilization in a future period. As of June 30, 2019, the School has no designated balance.

Net Assets with Donor Restrictions – Net assets that are contributions and endowment investment earnings subject to donor imposed restrictions. Some donor imposed restrictions are temporary in nature that may or will be met, either by actions of the Charter School and/or the passage of time. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. As of June 30, 2019, the charter has no Net Assets with Donor Restrictions.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without restrictions unless their use is restricted by explicitly donor stipulation or by law. Expirations of donor imposed restrictions on net assets (i.e., the donor stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**Income Taxes**

The Charter School is nonprofit public benefit corporations that are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2015 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

The Charter School has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740 that clarifies the accounting for uncertainty in tax positions taken or expected to be taken on a tax return and provides that the tax effects from an uncertain tax position can be recognized in the financial statements only if, based on its merits, the position is more likely than not to be sustained on audit by the taxing authorities. Management believes that all tax positions taken to date are highly certain, and, accordingly, no accounting adjustment has been made to the financial statements.

**Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Charter School consider all cash on hand, in banks, and highly liquid investments with an initial maturity of three months or less to be cash equivalents. At June 30, 2019, there were county treasury investments deemed to be cash equivalents.

**Accounts Receivable**

The Charter School considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

**Prepaid Expenses**

Prepaid expenses represent amounts paid in advance of receiving goods or services. The Charter School has reported prepaid items either when purchased or during the benefiting period.

**Functional Allocation of Expenses**

The costs of providing the various program and supporting services have been summarized on a functional basis in the statements of activities and the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial statements report expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses, excluding depreciation and grant disbursements are allocated on the basis of estimates of time and effort.



**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**Fixed Assets**

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 to 50 years. Equipment is depreciated over a useful life of 3 years. Building is depreciated over a useful life of 50 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred. Depreciation expenses during the year ended June 30, 2019 was \$115,952.

**Donated Services, Goods, and Facilities**

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ending June 30, 2019.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Recent Accounting Pronouncements**

On June 21, 2018, the FASB completed its project on revenue-recognition of grants and contracts by not-for-profit entities by issuing Accounting Standards Update No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in the Update provide a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction.

Specifically, the amendments in the Update:

- Clarify how a not-for-profit entity determines whether a resource provider is participating in an exchange transaction or a contribution
- Help an entity to evaluate whether contributions are conditional or unconditional by stating that a conditional contribution must have (1) a barrier that must be overcome and (2) a right of return or release of obligation
- Modify the simultaneous release option currently in generally accepted accounting principles (GAAP), which allows a not-for-profit entity to recognize a restricted contribution directly in unrestricted net assets/net assets without donor restrictions if the restriction is not in the same period that revenue is recognized.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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The ASU is effective for the school for the year ended June 30, 2020. Management is evaluating the impact of the adoption on the standard.

**Change in Accounting Policy**

As of July 1, 2018, the School adopted the provisions of Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements for Not-For-Profit Entities*. The provisions of the ASU replace the existing three classes of net assets with two new classes (net assets without donor restrictions and net assets with donor restrictions) and enhance the disclosure requirements for the School's donor restricted endowment funds and underwater endowments. The ASU introduces new disclosure requirements to provide information about what is included or excluded from the School's intermediate measure of operations as well as disclosures to improve a financial statement user's ability to assess the School's liquidity and exposure to risk. The ASU also introduces new reporting requirements to present expenses by both function and natural classification in a single location and to present investment returns on the statements of activities net of external and direct internal investment expenses.

The amendments should be applied on a retrospective basis; however, if presenting comparative financial statements, the ASU allows for the option to omit, for any periods presented before the period of adoption, the analysis of expenses by both natural classification and functional classification (the separate presentation of expenses by functional classification and expenses by functional classification is still required), and the disclosure about liquidity and availability of resources. The School has elected not to present comparative information for these amendments.

The School has adopted this standard as management believes the standard improves the usefulness and understandability of the School's financial reporting.

**Adjustment Resulting from Change in Accounting Policy**

As disclosed above, the School adopted the provisions of ASU 2016-14, *Presentation of Financial Statements for Not-For-Profit Entities* as of June 30, 2019. Following is a summary of the effects of the change in accounting policy in the School's June 30, 2018 financial statements.

	<u>As Previously Reported</u>	<u>Adoption of ASU 2016-14</u>	<u>As Adjusted</u>
Unrestricted	\$ 1,352,042	\$(1,352,042)	\$ -
Net assets without donor restrictions	-	1,352,042	1,352,042

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**NOTE 3 - CASH AND CASH EQUIVALENTS**

Cash at June 30, 2019, consisted of the following:

Deposits	
Cash on hand and in banks	\$ 34,927
Cash with San Diego County Investment Pool	4,502,223
Total	<u>\$ 4,537,150</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). The Charter School maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Charter School has not experienced any losses in such accounts. At June 30, 2019, the Charter School did not have a balance in excess of FDIC insured limits. Management believes that the Charter School is not exposed to any significant risk related to cash.

**NOTE 4 - LIQUIDITY AND AVAILABILITY**

Financial assets for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position sheet date, comprises the following:

	2019
Cash and cash equivalents	\$ 4,537,150
Accounts receivable and other assets	518,527
	<u>\$ 5,055,677</u>

As part of the Charter School's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. The Charter School invests cash in excess of daily requirements in county investment pools and money market funds. Occasionally, the board will designate a portion of any operating surplus to its operating reserve. As of June 30, 2019, no reserves are recorded.

**NOTE 5 - INVESTMENTS**

The Charter School maintains substantially all of its cash in the County Treasury as part of the common investment pool (\$4,502,223 as of June 30, 2019). The fair value of the Charter School's portion of this pool as of that date, as provided by the pool sponsor, was \$4,513,034. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Investments at June 30, 2019, consisted of the following:

Investment Type	Fair Value	Weighted Average Days to Maturity
San Diego County Treasury Investment Pool	\$ 4,513,034	528

**NOTE 6 - FAIR MARKET VALUE**

The Charter School determines the fair market values of certain financial instruments based on the fair value hierarchy established in FASB ASC 820-10-50, which requires an entity to maximize the use of observable inputs and minimize the use unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

The following provides a summary of the hierarchical levels used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 asset and liabilities may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities may include debt securities with quoted prices that are traded less frequently than exchange-traded instruments and other instruments whose value is determined using a pricing model with inputs that are observable in the market or can be derived principally from or corroborated by observable market data. This category generally includes U.S. Government and agency mortgage-backed debt securities, corporate debt securities, derivative contracts, residential mortgage, and loans held-for-sale.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes certain private equity investments, retained residual interests in securitizations, residential MSRs, asset-backed securities (ABS), highly structured or long-term derivative contracts and certain collateralized debt obligations (CDO) where independent pricing information was not able to be obtained for a significant portion of the underlying assets.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**Assets and Liabilities Recorded at Fair Value on a Recurring Basis**

The following table presents the balances of the assets measured at fair value on a recurring basis as of June 30, 2019. The Charter School did not have any liabilities measured at fair value on a recurring basis as of June 30, 2019.

Investment Type	Level	Fair Value	Weighted Average Days to Maturity
San Diego County Treasury Investment Pool	2	<u>\$ 4,513,034</u>	528

**NOTE 7 - ACCOUNTS RECEIVABLE**

Receivables at June 30, 2019, consisted of the following:

Local Control Funding Formula	\$ 268,209
Other State receivables	148,617
Lottery	32,765
Interest	25,461
Total Accounts Receivable	<u>\$ 475,052</u>

**NOTE 8 - PREPAID EXPENSES**

Prepaid expenses at June 30, 2019, consisted of the following:

Other	<u>\$ 43,475</u>
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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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***NOTE 9 - FIXED ASSETS***

The fixed assets at June 30, 2019, consisted of the following:

Land	\$	1,158,491
Buildings		4,214,404
Building improvements		131,055
Equipment		201,570
Subtotal		<u>5,705,520</u>
Less: accumulated depreciation		<u>(714,828)</u>
Total Fixed Assets	\$	<u><u>4,990,692</u></u>

During the year ended June 30, 2019, \$115,952 was charged to the Charter School for depreciation expense.

***NOTE 10 - ACCOUNTS PAYABLE***

Accounts payable at June 30, 2019, consisted of the following:

Salaries and benefits	\$	237,227
Compensated absences		43,695
Vendor payables		115,395
Total Accounts Payable	\$	<u><u>396,317</u></u>

***NOTE 11 - DEFERRED REVENUE***

Deferred revenue at June 30, 2019, consisted of the following:

Other State revenues	\$	<u><u>208,886</u></u>
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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 12 – LONG-TERM OBLIGATIONS**

Long-term obligations activity includes debt and other long-term obligations. Changes in obligations for the fiscal year ended June 30, 2019, are as follows:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019	Due in One Year
Union Bank - Oceanside Property	\$ 1,640,636	\$ -	\$ 151,560	\$ 1,489,076	\$ 158,050
Wells Fargo - Moreno Valley Property	1,458,845	-	88,694	1,370,151	92,491
Auto loan - Nissan Motor Acceptance Co.	14,031	-	3,489	10,542	3,667
Auto loan - Nissan Motor Acceptance Co.	14,798	-	3,680	11,118	3,868
Total	<u>\$ 3,128,310</u>	<u>\$ -</u>	<u>\$ 247,423</u>	<u>\$ 2,880,887</u>	<u>\$ 258,076</u>

***Oceanside Property***

On July 1, 2013, the Charter School refinanced its promissory note with Union Bank for the property located at 3660-3670 Ocean Ranch Blvd, Oceanside, CA 92056. The principal amount was \$2,300,000 with an interest rate of 4.2 percent. The loan will be amortized over 14 years and will mature on July 1, 2027.

Debt service requirements for the loan as of June 30, 2019, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 158,050	\$ 59,522	\$ 217,571
2021	164,817	52,754	217,571
2022	171,874	45,697	217,571
2023	179,233	38,338	217,571
2024	186,908	30,664	217,572
2025-2028	628,194	42,650	670,844
Subtotal	<u>\$ 1,489,076</u>	<u>\$ 269,625</u>	<u>\$ 1,758,701</u>

***Moreno Valley Property***

On April 4, 2016, the Charter School entered into a Term Loan with Wells Fargo Bank for the property located at 22695 Alessandro Blvd, Moreno Valley, CA 92553. The principal amount was \$1,632,100 with an interest rate of 4.2 percent. The loan will be amortized over 15 years and will mature on March 20, 2031.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Debt service requirements for the loan as of June 30, 2019, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 92,491	\$ 55,780	\$ 148,271
2021	96,452	51,819	148,271
2022	100,581	47,689	148,271
2023	104,888	43,383	148,271
2024	109,379	38,891	148,270
2025-2029	621,289	120,064	741,353
2030-2031	245,070	9,371	254,441
Total	<u>\$ 1,370,151</u>	<u>\$ 366,997</u>	<u>\$ 1,737,147</u>

***Car Loans - Nissan Motors Finance***

On March 16, 2017, the Charter School obtained a loan in the amount \$18,154 for the purchase of a car. The loan bears interest at a rate of 4.99 percent. The loan has a five-year term and will mature on March 16, 2022.

Debt service requirements for the loan as of June 30, 2019, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 3,667	\$ 443	\$ 4,110
2021	3,856	256	4,112
2022	3,019	63	3,082
Total	<u>\$ 10,542</u>	<u>\$ 762</u>	<u>\$ 11,304</u>

On March 16, 2017, the Charter School obtained a loan in the amount \$19,148 for the purchase of a car. The loan bears interest at a rate of 4.99 percent. The loan has a five-year term and will mature on March 16, 2022.

Debt service requirements for the loan as of June 30, 2019, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 3,868	\$ 468	\$ 4,336
2021	4,065	270	4,335
2022	3,185	65	3,250
Total	<u>\$ 11,118</u>	<u>\$ 803</u>	<u>\$ 11,921</u>



**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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***NOTE 13 - OPERATING LEASES***

***Moreno Valley Copier Lease***

On August 11, 2015, the Charter School entered into a lease agreement with Konica Minolta Business Solutions, for a copier machine. The term of the agreement is for 60 months, beginning September 2015 through August 2019. Payments on the lease for the fiscal year ended June 30, 2019, was \$2,388.

Future lease payments are as follows:

Fiscal Year Ending June 30, <u>2020</u>	Lease Payments <u>\$ 398</u>
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***NOTE 14 - NET ASSETS***

Net assets at June 30, 2019, consisted of the following:

Unrestricted	<u>\$ 6,560,279</u>
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***NOTE 15 - EMPLOYEE RETIREMENT SYSTEMS***

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and State contribution rates are set by the California Legislature, and (c) if the Charter School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Charter School has no plans to withdraw from these multi-employer plans.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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The details of each plan are as follows:

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The Charter School contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2018, total actuarial value of assets are \$180 billion, the actuarial obligation is \$287 billion, contributions from all employers totaled \$4.0 billion, and the plan is 62.6 percent funded.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:

<http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Charter School contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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The STRP provisions and benefits in effect at June 30, 2019, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.28%	16.28%
Required state contribution rate	9.828%	9.828%

**Contributions**

Required member, Charter School and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2019, are presented above and the Charter School's total contributions were \$736,443.

**California Public Employees Retirement System (CalPERS)**

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2018, the Schools Pool total plan assets are \$64.8 billion, the total accrued liability is \$91.5 billion, contributions from all employers totaled \$2.17 billion, and the plan is 70.8 percent funded.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Schools Pool Actuarial Valuation, 2018. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2019, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	18.062%	18.062%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Charter School is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2019, are presented above and the total Charter School contributions were \$142,216.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the Charter School. These payments consist of State General Fund contributions to CalSTRS in the amount of \$496,998 and to CalPERS in the amount of \$55,454 (9.828 percent of salaries subject to CalSTRS and SB 90 contribution). Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated for an additional 2018-2019 contribution on-behalf of school employers of \$2.246 billion for CalSTRS and \$904 million for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, both amounts have been recorded in these financial statements.

***NOTE 16 - RISK MANAGEMENT***

**Participation in Joint Powers Authority**

The Charter School is a participant in the San Diego County Office of Education's Risk Management Joint Powers Authority (JPA) for risk management services for general liability, workers' compensation, property, fire and commercial auto liability insurance. The relationship between the Charter School and the JPA is such that the JPA is not considered a component unit of the Charter School for financial reporting purposes.

The JPA has budgeting and financial reporting requirements independent of member units and the JPA's financial statements are not presented in these financial statements; however, transactions between the JPA and the Charter Schools are included in these statements. Audited financial statements for the JPA were not available for fiscal year 2016-2017 at the time this report was issued. However, financial statements should be available from the respective agency.

During the year ended June 30, 2019, the Charter School made payments of \$34,921 to the JPA for services received. At June 30, 2019, the Charter School had no recorded accounts receivable or accounts payable to the JPA.

***NOTE 17 - CONTINGENCIES***

The Charter School has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

**Litigation**

The Charter School is not currently a party to any legal proceedings.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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***NOTE 18 - SUBSEQUENT EVENTS***

The Charter School management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through September 10, 2019, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

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***SUPPLEMENTARY INFORMATION***

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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2019**

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**ORGANIZATION**

Pacific View Charter School (Charter Number 0247) was granted in 1999 by the Oceanside Unified School District. Pacific View Charter School operates in Oceanside and Moreno Valley along with neighboring communities as an education alternative to the traditional school setting.

**GOVERNING BOARD**

<b><u>MEMBER</u></b>	<b><u>OFFICE</u></b>	<b><u>TERM EXPIRES</u></b>
Martha Brown	President	July 2019
Jon Walters	Vice President	August 2019
Nichole Taylor	Board Trustee	November 2019
Eve Meyer	Board Trustee	February 2020

**ADMINISTRATION**

Gina Campbell	Founding Executive Director
Kira Fox	Director of Central Office and Finance

See accompanying note to supplementary information.



**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	10.43	10.30
Fourth through sixth	47.30	48.30
Seventh and eighth	98.07	98.37
Ninth through twelfth	520.73	524.93
Total Regular ADA	<u>676.53</u>	<u>681.90</u>
Classroom based ADA		
Transitional kindergarten through third	-	-
Fourth through sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
Total Classroom Based ADA	<u>-</u>	<u>-</u>

The Charter School only operates a non-classroom based independent study program.

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**SCHEDULE OF INSTRUCTIONAL TIME**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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California *Education Code* Section 46201(a) stated this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2019.

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTE TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2019**

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***NOTE 1 - PURPOSE OF SUPPLEMENTARY SCHEDULES***

**Local Education Agency Organization Structure**

This schedule provides information about the Charter School's operating members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Charter School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

California *Education Code* Section 46201(a) stated this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

**Reconciliation of Annual Financial Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets reported on the Unaudited Actual Financial Report to the audited financial statements.

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***INDEPENDENT AUDITOR'S REPORTS***

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board  
Pacific View Charter School  
(A California Nonprofit Public Benefit Corporation)  
Oceanside, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pacific View Charter School (the Charter School) (A California Nonprofit Public Benefit Corporation) as of and for the year ended June 30, 2019, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 10, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Pacific View Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pacific View Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Pacific View Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Charter School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pacific View Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California  
September 10, 2019

## **INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE**

Governing Board  
Pacific View Charter School  
(A California Non-Profit Public Benefit Corporation)  
Oceanside, California

### **Report on State Compliance**

We have audited Pacific View Charter School's (the Charter School) compliance with the types of compliance requirements as identified in the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Charter School's State government programs as noted below for the year ended June 30, 2019.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance of each of the Charter School's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about the Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of the Charter School's compliance with those requirements.

### ***Unmodified Opinion***

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2019.



***Other Matters***

In connection with the audit referred to above, we selected and tested transactions and records to determine the Charter School's compliance with the State laws and regulations applicable to the following items:

	Procedures Performed
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
<b>CHARTER SCHOOLS</b>	
Attendance	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non Classroom-Based Instruction	Yes
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

Programs listed above for local education agencies are not applicable to charter schools; therefore, we did not perform any related procedures.

The Charter School does not operate a before or after school program within the After School Education and Safety Program; therefore, we did not perform any related procedures.

The Charter School does not operate Independent Study - Course Based instruction; therefore, we did not perform any related procedures.

The Charter School only offers Non Classroom-Based Instruction; therefore, we did not perform any procedures related to Annual Instruction Minutes Classroom-Based.

The Charter School did not receive funding for the Charter School Facility Grant Program; therefore, we did not perform any related procedures.

Rancho Cucamonga, California  
September 10, 2019

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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**SUMMARY OF AUDITOR'S RESULTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**FINANCIAL STATEMENTS**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

No

Significant deficiency identified?

None reported

Noncompliance material to financial statements noted?

No

**STATE AWARDS**

Type of auditor's report issued on compliance for State programs:

Unmodified

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**FINANCIAL STATEMENT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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None reported.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**STATE AWARDS FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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None reported.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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There were no audit findings reported in the prior year's schedule of financial statement findings.

**8.2**



# Nonpublic, Nonsectarian School/Agency Services

Master Contract

*2019-2020*

# MASTER CONTRACT

## GENERAL AGREEMENT FOR NONSECTARIAN, NONPUBLIC SCHOOL AND AGENCY SERVICES

LEA Pacific View Charter School

Contract Year 2019-2020

       Nonpublic School  
x        Nonpublic Agency

### Type of Contract:

x Master Contract for fiscal year with Individual Service Agreements (ISA) to be approved throughout the term of this contract.

       Individual Master Contract for a specific student incorporating the Individual Service Agreement (ISA) into the terms of this Individual Master Contract specific to a single student.

       Interim Contract: an extension of the previous fiscal years approved contracts and rates. The sole purpose of this Interim Contract is to provide for ongoing funding at the prior year's rates for 90 days at the sole discretion of the LEA. Expiration Date:                     

***When this section is included as part of any Master Contract, the changes specified above shall amend Section 4 – Term of Master Contract.***

2019-2020

CONTRACT NUMBER:

LOCAL EDUCATION AGENCY: Pacific View Charter School

NONPUBLIC SCHOOL/AGENCY/RELATED SERVICES PROVIDER: Staff Rehab

**NONPUBLIC, NONSECTARIAN SCHOOL/AGENCY SERVICES**  
**MASTER CONTRACT**

**AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS**

**1. MASTER CONTRACT**

This Master Contract is entered into on July 1, 2019, between Pacific View Charter School, hereinafter referred to as the local educational agency ("LEA"), a member of the El Dorado SELPA and Staff Rehab (nonpublic, nonsectarian school or agency), hereinafter referred to as NPS/A or "CONTRACTOR" for the purpose of providing special education and/or related services to students with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 *et seq.* and Title 5 of the California Code of Regulations section 3000 *et seq.*, AB490 (Chapter 862, Statutes of 2003) and AB1858 (Chapter 914, Statutes of 2004). It is understood that this agreement does not commit LEA to pay for special education and/or related services provided to any student, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR.

Upon acceptance of a student, LEA shall submit to CONTRACTOR an Individual Services Agreement (hereinafter referred to as "ISA"). Unless otherwise agreed in writing, these forms shall acknowledge CONTRACTOR's obligation to provide all services specified in the student's Individualized Education Plan (hereinafter referred to as "IEP"). The ISA shall be executed within ninety (90) days of a student's enrollment. LEA and CONTRACTOR shall enter into an ISA for each student served by CONTRACTOR. As available and appropriate, the LEA shall make available access to any electronic IEP system and/or electronic database for ISA developing including invoicing.

Unless placement is made pursuant to an Office of Administrative Hearings (hereinafter referred to as "OAH") order, a lawfully executed agreement between LEA and parent or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with nonpublic school placement until the date on which an IEP team meeting is convened, the IEP team determines that a nonpublic school placement is appropriate, and the IEP is signed by the student's parent.

**2. CERTIFICATION AND LICENSES**

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as "CDE") as a nonpublic, nonsectarian school/agency. All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code, section 56366 *et seq* and within the professional scope of practice of each provider's license, certification and/or credential. A current copy of CONTRACTOR's nonpublic school/agency certification or a waiver of such certification issued by the CDE pursuant to Education Code section 56366.2 must be provided to LEA on or before the date this contract is executed by CONTRACTOR. This Master Contract shall be null and void if such certification or waiver is expired, revoked, rescinded,



**staffrehab**  
Better school staff

888.835.0894

[www.staffrehab.com](http://www.staffrehab.com)

## Rate Sheet 19/20

Instructional Aides with ABA Therapy Training	\$30-35 per hour
Special Education Teachers & Resource Specialists	\$60 – \$70 per hour
BCBA	\$68 – \$80 per hour
Registered Behavior Technician & ABA Therapists	\$55-60 per hour
Behavior Interventionist	\$38 – 42 per hour
APE Teachers	\$75 - \$85 per hour
ASL Interpreters	\$55-65 per hour
School Psychologist PPS	\$78 – \$95 per hour
DIS Counselor or MFT	\$70 - \$90 per hour
Certified Occupational Therapists and SLPA	\$55- \$60 per hour
Occupational Therapist	\$80 – \$95 per hour
Physical Therapist	\$70 – \$90 per hour
OMS & VI Teachers	\$75 – \$90 per hour
Social Workers	\$60– \$75 per hour
Speech Language Pathologist	\$80 – \$95 per hour
Speech Language Pathologist - Clinical Fellow Year	\$75 - \$80 per hour
CNA	\$40-45 per hour
RN	\$54 - \$62 per hour
LVN	\$45 – \$52 per hour
Certificated School Nurse	\$85 – \$110 per hour
Spanish Interpreters	\$55 – 65 per hour

\*\*\* An additional overtime fee will be charged for all candidates that work over 8 hours in a day and/or 40 hours in a week. Overtime will be charged at a rate of 1.5 times the individual's bill rate specified on the Candidate Rate Confirmation sheet.

\*Mileage is to be reimbursed at a rate of .545 cents per mile.

5000 Birch Street, Suite 3000 West  
Newport Beach, CA 92660

**8.3**

Warrant ID	Name	Payment Date	Total Warrant Amount	Fund	Invoice Fund Amount	PO No.	PO Ref
14576602	KELLY SERVICES, INC	8/2/2019	\$ 1,725.68	6200	\$ 1,725.68	0000000818	Kelly Services Temps
14576603	OFFICE DEPOT	8/2/2019	\$ 332.71	6200	\$ 58.70	0000000847	Student Supplies
14576603	OFFICE DEPOT	8/2/2019	\$ 332.71	6200	\$ 118.73	0000000847	Student Supplies
14576603	OFFICE DEPOT	8/2/2019	\$ 332.71	6200	\$ 134.55	0000000749	Admin Supplies Oceanside
14576603	OFFICE DEPOT	8/2/2019	\$ 332.71	6200	\$ 15.43	0000000749	Admin Supplies Oceanside
14576603	OFFICE DEPOT	8/2/2019	\$ 332.71	6200	\$ 5.30	0000000749	Admin Supplies Oceanside
14576604	RONALD LARRY HOLDEN	8/2/2019	\$ 1,255.87	6200	\$ 105.87	0000000796	Janitorial - MoVal
14576604	RONALD LARRY HOLDEN	8/2/2019	\$ 1,255.87	6200	\$ 1,000.00	0000000796	Janitorial - MoVal
14576604	RONALD LARRY HOLDEN	8/2/2019	\$ 1,255.87	6200	\$ 150.00	0000000796	Janitorial - MoVal
14578243	Pearson Educations, Inc.	8/7/2019	\$ 8,500.00	6200	\$ 8,500.00	0000000810	Lit Reading Intervention
14578244	Via Heart Project	8/7/2019	\$ 300.00	6200	\$ 300.00	0000000804	AED Maintenance - MoVal
14578245	Sehi Computer Products, Inc.	8/7/2019	\$ 6,479.87	6200	\$ 6,419.87	0000000857	Sehi Laptops & Recycling Fees
14578245	Sehi Computer Products, Inc.	8/7/2019	\$ 6,479.87	6200	\$ 60.00	0000000857	Sehi Laptops & Recycling Fees
14578246	Boyer Moving & Storage	8/7/2019	\$ 300.00	6200	\$ 300.00	0000000790	Moving Services -2020
14578247	BAY ALARM	8/7/2019	\$ 4,308.60	6200	\$ 4,308.60	0000000763	Serv & Constr. Fire Monitor
14578248	AT&T MOBILITY	8/7/2019	\$ 563.48	6200	\$ 128.32	0000000746	Cell Phone Services
14578248	AT&T MOBILITY	8/7/2019	\$ 563.48	6200	\$ 435.16	0000000746	Cell Phone Services
14578249	GOODWILL SOUTHERN CALIFORNIA	8/7/2019	\$ 75.00	6200	\$ 75.00	0000000835	Shredding Moreno Valley
14578250	HOUGHTON MIFFLIN HARCOURT	8/7/2019	\$ 9,583.60	6200	\$ 9,583.60	0000000840	HMH Collections
14578251	MORENO VALLEY UTILITY	8/7/2019	\$ 1,458.04	6200	\$ 1,458.04	0000000789	Electrical Utilities - MoVal
14578252	YOUNG, MINNEY & CORR, LLP	8/7/2019	\$ 189.52	6200	\$ 189.52	0000000845	Legal Counsel
14578253	NANPOR SECURITY SERVICES	8/7/2019	\$ 9,248.00	6200	\$ 2,992.00	0000000791	Security Guard - Oceanside
14578253	NANPOR SECURITY SERVICES	8/7/2019	\$ 9,248.00	6200	\$ 3,264.00	0000000791	Security Guard - Oceanside
14578253	NANPOR SECURITY SERVICES	8/7/2019	\$ 9,248.00	6200	\$ 2,992.00	0000000791	Security Guard - Oceanside
14578254	NATIONAL BENEFIT SERVICES, LLC	8/7/2019	\$ 79.00	6200	\$ 79.00	0000000862	Admin Fees for Cafe 125
14578255	SAN DIEGO GAS & ELECTRIC	8/7/2019	\$ 3,272.76	6200	\$ 3,272.76	0000000798	Electrical Utilities - Oside
14578256	VAVRINEK, TRINE, DAY & CO., LLP	8/7/2019	\$ 5,225.00	6200	\$ 5,225.00	0000000863	Auditors & 990 Tax Return
14579221	American Eagle Interiors, Inc	8/9/2019	\$ 3,388.80	6200	\$ 2,578.80	0000000777	Construction - Moreno Valley
14579221	American Eagle Interiors, Inc	8/9/2019	\$ 3,388.80	6200	\$ 810.00	0000000777	Construction - Moreno Valley
14580020	DEBORAH L MALANA	8/13/2019	\$ 60.15	6200	\$ 60.15		Employee Mileage Reimbursement
14580445	Cordata Shredding	8/14/2019	\$ 72.50	6200	\$ 72.50	0000000775	Shredding Oceanside
14580446	Pearson Educations, Inc.	8/14/2019	\$ 20,184.59	6200	\$ 1,309.33	0000000843	En Vision Math 7/8
14580446	Pearson Educations, Inc.	8/14/2019	\$ 20,184.59	6200	\$ 18,875.26	0000000809	Civic Books

Warrant ID	Name	Payment Date	Total Warrant Amount	Fund	Invoice Fund Amount	PO No.	PO Ref
14580447	Brenda Cardona	8/14/2019	\$ 65.42	6200	\$ 65.42		Employee Mileage Reimbursement
14580448	Total Education Solutions	8/14/2019	\$ 3,500.00	6200	\$ 3,500.00	0000000826	Support Services RS
14580449	Redi-Carpet Sales of California	8/14/2019	\$ 3,410.87	6200	\$ 3,410.87	0000000873	Blinds for New Classrooms
14580450	ADT SECURITY SERVICES	8/14/2019	\$ 61.05	6200	\$ 61.05	0000000760	Security System MoVal
14580451	CARL A. BAILEY II	8/14/2019	\$ 1,280.00	6200	\$ 1,280.00	0000000874	Furniture Assembly - SpEd
14580452	COX BUSINESS SERVICES	8/14/2019	\$ 396.81	6200	\$ 59.52	0000000814	Oceanside Phone & Internet
14580452	COX BUSINESS SERVICES	8/14/2019	\$ 396.81	6200	\$ 337.29	0000000814	Oceanside Phone & Internet
14580453	BILLY R BENSON,	8/14/2019	\$ 1,047.53	6200	\$ 890.40	0000000839	Consulting
14580453	BILLY R BENSON,	8/14/2019	\$ 1,047.53	6200	\$ 157.13	0000000839	Consulting
14580454	SOUTH COUNTY PEST CONTROL, INC	8/14/2019	\$ 140.00	6200	\$ 140.00	0000000799	Pest Control
14580455	HOUGHTON MIFFLIN HARCOURT	8/14/2019	\$ 2,112.14	6200	\$ 2,112.14	0000000837	Workbooks
14580456	KONICA MINOLTA BUS. SOLUTIONS	8/14/2019	\$ 474.05	6200	\$ 44.30	0000000833	Konica Lease & Maintenance
14580456	KONICA MINOLTA BUS. SOLUTIONS	8/14/2019	\$ 474.05	6200	\$ 7.82	0000000833	Konica Lease & Maintenance
14580456	KONICA MINOLTA BUS. SOLUTIONS	8/14/2019	\$ 474.05	6200	\$ 421.93	9510 PY	Konica Lease & Maintenance
14580457	KELLY SERVICES, INC	8/14/2019	\$ 3,055.39	6200	\$ 1,518.75	0000000818	Kelly Services Temps
14580457	KELLY SERVICES, INC	8/14/2019	\$ 3,055.39	6200	\$ 1,536.64	0000000818	Kelly Services Temps
14580458	PACIFIC VIEW CHARTER SCHOOL	8/14/2019	\$ 18,130.94	6200	\$ 15,411.30	0000000747	Mortgage Payment - Union
14580458	PACIFIC VIEW CHARTER SCHOOL	8/14/2019	\$ 18,130.94	6200	\$ 2,719.64	0000000747	Mortgage Payment - Union
14580459	SCHOOL PATHWAYS, LLC	8/14/2019	\$ 4,289.47	6200	\$ 190.00	0000000875	CalPad, Spec. Svcs, Online Reg
14580459	SCHOOL PATHWAYS, LLC	8/14/2019	\$ 4,289.47	6200	\$ 4,099.47	0000000878	School Pathways LMS System
14581385	Nissan Motor Acceptance Corporation	8/16/2019	\$ 705.19	6200	\$ 343.20	0000000751	Nissan Rogues
14581385	Nissan Motor Acceptance Corporation	8/16/2019	\$ 705.19	6200	\$ 361.99	0000000751	Nissan Rogues
14581386	Sehi Computer Products, Inc.	8/16/2019	\$ 844.35	6200	\$ 844.35	0000000855	CLASSROOM DOC CAMS
14581387	COX BUSINESS SERVICES	8/16/2019	\$ 253.91	6200	\$ 253.91	0000000779	Video Security - Oceanside
14581388	EDD	8/16/2019	\$ 122.10	6200	\$ 122.10	0000000876	UE Tax Base/Experience Charge
14581389	SCHOLASTIC INC.	8/16/2019	\$ 260.98	6200	\$ 260.98	0000000886	Science Magazines
14581390	TRIVISTA, INC	8/16/2019	\$ 213.79	6200	\$ 213.79	0000000802	Construction - Oceanside
14582672	Teachers' Curriculum Institute	8/21/2019	\$ 4,713.70	6200	\$ 4,713.70	0000000836	TCI - 7th & 8th Grade History
14582673	Amplify Education	8/21/2019	\$ 51,348.94	6200	\$ 51,348.94	0000000841	Amplify Science
14582674	COLUMBIA PACIFIC TELESYSTEMS	8/21/2019	\$ 183.05	6200	\$ 183.05	0000000853	Columbia Pacific Maintenance
14582675	JM CARDEN SPRINKLER CO., INC	8/21/2019	\$ 590.00	6200	\$ 590.00	0000000768	Fire Sprinkler MoVal
14582676	KONICA MINOLTA BUS. SOLUTIONS	8/21/2019	\$ 1.08	6200	\$ 1.08	0000000833	Konica Lease & Maintenance
14582677	PRO-TEC LOCK & SAFE	8/21/2019	\$ 677.25	6200	\$ 435.29	0000000793	Locksmith Services

Warrant ID	Name	Payment Date	Total Warrant Amount	Fund	Invoice Fund Amount	PO No.	PO Ref
14582677	PRO-TEC LOCK & SAFE	8/21/2019	\$ 677.25	6200	\$ 241.96	0000000793	Locksmith Services
14582678	TRIVISTA, INC	8/21/2019	\$ 221,063.51	6200	\$ 221,063.51	0000000802	Construction - Oceanside
14582679	VIRCO INC	8/21/2019	\$ 15,655.42	6200	\$ 15,655.42	0000000851	Virco Furniture
14583189	Stacey Tiffany-Diaz	8/22/2019	\$ 68.44	6200	\$ 68.44		Employee Mileage Reimbursement
14583190	Deanna Allen	8/22/2019	\$ 381.56	6200	\$ 381.56		Employee Travel Reimbursement
14583609	Boyer Moving & Storage	8/23/2019	\$ 2,450.00	6200	\$ 2,450.00	0000000790	Moving Services -2020
14583610	COLUMBIA PACIFIC TELESYSTEMS	8/23/2019	\$ 528.51	6200	\$ 528.51	0000000854	Columbia Pacific Hardware
14583611	FORD SIGN	8/23/2019	\$ 120.00	6200	\$ 120.00	0000000888	20th Anniversary Banner -Osido
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 24.99	0000000823	Moreno Valley Postage Expenses
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 183.16	0000000792	PODS Rental Fees
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 268.66	0000000861	Staff Trainings Classified
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 356.63	0000000865	SPED Supplies
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 266.10	0000000822	Oceanside Postage Expenses
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 89.00	0000000822	Oceanside Postage Expenses
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 17.99	0000000822	Oceanside Postage Expenses
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 740.00	0000000860	PVCS 20th Anniversary
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 64.89	0000000787	Emergency Supplies - 1st Aid
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 75.00	0000000823	Moreno Valley Postage Expenses
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 225.00	0000000823	Moreno Valley Postage Expenses
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 350.99	0000000807	High School Textbooks
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 1,000.00	0000000753	Google Adworks
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 1,140.00	0000000831	CCIS Conference
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 1,929.78	0000000882	Classroom Whiteboards
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 103.00	0000000786	Bldg Maintenance & Supplies
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 926.71	0000000808	Instructional Supplies
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 920.50	0000000806	Novels ELA
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 79.00	0000000858	Servint/Lease Web
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 665.00	0000000859	8th Grade Promotion
14583612	MISSION FEDERAL CREDIT UNION	8/23/2019	\$ 9,733.86	6200	\$ 307.46	0000000881	Hoyer Lift
14583613	MV MEDICAL CTR MASTER ASSOC	8/23/2019	\$ 1,136.00	6200	\$ 1,136.00	0000000788	Association Fees - MoVal
14583614	NANPOR SECURITY SERVICES	8/23/2019	\$ 2,448.00	6200	\$ 2,448.00	0000000791	Security Guard - Oceanside
14583615	OFFICE DEPOT	8/23/2019	\$ 403.94	6200	\$ 5.72	0000000847	Student Supplies
14583615	OFFICE DEPOT	8/23/2019	\$ 403.94	6200	\$ 84.28	0000000847	Student Supplies



Warrant ID	Name	Payment Date	Total Warrant Amount	Fund	Invoice Fund Amount	PO No.	PO Ref
14583615	OFFICE DEPOT	8/23/2019	\$ 403.94	6200	\$ 29.86	0000000847	Student Supplies
14583615	OFFICE DEPOT	8/23/2019	\$ 403.94	6200	\$ 284.08	0000000847	Student Supplies
14583616	FRONTIER	8/23/2019	\$ 455.32	6200	\$ 68.30	0000000829	Moreno Valley Phone & Internet
14583616	FRONTIER	8/23/2019	\$ 455.32	6200	\$ 387.02	0000000829	Moreno Valley Phone & Internet
14584600	Mary Jane Gardner	8/27/2019	\$ 27.96	6200	\$ 27.96		Employee Mileage Reimbursement
14584601	DEBORAH L MALANA	8/27/2019	\$ 64.32	6200	\$ 64.32		Employee Mileage
14585293	Cordata Shredding	8/28/2019	\$ 81.87	6200	\$ 81.87	0000000883	Secure Storage & Boxes
14585294	Arenson Office Furniture	8/28/2019	\$ 1,625.71	6200	\$ 1,625.71	0000000782	2020 Ergo Furniture Purchases
14585295	Total Education Solutions	8/28/2019	\$ 47.24	6200	\$ 47.24	0000000826	Support Services RS
14585296	Maria Morin	8/28/2019	\$ 79.00	6200	\$ 79.00		Fingerprint Reimbursement
14585297	CARL A. BAILEY II	8/28/2019	\$ 1,890.00	6200	\$ 1,890.00	0000000773	Handyman - Oceanside
14585298	Bray Outdoor Ads	8/28/2019	\$ 7,500.00	6200	\$ 7,500.00	0000000756	Bray Outdoors
14585299	CHARTER SCHOOLS DEVELOPMENT	8/28/2019	\$ 3,160.00	6200	\$ 3,160.00	0000000889	CSDC Conference Registration
14585300	COLUMBIA PACIFIC TELESYSTEMS	8/28/2019	\$ 95.00	6200	\$ 95.00	0000000853	Columbia Pacific Maintenance
14585301	EASTERN MUNICIPAL WATER DIST	8/28/2019	\$ 258.00	6200	\$ 258.00	0000000780	Water Utility - Moreno Valley
14585302	GREATER RIVERSIDE CHAMBERS OF	8/28/2019	\$ 240.00	6200	\$ 240.00	0000000757	Riverside Chamber of Commerce
14585303	HR DIRECT	8/28/2019	\$ 96.96	6200	\$ 96.96	0000000897	HR Posters Oceanside & MV
14585304	KELLY SERVICES, INC	8/28/2019	\$ 1,249.49	6200	\$ 871.41	0000000818	Kelly Services Temps
14585304	KELLY SERVICES, INC	8/28/2019	\$ 1,249.49	6200	\$ 378.08	0000000818	Kelly Services Temps
14585305	OFFICE DEPOT	8/28/2019	\$ 193.12	6200	\$ 156.70	0000000847	Student Supplies
14585305	OFFICE DEPOT	8/28/2019	\$ 193.12	6200	\$ 36.42	0000000749	Admin Supplies Oceanside
14585306	PACIFIC VIEW CHARTER SCHOOL	8/28/2019	\$ 12,355.89	6200	\$ 2,471.18	0000000748	Mortgage Payment MV
14585306	PACIFIC VIEW CHARTER SCHOOL	8/28/2019	\$ 12,355.89	6200	\$ 9,884.71	0000000748	Mortgage Payment MV
14585307	DEBORAH L MALANA	8/28/2019	\$ 61.13	6200	\$ 61.13		Employee Mileage Reimbursement
14585308	SCHOOLGY, INC	8/28/2019	\$ 900.00	6200	\$ 900.00	0000000903	Schoolgy
14585309	VCC OCEAN RANCH CONDO. ASSOC.	8/28/2019	\$ 5,766.00	6200	\$ 5,766.00	0000000803	Association Fees - Oceanside
14586443	Stacey Tiffany-Diaz	8/30/2019	\$ 68.44	6200	\$ 68.44		Employee Mileage Reimbursement
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 456.65	0000000776	Costco Charges M&O Budget
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 23.25	0000000776	Costco Charges M&O Budget
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 560.28	0000000769	Costco Office Supplies - MV
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 945.77	0000000848	Student Nutrition
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 11.36	0000000767	Costco - Office Supplies
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 1,435.26	0000000849	Student Supplies

Warrant ID	Name	Payment Date	Total Warrant Amount	Fund	Invoice Fund Amount	PO No.	PO Ref
14586444	Citi Cards	8/30/2019	\$ 3,792.36	6200	\$ 359.79	0000000765	Rogue Expenses
14586445	Specialized Therapy Services, Inc	8/30/2019	\$ 487.50	6200	\$ 487.50	0000000825	RS & Support Services
14586446	Chandra Dimitrievski	8/30/2019	\$ 61.13	6200	\$ 61.13		Employee Travel Reimbursement
14586447	Cynthia Reducindo	8/30/2019	\$ 76.00	6200	\$ 76.00		Fingerprint Reimbursement
14586448	SPARKLETTS & SIERRA SPRINGS	8/30/2019	\$ 236.04	6200	\$ 236.04	0000000800	Bottled Water Service
14586449	OCEANSIDE UNIFIED SCHOOL DIST	8/30/2019	\$ 110.40	6200	\$ 110.40	0000000885	Printing Cum Dividers
14586450	OFFICE DEPOT	8/30/2019	\$ 237.89	6200	\$ 10.78	0000000749	Admin Supplies Oceanside
14586450	OFFICE DEPOT	8/30/2019	\$ 237.89	6200	\$ 50.78	0000000847	Student Supplies
14586450	OFFICE DEPOT	8/30/2019	\$ 237.89	6200	\$ 8.80	0000000749	Admin Supplies Oceanside
14586450	OFFICE DEPOT	8/30/2019	\$ 237.89	6200	\$ 120.69	0000000879	Office Depot SPED Supplies
14586450	OFFICE DEPOT	8/30/2019	\$ 237.89	6200	\$ 40.11	0000000847	Student Supplies
14586450	OFFICE DEPOT	8/30/2019	\$ 237.89	6200	\$ 6.73	0000000749	Admin Supplies Oceanside
14586451	PRO-TEC LOCK & SAFE	8/30/2019	\$ 162.50	6200	\$ 162.50	0000000793	Locksmith Services

8.4

**Pacific View Charter School  
2018/19 Unaudited Actuals Budget  
Financial Summary – June 30, 2019**

Legislation outlined in Education Code Section 47604.33 requires Charter Schools to report their financial statements four times a year to their Sponsoring District, County Office of Education, and the California Department of Education. The financial reporting includes Budget Adoption, First Interim, Second Interim and Unaudited Actuals. The enclosed financial reports provide an update and detail of the School's 2018/19 financial status, Unaudited Actuals, 2019/20 Budget and projections for two subsequent fiscal years. The 2018/19 Unaudited Actuals will require the Board's review and action.

The 2018/19 Unaudited Actuals includes the following items:

- ✓ 2018/19 Unaudited Actuals Multi-Year Projections and Assumptions
- ✓ 2018/19 Local Control Funding Formula
- ✓ 2018/19 School Services of California Dart Board
- ✓ 2018/19 Unaudited Actuals Charter School Alternative Form

California Department of Education has created an LCFF calculator. LCFF base funding, supplemental and concentration grants are calculated using CDE's model. SSC Dartboard reflects the per student formula. PVCS has projected conservative enrollment for the current and two following school years. Enrollment and other financial data will be updated at First Interim.

	K-3	4-6	7-8	9-12
LCFF Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Supplemental Grants	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%

**Proposed/Adopted Budget Enrollment and Average Daily Attendance (A.D.A.)**

	2018/19	2019/2020	2020/2021	2021/2022
Enrollment	590	630	630	630
A.D.A.	677.16	778.74	778.74	778.74
A.D.A. Ratio	1.11%	1.11%	1.11%	1.11%

The enclosed reports provide updated, detailed financial information for our 2018-19 budget. Included in the Unaudited Actuals Report are 2019-2020 Adopted Budget and projections for two subsequent fiscal years.

**PACIFIC VIEW CHARTER SCHOOL  
MULTI-YEAR PROJECTION  
2019-2022 Proposed/Adopted Budget**

ENTERPRISE FUND		2018-19 Unaudited Actuals Budget	2019-20 Proposed Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8010-8099	7,014,217	8,472,782	8,904,942	9,242,637
2) Other Federal Revenues	8100-8299	68,282	0	0	0
3) Other State Revenues	8300-8599	1,054,945	688,116	688,116	688,116
4) Other Local Revenues	8600-8799	91,372	35,000	35,000	35,000
<b>5) TOTAL REVENUES</b>		<b>8,228,816</b>	<b>9,195,898</b>	<b>9,628,058</b>	<b>9,965,753</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	2,904,639	3,740,369	3,852,580	3,968,157
2) Classified Salaries	2000-2999	751,399	972,858	1,002,044	1,032,105
3) Employee Fringes	3000-3999	1,362,774	1,697,821	1,735,934	1,789,525
4) Books, Supplies, Non-Capital Equip	4000-4999	153,480	570,479	587,593	605,221
5) Services, Other Operating Exp	5000-5999	1,461,665	2,165,983	2,230,962	2,297,891
7) Other Outgo	6000-6999	115,952	0	0	0
8) Direct Support/Indirect Costs	7438-7439	126,865	0	0	0
<b>9) TOTAL EXPENDITURES</b>		<b>6,876,774</b>	<b>9,147,510</b>	<b>9,409,114</b>	<b>9,692,900</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES &amp; USES</b>		<b>1,352,042</b>	<b>48,388</b>	<b>218,944</b>	<b>272,853</b>
<b>D. Other Financing Sources/Uses</b>					
1) Interfund Transfers In - 8919		80,000			
2) Interfund Transfers Out - 7619		80,000			
<b>E. Net Increase(Decrease) in Fund Balance</b>		<b>1,352,042</b>	<b>48,388</b>	<b>218,944</b>	<b>272,853</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Fund 62/62-01 Beginning Balance/July 1		5,208,237	6,560,279	6,608,667	6,827,611
2) Ending Balance		6,560,279	6,608,667	6,827,611	7,100,463
<b>Components of Fund Balance</b>					
Restricted for Econ Uncert.		206,303	274,425	282,273	290,787
Restricted for Special Purposes		6,353,975	6,334,241	6,545,337	6,809,676
Undesignated		0	0	0	0
<b>Total Components of Fund Balance</b>		<b>6,560,279</b>	<b>6,608,667</b>	<b>6,827,611</b>	<b>7,100,463</b>

**PACIFIC VIEW CHARTER SCHOOL  
MULTI-YEAR PROJECTION  
2019-2022 Proposed/Adopted Budget**

		<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Proposed Adopted</b>	<b>2020-21 Projected Budget</b>	<b>2021-22 Projected Budget</b>
Designated for Economic Uncertainty		206,303	274,425	282,273	290,787
	<b>TOTAL</b>	<b>206,303</b>	<b>274,425</b>	<b>282,273</b>	<b>290,787</b>
Revolving Cash Reserve		500	500	500	500
Deferred Maintenance Reserve		50,000	50,000	50,000	50,000
Facilities/Architect		50,000	50,000	50,000	50,000
Facilities Reserve		217,000	217,000	217,000	217,000
Land/Bldg/Deprec/Growth		5,710,442	5,590,708	5,701,804	5,866,143
Long Term Debt Reserve (Building)		217,571	217,571	217,571	217,571
Long Term Debt Reserve (Automobile)		8,462	8,462	8,462	8,462
STRS/PERS Unfunded Liability		100,000	200,000	300,000	400,000
	<b>TOTAL</b>	<b>6,353,975</b>	<b>6,334,241</b>	<b>6,545,337</b>	<b>6,809,676</b>
Undesignated	9790-000	0	0	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVES</b>		<b>6,560,278</b>	<b>6,608,666</b>	<b>6,827,610</b>	<b>7,100,463</b>

**PACIFIC VIEW CHARTER SCHOOL  
MULTI-YEAR PROJECTION  
2019-2022 Proposed/Adopted Budget**

	2019-20 PROJECTED	2020-21 PROJECTED	2021-22 PROJECTED
<b><u>REVENUE</u></b>			
1. COLA	3.26%	3.00%	2.80%
2. LOTTERY	\$151.00	\$151.00	\$151.00
3. ENROLLMENT ESTIMATES			
Totals	630	630	630
4. ENROLLMENT INCREASE(DECREASE)	40	0	0
5. REVENUE LIMIT ADA	778.74	778.74	778.74
<b><u>EXPENDITURES</u></b>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	16.70%	18.100%	17.80%
PERS Public Employee Retirement System	20.733%	23.600%	24.900%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	1.10%	1.10%	1.10%
Workers Compensation/09/10 1.80%	1.45%	1.45%	1.45%
Health Insurance cost per year	\$ 529,644	\$ 545,533	\$ 561,899
Books and Supplies/Other Operating Services	5%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL  
MULTI-YEAR PROJECTION  
2019-2022 Proposed/Adopted Budget**

<b>REVENUES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<i>Total Student Enrollment</i>	630	630	630
<i>Total Student ADA</i>	778.74	778.74	778.74
<b>Student ADA at 111% - MS - Grade K-3</b>	11.99	11.99	11.99
<b>Student ADA at 111% - MS - Grade 4-6</b>	54.40	54.40	54.40
<b>Student ADA at 111% - MS - Grade 7-8</b>	113.51	113.51	113.51
<b>Student ADA at 111% - HS - Grade 9-12</b>	598.84	598.94	598.94
<b>Revenue Limit Sources</b>			
0000-000 8011 LCFF Base Funding	4,002,686	4,207,451	4,423,217
0000-000-8011-001 LCFF Base Funding Prior Year	0	0	0
0000-500-8011 Supplemental & Concentration Grants	1,286,064	1,513,599	1,635,528
0000-500-8011-001 Supplemental & Concentratio Grants PY	0	0	0
1400-000-8012 Education Protection Account	1,209,620	1,209,480	1,209,480
1400-000-8012-001 Education Protection Account Prior Year	0	0	0
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	1,974,412	1,974,412	1,974,412
0000-000-8096-001 In lieu of Property Tax Prior Year	0	0	0
<b>TOTALS</b>	<b>8,472,782</b>	<b>8,904,942</b>	<b>9,242,637</b>
<b>Other State Revenues</b>			
0000-000-8550 Mandated Costs	27,033	27,033	27,033
1100-000-8560 State Lottery - CY Unrestricted	102,949	102,949	102,949
1100-000-8560-001 State Lottery - Prior Year Unrestricted	0	0	0
6300-000-8560 State Lottery - CY Restricted	36,134	36,134	36,134
6500000-8590 Special Education	520,000	520,000	520,000
Various-8590 Star Testing Revenue	2,000	2,000	2,000
<b>TOTALS</b>	<b>688,116</b>	<b>688,116</b>	<b>688,116</b>
<b>Other Local Revenues</b>			
0000-000-8660 Interest	25,000	25,000	25,000
0000-000-8699 All other local revenue	10,000	10,000	10,000
0000-000-8699 Microsoft Voucher Funds	0	0	0
<b>TOTALS</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>TOTAL REVENUE</b>	<b>\$9,195,898</b>	<b>\$9,628,058</b>	<b>\$9,965,753</b>



**PACIFIC VIEW CHARTER SCHOOL  
MULTI-YEAR PROJECTION  
2019-2022 Proposed/Adopted Budget**

<b>EXPENDITURES</b>		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
		<b>21.9</b>	<b>21.9</b>	<b>21.9</b>
<b><i>Certificated Salaries</i></b>				
1000-1999		<b>3,740,369</b>	<b>3,852,580</b>	<b>3,968,157</b>
Teacher salaries based on 21.9 FTE				
Admin Salaries 3.7FTE				
<b><i>Classified Salaries</i></b>				
2000-2999		<b>972,858</b>	<b>1,002,044</b>	<b>1,032,105</b>
Support staff & office salaries 7.5 FTE				
Admin Salaries 1.0 FTE				
<b><i>Employee Fringes</i></b>				
3111/3211 STRS		683,234	697,317	706,332
3212 PERS		201,541	236,482	256,994
3311/3312 Social Security		64,941	62,127	63,991
3321/3322 Medicare		68,713	70,392	72,504
3401/3402 Health & Welfare Benefits		529,644	545,533	561,899
3501/3502 Unemployment Insurance		52,127	53,691	55,302
3601/3602 Workman's Compensation Ins.		97,621	70,392	72,504
<b>TOTALS</b>		<b>1,697,821</b>	<b>1,735,934</b>	<b>1,789,525</b>
<b><i>Books and Supplies</i></b>				
4000-4999		<b>570,479</b>	<b>587,593</b>	<b>605,221</b>
<b><i>Services, Other Operating Expense</i></b>				
5000-5999		<b>2,165,983</b>	<b>2,230,962</b>	<b>2,297,891</b>
conferences, mileage, dues & memberships, insurance, gas & electricity, irrigation, trash, pest control, contracted				
cleaning services, leases, maintenance agreements, grounds & repairs, equipment leases, bank expenses,				
contracted services, bottled water, employment services, security services, charter buses, software licensing,				
print shop services, SDCOE systems, oversight fee, payroll services, legal expenses, advertising, telephones &				
cell phones, postage, internet costs				
<b><i>Other Outgo</i></b>		<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Direct Support/Indirect Costs</i></b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$9,147,510</b>	<b>\$9,409,114</b>	<b>\$9,692,900</b>

LCFF Calculator Universal Assumptions						
Pacific View Charter (3731221) - 2019-20						3/22/2019
Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>						
COLA & Augmentation	1.56%	3.70%	3.46%	2.86%	2.92%	2.90%
Base Grant	4,977,605	5,909,645	7,031,571	7,232,518	7,443,827	7,659,742
Grade Span Adjustment	110,520	130,465	155,147	159,613	164,094	169,171
Supplemental Grant	619,937	759,241	932,118	1,013,313	1,065,109	1,096,048
Concentration Grant	150,608	237,075	353,946	500,447	570,594	587,169
Add-ons	-	-	-	-	-	-
Total Target	5,858,670	7,036,426	8,472,782	8,905,891	9,243,624	9,512,130
<b>Transition Components:</b>						
Target	\$ 5,858,670	\$ 7,036,426	\$ 8,472,782	\$ 8,905,891	\$ 9,243,624	\$ 9,512,130
Funded Based on Target Formula (P-2)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	5,521,358	6,443,202	8,089,136	8,089,136	8,089,136	8,089,136
<b>Remaining Need after Gap (informational only)</b>						
Gap %	42.96644273%	100%	100%	100%	100%	100%
Current Year Gap Funding	144,931	593,224	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 5,666,289	\$ 7,036,426	\$ 8,472,782	\$ 8,905,891	\$ 9,243,624	\$ 9,512,130
<b>Components of LCFF By Object Code</b>						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 3,024,097	\$ 4,214,073	\$ 5,288,750	\$ 5,721,859	\$ 6,059,592	\$ 6,328,098
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	924,654	1,051,835	1,209,620	1,209,620	1,209,620	1,209,620
<b>Local Revenue Sources:</b>						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,717,538	1,770,518	1,974,412	1,974,412	1,974,412	1,974,412
Property Taxes net of in-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 5,666,289	\$ 7,036,426	\$ 8,472,782	\$ 8,905,891	\$ 9,243,624	\$ 9,512,130
<b>Basic Aid Status</b>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 5,666,289	\$ 7,036,426	\$ 8,472,782	\$ 8,905,891	\$ 9,243,624	\$ 9,512,130
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 924,654	\$ 1,051,835	\$ 1,209,620	\$ 1,209,620	\$ 1,209,620	\$ 1,209,620
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	924,654	1,051,835	1,209,620	1,209,620	1,209,620	1,209,620
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-
(P-A less Prior Year Accrual)	4,729	-	-	0	0	0
Accrual (from Assumptions)	-	-	-	-	-	-
<b>Summary of Student Population</b>						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>						
Enrollment	490	590	630	630	630	630
COE Enrollment	-	-	-	-	-	-
Total Enrollment	490	590	630	630	630	630
<b>Unduplicated Pupil Count</b>						
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	282	386	441	441	441	441
Rolling %, Supplemental Grant	60.9200%	62.8500%	64.8500%	68.5400%	70.0000%	70.0000%
Rolling %, Concentration Grant	60.9200%	62.8500%	64.8500%	68.5400%	70.0000%	70.0000%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>						
Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	15.96	10.43	11.99	11.99	11.99	11.99
Grades 4-6	50.59	47.30	54.40	54.40	54.40	54.40
Grades 7-8	94.44	98.70	113.51	113.51	113.51	113.51
Grades 9-12	434.28	520.73	598.84	598.84	598.84	598.84
Total Adjusted Base Grant ADA	595.27	677.16	778.74	778.74	778.74	778.74
<b>Necessary Small School ADA</b>						
Current year	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	595.27	677.16	778.74	778.74	778.74	778.74
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	15.96	10.43	11.99	11.99	11.99	11.99
Grades 4-6	50.59	47.30	54.40	54.40	54.40	54.40
Grades 7-8	94.44	98.70	113.51	113.51	113.51	113.51
Grades 9-12	434.28	520.73	598.84	598.84	598.84	598.84
Total Actual ADA	595.27	677.16	778.74	778.74	778.74	778.74
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-
<b>LCAP Percentage to Increase or Improve Services</b>						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen	\$ 770,545	\$ 996,316	\$ 1,286,064	\$ 1,513,760	\$ 1,635,703	\$ 1,683,217
Current year Percentage to Increase or Improve	15.74%	16.49%	17.90%	20.48%	21.50%	21.50%

## SSC School District and Charter School Financial Projection Dartboard 2019-20 Governor's May Revision

This version of School Services of California, Inc., (SSC) Financial Projection Dartboard is based on the 2019-20 Governor's May Revision proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$801	—	—	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	—	—	—	—
COLA <sup>1</sup>	3.70%	3.26%	3.00%	2.80%	3.16%

PLANNING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA <sup>2</sup>	2.71%	3.26%	3.00%	2.80%	3.16%
California CPI	3.64%	3.38%	3.16%	3.05%	3.13%
California Lottery <sup>3</sup>	Unrestricted per ADA	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63
One-Time Discretionary Funds per ADA	\$184	—	—	—	—
Interest Rate for Ten-Year Treasuries	2.70%	2.85%	2.70%	2.80%	2.90%
CalPERS Employer Rate <sup>4</sup>	18.062%	20.733%	23.60%	24.90%	25.70%
CalSTRS Employer Rate <sup>5</sup>	16.28%	16.70%	18.10%	17.80%	17.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 <sup>6</sup>	0 to 300
The greater of 4% or \$67,000 <sup>6</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

<sup>2</sup>Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

<sup>3</sup>Rates are anticipated to increase once the Lottery Commission releases its revenue estimate in late May 2019.

<sup>4</sup>California Public Employees' Retirement System (CalPERS) rate is final for 2018-19 and 2019-20 fiscal years.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the Governor's Budget Proposal.

<sup>6</sup>Rate adjusts upward to \$69,000 beginning in 2019-20.

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2018 to June 30, 2019

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** Pacific View Charter School  
**CDS #:** 37735693731221  
**Charter Approving Entity:** Oceanside Unified School District  
**County:** San Diego  
**Charter #:** 247

**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:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Kristin Armatis</u> Name	<u>Timothy Golden</u> Name	<u>Gina Campbell</u> Name
<u>Senior Director, Charter Schools</u> Title	<u>Director of Fiscal Services</u> Title	<u>Founding Executive Director</u> Title
<u>858-292-3682</u> Telephone	<u>760-966-4075</u> Telephone	<u>760-757-0161</u> Telephone
<u>kristin.armatis@sdcoe.net</u> Email address	<u>timothy.golden@oside.us</u> Email address	<u>gcampbell@pacificview.org</u> Email address

To the entity that approved the charter school:

(  X ) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the County Superintendent of Schools:

(  X ) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

(  X ) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
**July 1, 2018 to June 30, 2019**

Charter School Name: Pacific View Charter School  
CDS #: 37735693731221  
Charter Approving Entity: Oceanside Unified School District  
County: San Diego  
Charter #: 247

This charter school uses the following basis of accounting:

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

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

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	3,654,431.00		3,654,431.00
Education Protection Account State Aid - Current Year	8012	1,240,286.00		1,240,286.00
State Aid - Prior Years	8019	(50,180.00)		(50,180.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,169,680.00		2,169,680.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		7,014,217.00	0.00	7,014,217.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		68,282.00	68,282.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	68,282.00	68,282.00
3. Other State Revenues				
Special Education - State	StateRevSE		357,207.00	357,207.00
All Other State Revenues	StateRevAO	950,617.00	299,572.97	1,250,189.97
Total, Other State Revenues		950,617.00	656,779.97	1,607,396.97
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	171,371.76		171,371.76
Total, Local Revenues		171,371.76	0.00	171,371.76
5. TOTAL REVENUES		8,136,205.76	725,061.97	8,861,267.73
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,027,892.91	118,750.68	2,146,643.59
Certificated Pupil Support Salaries	1200	71,082.00	114,986.11	186,068.11
Certificated Supervisors' and Administrators' Salaries	1300	571,927.43		571,927.43
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		2,670,902.34	233,736.79	2,904,639.13
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	213,681.67	27,782.61	241,464.28
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	152,680.60		152,680.60
Clerical, Technical and Office Salaries	2400	357,253.77		357,253.77
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		723,616.04	27,782.61	751,398.65

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
**July 1, 2018 to June 30, 2019**

Charter School Name: Pacific View Charter School

CDS #: 37735693731221

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	1,196,548.44	36,882.58	1,233,431.02
PERS	3201-3202	192,880.48	4,789.08	197,669.56
OASDI / Medicare / Alternative	3301-3302	95,891.29	5,427.98	101,319.27
Health and Welfare Benefits	3401-3402	305,850.78	6,992.05	312,842.83
Unemployment Insurance	3501-3502	5,503.77	257.39	5,761.16
Workers' Compensation Insurance	3601-3602	59,880.28	4,322.02	64,202.30
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		1,856,555.04	58,671.10	1,915,226.14
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	14,002.44		14,002.44
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	124,708.76	14,769.17	139,477.93
Noncapitalized Equipment	4400			0.00
Food	4700			0.00
Total, Books and Supplies		138,711.20	14,769.17	153,480.37
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	30,691.95	176.47	30,868.42
Dues and Memberships	5300	12,528.00		12,528.00
Insurance	5400			0.00
Operations and Housekeeping Services	5500	59,992.64		59,992.64
Rentals, Leases, Repairs, and Noncap. Improvements	5600			0.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	908,246.49	432,879.80	1,341,126.29
Communications	5900	17,149.57		17,149.57
Total, Services and Other Operating Expenditures		1,028,608.65	433,056.27	1,461,664.92
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	115,952.00		115,952.00
Total, Capital Outlay		115,952.00	0.00	115,952.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	80,000.00		80,000.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	126,865.00		126,865.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		126,865.00	0.00	126,865.00
Total, Other Outgo		206,865.00	0.00	206,865.00
<b>8. TOTAL EXPENDITURES</b>		6,741,210.27	768,015.94	7,509,226.21

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2018 to June 30, 2019

Charter School Name: Pacific View Charter School

CDS #: 37735693731221

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,394,995.49	(42,953.97)	1,352,041.52
<b>D. OTHER FINANCING SOURCES / USES</b>				
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	(59,114.40)	59,114.40	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(59,114.40)	59,114.40	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		1,335,881.09	16,160.43	1,352,041.52
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	5,191,298.77	16,938.21	5,208,236.98
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		5,191,298.77	16,938.21	5,208,236.98
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		6,527,179.86	33,098.64	6,560,278.50
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
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. <b>Components of Ending Net Position (Accrual Basis only)</b>		Enter amount for F.3.a		
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797		33,098.64	33,098.64
c. Unrestricted Net Position	9790A	6,527,179.86	0.00	6,527,179.86

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2018 to June 30, 2019

Charter School Name: Pacific View Charter School

CDS #: 37735693731221

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	4,632,454.28	(130,231.22)	4,502,223.06
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	34,427.27		34,427.27
In Revolving Fund	9130	500.00		500.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	310,273.43	164,778.03	475,051.46
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	43,474.74		43,474.74
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	4,990,691.70		4,990,691.70
9. TOTAL ASSETS		10,011,821.42	34,546.81	10,046,368.23
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	394,868.99	1,448.17	396,317.16
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	208,886.00		208,886.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,880,886.57		2,880,886.57
6. TOTAL LIABILITIES		3,484,641.56	1,448.17	3,486,089.73
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		6,527,179.86	33,098.64	6,560,278.50



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2018 to June 30, 2019**

Charter School Name: Pacific View Charter School

CDS #: 37735693731221

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

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

**1. Federal Revenue Used for Capital Outlay and Debt Service**

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

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b. None			0.00
c. None			0.00
d. None			0.00
e. None			0.00
f. None			0.00
g. None			0.00
h. None			0.00
i. None			0.00
j. None			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:

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

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
**July 1, 2018 to June 30, 2019**

Charter School Name: Pacific View Charter School

CDS #: 37735693731221

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

Results of this calculation will be used for comparison with 2017-18 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 2020-21.

a. Total Expenditures (B8)	7,509,226.21
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]	68,282.00
c. Subtotal of State & Local Expenditures [a minus b]	7,440,944.21
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	242,817.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 7,198,127.21

**8.5**



Pacific View Charter School		Revised 2nd floor Offices Proposal	
Customer:	Pacific View Charter School 3670 Ocean Ranch Blvd Oceanside, CA 92056 Attention: Lori Bentley		Proposal Date: 8/28/2019
Cost Summary By Division			Division Total

01000	Misc. Construction Items	\$	507.00
07200	Insulation	\$	322.73
08050	Door Assemblies	\$	2,680.00
08800	Glazing	\$	8,013.70
09200	Framing and Drywall	\$	3,186.95
09510	Suspended Ceilings	\$	994.50
09600	Flooring	\$	561.30
09900	Painting	\$	729.00
15300	Fire Protection	\$	1,590.00
15700	Mechanical	\$	2,240.00
16000	Electrical	\$	7,805.00

Sub Total	\$	28,630.18
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General Conditions	\$	1,431.51
Contractor's Fee	\$	3,006.17
Plans & Permit Acquisition	\$	3,500.00

<b>Total Tenant Improvement Cost</b>	<b>\$</b>	<b>36,567.86</b>
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**Exclusions and Clarifications:**

- 1.- All work to be performed after normal business hours.
- 2.- Excludes hidden conditions.
- 3.- Excludes Permit Fees.
- 4.- Excludes changes made by owner, tenant or governing agencies.
- 5.- Excludes any ADA improvement.
- 6.- Excludes any item not stated in this proposal.
- 7.- Excludes low voltage work.
- 8.- Excludes Fire Life Safety.
- 9.- Pricing is strictly budgetary and subject to final design and engineering.

Thank you for the opportunity of working with you, don't hesitate to call me if you have any comments or questions.

If this proposal meets your approval, please sign, date and return.



LEGEND			
<b>SF</b>	Square Foot	<b>PR</b>	Pair
<b>SY</b>	Square Yard	<b>BL</b>	Bulk
<b>LF</b>	Lineal Foot	<b>EA</b>	Each
<b>LY</b>	Lineal Yard	<b>NTE</b>	Not to exceed
<b>HRS</b>	Hours	<b>SQ</b>	Square
<b>PL</b>	Plastic laminate	<b>SS</b>	Solid Surface

DESCRIPTION	QUANTITY	UNIT	TOTAL
<b>01000 Misc. Construction Items:</b>			
a) add for site protection, job site clean up & debris removal.	1	EA	
<b>Total Misc.</b>			<b>\$ 507.00</b>
<b>07200 Insulation:</b>			
a) insulation at new walls at offices	331	SF	
<b>Total Insulation</b>			<b>\$ 322.73</b>
<b>08050 Door Assemblies:</b>			
a) supply and install new 3'0" x 7' 0" stain grade clear maple door with Western Aluminum frame, and passage hardware at new offices	2	EA	
<b>Total Door Assemblies</b>			<b>\$ 2,680.00</b>
<b>08800 Glazing:</b>			
a) 9'0"x4'6" window at top of wall to ceiling at larger office	41	SF	
- 3/8" clear tempered glass set in u-channel			
b) 6'0"x4'6" window at top of wall to ceiling at smaller office	27	SF	
- 3/8" clear tempered glass set in u-channel			
c) 13'0"x4'6" window at top of wall to ceiling between offices	59	SF	
- 3/8" clear tempered glass set u-channel top and bottom			
d) add security film to new interior windows listed above	127	SF	
<b>Total Glazing</b>			<b>\$ 8,013.70</b>
<b>09200 Framing and Drywall:</b>			
a) new walls to to underside of ceiling with 4'6" high cased openings for glazing openings for glazing: (1) 9'0"x4'6", (1) 6'0"x4'6", (1) 13'0"x4'6"	331	SF	
b) end cap for walls at window mullions	2	EA	
<b>Total Framing and Drywall</b>			<b>\$ 3,186.95</b>
<b>09510 Suspended Ceilings:</b>			
a) allowance for ceiling tile replacement at new offices	1	ALLOW	\$ 375.00
b) cut in ceiling tiles at new walls	1	LS	
<b>Total Suspended Ceilings</b>			<b>\$ 994.50</b>



<b>09600 Flooring:</b> a) supply and install 4" rubber cove base at new walls	138	LF	
<b>Total Flooring</b>			<b>\$ 561.30</b>
<b>09900 Painting:</b> a) paint walls at affected areas of new work only for new offices	810	SF	
<b>Total Painting</b>			<b>\$ 729.00</b>
<b>15300 Fire protection:</b> a) add and/or relocate pendent sprinkler heads to accommodate the two offices being constructed on the 2nd floor at suite 3670 b) includes the following: - permit fee allowance of \$360.00 - (1) fire sprinkler shop drawing and submittal to Oceanside Fire Department - (2) inspections - new pendant sprinkler heads shall be chrome 155 deg. Q.R. with semi-recessed trim - center of tile sprinkler placement for new or relocated sprinklers.			
<b>Total Fire Protection</b>			<b>\$ 1,590.00</b>
<b>15700 Mechanical:</b> labor and material to: a) install supply diffuser in new office b) install return grills in new offices c) install rigid duct with flex connections to existing HVAC system d) plans for permit process & title 24 calcs	1 2  1	EA EA  EA	
<b>Total Mechanical</b>			<b>\$ 2,240.00</b>
<b>16000 Electrical:</b> labor and material to: <i>Power and Lighting:</i> a) supply and install 2x4 LED troffer lights b) supply and install exit sign c) supply and install EM battery back up for 2x4 troffer light d) supply and install wall mount sensors e) supply and install ceiling mount sensors f) install duplex receptacles g) install data ring and strings h) electrical plan design i) title 24 acceptance testing	9 1 1 2 1 5 2 1 1	EA EA EA EA EA EA EA EA EA	
<b>Total Electrical</b>			<b>\$ 7,805.00</b>

**Alternate Adds:**

1.- None:



**Pacific View Charter School**

**Revised 2nd floor Offices Proposal**

Customer:	Pacific View Charter School		
	3670 Ocean Ranch Blvd		
	Oceanside, CA 92056		
	Attention: Lori Bentley		Proposal Date: <b>8/28/2019</b>

Your signature below indicates acceptance of this proposal and its terms. Trivista, Inc. agrees to perform the work described in this proposal subject to the following provisions:

**Expiration:** This proposal is good for a period of up to 30 days from the date of the proposal.

**Change Orders:** The cost of any changes to the scope of work will be priced individually and agreed to, in writing by both parties, before additional work is performed. The cost for additional work will be added to the original project price.

**Payments and Right to Stop Work:** Payment for invoices is due within 30 days of receipt. Past due payments shall bear interest at the rate of 1.5% per month (18% per annum), until paid in full. TriVista, Inc. shall have the right to stop work if any payment shall not be made, when due under this Agreement. Failure by the Customer/Owner to make payment when due, is a material breach of this Agreement.

**Right to Cure:** In the event that Customer/Owner alleges that some of the work is not or has not been done correctly or timely, Customer/Owner shall give TriVista, Inc. notice and an opportunity to commence to cure the condition that Customer/Owner has alleged is insufficient.

**Attorneys' Fees:** In the event the parties become involved in a legal dispute arising out of or related to this agreement, or the performance or breach thereof, the prevailing party shall be entitled to receive from the other party any and all costs and expenses incurred with respect to such litigation or other proceeding, including without limitation, reasonable attorneys' fees, court costs, other disbursements and costs and expert fees and costs.

This proposal is accepted and forms a fully integrated agreement between Customer/Owner and Trivista, Inc.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Customer/Owner Signature

\_\_\_\_\_  
Print Name/Title

**9.1**





# PACIFIC VIEW CHARTER SCHOOL

A California Public School

## **Classified Position – Non Exempt**

### **Job Description – Registrar / Guidance Technician**

#### **Description of Position:**

Under direct supervision of the School Counselor independently perform various complex clerical duties related to the maintenance of student records according to established laws, rules and regulations. Provide assistance in the training of school office personnel regarding student records, transcripts and graduation requirements; explain laws, policies and procedures to students, parents and staff. Enter and maintain student information in the data system.

#### **Essential Duties and responsibilities include, but are not limited to the following:**

- Prepare and maintain permanent records and cumulative folders on enrolled and incoming students.
- Responsible for requesting necessary records and initiate telephone and written communications relative to student records
- Assist counselor, student, parents and other regarding student records and registration
- Process student transfers; forward transcripts and records to colleges and the other institutions from student permanent records; according to established guidelines and procedures.
- Maintain files, type and compose correspondence, memos, reports and other materials for counselor, as needed.
- Respond to inquiries and requests for records of former students, parents and other related matters
- Assist in the maintenance of the student information system, collaborate with technology staff to resolve issues and ensure system is compliant with state requirements.
- Collaborate with and serve as a liaison to ITS staff regarding the archiving of student records; answer question regarding policies and procedures related to archiving student records
- Sorts and files papers, student records, and a variety of documents; searches files for specified information.
- Operate a wide range of office equipment
- Assist other personnel with data processing as needed
- Perform other duties as assigned

#### **Requirements:**

##### **Education and Experience:**

- High School Graduate or the equivalent
- Experience in a confidential school work environment
- Minimum of three (3) years of increasingly responsible office/clerical experience involving strict and continuous attention to detail in the maintenance of complex manual and computerized records, preferably in a school setting.
- Experience must include a high level of interpersonal contact.

#### **Knowledge, Skills and Abilities:**

- Through knowledge of the Student Information System, as utilized for attendance accounting, enrollment, and transcript preparation.
- General Knowledge of state rules and regulations governing attendance accounting and automated recordkeeping systems.
- Correct English usage, spelling, grammar, and punctuation.
- An ability to plan, organize, write with clarity and correctness
- Understand and carry out oral and written instructions.
- Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.
- Proofread alphabetical and numerical material accurately and make necessary corrections.
- Complete routine tasks thoroughly.
- Modern office practices, procedures and equipment
- Perform a variety of clerical work with accuracy and speed.
- Basic arithmetic, filing, and record keeping practices.
- Accurately compute a variety of Mathematical problems.
- Acceptable student behavior and characteristics
- Preparation and maintenance of current and accurate student records.
- Understand basic pupil record keeping principles including FERPA and HIPPA .
- Understand and apply laws, regulations and policies.
- Reconcile differences within the record keeping system.
- Interpret, apply and explain rules, regulations, policies and procedures in regard to student registration and recordkeeping
- Ability to work independently and cooperatively with fellow employees, staff, administrators, and parents.
- Work with minimum supervision.
- Maintain cooperative and effective working relationships with students and parents.
- Prioritize, organize and multi-task
- Work under pressure.
- Bilingual abilities are preferred

### **Physical Demands:**

- Dexterity of hands and fingers to operate a computer keyboard
- Sitting or standing for extended periods of time
- Hearing and speaking to exchange information and making presentations
- Seeing to read a variety of materials
- Moderate physical exertion. Ability to lift 20 pounds maximum and carrying any object weighing up to 15 pounds.

The amount of time for each activity varies depending on daily work load and priority schedules. Some days, sitting could occur more frequently, and on other days standing and walking could occur throughout the workday. May sit for prolonged time when completing projects; however, standing breaks are encouraged. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

### **Work Environment:**

- The employee will work in a deadline driven office environment with moderate interruptions
- The noise level in the work environment is moderate to loud.
- The position requires constant public interaction including one-on-one student/parent communication.
- Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**License:**

Possession of a valid California Driver's License issued by the Department of Motor Vehicles.

**Supervisor:** School Counselor  
Board Approved:

**Work Year:** 233 Work Days

9.2



## **Classified Position – Non Exempt**

### **Job Description: Business Services Assistant I**

#### **Description of the Position:**

The Business Services Assistant I position is directly responsible to the Director of Central Office & Finance. The Business Services Assistant I position shall, under limited supervision, perform average clerical accounting and general office work related to the school's operation and accounting functions, which include, but are not limited to accounts payable, supplier set-up, supplier tax reporting, employee travel processing, attendance processing, supply ordering and mail processing, student registration, personnel, payroll, employee benefits and attendance.

#### **Job Functions Essential Duties and Responsibilities include, but are not limited to the following:**

- Maintain a variety of business records, schedules, and files (manual and computer) for the purpose of documenting personnel, marketing, and safety information and accounts payable records.
- ~~Work closely with the Human Resources and Business Services Specialist to~~ Maintain accounts payable information including master vendor files and records
- *Responsible for the set-up and maintenance of all supplier records*
- *Responsible for the conversion of all approved requisitions to purchase orders.*
- *Creation of budget approved Purchase Orders.*
- *Full charge responsibility for all supplier invoice verification and warrant processing including tracking of budget status of purchase orders and warrants*
- *Processes all supplier tax reporting – 1099s, DE542s, W9 and California Form 590*
- *Maintain employee in-service payment and trip conference files, verify and audit expenses, and process mileage claims.*
- *Process field trip payments, receipts and permission slips.*
- ~~Receives, Reviews, and verifies all~~ attendance information; reviews absences and percentage of attendance with the assistance of certificated staff when necessary.
- Research discrepancies of attendance information and/or documentation for the purpose of ensuring accuracy of attendance data before processing.
- ~~Work closely with the Director of Central Office & Finance in order to maintain accurate student cumulative records and forms.~~
- Maintain confidential student records for multiple sites.
- ~~Assist Human Resources and Business Services Specialist with Personnel, Payroll and Benefits administration~~
- *Provide purchase records/warrant information to Business Services Specialist to Maintain create inventory records*
- ~~Assisted with~~ *Responsible for supply ordering and/or receiving merchandise.*
- Perform general clerical duties that are related, but not limited to the Business Office, Front Office and Administrative Services.
- Participate in the annual student registration process.
- Responsible for front desk coverage when necessary.

- Other duties as assigned.

### **Requirements:**

#### **Education and Experience:**

- A minimum of 2 years of previous professional office experience.
- ~~Knowledge and skills for successful performance.~~
- High School Diploma or equivalent

#### **Knowledge, Skills, and Abilities:**

- Basic accounting principles and procedures.
- Modern office practices, procedures and equipment.
- An ability to plan, organize, write with clarity and correctness
- *Prioritize, organize and multi-task*
- *Interpret, apply and explain rules, regulations, policies and procedures in regard to payables processing*
- *Ability to work independently* and cooperatively with fellow employees, staff, administrators, and parents.
- Preparation and maintenance of current and accurate financial, ~~personnel, payroll, employee benefit~~ and student records.
- Correct English usage, spelling, grammar, and punctuation.
- Understand and carry out oral and written instructions.
- Basic arithmetic, filing, and record keeping practices.

#### **Physical Demands:**

- Dexterity of hands and fingers to operate a computer keyboard
- Sitting or standing for extended periods of time
- Hearing and speaking to exchange information and making presentations
- Seeing to read a variety of materials
- Moderate physical exertion. Ability to lift 20 pounds maximum and carrying any object weighing up to 15 pounds.

The amount of time for each activity varies depending on daily work load and priority schedules. Some days, sitting could occur more frequently, and on other days standing and walking could occur throughout the workday.

May sit for prolonged time when completing projects; however, standing breaks are encouraged.

Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

#### **Work Environment:**

- School office environment

- Constant interruptions
- Deadlines, meetings and reports are constant

~~Evening or variable hours~~

**License:**

Possession of a valid California Driver's License issued by the Department of Motor Vehicles.

**Work Year:** 233 Days

**Supervisor:** Director of Central Office & Finance

**Board Approved:** November 14, 2017

***Board Amended:***

DRAFT

**9.3**





## **Classified Position – Non Exempt**

### **Job Description: Business Services Assistant II**

#### **Description:**

The Business Services Assistant II position is directly responsible to the Director of Central Office & Finance. The Business Services Assistant II position shall perform highly technical clerical accounting and record keeping work related to the school's business functions which include, but are not limited to, student records, state reporting, personnel, payroll, employee benefits, training records and absence reporting.

#### **Essential Duties and Responsibilities include, but are not limited to the following:**

- Receives, reviews, and verifies all attendance information; reviews absences and percentage of attendance with the assistance of certificated staff when necessary.
- Research discrepancies of attendance information and/or documentation for the purpose of ensuring accuracy of attendance data before processing.
- Create, verify and submit attendance reports to Director Of Central Office and Finance for State Attendance Reporting
- Upload and verify multiple data files to CalPads, resolving any data error issues
- Request and obtain student SSIDs from CalPads. Input and maintain SSIDs in PVCS student information system.
- Perform general clerical duties that are related, but not limited to the Business Office and Administrative Services.
- Work closely with the Director of Central Office & Finance in order to maintain accurate student cumulative records and forms.
- Maintain confidential student records.
- Assist Human Resources and Business Services Specialist with confidential personnel, payroll and benefits records
- Performs Employee/Vendor Benefit Reconciliations
- Assist with Employee Benefit Open Enrollment and Tax Reporting
- Maintain an employee LMS Training and Recordkeeping System
- Maintain Personnel files including I9s, HIPPA confidential documents, and employee clearance documentation
- Maintain Employee Absence Reports – including processing, posting and reconciling
- Maintain a variety of business records, reports, schedules, and files (manual and computer) for the purpose of documenting personnel, marketing, and safety information.
- In conjunction with Chair of the School's Safety Committee – maintain and update School's Safety documentation
- Assisted with receiving of merchandise.
- Participate in the annual student registration process.
- Responsible for front desk coverage when necessary.
- Other duties as assigned.

## **Requirements:**

### **Education and Experience:**

- A minimum of 2 years of previous professional office experience.
- High School Diploma or equivalent.

### **Knowledge, Skills, and Abilities:**

- Through knowledge of the Student Information System, as utilized for attendance accounting and enrollment.
- General Knowledge of state rules and regulations governing attendance accounting and automated recordkeeping systems.
- Strong Accounting and Human Resource procedure skills.
- Ability to maintain highly confidential employee personnel and benefit records.
- Thorough understanding of professional office practices, procedures and equipment.
- An ability to plan, organize and write with clarity and correctness
- Prioritize, organize and multi-task
- Ability to work independently and cooperatively with fellow employees, staff, administrators, and parents.
- Timely and accurate preparation and maintenance of personnel, payroll, employee benefit and student records.
- Interpret, apply and explain rules, regulations, policies and procedures in regard to employee absences, time reporting, benefits, and personnel matters.
- Knowledge and application of applicable labor, tax and education code.

### **Physical Demands:**

- Dexterity of hands and fingers to operate a computer keyboard
- Sitting or standing for extended periods of time
- Hearing and speaking to exchange information and making presentations
- Seeing to read a variety of materials
- Moderate physical exertion. Ability to lift 20 pounds maximum and carrying any object weighing up to 15 pounds.

The amount of time for each activity varies depending on daily work load and priority schedules. Some days, sitting could occur more frequently, and on other days standing and walking could occur throughout the workday.

May sit for prolonged time when completing projects; however, standing breaks are encouraged.

Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

### **Work Environment:**

School office environment

Constant interruptions

Deadlines, meetings and reports are constant

**Work Year:** 233 Days

**Supervisor:** Director of Central Office & Finance

Board Approved:

**9.4**

\*\*\*DRAFT\*\*\*

PACIFIC VIEW CHARTER SCHOOL  
2019-20 CLASSIFIED SALARY SCHEDULE

\*\*\*DRAFT\*\*\*

Work Year 233 Days

STEP	Receptionist	Per	Hourly	Inst. Aide	Per	Hourly	Office	Per	Hourly	Office	Per	Hourly
	Data Entry	Diem		Ed Spec IA	Diem		Clerk	Diem		Clerk	Diem	
										Bilingual		
1	25,104	107.74	13.47	27,923	119.84	14.98	30,801	132.19	16.52	34,845	149.55	18.69
2	26,108	112.05	14.01	29,040	124.63	15.58	32,033	137.48	17.19	36,239	155.53	19.44
3	27,152	116.53	14.57	30,202	129.62	16.20	33,314	142.98	17.87	37,688	161.75	20.22
4	28,239	121.20	15.15	31,410	134.81	16.85	34,647	148.70	18.59	39,196	168.22	21.03
5	29,368	126.04	15.76	32,666	140.20	17.52	36,033	154.65	19.33	40,764	174.95	21.87
6	30,543	131.09	16.39	33,973	145.81	18.23	37,474	160.83	20.10	42,394	181.95	22.74
7	31,765	136.33	17.04	35,332	151.64	18.95	38,973	167.27	20.91	44,090	189.23	23.65
8	33,353	143.15	17.89	37,098	159.22	19.90	40,922	175.63	21.95	46,295	198.69	24.84
9	34,020	146.01	18.25	37,840	162.40	20.30	41,740	179.14	22.39	47,220	202.66	25.33
10	34,700	148.93	18.62	38,597	165.65	20.71	42,575	182.73	22.84	48,165	206.72	25.84
11	35,394	151.91	18.99	39,369	168.96	21.12	43,426	186.38	23.30	49,128	210.85	26.36
12	36,102	154.94	19.37	40,156	172.34	21.54	44,295	190.11	23.76	50,111	215.07	26.88
13	36,824	158.04	19.76	40,959	175.79	21.97	45,181	193.91	24.24	51,113	219.37	27.42
14	37,561	161.20	20.15	41,778	179.31	22.41	46,085	197.79	24.72	52,135	223.76	27.97
15	38,312	164.43	20.55	42,614	182.89	22.86	47,006	201.74	25.22	53,178	228.23	28.53
16	39,078	167.72	20.96	43,466	186.55	23.32	47,946	205.78	25.72	54,241	232.80	29.10
17	39,860	171.07	21.38	44,336	190.28	23.79	48,905	209.89	26.24	55,326	237.45	29.68
18	40,657	174.49	21.81	45,222	194.09	24.26	49,883	214.09	26.76	56,433	242.20	30.28

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Part time positions will be paid hourly rate

Support Services Stipend 5,000 Annually

Board Approved: 6/18/2019

Revised: 7/16/2019

8/20/2019

\*\*\*DRAFT\*\*\*

PACIFIC VIEW CHARTER SCHOOL  
2019-20 CLASSIFIED SALARY SCHEDULE

\*\*\*DRAFT\*\*\*

Work Year 233 Days

STEP	Lead	Per	Hourly	Lead Inst. Aide	Per	Hourly	Enrichment	Per	Hourly	Administrative	Per	Hourly
	Instructional	Diem		Student	Diem		Intervention	Diem		Assistant	Diem	
	Aide			Support Asst.			Instructor					
1	32,345	138.82	17.35	41,234	173.09	21.64	39,890	171.20	21.40	40,224	172.64	21.58
2	33,639	144.37	18.05	42,883	180.01	22.50	41,486	178.05	22.26	41,833	179.54	22.44
3	34,984	150.15	18.77	44,599	187.21	23.40	43,145	185.17	23.15	43,506	186.72	23.34
4	36,384	156.15	19.52	46,383	194.70	24.34	44,871	192.58	24.07	45,247	194.19	24.27
5	37,839	162.40	20.30	48,238	202.49	25.31	46,666	200.28	25.04	47,056	201.96	25.24
6	39,353	168.90	21.11	50,167	210.59	26.32	48,532	208.29	26.04	48,939	210.04	26.25
7	40,927	175.65	21.96	52,174	219.01	27.38	50,474	216.62	27.08	50,896	218.44	27.30
8	42,973	184.43	23.05	54,783	229.96	28.75	52,997	227.46	28.43	53,441	229.36	28.67
9	43,833	188.12	23.52	55,879	234.56	29.32	54,057	232.01	29.00	54,510	233.95	29.24
10	44,709	191.88	23.99	56,996	239.26	29.91	55,138	236.65	29.58	55,600	238.63	29.83
11	45,603	195.72	24.47	58,136	244.04	30.51	56,241	241.38	30.17	56,712	243.40	30.42
12	46,515	199.64	24.95	59,299	248.92	31.12	57,366	246.21	30.78	57,846	248.27	31.03
13	47,446	203.63	25.45	60,485	253.90	31.74	58,513	251.13	31.39	59,003	253.23	31.65
14	48,395	207.70	25.96	61,694	258.98	32.37	59,684	256.15	32.02	60,183	258.30	32.29
15	49,363	211.86	26.48	62,928	264.16	33.02	60,877	261.28	32.66	61,387	263.46	32.93
16	50,350	216.09	27.01	64,187	269.44	33.68	62,095	266.50	33.31	62,615	268.73	33.59
17	51,357	220.42	27.55	65,471	274.83	34.35	63,337	271.83	33.98	63,867	274.11	34.26
18	52,384	224.82	28.10	66,780	280.33	35.04	64,603	277.27	34.66	65,144	279.59	34.95

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Part time positions will be paid hourly rate

Board Approved:

6/18/2019

Revised:

7/16/2019

Support Services Stipend 5,000 Annually

8/20/2019

\*\*\*DRAFT\*\*\*

**PACIFIC VIEW CHARTER SCHOOL  
2019-20 CLASSIFIED SALARY SCHEDULE**

\*\*\*DRAFT\*\*\*

Work Year 233 Days

STEP	Inst. Aide	Per	Hourly	Inst Aide	Per	Hourly	Business	Per	Hourly	Registrar	Per	Hourly
	1-1 (192 Day)	Diem		1-1 (223 day)	Diem		Services	Diem			Diem	
							Asst. I					
1	27,923	145.43	18.18	32,433	145.44	18.18	36,665	164.42	20.55	38,700	166.09	20.76
2	29,040	151.25	18.91	33,730	151.26	18.91	38,132	170.99	21.37	40,248	172.74	21.59
3	30,202	157.30	19.66	35,080	157.31	19.66	39,657	177.83	22.23	41,858	179.65	22.46
4	31,410	163.59	20.45	36,483	163.60	20.45	41,243	184.95	23.12	43,532	186.83	23.35
5	32,666	170.14	21.27	37,942	170.14	21.27	42,893	192.34	24.04	45,274	194.31	24.29
6	33,973	176.94	22.12	39,460	176.95	22.12	44,609	200.04	25.00	47,084	202.08	25.26
7	35,332	184.02	23.00	41,038	184.03	23.00	46,393	208.04	26.01	48,968	210.16	26.27
8	37,098	193.22	24.15	43,090	193.23	24.15	48,713	218.44	27.31	51,416	220.67	27.58
9	37,840	197.08	24.64	43,952	197.09	24.64	49,687	222.81	27.85	52,445	225.08	28.14
10	38,597	201.03	25.13	44,831	201.04	25.13	50,681	227.27	28.41	53,493	229.59	28.70
11	39,369	205.05	25.63	45,727	205.06	25.63	51,694	231.81	28.98	54,563	234.18	29.27
12	40,156	209.15	26.14	46,642	209.16	26.14	52,728	236.45	29.56	55,655	238.86	29.86
13	40,959	213.33	26.67	47,575	213.34	26.67	53,783	241.18	30.15	56,768	243.64	30.45
14	41,778	217.60	27.20	48,526	217.61	27.20	54,858	246.00	30.75	57,903	248.51	31.06
15	42,614	221.95	27.74	49,497	221.96	27.74	55,955	250.92	31.37	59,061	253.48	31.69
16	43,466	226.39	28.30	50,487	226.40	28.30	57,075	255.94	31.99	60,242	258.55	32.32
17	44,336	230.91	28.86	51,497	230.93	28.87	58,216	261.06	32.63	61,447	263.72	32.97
18	45,222	235.53	29.44	52,526	235.54	29.44	59,380	266.28	33.28	62,676	269.00	33.62

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Part time positions will be paid hourly rate

Board Approved:

6/18/2019

Revised:

7/16/2019

Support Services Stipend 5,000 Annually

8/20/2019

\*\*\*DRAFT\*\*\*

PACIFIC VIEW CHARTER SCHOOL  
2019-20 CLASSIFIED SALARY SCHEDULE

\*\*\*DRAFT\*\*\*

STEP	Business	Per	Hourly		Per	Hourly		Per	Hourly		Per	Hourly
	Services	Diem			Diem			Diem			Diem	
	Assistant II											
1	40,330	210.05	26.26		0.00	0.00		0.00	0.00	0	0.00	0.00
2	41,943	218.45	27.31		0.00	0.00		0.00	0.00	0	0.00	0.00
3	43,621	227.19	28.40		0.00	0.00		0.00	0.00	0	0.00	0.00
4	45,366	236.28	29.54		0.00	0.00		0.00	0.00	0	0.00	0.00
5	47,180	245.73	30.72		0.00	0.00		0.00	0.00	0	0.00	0.00
6	49,068	255.56	31.95		0.00	0.00		0.00	0.00	0	0.00	0.00
7	51,030	265.78	33.22		0.00	0.00		0.00	0.00	0	0.00	0.00
8	53,582	279.07	34.88		0.00	0.00		0.00	0.00	0	0.00	0.00
9	54,653	284.65	35.58		0.00	0.00		0.00	0.00	0	0.00	0.00
10	55,747	290.35	36.29		0.00	0.00		0.00	0.00	0	0.00	0.00
11	56,861	296.15	37.02		0.00	0.00		0.00	0.00	0	0.00	0.00
12	57,999	302.08	37.76		0.00	0.00		0.00	0.00	0	0.00	0.00
13	59,159	308.12	38.51		0.00	0.00		0.00	0.00	0	0.00	0.00
14	60,342	314.28	39.29		0.00	0.00		0.00	0.00	0	0.00	0.00
15	61,549	320.57	40.07		0.00	0.00		0.00	0.00	0	0.00	0.00
16	62,780	326.98	40.87		0.00	0.00		0.00	0.00	0	0.00	0.00
17	64,035	333.52	41.69		0.00	0.00		0.00	0.00	0	0.00	0.00
18	65,316	340.19	42.52		0.00	0.00	0	0.00	0.00	0	0.00	0.00

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Part time positions will be paid hourly rate

Board Approved:

6/18/2019

Revised:

7/16/2019

Support Services Stipend      5,000 Annually

8/20/2019