

8.7 Application for Authorization of Student Club or Organization:
Yearbook Club **Action**

9.0 **Personnel**

9.1 Business Services Assistant Job Description & Salary Schedule
Action

10.0 **Curriculum**

10.1 Spanish 2 A&B Course Outlines **Action**

11.0 **Board/Staff Discussion**

12.0 **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' Special Meeting Tuesday September 26, 2017 Board Minutes

1.0 Call to Order/Roll Call

Vice President Walters called the meeting to order at 12:00 pm. Vice President Walters, Trustee Taylor and Meyer present. President Brown absent.

2.0 Approval of Agenda

Moved by Trustee Taylor & seconded by Trustee Meyer to approve changing the agenda: Closed Session will be placed after Action Discussion Items, First Note Finance will be moved to 9.1 and 2016-17 Unaudited Actuals will be moved to 9.2.

AYES: Walters, Taylor, Meyer

NOES: None

ABSTAIN: None

ABSENT: Brown

3.0 Pledge of Allegiance

The Pledge of Allegiance was let by Vice President Walters

7.0 Introductions

Lori Bentley, Human Resources & Business Specialist, Chris Ing

8.0 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.

8.1 Moved by Trustee Taylor & seconded by Trustee Meyer to approve the Consent Calendar as presented.

AYES: Walters, Taylor, Meyer

NOES: None
ABSTAIN: None
ABSENT: Brown

9.0 Action/Discussion Items

9.1 Moved by Trustee Taylor & seconded by Trustee Meyer to approve the First Note Finance proposal for Prop-39 funds as presented..

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

9.2 Moved by Trustee Taylor & seconded by Trustee Meyer to approve the 2016-17 Unaudited Actuals as presented.

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

4.0 Closed Session Public Comment –

Each speaker will be allowed a maximum of three minutes to speak.
Unless an item has been placed on the published agenda in accordance with the Brown Act, there shall be no action taken.
No requests to speak.

5.0 Closed Session

5.1 The Board convened to Closed Session at 12:30 pm with Labor Negotiators Gina Campbell and Kira Fox
Moved by Vice President Walters and seconded by Trustee Taylor to approve a retroactive 7% salary increase across all the 2016/2017 salary schedules.

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

6.0 Report Out To Public Action Taken In Closed Session

The Board reconvened to Open Session at 1:00pm
5.1 The Board unanimously approved a retroactive 7% salary increase across all the 2016/17 salary schedules.

10.0 Board/Staff Discussion

None

13.0 Adjournment

Vice President Walters adjourned the meeting at 1:12 p.m.

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' Special Meeting Thursday, October 5, 2017 Board Minutes

1.0 Call to Order/Roll Call

President Brown called the meeting to order at 1:05pm. Present President Brown attending via phone from 1200 Bromberg St #213, Mineola, Tx, 1st Vice President Jon Walters attending via phone from 4928 Alameda Dr. Oceanside, CA, and Trustee Nichole Taylor. Trustee Meyer absent

2.0 Approval of Agenda

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

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

3.0 Pledge of Allegiance

The Pledge of Allegiance was let by Gina Campbell, Executive Director

4.0 Public Comment

Each speaker will be allowed a maximum of three minutes to speak. Unless an item has been placed on the published agenda in accordance with the Brown Act, there shall be no action taken. **None**

5.0 Introductions

Lori Bentley, Human Resources & Business Services Specialist

6.0 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.

6.1 Moved by President Brown & seconded by Trustee Taylor to approve the 2016-17 Retro salary Increase Resolution #1 as presented.

AYES: Brown, Taylor, Walters

NOES: None
ABSTAIN: None
ABSENT: Meyer

7.0 Action/Discussion Items

7.1 Moved by President Brown and seconded by Trustee Taylor to approve the 2016-17 Revised Unaudited Actuals including the one-time remittance for Special Education Services to Oceanside Unified as presented.

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

7.2 & 7.3 Moved by President Brown and seconded by Trustee Taylor to approve the 2016/17 & 2017/18 revised salary schedules that include the 7% retro salary increase as presented.

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

8.0 Board Staff Discussion – None

9.0 Adjournment – President Brown adjourned the meeting at 1:22 p.m.

8.1



Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants

VALUE THE DIFFERENCE

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

We have audited the financial statements of Pacific View Charter School for the year ended June 30, 2017 and have issued our report thereon dated October 12, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 2, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Gorman Learning Center are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016-2017. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the capital asset depreciation is based on the expected useful life for assets being capitalized and as described in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has agreed on all passed adjustment included with the representation letter. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 12, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Governing Board charged with governance and management of Pacific View Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.

Vannink, Tein, Day & Co., LLP

Rancho Cucamonga, California
October 12, 2017



**PACIFIC VIEW
CHARTER SCHOOL**

ANNUAL FINANCIAL REPORT

JUNE 30, 2017

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

TABLE OF CONTENTS
JUNE 30, 2017

<i>INDEPENDENT AUDITOR'S REPORT</i>	1
<i>FINANCIAL STATEMENTS</i>	
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6
<i>SUPPLEMENTARY INFORMATION</i>	
Local Education Agency Organization Structure	23
Schedule of Average Daily Attendance	24
Schedule of Instructional Time	25
Reconciliation of Annual Financial Report With Audited Financial Statements	26
Note to Supplementary Information	27
<i>INDEPENDENT AUDITOR'S REPORTS</i>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	29
Report on State Compliance	31
<i>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</i>	
Summary of Auditor's Results	35
Financial Statement Findings	36
State Awards Findings and Questioned Costs	37
Summary Schedule of Prior Audit Findings	38



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, 2017, and the related statements of activities and cash flows 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 opinions 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 *2016-2017 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 opinions.

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, 2017, 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.

Emphasis of Matter – Correction of an Error

As discussed in Note 16 to the financial statements, the Charter School corrected its beginning balance for accounts payable and accounts receivable balances to clear out the prior years' remaining balances. Our opinion is not modified with respect to the matter.

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 October 12, 2017, 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.

Varinich, Tien, Day & Co., LLP

Rancho Cucamonga, California
October 12, 2017

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

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017

ASSETS

Current Assets

Cash and cash equivalents	\$ 2,719,871
Accounts receivable	325,698
Prepaid expenses	3,414
Total Current Assets	<u>3,048,983</u>

Non-Current Assets

Fixed assets	5,705,520
Less: accumulated depreciation	<u>(466,870)</u>
Total Non-Current Assets	<u>5,238,650</u>
Total Assets	<u>\$ 8,287,633</u>

LIABILITIES

Current Liabilities

Accounts payable	\$ 587,218
Deferred revenue	197,722
Current portion of long-term debt	<u>237,209</u>
Total Current Liabilities	<u>1,022,149</u>

Long-Term Obligations

Non-current portion of long-term debt	<u>3,128,310</u>
Total Liabilities	<u>4,150,459</u>

NET ASSETS

Designated	17,411
Unrestricted	<u>4,119,763</u>
Total Net Assets	<u>4,137,174</u>
Total Liabilities and Net Assets	<u>\$ 8,287,633</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, 2017

REVENUES

Local Control Funding Formula	\$ 5,329,415
Other State revenue	266,533
Local revenues	6,086
Interest income	17,569
Total Revenues	<u>5,619,603</u>

EXPENSES

Program services	
Teacher salaries and benefits	2,634,889
Student supplies	124,356
Operating expenses	628,971
Depreciation	97,714
Debt interest expense	118,298
Total Program Services	<u>3,604,227</u>
Management and general	
Administrative salaries and benefits	694,750
Clerical salaries and benefits	278,737
District supervisory fee	9,779
Student supplies	31,089
Depreciation	24,428
Operating expenses	157,243
Debt interest expense	29,574
Total Management and General	<u>1,225,601</u>
Total Expenses	<u>4,829,828</u>

CHANGE IN NET ASSETS

NET ASSETS, BEGINNING OF YEAR	<u>3,284,532</u>
PRIOR PERIOD ADJUSTMENT (NOTE 16)	<u>62,867</u>
BEGINNING BALANCE AS RESTATED	<u>3,347,399</u>
NET ASSETS, END OF YEAR	<u>\$ 4,137,174</u>

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, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 789,775
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation expense	122,142
Gain from sale of vehicle	(13,710)
Changes in operating assets and liabilities	
Decrease in accounts receivable	21,380
Increase in prepaid expenses	(2,661)
Increase in accounts payable and accrued expenses	451,045
Increase in deferred revenue	197,722
Net Cash Provided by Operating Activities	<u>1,565,693</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditures	(180,229)
Sale of vehicle	26,422
Net Cash Used by Investing Activities	<u>(153,807)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds for Auto Loan	37,302
Loan payment	(235,857)
Net Cash Used by Financing Activities	<u>(198,555)</u>

NET INCREASE IN CASH

1,213,331

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

1,506,540

CASH AND CASH EQUIVALENTS, END OF YEAR

\$ 2,719,871

Supplemental cash flow disclosure:

Cash paid during the period for interest	<u>\$ 147,872</u>
--	-------------------

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, 2017

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 21st 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 14 to the financial statements.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The significant policies followed by the Charter School are described below to enhance the financial statements.

The Charter School is required to report information about its financial position and activities in three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Charter School has no temporarily or permanently restricted net assets, as of June 30, 2017. In addition, the Charter School is required to present a Statement of Cash Flows.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The Charter School's financial statements are prepared utilizing the accrual basis of accounting. Support and revenues are recorded in the period earned. Expenditures are recognized in the period the liability is incurred.

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 2013 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, 2017, there were county treasury investments deemed to be cash equivalents.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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.

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.

Donated Services, Goods, and Facilities

A few volunteers have donated their time and experience to the Charter School's program services and fundraising campaigns during the year. However, these donated services are not reflected in the financial statements since there is no readily determined method of valuing the services.

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.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash at June 30, 2017, consisted of the following:

Deposits

Cash on hand and in banks	<u>\$ 33,394</u>
---------------------------	------------------

Cash balances held in banks are insured up to \$250,000 by the Federal Depositary 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, 2017, 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 - INVESTMENTS

The Charter School maintains substantially all of its cash in the County Treasury as part of the common investment pool (\$2,686,477 as of June 30, 2017). The fair value of the Charter School's portion of this pool as of that date, as provided by the pool sponsor, was \$2,677,372. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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, 2017, consisted of the following:

Investment Type	Fair Value	Weighted Average Days to Maturity
San Diego County Treasury Investment Pool	<u>\$ 2,677,372</u>	<u>417</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 5 - 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.

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 2017. The Charter School did not have any liabilities measured at fair value on a recurring basis as of June 30, 2017.

Investment Type	Level	Fair Value	Weighted Average Days to Maturity
San Diego County Treasury Investment Pool	2	<u>\$2,677,372</u>	417

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2017, consisted of the following:

Local Control Funding Formula	\$	271,645
Lottery		46,350
Interest		7,703
Total Accounts Receivable	\$	<u>325,698</u>

NOTE 7 - FIXED ASSETS

The fixed assets at June 30, 2017, consisted of the following:

Land	\$	1,158,491
Buildings		4,214,404
Building improvements		131,055
Equipment		<u>201,570</u>
Subtotal		5,705,520
Less: accumulated depreciation		<u>(466,870)</u>
Total Fixed Assets	\$	<u>5,238,650</u>

D

uring the year ended June 30, 2017, \$122,142 was charged to the Charter School for depreciation expense.

NOTE 8 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2017, consisted of the following:

Salaries and benefits	\$	353,627
Due to grantor		9,779
Compensated absences		37,898
Vendor payables		<u>185,914</u>
Total Accounts Payable	\$	<u>587,218</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - DEFERRED REVENUE

Deferred revenue at June 30, 2017, consisted of the following:

Other State revenues	<u>\$ 197,722</u>
----------------------	-------------------

NOTE 10 - LONG-TERM OBLIGATIONS

Long-term obligations activity includes debt and other long-term obligations. Changes in obligations for the fiscal year ended June 30, 2017, are as follows:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	Due in One Year
Union Bank - Oceanside Property	\$ 1,925,342	\$ -	\$ 139,369	\$ 1,785,973	\$ 145,337
Wells Fargo - Moreno Valley Property	1,625,457	-	81,560	1,543,897	85,052
Auto loan - Kia Motors Finance	-	18,154	804	17,350	3,319
Auto loan - Kia Motors Finance	-	19,148	849	18,299	3,501
Auto loan - Kia Motors Finance	13,275	-	13,275	-	-
Total	<u>\$ 3,564,074</u>	<u>\$ 37,302</u>	<u>\$ 235,857</u>	<u>\$ 3,365,519</u>	<u>\$ 237,209</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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, 2017, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 145,337	\$ 72,234	\$ 217,571
2019	151,560	66,011	217,571
2020	158,050	59,522	217,572
2021	164,817	52,754	217,571
2022	171,874	52,178	224,052
2023-2027	976,268	151,674	1,127,942
2028	18,067	5,675	23,742
Total	<u>\$ 1,785,973</u>	<u>\$ 460,048</u>	<u>\$ 2,246,021</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.

Debt service requirements for the loan as of June 30, 2017, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 85,052	\$ 63,219	\$ 148,271
2019	88,694	59,577	148,271
2020	92,491	55,779	148,270
2021	96,452	51,819	148,271
2022	100,581	51,482	152,063
2023-2027	571,316	193,945	765,261
2028-2031	509,311	65,903	575,214
Total	<u>\$ 1,543,897</u>	<u>\$ 541,724</u>	<u>\$ 2,085,621</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Car Loans – Kia 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, 2017, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 3,319	\$ 791	\$ 4,110
2019	3,489	621	4,110
2020	3,667	443	4,110
2021	3,856	256	4,112
2022	3,019	63	3,082
Total	<u>\$ 17,350</u>	<u>\$ 2,174</u>	<u>\$ 19,524</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, 2017, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 3,501	\$ 834	\$ 4,335
2019	3,680	656	4,336
2020	3,868	468	4,336
2021	4,065	270	4,335
2022	3,185	65	3,250
Total	<u>\$ 18,299</u>	<u>\$ 2,293</u>	<u>\$ 20,592</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 11 - OPERATING LEASES

Oceanside Copier Lease

On January 27, 2014, 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 February 2014 through February 2019. For the fiscal year ended June 30, 2017, operating lease expense was \$2,388.

Future lease payments are as follows:

Fiscal Year Ending June 30,	Lease Payments
2018	\$ 2,388
2019	1,393
Total	<u>\$ 3,781</u>

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, 2017, was \$2,388.

Future lease payments are as follows:

Fiscal Year Ending June 30,	Lease Payments
2018	\$ 2,388
2019	2,388
2020	398
Total	<u>\$ 5,174</u>

NOTE 12 - NET ASSETS

Net assets at June 30, 2017, consisted of the following:

Designated for State programs	\$ 17,411
Unrestricted	<u>4,119,763</u>
Total Net Assets	<u>\$ 4,137,174</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 13 - 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.

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, 2016, total actuarial value of assets are \$170 billion, the actuarial obligation is \$267 billion, contributions from all employers totaled \$3.3 billion, and the plan is 63.7 percent funded. The Charter School did not contribute more than five percent of the total contributions to the plan.

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, 2016, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically 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.

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

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.

The STRP provisions and benefits in effect at June 30, 2017, 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%	9.205%
Required employer contribution rate	12.58%	12.58%
Required state contribution rate	8.828%	8.828%

Co

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, 2017, are presented above and the Charter School's total contributions were \$234,644.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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, 2015, the Schools Pool total plan assets are \$57 billion, the total accrued liability is \$72 billion, contributions from all employers totaled \$1.3 billion, and the plan is 79.2 percent funded. The Charter School did not contribute more than five percent of the total contributions to the plan.

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, 2015, annual actuarial valuation report, Schools Pool Actuarial Valuation, 2015. 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>.

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.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

The CalPERS provisions and benefits in effect at June 30, 2017, 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%	6.00%
Required employer contribution rate	13.888%	13.888%

Co

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, 2017, are presented above and the total Charter School contributions were \$76,324.

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 \$158,475 (8.828 percent of salaries subject to CalSTRS). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 14 - 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, 2017, the Charter School made payments of \$67,497 to the JPA for services received. At June 30, 2017, the Charter School had no recorded accounts receivable or accounts payable to the JPA.

NOTE 15 - 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.

NOTE 16 - CORRECTION OF PRIOR YEAR NET ASSETS

The Charter School corrected its beginning balance for accounts payable and accounts receivable balances to clear out the prior years' remaining balances and record 2015-2016 State apportionment per CDE recertification.

Statement of Activities and Changes in Net Position

Net Assets - Beginning	\$ 3,284,532
Correction to prior year's accounts receivable and accounts payable balances	<u>62,867</u>
Net Assets - Beginning as Restated	<u>\$ 3,347,399</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 17 - 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 October 12, 2017, 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.

SUPPLEMENTARY INFORMATION

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

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2017

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

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Martha Brown	President	July 2017
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, 2017

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	16.01	16.37
Fourth through sixth	54.32	55.20
Seventh and eighth	74.54	75.82
Ninth through twelfth	429.67	429.49
Total Regular ADA	<u>574.54</u>	<u>576.88</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, 2017**

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, 2017**

There were no adjustment to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2017.

See accompanying note to supplementary information.

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

NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2017

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

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with provisions of *Education Code* Sections 46200 and 46206. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made through the San Diego County Office of Education to the Charter School.

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 46200 through 46206, 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 fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

INDEPENDENT AUDITOR'S REPORTS



**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, 2017, 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 October 12, 2017.

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.

Vannick, Tein, Day & Co., LLP

Rancho Cucamonga, California
October 12, 2017



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 *2016-2017 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, 2017.

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 *2016-2017 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 on Each of the Programs

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, 2017.

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:

	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
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
Ratios 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
Mental Health Expenditures	No, see below
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, see below
After 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
Immunizations	Yes, see below
CHARTER SCHOOLS	
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 did not receive funding related to the California Clean Energy Jobs Act; 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 was not listed on the immunization assessment reports; 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.

Vannink, Tim, Day & Co, LLP

Rancho Cucamonga, California
October 12, 2017

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2017

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
---	-------------------

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

FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

None reported.

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

STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017

None reported.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

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

8.2

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016Open to Public
Inspection**A** For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

6401 LINDA VISTA RD

Room/suite

605

City or town, state or province, country, and ZIP or foreign postal code

SAN DIEGO, CA 92111**F** Name and address of principal officer: **GINA CAMPBELL****3670 OCEAN RANCH BLVD, OCEANSIDE, CA 92056****D** Employer identification number**33-0920682****E** Telephone number**760-757-0161****G** Gross receipts \$ **5,549,433.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **PACIFICVIEW.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1999** **M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION IS COMMITTED TO PROVIDING A SAFE AND EXCEPTIONAL LEARNING ENVIRONMENT UTILIZING 21ST			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	3	
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	47	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
7b	Net unrelated business taxable income from Form 990-T, line 34	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	4,685,626.	5,531,864.
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,126.	17,569.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,702,752.	5,549,433.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,836,665.	3,608,376.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,349,971.	1,159,153.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,186,636.	4,767,529.
19	Revenue less expenses. Subtract line 18 from line 12	516,116.	781,904.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	7,047,647.	8,015,988.
	21	Total liabilities (Part X, line 26)	3,763,115.	3,949,552.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,284,532.	4,066,436.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	GINA CAMPBELL, EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	MATTHEW S. MILLER			P01385220
Firm's name	Firm's EIN		Phone no.	
	VAVRINEK, TRINE, DAY & CO., LLP	95-2648289	909-466-4410	
Firm's address				
10681 FOOTHILL BLVD SUITE 300 RANCHO CUCAMONGA, CA 91730				

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒ **X**

1 Briefly describe the organization's mission:
THE ORGANIZATION COMMUNITY IS FOCUSED ON THE SUCCESS OF EACH STUDENT AND PARTNERS WITH PARENTS IN THE EDUCATION OF THEIR CHILDREN. THE ORGANIZATION IS COMMITTED TO PROVIDING A SAFE AND EXCEPTIONAL LEARNING ENVIRONMENT UTILIZING 21ST CENTURY TOOLS, RESOURCES AND CURRICULIM.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **3,523,095.** including grants of \$) (Revenue \$)
PACIFIC VIEW CHARTER SCHOOL IS A K-12 TUITION FREE, PUBLIC CHARTER SCHOOL SERVING SAN DIEGO, RIVERSIDE, ORANGE, AND IMPERIAL COUNTIES THAT SPECIALIZES IN ONE-ON-ONE INSTRUCTION. THE SCHOOL PROVIDES AN EXCELLENT EDUCATIONAL ALTERNATIVE BY PARTNERING WITH PARENTS AND STUDENTS THROUGH A PERSONALIZED LEARNING MODEL.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **3,523,095.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X

Form 990 (2016)

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2016)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	10		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	47		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?			
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

Form 990 (2016)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				3										
b Enter the number of voting members included in line 1a, above, who are independent				3										
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2											X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			3											X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4											X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5											X
6 Did the organization have members or stockholders?			6											X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a											X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b											X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?			8a			X								
b Each committee with authority to act on behalf of the governing body?			8b			X								
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9											X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?															X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?															
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a		X										
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.															
12a Did the organization have a written conflict of interest policy? If "No," go to line 13			12a		X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?			12b		X										
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done			12c				X								
13 Did the organization have a written whistleblower policy?			13				X								
14 Did the organization have a written document retention and destruction policy?			14				X								
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?															
a The organization's CEO, Executive Director, or top management official			15a				X								
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			15b				X								
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?			16a												X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?			16b												

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **THE ORGANIZATION - 760-757-0161**
6401 LINDA VISTA RD, NO. 605, SAN DIEGO, CA 92111

--	--

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	5,525,778.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,086.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		5,531,864.			
Program Service Revenue	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		17,569.			17,569.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		5,549,433.	0.	0.	17,569.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	245,891.	245,891.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,547,640.	1,574,153.	973,487.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	424,035.	424,035.		
10 Payroll taxes	390,810.	390,810.		
11 Fees for services (non-employees):				
a Management				
b Legal	11,714.	9,371.	2,343.	
c Accounting	8,400.	6,720.	1,680.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	435,043.	348,034.	87,009.	
12 Advertising and promotion				
13 Office expenses	3,420.	2,745.	675.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	37,449.	29,950.	7,499.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	147,872.	118,298.	29,574.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	122,142.	97,714.	24,428.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a INSTRUCTIONAL MATERIALS	155,445.	124,356.	31,089.	
b STUDENT PROGRAMS	121,793.	97,434.	24,359.	
c DISTRICT SUPERVISORY FE	48,895.		48,895.	
d MAINTENANCE	47,712.	38,170.	9,542.	
e All other expenses	19,268.	15,414.	3,854.	
25 Total functional expenses. Add lines 1 through 24e	4,767,529.	3,523,095.	1,244,434.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

Form 990 (2016)

33-0920682 Page 11

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,506,540.	1	2,719,871.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	347,078.	4	54,053.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	753.	9	3,414.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,705,520.		
	b Less: accumulated depreciation	10b 466,870.	5,193,276.	10c 5,238,650.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	7,047,647.	16	8,015,988.	
Liabilities	17 Accounts payable and accrued expenses	199,041.	17	584,033.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,564,074.	23	3,365,519.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	3,763,115.	26	3,949,552.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,284,532.	27	4,066,436.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	3,284,532.	33	4,066,436.	
34 Total liabilities and net assets/fund balances	7,047,647.	34	8,015,988.	

Form 990 (2016)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,549,433.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,767,529.
3	Revenue less expenses. Subtract line 2 from line 1	3	781,904.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,284,532.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,066,436.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2016)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization **PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION**

Employer identification number
33-0920682

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☒ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 632021 09-21-16 **Schedule A (Form 990 or 990-EZ) 2016**

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
b 33 1/3% support test - 2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>			

Schedule A (Form 990 or 990-EZ) 2016

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
3b		

PACIFIC VIEW CHARTER SCHOOL

Schedule A (Form 990 or 990-EZ) 2016 CO SAN DIEGO COUNTY OFFICE OF EDUCATION 33-0920682 Page 6

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2016

PACIFIC VIEW CHARTER SCHOOL

Schedule A (Form 990 or 990-EZ) 2016 CO SAN DIEGO COUNTY OFFICE OF EDUCATION 33-0920682 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

Schedule A (Form 990 or 990-EZ) 2016 CO SAN DIEGO COUNTY OFFICE OF EDUCATION 33-0920682 Page 8

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Name of the organization

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

Employer identification number

33-0920682

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

Employer identification number

33-0920682

Part I **Contributors** (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CALIFORNIA DEPARTMENT OF EDUCATION 1430 N ST SACRAMENTO, CA 95618	\$ 5,525,778.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

33-0920682

Part II **Noncash Property** (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

33-0920682

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016Open to Public
InspectionName of the organization **PACIFIC VIEW CHARTER SCHOOL**

Employer identification number

CO SAN DIEGO COUNTY OFFICE OF EDUCATION**33-0920682****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2016

632051 08-29-16

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,158,491.		1,158,491.
b Buildings		4,345,459.	369,671.	3,975,788.
c Leasehold improvements				
d Equipment				
e Other		201,570.	97,199.	104,371.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,238,650.

Schedule D (Form 990) 2016

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	5,549,433.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	5,549,433.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	5,549,433.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	4,767,529.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	4,767,529.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	4,767,529.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

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.

Part XIII Supplemental Information (continued)

2016.04020 PACIFIC VIEW CHARTER SCHOOL 50420561

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2016

Open to Public
Inspection

▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization **PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION**

Employer identification number
33-0920682

Part I

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II

NONDISCRIMINATORY POLICY INCLUDED IN ALL ADVERTISEMENTS AND ENROLLMENT MATERIALS

- 4 Does the organization maintain the following?
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

NO FINANCIAL ASSISTANCE AWARDED, CALIFORNIA PUBLIC SCHOOL

- 5 Does the organization discriminate by race in any way with respect to:

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c		X
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2016

Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.

CALIFORNIA STATE APPORTIONMENT REVENUE BASED ON STUDENT ATTENDANCE

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization **PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION** Employer identification number **33-0920682**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** ☐ Yes ☒ No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** ☐ Yes ☒ No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** ☐ Yes ☒ No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** ☐ Yes ☒ No
- b** Any related organization? **5b** ☐ Yes ☒ No
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** ☐ Yes ☒ No
- b** Any related organization? **6b** ☐ Yes ☒ No
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7** ☐ Yes ☒ No

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** ☐ Yes ☒ No

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** ☐ Yes ☒ No

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2016

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization	PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION	Employer identification number 33-0920682
--------------------------	--	--

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CENTURY TOOLS, RESOURCES AND CURRICULUM.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WHILE HIGHLY QUALIFIED TEACHERS GUIDE THE LEARNING PROCESS THROUGH
CURRENT RESEARCH METHODOLOGIES.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WILL BE PRESENTED AS PART OF THE YEAR END CLOSING PROCESS WHEN
COMPLETE. THE BOARD AGENDA ITEM WILL BE PLACED UNDER INFORMATION/DISCUSSION

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS FILE YEARLY CALIFORNIA FORM 700

FORM 990, PART VI, SECTION B, LINE 15:

ANY CHANGE TO THE EXECUTIVE DIRECTOR'S COMPENSATION IS PRESENTED TO THE
BOARD OF TRUSTEES, DOCUMENTATION IS INCLUDED TO SHOW OTHER SIMILIAR
POSITIONS AND SALARY SCALES AND/OR CONTRACT LANGUAGE. BOARD OF TRUSTEES
MUST APPROVE ANY CHANGE IN EXECUTIVE DIRECTOR'S DIRECT COMPENSATION OR
CHANGE IN CONTRACTUAL LANGUAGE.

THE SAME PROCESS IS OBSERVED FOR TOP PAID ADMINISTRATORS JOB DESCRIPTIONS,
SALARY SCHEDULES AND ALL RELATED DATA IS REVIEWED AND APPROVED BY THE BOARD
OF TRUSTEES.

FORM 990, PART VI, SECTION C, LINE 19:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2016)

632211 08-25-16

Name of the organization	PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION	Employer identification number 33-0920682
--------------------------	--	--

THE CHARTER MAINTAINS ALL WRITTEN POLICIES IN A BINDER IN THE SCHOOL OFFICE
AND IS AVAILABLE UPON REQUEST AT THE BUSINESS ADDRESS DURING NORMAL
BUSINESS HOURS.

FORM 990 PAGE 10

Asset No.	Description	Date Acquired	Method	Life	Con v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND	08/04/10	L				1,158,491.				1,158,491.			0.	
2	BUILDINGS	08/04/10	SL	40.00	16	4,345,459.					4,345,459.	269,868.		100,603.	369,671.
3	EQUIPMENT	08/01/14	SL	5.00	16	201,570.					201,570.	75,660.		21,539.	97,199.
	* TOTAL 990 PAGE 10 DEER					5,705,520.					5,705,520.	344,728.		122,142.	466,870.

628111 04-01-16

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue ServiceFor calendar year 2016, or fiscal year beginning JUL 1, 2016, and ending JUN 30, 2017

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**2016**

Name of exempt organization

**PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION**

Employer identification number

33-0920682

Name and title of officer

**GINA CAMPBELL
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 5,549,433.
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize VAVRINEK, TRINE, DAY & CO., LLP to enter my PIN 13157
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

33565600050

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2016)

623051 09-26-16

8.3

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING

November 14, 2017

2017/2018 FIRST INTERIM REPORT

**Pacific View Charter School
2017/18 First Interim Budget
Financial Summary – October 31, 2017**

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 2017/18 financial status, First interim 2017/18 Budget and projections for two subsequent fiscal years. The 2017/18 Budget will require the Board's review and action.

The First Interim 2017/18 Budget includes the following items:

- ✓ 2017/18 Multi-year Projection and Assumptions
- ✓ 2017/18 Local Control Funding Formula Summary
- ✓ 2017/18 School Services Dartboard
- ✓ 2017/18 First Interim Certification Form

California Department of Education created the LCFF calculator. LCFF base funding, supplemental and concentration grants are calculated using CDE's original Proposed/Adopted model. SSC Dartboard reflect the per student formula. PVCS continues to project conservative enrollment for the current and two following school years. Enrollment and other financial data will be updated at Second Interim.

	K-3	4-6	7-8	9-12
LCFF Base Grant	7193	7303	7518	8712
Supplemental Grants	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%

- The School has a Memorandum of Understanding with the Oceanside Unified School District (OUSD) to provide special education services to our students. OUSD receives all PVCS's NCCSE revenue in exchange for the programs and services provided to our students.
-

First Interim Budget Enrollment and Average Daily Attendance (A.D.A)

	2016/17	2017/18	2018/19	2019/20
Enrollment	517	517	517	517
A.D.A	573.49	573.49	573.49	573.49
A.D.A. Ratio	1.11%	1.11%	1.11%	1.11%

**Pacific View Charter School
2017/18 First Interim Budget
Financial Summary – October 31, 2017**

The Excel spreadsheet below reflects all changes that have taken place since the Working Adopted Budget was approved.

Revenue Budget Line Item	Description	Amount
62-00-0000-0000-0000-8590	Local State Revenue	\$1,391.00

Total Revenue Increase/Decrease	\$1,391.00
--	-------------------

Expenditure Budget Line Item	Description	Amount
62-00-0000-0000-2700-2400	Business Svc Asst	\$30,462.00
62-00-0000-0000-7200-5800006	VTD- SB740 Audit	4,491.00
62-00-0000-0000-2700-1300	ED Vacation Payout	14,337.00
62-00-0000-0000-7200-5800003	OUSD Oversight Increase	5,297.00

Total Expenditure Increase/Decrease	\$54587.00
--	-------------------

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2017-2020 First Interim Budget**

ENTERPRISE FUND		2017-18 Working Adopted Budget	2017-18 First Interim Budget	2018-19 Projected Budget	2019-20 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	5,424,022	5,424,022	5,678,892	5,803,693
2) Other Federal Revenues	8100-8299	0	0	0	0
3) Other State Revenues	8300-8599	108,806	110,198	112,989	115,864
4) Other Local Revenues	8600-8799	11,000	11,000	13,000	15,000
5) TOTAL REVENUES		5,543,828	5,545,220	5,804,882	5,934,557
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	2,297,807	2,310,390	2,379,702	2,451,093
2) Classified Salaries	2000-2999	552,098	573,700	590,911	608,638
3) Employee Fringes	3000-3999	851,860	862,476	919,712	1,002,386
4) Books, Supplies, Non-Capital Equip	4000-4999	304,494	306,994	316,204	325,690
5) Services, Other Operating Exp	5000-5999	1,448,537	1,455,826	1,499,501	1,544,486
7) Other Outgo	7100-7299	0	0	0	0
8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
9) TOTAL EXPENDITURES		5,454,796	5,509,386	5,706,029	5,932,293
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		89,032	35,834	98,853	2,264
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619		0			
E. Net Increase(Decrease) in Fund Balance		89,032	35,834	98,853	2,264
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		4,137,174	4,226,206	4,262,040	4,360,893
2) Ending Balance		4,226,206	4,262,040	4,360,893	4,363,157
Components of Fund Balance					
Restricted for Econ Uncert.		163,644	165,282	171,181	177,969
Restricted for Special Purposes		4,062,562	4,096,758	4,189,712	4,185,188
Undesignated		0	0	0	0
Total Components of Fund Balance		4,226,206	4,262,040	4,360,893	4,363,157
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		88,477	169,248	169,248	169,248

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2017-2020 First Interim Budget**

		2017-18 Working Adopted	2017-18 First Interim	2018-19 Projected Budget	2019-20 Projected Budget
Designated for Economic Uncertainty	9770-000	163,644	165,282	171,181	177,969
TOTAL		163,644	165,282	171,181	177,969
Revolving Cash Reserve	9711-000	200	200	200	200
Deferred Maintenance Reserve	9780-009	50,000	50,000	50,000	50,000
Laptops/Laptop Cart Replacements	9780-008	14,848	14,848	15,293	15,752
Payroll/Facilities Reserve	9780-007	150,000	150,000	150,000	150,000
Land/Bldg/Deprec/Growth	9780-000	3,625,802	3,659,998	3,752,507	3,747,524
Long Term Debt Reserve (Building)	9780-012	217,571	217,571	217,571	217,571
Long Term Debt Reserve (Automobile)	9780-013	4,141	4,141	4,141	4,141
TOTAL		4,062,562	4,096,758	4,189,712	4,185,188
Undesignated	9790-000	0	0	(0)	(0)
TOTAL		0	0	(0)	(0)
TOTAL RESERVES		4,226,206	4,262,040	4,360,893	4,363,157

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2017-2020 First Interim Budget**

	2017-18 PROJECTED	2018-19 PROJECTED	2019-20 PROJECTED
<u>REVENUE</u>			
1. COLA	1.56%	1.11%	2.42%
2. LOTTERY	\$144.00	\$144.00	\$144.00
3. ENROLLMENT ESTIMATES			
Totals	517	517	517
4. ENROLLMENT INCREASE(DECREASE)	40	0	0
5. REVENUE LIMIT ADA	573.87	573.87	573.87
<u>EXPENDITURES</u>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	14.43%	14.430%	16.28%
PERS Public Employee Retirement System	15.531%	15.500%	17.100%
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%	1.89%	1.89%	1.89%
Health Insurance cost per year	\$ 306,247	\$ 315,434	\$ 324,897
Books and Supplies/Other Operating Services	5%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2017-2020 First Interim Budget**

REVENUES	2017-18	2018-19	2019-20
<i>Total Student Enrollment</i>	<i>517</i>	<i>517</i>	<i>517</i>
<i>Total Student ADA</i>	<i>573.87</i>	<i>573.87</i>	<i>573.87</i>
Student ADA at 95.69% - MS - Grade K-3	18.86	18.86	18.86
Student ADA at 95.69% - MS - Grade 4-6	50.63	50.63	50.63
Student ADA at 95.69% - MS - Grade 7-8	49.67	49.67	49.67
Student ADA at 95.69% - HS - Grade 9-12	408.19	408.19	408.19
Revenue Limit Sources			
0000-000 8011 LCFF Base Funding	2,358,601	2,973,409	3,589,425
0000-000-8011-001 LCFF Base Funding Prior Year	0	0	0
0000-500-8011 Supplemental & Concentration Grants	692,453	373,545	213,870
0000-500-8011-001 Supplemental & Concentratio Grants PY	0	0	0
1400-000-8012 Education Protection Account	815,453	727,698	348,030
1400-000-8012-001 Education Protection Account Prior Year	0	0	0
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	1,557,515	1,604,240	1,652,368
0000-000-8096-001 In lieu of Property Tax Prior Year	0	0	0
TOTALS	5,424,022	5,678,892	5,803,693
Other State Revenues			
0000-000-8550 Mandated Costs	15,671	15,671	15,671
1100-000-8560 State Lottery - CY Unrestricted	70,891	73,018	75,208
1100-000-8560-001 State Lottery - Prior Year Unrestricted	0	0	0
6300-000-8560 State Lottery - CY Restricted	22,154	22,819	23,503
6300-000-8560-001 State Lottery Restricted Adjustment	0	0	0
Various-8590 Star Testing Revenue	1,482	1,482	1,482
Various-8590-001 Star Testing Revenue	0	0	0
TOTALS	110,198	112,989	115,864
Other Local Revenues			
0000-000-8660 Interest	6,000	8,000	10,000
0000-000-8699 All other local revenue	5,000	5,000	5,000
0000-000-8699 Microsoft Voucher Funds	0	0	0
TOTALS	11,000	13,000	15,000
TOTAL REVENUE	\$5,545,220	\$5,804,882	\$5,934,557

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2017-2020 First Interim Budget**

EXPENDITURES		2017-18	2018-19	2019-20
		21.9	21.9	21.9
<i>Certificated Salaries</i>				
1000-1999		2,310,390	2,379,702	2,451,093
Teacher salaries based on 21.9 FTE				
Admin Salaries 3.7FTE				
<i>Classified Salaries</i>				
2000-2999		573,700	590,911	608,638
Support staff & office salaries 7.5 FTE				
Admin Salaries 1.0 FTE				
<i>Employee Fringes</i>				
3111/3211 STRS		300,331	343,391	399,038
3212 PERS		92,272	91,591	104,077
3311/3312 Social Security		35,569	36,636	37,736
3321/3322 Medicare		39,497	43,074	44,366
3401/3402 Health & Welfare Benefits		306,247	315,434	324,897
3501/3502 Unemployment Insurance		32,466	33,440	34,443
3601/3602 Workman's Compensation Ins.		56,094	56,145	57,829
TOTALS		862,476	919,712	1,002,386
<i>Books and Supplies</i>				
4000-4999		306,994	316,204	325,690
<i>Services, Other Operating Expense</i>				
5000-5999		1,455,826	1,499,501	1,544,486
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				
<i>Other Outgo</i>		0	0	0
<i>Direct Support/Indirect Costs</i>		0	0	0
TOTAL EXPENDITURES		\$5,509,386	\$5,706,029	\$5,932,293

LCFF Calculator Universal Assumptions										
Pacific View Charter (3731221) - 2017-18 Proposed Adopted										
Summary of Funding										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
Target	\$ 4,250,510	\$ 4,207,762	\$ 4,704,151	\$ 5,500,918	\$ 5,607,994	\$ 5,705,881	\$ 5,813,157	\$ 5,962,456	\$ 5,962,456	
Floor	2,978,587	3,071,221	3,789,700	5,008,875	5,279,648	5,424,024	5,625,634	5,763,482	5,962,457	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	TARGET	
Remaining Need after Gap (informational only)	1,119,271	793,758	433,837	221,272	183,972	80,245	49,675	-	-	
Current Year Gap Funding	152,652	342,783	480,614	270,771	144,374	201,612	137,848	198,972	-	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 3,131,239	\$ 3,414,004	\$ 4,270,314	\$ 5,279,646	\$ 5,424,022	\$ 5,625,636	\$ 5,763,482	\$ 5,962,456	\$ 5,962,456	
Components of LCFF By Object Code										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,308,667	\$ 1,656,232	\$ 1,754,871	\$ 2,310,083	\$ 2,797,683	\$ 3,000,551	\$ 3,236,573	\$ 3,374,419	\$ 3,573,393	\$ 3,573,393
8011 - Fair Share	-	-	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	305,189	-	-	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	617,714	568,485	706,491	759,873	873,945	815,453	781,045	781,045	781,045	781,045
Local Revenue Sources:										
8021 to 8089 - Property Taxes	-	-	-	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	944,502	906,522	952,642	1,200,358	1,608,018	1,608,018	1,608,018	1,608,018	1,608,018	1,608,018
Property Taxes net of in-lieu	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 3,176,072	\$ 3,131,239	\$ 3,414,004	\$ 4,270,314	\$ 5,279,646	\$ 5,424,022	\$ 5,625,636	\$ 5,763,482	\$ 5,962,456	\$ 5,962,456
Basid Aid Status		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,131,239	\$ 3,414,004	\$ 4,270,314	\$ 5,279,646	\$ 5,424,022	\$ 5,625,636	\$ 5,763,482	\$ 5,962,456	\$ 5,962,456	
8012 - EPA Receipts (for budget & cashflow)	\$ 614,334	\$ 569,408	\$ 706,223	\$ 756,629	\$ 879,914	\$ 815,453	\$ 781,045	\$ 781,045	\$ 781,045	\$ 781,045
Summary of Student Population										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
Unduplicated Pupil Population										
Agency Unduplicated Pupil Count	231.00	192.00	246.00	297.00	300.00	300.00	300.00	300.00	300.00	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-	
Total Unduplicated pupil Count	231.00	192.00	246.00	297.00	300.00	300.00	300.00	300.00	300.00	
Rolling %, Supplemental Grant	57.7500%	56.5500%	57.7700%	58.8000%	59.4100%	58.7800%	58.0300%	58.0300%	58.0300%	
Rolling %, Concentration Grant	57.7500%	56.5500%	57.7700%	58.8000%	59.4100%	58.7800%	58.0300%	58.0300%	58.0300%	
FUNDED ADA										
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	
Grades TK-3	28.60	21.52	14.36	16.02	16.02	16.02	16.02	16.02	16.02	
Grades 4-6	23.27	15.53	40.63	54.32	54.32	54.32	54.32	54.32	54.32	
Grades 7-8	33.89	23.76	39.67	74.54	74.54	74.54	74.54	74.54	74.54	
Grades 9-12	362.82	379.12	393.95	428.61	428.61	428.61	428.61	428.61	428.61	
Total Adjusted Base Grant ADA	448.58	439.93	488.61	573.49	573.49	573.49	573.49	573.49	573.49	
Necessary Small School ADA	Current year	Current year	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	448.58	439.93	488.61	573.49	573.49	573.49	573.49	573.49	573.49	
ACTUAL ADA (Current Year Only)										
Grades TK-3	28.60	21.52	14.36	16.02	16.02	16.02	16.02	16.02	16.02	
Grades 4-6	23.27	15.53	40.63	54.32	54.32	54.32	54.32	54.32	54.32	
Grades 7-8	33.89	23.76	39.67	74.54	74.54	74.54	74.54	74.54	74.54	
Grades 9-12	362.82	379.12	393.95	428.61	428.61	428.61	428.61	428.61	428.61	
Total Actual ADA	448.58	439.93	488.61	573.49	573.49	573.49	573.49	573.49	573.49	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-	-	-	
Minimum Proportionality Percentage (MPP)										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 453,679	\$ 538,936	\$ 661,118	\$ 692,453	\$ 685,132	\$ 674,273	\$ 691,591	\$ 691,591	\$ 691,591	
Current year Minimum Proportionality Percentage (MPP)	15.33%	14.44%	14.31%	14.63%	13.87%	13.25%	13.12%	13.12%	13.12%	

SSC School District and Charter School Financial Projection Dashboard 2017-18 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2017-18 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. 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
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	55.03%	43.97%	39.03%	41.51%	44.07%
Department of Finance Gap Funding Percentage	55.03%	43.97%	71.53%	73.51%	100.00%
Gap Funding Percentage ¹ (May Revise)	54.84%	43.97%	-	-	-

PLANNING FACTORS						
Factor		2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA		0.00%	1.56%	2.15%	2.35%	2.57%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education		0.00%	1.56%	2.15%	2.35%	2.57%
California CPI		2.50%	3.11%	3.19%	2.86%	2.97%
Interest Rate for Ten-Year Treasuries		2.20%	2.67%	2.90%	3.05%	3.00%
California Lottery	Unrestricted per ADA	\$144	\$144	\$144	\$144	\$144
	Restricted per ADA	\$45	\$45	\$45	\$45	\$45
Mandate Block Grant (District)	Grades K-8 per ADA	\$28.42	\$28.42	\$28.42	\$28.42	\$28.42
	Grades 9-12 per ADA	\$56	\$56	\$56	\$56	\$56
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$14.21	\$14.21	\$14.21	\$14.21	\$14.21
	Grades 9-12 per ADA	\$42	\$42	\$42	\$42	\$42
One-Time Discretionary Funds per ADA		\$214	\$170 ³	-	-	-
CalPERS Employer Rate (projected)		13.888%	15.531%	18.1%	20.8%	23.8%
CalSTRS Employer Rate (statutory)		12.58%	14.43%	16.28%	18.13%	19.10%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Amount is not eligible for receipt until May 2019, and LEAs should exclude from their budget and multiyear projection.

Pacific View Charter School
First Interim Report
Charter Number 247
CDE Number 37-73569
Fiscal Year 2017/2018
Charter School Certification

2017/2018 First Interim is hereby submitted to the chartering authority and the county superintendent of schools.

Signed: _____ Date: _____
Charter School Official

Printed Name: Gina Campbell, Executive Director

For additional information on the First Interim Report, please contact:

Kira Fox, Director of Central Office & Finance
760-757-0161 Ext.105
kfox@pacificview.org

8.4



**PACIFIC VIEW
CHARTER SCHOOL**
A California Public School

**2018 Employee Healthcare Rates
Café Cash (CFC) Contributions**

Pacific View Charter School has selected to maintain our current coverages for our employees for the 2018 Calendar Year. The 2018 negotiated rates came in well below the industry-standard rate increases. Our 2018 rate increases are:

Medical Coverage 6.7% increase

Dental Coverage <8.0%> decrease

Vision Coverage <5.05> decrease

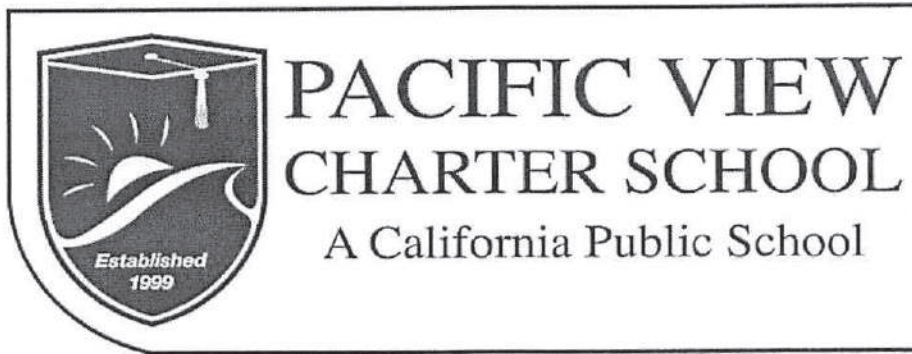
The main driving force behind the medical increase was an increase in claims cost. Claims cost in our self-insured pool have gone up 8% over the last year.

Staff has provided 3 different Café Cash Contributions scenarios below:

Café Cash Rate – Employer Contribution	\$770.00	\$795.00	\$820.00
Monthly Cost of Employee Health Care – Full Coverage Plan 2 PPO, Dental & Vision	\$920.62	\$920.62	\$920.62
Amount of Increase to Employer Contribution	0.00	25.00	\$50.00
Amount of Increase to Employee Contribution	\$49.22	24.22	<0.78>
% of employee contribution increase	48.5%	23.9%	-0.8%
Employees Currently fully insured	25	25	25
Total Budget Impact for 17/18	0.00	\$4,375.00	\$8,750.00

Staff Recommendation: It is staff recommendation that the Board chose a rate of **\$820.00** for the 2018 Café Cash Contribution.

8.5



Application for Authorization of Student Club or Organization

I. We, the undersigned students, request approval to form a student club or organization at Pacific View Charter School.

II. This organization will be called the GSA club and its purpose will be the following:

To bring together the members of the LBGTQ community in Middle School who feel alone or scared and to support them.

III. Robert Merrill has agreed to serve as the advisor for this organization for the school year.

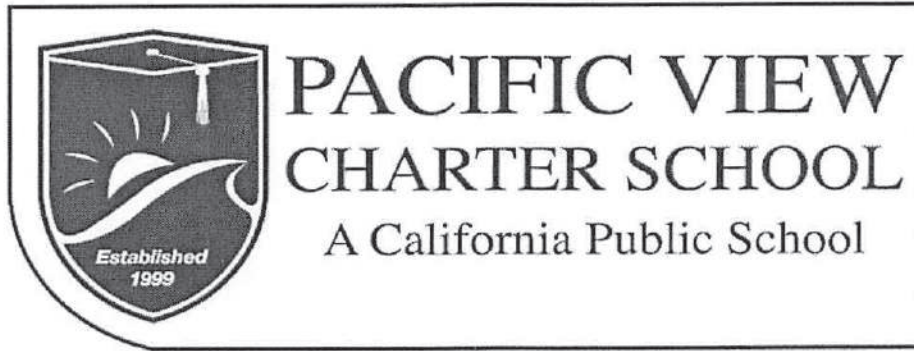
IV. We have attached:

1. A copy of the constitution
2. A copy of the list of participants (must have a minimum of 5)

V. Approved:

Helen Campbell Date: 11-9-17
Executive Director

Robert Merrill Date: 11-9-2017
Advisor



Constitution and Bylaws of the GSA club.

Article I. Name of club

The official name of this organization shall be the GSA club.

Article II. Purpose

The purpose of this club shall be to:

Bring together everyone in the LGBTQ community in Middle School who feel either alone or scared to come out to others and support them.

Article III. Membership

Section 1. All members are required to be students of Pacific View Charter School

Section 2. Regular attendance of all club members is encouraged

Article IV. Officers

Section 1. The officers of this club shall be a President, Vice President, Secretary, and Treasurer

Section 2. The officers shall be elected by nomination and majority vote.

Section 3. The term of office shall be the school year.

Article V. Meetings

Section 1. This club shall meet: every Thursday at lunch.

Section 2. Special meetings may be called by the president with the advisor's approval.

Article VI. Fundraising and Expenditures

Section 1. All fundraising by any student club shall be supervised under the name of the school.

All fundraising must receive prior approval by the Executive Director.

Section 2. All expenditures shall be approved by a majority of the club members, recorded in the minutes, and subject to the approval of the advisor, if applicable.

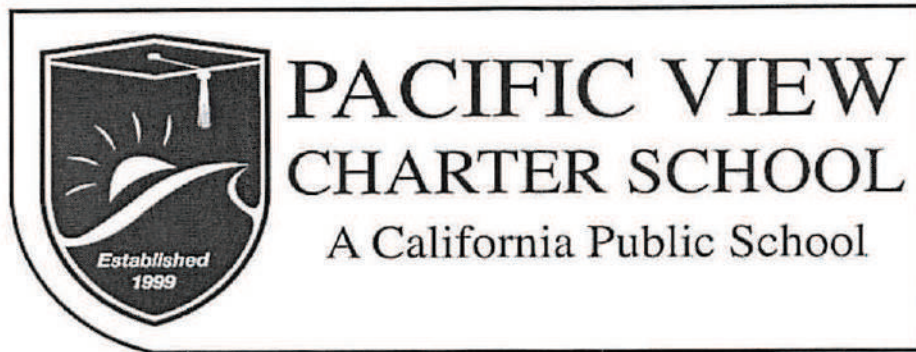
Article VII. Quorum

A quorum shall consist of 2/3 of the membership of the club.

Article VIII. Amendments

This constitution shall be amended by a majority vote of the quorum.

8.6



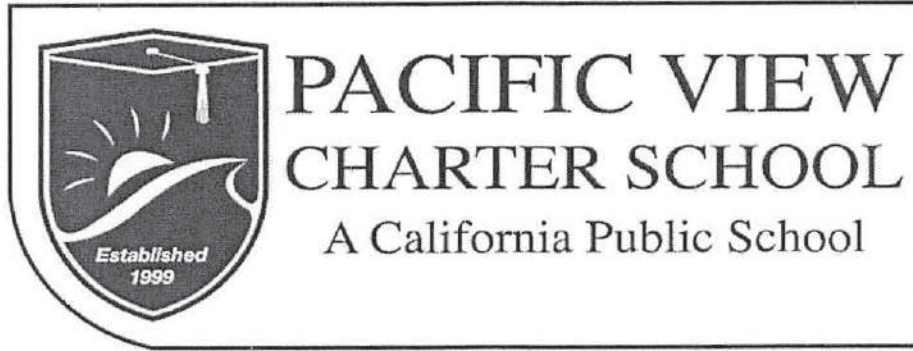
Application for Authorization of Student Club or Organization

- I. We, the undersigned students, request approval to form a student club or organization at Pacific View Charter School.
- II. This organization will be called the Debate Team Club and its purpose will be the following:
- The purpose of the Debate Team Club is to research and debate controversial and relevant topics in a school appropriate and mature manner. We would also like to debate with teams from other schools if possible.
- III. Byron Winick has agreed to serve as the advisor for this organization for the school year.
- IV. We have attached:
1. A copy of the constitution
 2. A copy of the list of participants (must have a minimum of 5)

V. Approved:

Hina Campbell Date: 11-9-17
Executive Director

Byron Winick Date: 11/9/17
Advisor



Constitution and Bylaws of The Debate Team club.

Article I. Name of club

The official name of this organization shall be: The Debate Team Club.

Article II. Purpose

The purpose of this club shall be to:

Research and debate controversial and relevant topics in a school appropriate and mature manner. We would also like to debate with teams from other schools if possible.

Article III. Membership

Section 1. All members are required to be students of Pacific View Charter School

Section 2. Regular attendance of all club members is encouraged

Article IV. Officers

Section 1. The officers of this club shall be a President, Vice President, Secretary, and Treasurer

Section 2. The officers shall be elected by nomination and majority vote.

Section 3. The term of office shall be the school year.

Article V. Meetings

Section 1. This club shall meet each week on Wednesdays.

Section 2. Special meetings may be called by the president with the advisor's approval.

Article VI. Fundraising and Expenditures

Section 1. All fundraising by any student club shall be supervised under the name of the school.

All fundraising must receive prior approval by the Executive Director.

Section 2. All expenditures shall be approved by a majority of the club members, recorded in the minutes, and subject to the approval of the advisor, if applicable.

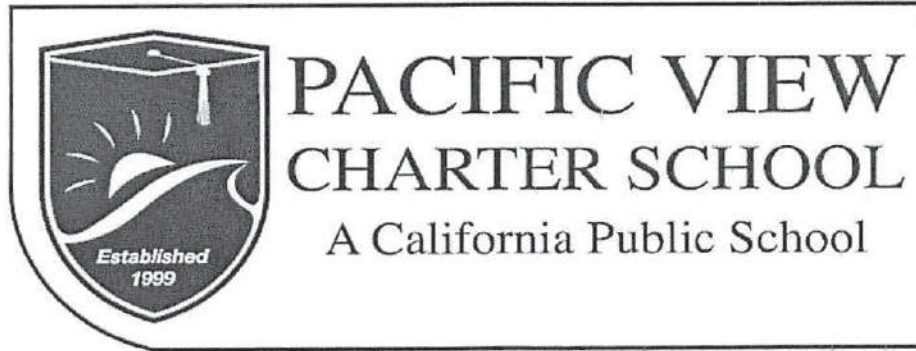
Article VII. Quorum

A quorum shall consist of 2/3 of the membership of the club.

Article VIII. Amendments

This constitution shall be amended by a majority vote of the quorum.

8.7



Application for Authorization of Student Club or Organization

I. We, the undersigned students, request approval to form a student club or organization at Pacific View Charter School.

II. This organization will be called the Yearbook Club and its purpose the will be the following:

We would like to start a Yearbook Club but in doing so we would like to provide a digital yearbook that is accessible to all students of high school and middle school. We would like to create a memory for seniors as well as others since high school is something that students want to remember in the future. Our yearbook will be school appropriate and will only include school appropriate content which follows the school Code of Conduct. We want to make this not only memorable, but also fun. We want to make a yearbook so that when we all get older, we can look back on our days at Pacific View and say: "I'm glad I went there. That was the best school ever!" We would like to make this club a tradition in the school years to come.

III. Kaitlin Clark has agreed to serve as the advisor for this organization for the school year.

IV. We have attached:

1. A copy of the constitution
2. A copy of the list of participants (must have a minimum of 5)

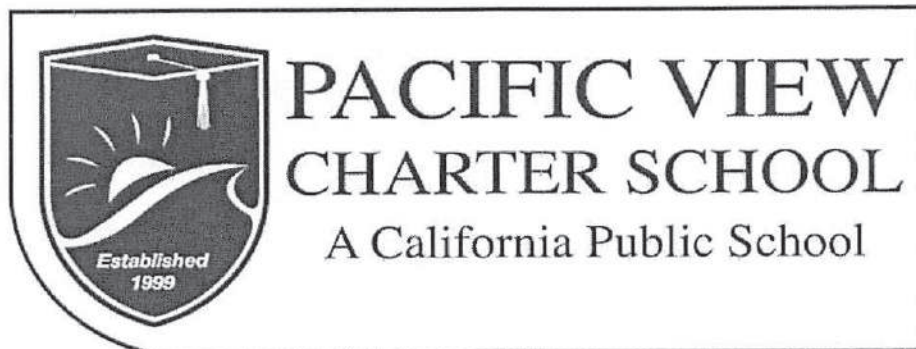
V. Approved:

Helen Campbell
Executive Director

Date: 11-9-17

Kaitlin Clark
Advisor

Date: 11/9/17



Constitution and Bylaws of the Yearbook club.

Article I. Name of club

The official name of this organization shall be: The Yearbook Club

Article II. Purpose

The purpose of this club shall be to:

Have students be able to look back at the memories they've made at Pacific View Charter School.

Article III. Membership

Section 1. All members are required to be students of Pacific View Charter School

Section 2. Regular attendance of all club members is encouraged

Article IV. Officers

Section 1. The officers of this club shall be a President, Vice President, Secretary, and Treasurer

Section 2. The officers shall be elected by nomination and majority vote.

Section 3. The term of office shall be the school year.

Article V. Meetings

Section 1. This club shall meet every Friday.

Section 2. Special meetings may be called by the president with the advisor's approval.

Article VI. Fundraising and Expenditures

Section 1. All fundraising by any student club shall be supervised under the name of the school.

All fundraising must receive prior approval by the Executive Director.

Section 2. All expenditures shall be approved by a majority of the club members, recorded in the minutes, and subject to the approval of the advisor, if applicable.

Article VII. Quorum

A quorum shall consist of 2/3 of the membership of the club.

Article VIII. Amendments

This constitution shall be amended by a majority vote of the quorum.

9.1



Classified Position

Job Description: ~~Hourly~~ Business Services Assistant

Description:

The Business Services Assistant position is directly responsible to the Director of Central Office & Finance. The Business Services Assistant position shall perform average clerical accounting work related to the school's accounting functions, which include, but are not limited to accounts payable, student registration, **personnel, payroll, employee benefits** and attendance.

Job Functions:

Essential:

- 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.
- Perform general clerical duties that are related, but not limited to the Business Office, Front 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 for multiple sites.
- Work closely with the Human Resources and Business Services Specialist to maintain accounts payable information including master vendor files and records.
- Assist with the processing of accounts payable warrants **including requisition and purchase orders**.
- **Assist Human Resources and Business Services Specialist with Personnel, Payroll and Benefits administration**
- Maintain inventory records
- 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.
- Assisted with supply ordering and/or receiving merchandise.

Other:

- Participate in the annual student registration process ~~under the direct supervision of the Director of Central Office and Finance.~~
- 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 and work cooperatively with fellow employees, staff, administrators, and parents.

Preparation and maintenance of current and accurate financial, ***personnel, payroll, employee benefit*** and student records.

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

Work Year: 233 Days

Supervisor: Director of Central Office & Finance

Board Approved: February 21, 2017

Revised: November 14, 2017

PACIFIC VIEW CHARTER SCHOOL
2017-18 CLASSIFIED SALARY SCHEDULE

*****DRAFT*****

MONTHLY

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
College Liaison	\$ 3,351.72	\$ 3,485.79	\$ 3,625.22	\$ 3,770.23	\$ 3,921.04	\$ 4,077.88	\$ 4,241.00
	\$ 40,220.64	\$ 41,829.47	\$ 43,502.64	\$ 45,242.75	\$ 47,052.46	\$ 48,934.56	\$ 50,891.94
Business Services Assistant	\$ 3,055.41	\$ 3,177.63	\$ 3,304.73	\$ 3,436.92	\$ 3,574.40	\$ 3,717.37	\$ 3,866.07
	\$ 36,664.92	\$ 38,131.52	\$ 39,656.78	\$ 41,243.05	\$ 42,892.77	\$ 44,608.48	\$ 46,392.82
Instructional Aide	\$ 2,326.90	\$ 2,419.98	\$ 2,516.78	\$ 2,617.45	\$ 2,722.14	\$ 2,831.03	\$ 2,944.27
	\$ 27,922.80	\$ 29,039.71	\$ 30,201.30	\$ 31,409.35	\$ 32,665.73	\$ 33,972.36	\$ 35,331.25
Lead Instructional Aide	\$ 2,695.42	\$ 2,803.24	\$ 2,915.37	\$ 3,031.98	\$ 3,153.26	\$ 3,279.39	\$ 3,410.57
	\$ 32,345.04	\$ 33,638.84	\$ 34,984.40	\$ 36,383.77	\$ 37,839.12	\$ 39,352.69	\$ 40,926.79
Office Clerk	\$ 2,566.73	\$ 2,669.40	\$ 2,776.18	\$ 2,887.22	\$ 3,002.71	\$ 3,122.82	\$ 3,247.73
	\$ 30,800.76	\$ 32,032.79	\$ 33,314.10	\$ 34,646.67	\$ 36,032.53	\$ 37,473.83	\$ 38,972.79
Office Clerk - Bilingual	\$ 2,903.78	\$ 3,019.93	\$ 3,140.73	\$ 3,266.36	\$ 3,397.01	\$ 3,532.89	\$ 3,674.21
	\$ 34,845.36	\$ 36,239.17	\$ 37,688.74	\$ 39,196.29	\$ 40,764.14	\$ 42,394.71	\$ 44,090.50
Receptionist	\$ 2,091.96	\$ 2,175.64	\$ 2,262.66	\$ 2,353.17	\$ 2,447.30	\$ 2,545.19	\$ 2,647.00
	\$ 25,103.52	\$ 26,107.66	\$ 27,151.97	\$ 28,238.05	\$ 29,367.57	\$ 30,542.27	\$ 31,763.96

Work Year
233 Days

HOURLY

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Business Services Assistant	\$ 19.67	\$ 20.46	\$ 21.28	\$ 22.13	\$ 23.01	\$ 23.93	\$ 24.89
Instructional Aide	\$ 14.98	\$ 15.58	\$ 16.20	\$ 16.85	\$ 17.52	\$ 18.23	\$ 18.95
Enrichment/Intervention Instructor	\$ 21.40	\$ 22.26	\$ 23.15	\$ 24.07	\$ 25.03	\$ 26.04	\$ 27.08

Support Services Stipend **\$5,000.00 annually**

Stipends for Longevity

8th Year	5%
13th Year	5%
18th Year	3%

Board Approved: June 21, 2011
Board Amended: May 20, 2014
Board Amended: June 16, 2015
Board Amended: June 29, 2015
Board Amended: June 27, 2016
Board Amended: Feb. 21, 2017
Board Amended: Oct. 5, 2017
Board Amended: Nov. 14, 2017