

Pacific View Charter School

A California Public School and Nonprofit 501(c) (3) Corporation
3670 Ocean Ranch Blvd., Oceanside, CA 92056
Phone # (760) 757-0161

Agenda

Board of Trustees' Meeting – Tuesday, December 18, 2012
5:00 p.m.

1. Call To Order

2. Approval of Agenda

Action

3. Pledge of Allegiance

4. Introductions

5. Public Comment

6. Director's Report

Information

7. Treasurer's Report Ending November 30, 2012

Information

8. 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 Minutes from November 20, 2012

9. Action/Discussion Items

9.1 2012.2013 First Interim Report

Action

10. Board/Staff Discussion

11. Adjournment

7.0

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING

December 18, 2012

2012/13 TREASURER'S REPORT

FOR PERIOD ENDING November 30, 2012

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 18, 2012 Board Meeting

2012/13 - Charter Schools Enterprise Fund Statement of Activities for the Period Ending November 30, 2012

Revenues			2012/13	2012	#	Year-to-Date		%
<u>Object</u>	<u>Resource</u>	<u>Description</u>	<u>Adopted</u>	<u>Revised</u>		<u>7/1-11/30/12</u>	<u>Remaining</u>	<u>Budget</u>
			<u>Budget</u>	<u>Budget</u>		<u>Transactions</u>	<u>Budget</u>	<u>Remaining</u>
8015	0000	General Purpose Entitlement	2,056,997	1,852,367		403,382	1,448,985	78%
8096	0000	Transfer to Charter School Revenue Limit	1,073,509	893,068		514,534	378,534	42%
8290	3200	ARRA Fiscal Stabilization Funds	0	0		0	0	0%
8290	3205	Education Jobs Fund	0	0		0	0	0%
8550	0000	Mandated Cost Reimbursement	0	7,210		7,210	0	0%
8560	1100	Lottery	61,521	67,996		2,809	65,187	96%
8560	6300	Restricted Lottery	12,199	18,621		2,881	15,740	85%
8590	0000	Categorical Block Grant/Other State Funding	321,643	280,125		90,506	189,619	68%
8660	0000	Interest	1,810	1,810		527	1,283	71%
8699	0000	All Other Local Revenue	8,000	8,000		629	7,371	92%
8919	0000	Other Authorized Interfund Transfers	0	0		0	0	0%
Grand Total All Revenues:			<u>3,535,679</u>	<u>3,129,197</u>		<u>1,022,478</u>	<u>2,106,719</u>	<u>67%</u>

Expenditures

<u>Object</u>	<u>Certificated Personnel Salaries</u>							
1100	Teacher	1,478,798	1,199,678	506,491	693,187	58%		
1300	Supervisors and Administrators	174,661	197,271	95,026	102,245	52%		
1900	Other Certificated	0	0	0	0	0%		
Total Certificated Personnel Salaries:		<u>1,653,459</u>	<u>1,396,949</u>	<u>601,517</u>	<u>795,432</u>	<u>57%</u>		

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 18, 2012 Board Meeting

2012/13 - Charter Schools Enterprise Fund Statement of Activities for the Period Ending November 30, 2012

	<u>Description</u>	2012/13 Adopted Budget	2012 Revised Budget	Year-to-Date 7/1-11/30/12 Transactions	Remaining Budget	% Budget Remaining
Object	<u>Classified Personnel Salaries</u>					
2100	Instructional Aides	8,515	28,515	11,881	16,634	58%
2300	Supervisors and Administrators	116,103	116,103	48,376	67,727	58%
2400	Clerical, Technical and Office	36,257	36,257	15,107	21,150	58%
2900	Other Classified Salaries	78,323	58,760	26,106	32,654	56%
	Total Classified Personnel Salaries:	239,198	239,635	101,470	138,165	58%
	<u>Total Employee Benefits:</u>	485,915	397,382	162,191	235,191	59%
	<u>Books and Supplies</u>					
4100	Textbooks	2,809	2,809	377	2,432	87%
4200	Books and Other Reference Materials	0	0	0	0	0%
4300	Materials and Supplies	84,070	112,581	22,945	89,636	80%
4400	Non Capitalized Equipment	0	0	0	0	0%
	Total Books and Supplies:	86,879	115,390	23,322	92,068	80%
	<u>Services and Other Operating Expenditures</u>					
5200	Travel and Conferences	29,091	29,091	4,680	24,411	84%
5300	Dues and Memberships	7,458	7,677	4,989	2,688	35%
5500	Operations and Housekeeping Services	24,000	24,000	10,651	13,349	56%
5600	Rentals, Leases, Repairs, and Non capitalized Improvements	660	660	317	343	52%
5800	Professional Consulting Services & Operating Expenses	992,513	994,965	436,109	558,856	56%

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 18, 2012 Board Meeting

2012/13 - Charter Schools Enterprise Fund Statement of Activities for the Period Ending November 30, 2012

<u>Description</u>		2012/13 Adopted Budget	2012 Revised Budget	Year-to-Date 7/1-11/30/12 Transactions	Remaining Budget	% Budget Remaining
Object	<u>Services & Other Operating Expenses (con't)</u>					
5900	Communications	8,163	8,163	1,369	6,794	83%
	Total Services & Other Operating Expenses:	1,061,885	1,064,556	458,115	606,441	57%
6XXX	<u>Capital Outlay</u>	0	0	0	0	0%
7XXX	<u>Other Outgo and Transfers Out</u>					
	Grand Total All Expenditures:	<u>3,527,336</u>	<u>3,213,912</u>	<u>1,346,615</u>	<u>1,867,297</u>	<u>58%</u>
	Beginning Fund Balance	596,222	1,663,421			
	Increase/Decrease	8,343	-84,715			
	Ending Fund Balance	604,565	1,578,706			
9711	000 Reserve for Revolving Cash	200	200			
9770	000 Designated for Economic Uncertainties	105,820	96,417			
9780	009 Deferred Maintenance Reserve	50,000	50,000			
9780	008 Erate/100 Laptops/Laptop Cart	14,416	14,416			
9780	007 Facilities Reserve	150,000	150,000			
9780	000 Land/Bldg/Deprec/Comp Absence/Growth	117,212	1,097,404			
9780	012 Long Term Debt Reserve (Building)	160,237	160,237			
9780	013 Long Term Debt Reserve (Automobile)	6,680	10,032			

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 18, 2012 Board Meeting

2011/12 - Charter School #1/Special Reserve/Capital Projects Fund

Statement of Activities for the Period Ending November 30, 2012

<u>Revenues</u>		2012/13	2012/13	Year-to-Date	Remaining	%
<u>Object</u>	<u>Description</u>	<u>Adopted</u>	<u>Revised</u>	<u>7/1-8/31/12</u>	<u>Budget</u>	<u>Budget</u>
		<u>Budget</u>	<u>Budget</u>	<u>Transactions</u>		<u>Remaining</u>
8660	Interest	0	400	102	298	74.5%
8919	Other Transfers In - General Fund (CSEF)	0	0	0	0	0.0%
	Grand Total All Revenues:	<u>0</u>	<u>400</u>	<u>102</u>	<u>298</u>	<u>0.0%</u>

Expenditures

<u>Object</u>	<u>Description</u>					
	<u>Services and Other Operating Expenditures</u>					
4400	Non-Capitalized Equipment	0	0	0	0	0.0%
5600	Rental, Lease and Repair	0	0	0	0	0.0%
5800	Professional Consulting Services & Operating	3,000	3,000	0	3,000	100.0%
	Total Services and Other Operating Expenditures:	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>0.0%</u>
	<u>Capital Outlay</u>					
6200	Buildings and Improvements of Buildings	0	0	0	0	0.0%
6400	Equipment	0	0	0	0	0.0%
6500	Equipment Replacement	0	0	0	0	0.0%
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
7619	<u>Transfers Out</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
	Grand Total All Expenditures:	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100.0%</u>
	Beginning Fund Balance	384,034	384,034			
	Increase/Decrease	-3,000	-2,600			
	Ending Fund Balance	381,034	381,434			

8.1

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

Minutes

Board of Trustees' Meeting – Tuesday, November 20, 2012

Closed Session begins at 4:30pm

Regular Meeting begins at 5:00pm

1.0 Call to Order/Roll Call

President Gleisberg called the meeting to order at 4:35pm with all Trustees' present.

2.0 Approval of Agenda

Moved by 1st Vice President Walters and seconded by Trustee Miller to approve the agenda as presented.

AYES: Gleisberg, Miller, Walters

NOES: None

ABSTAINED: None

3.0 Pledge of Allegiance

The pledge was led by Mr. Dan Shinoff

4.0 Closed Session

The Board convened to Closed Session at 4:38pm

4.1 Conference with Legal Counsel-Pending Litigation (Gov.Code54956.9)

1 Case: Superior Court Case Number: 2012-00056965

5.0 Report Out To Public Action Taken In Closed Session

The Board reconvened into Open Session at 5:02

4.1 No reportable action was taken in Closed Session

6.0 Introductions

Sandy Benson, Business Consultant; Brian Hadley, Wilkinson, Hadley & King CPA's

7.0 Public Comment

None

8.0 Executive Director's Report

 We have been attending different marketing events around the county.

- ✚ The Carlsbad Street Fair was very successful; we obtained about 200 email addresses to add to our current list. We have Fresh & Easy and Barnes & Noble events coming up.
- ✚ Lori is doing an outstanding job of keeping our Facebook updated with opportunities that are free for students to attend. Please go onto our Facebook if you haven't already done so and like us and you will see what a great job Lori is doing.
- ✚ We are very excited about the growth students have been making since we implemented our class room components in Math and Read 180. Later in the meeting Gayl will present our first growth report to you from Star Enterprise.

9.0 Treasurer's Report Ending October 31, 2012

- ✚ This report is the same as the report submitted at the end of September
- ✚ Prop 30 passed as you know so I will be bring to next month's meeting the 1st Interim showing changes in the budget due to declining enrollment
- ✚ Even with the passage of Prop 30 bringing in more revenues there will not be a change in the deferral payments the state is making to us

10.0 Consent Calendar

- 10.1** After correcting the spelling error and clarification of the revenue reduction in the Treasurer's Report it was moved by President Gleisberg and seconded by Trustee Miller to approve the minutes of October 16, 2012 with changes stated.

AYES: Gleisberg, Miller, Walters
 NOES: None
 ABSTAINED: None

11.0 Action/Discussion Items

- 11.1** Moved by Trustee Miller and seconded by 1st Vice President Walters to approve the 2011.2012 Annual Audit as presented.

AYES: Gleisberg, Miller, Walters
 NOES: None
 ABSTAINED: None

- 11.2** Moved by President Gleisberg and seconded by 1st Vice President Walters to approve the SDCOE Quarterly Uniform Complaint Form as presented.

AYES: Gleisberg, Miller, Walters
NOES: None
ABSTAINED: None

- 11.3** Moved by President Gleisberg and seconded by Trustee Miller to approve the Proposed Health Benefits Cap Increase as presented.

AYES: Gleisberg, Miller, Walters
NOES: None
ABSTAINED: None

- 11.4** Moved by President Gleisberg and seconded by Trustee Miller to approve the December 2012 Board Meeting date as presented.

AYES: Gleisberg, Miller, Walters
NOES: None
ABSTAINED: None

12.0 **Curriculum**

12.1 Star Enterprise Update

- ✚ Classes have increased from seven students to 25 students
- ✚ Each student grows at a different rate and come to us with their individual deficiencies
- ✚ Color coded to show students reporting growth and those that need extra support put in place
- ✚ Students with behavior issues will not normally show growth as indicated on the chart
- ✚ We are very excited at the growth that is being shown in this first seven week assessment
- ✚ The students will be testing again in December and we will update you with the results

13.0 **Board/Staff Discussion**

- ✚ Executive Director – Our Fall Festival/Star Party was held on Nov 14 here at the facility. We were very happy with the turn out, the Dog Shack came and sold food, we had a face painter, cake walk, apple eating contest, raffle prizes, pie throwing (John our IT person and Lynn one of the new K-8 teachers were the recipients), limbo, putt putt golf, ring toss, bubble blowing contest and more. We are hoping to have

another in the Spring during the day when more students can come.
We will keep you updated on the date and time.

14.0 Adjournment- President Gleisberg adjourned the meeting at 5:52pm

9.1

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING

December 18, 2012

2012/13 FIRST INTERIM BUDGET

**Pacific View Charter School
2012/13 First Interim Budget
Financial Summary – October 31, 2012**

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 2012/13 financial status, a proposed budget was adopted for 2012/13 and the First Interim reflects any changes that have taken place since July 1, 2012.

The 2012/13 First Interim Budget includes the following items:

- ✓ 2012/13 First Interim Multi-year Projection and Assumptions
 - ✓ 2012/13 First Interim Worksheet For General purpose Block Grant Funding
 - ✓ 2012/13 School Services of California Dart Board
 - ✓ 2012/13 First Interim Charter School Certification – Form CI
 - ✓ 2012/13 Average Daily Attendance – Form AIDC
 - ✓ 2012/13 First Interim Charter Schools Enterprise Fund – Form 62I
- 2012/13 Adopted Budget was based on trigger reduction forecasts in the event that State funding initiatives were not passed in November 2012. The actual per ADA funding listed below are provided by the SSC School Dartboard for 2012-13 State Budget based on post Proposition 30 results.
 - Estimated charter school funding rates for 2012/13 are:

	K-3	4-6	7-8	9-12
General Purpose Block Grant	5,076	5,153	5,308	6,141
Categorical Block Grant	400	400	400	400
Total:	5,476	5,553	5,708	6,541

- The School has a Memorandum of Understanding (MOU) with the Oceanside Unified School District (OUSD) to provide services to our students. OUSD receives all NCCSE revenue in exchange for the services and program provided to Pacific View Charter School students.
- 2010/11 represented the first year that PVCS was scheduled to remit to OUSD an additional \$35,000 for special education programs and services. The 2011/12 scheduled remittance was projected to be \$70,000. PVCS submitted a waiver request for the 2010/11 encroachment costs and OUSD approved the waiver effective May 4, 2011. PVCS submitted a waiver request for 2011/12 encroachment costs and OUSD approved the waiver effective September 24, 2012. 2012/13 has no financial encroachment cost referred to in the MOU. No request for a waiver will be submitted again until the 2013/14 school year.

**Pacific View Charter School
2012/13 First Interim Budget
Financial Summary – October 31, 2012**

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

	2011/12	2012/13	2013/14	2014/15
Enrollment	533	485	535	585
A.D.A.	509.97	464.10	511.94	559.79
A.D.A. Ratio	95.3%	95.3%	95.6%	95.6%

- The Multi-Year Projection indicates that the 2012/13 budget based on current year ADA estimates is able to maintain a 3% reserve. School reserves have taken the place of expensive bridge loans to fund payroll expenditures during these difficult economic times. Deferrals have become increasingly difficult to sustain. 2012/13 ADA projections were 557.87; however enrollment has fallen far short of this target. ADA projections based on enrollment were reduced to 2011/12 P2 ADA of 488.36 based on review of ADA several months ago. Based on enrollment and ADA at the end of October this ADA projection has been revised to 464.10 and will be adjusted to actual at Second Interim.
- The economy requires a very conservative budgeting approach based on the changing economic environment. In addition several competitive charter schools have opened within PVCS boundaries. Several major budget reductions have been made by Administration since the Adopted Budget was presented. Administration continues to review and discuss options to reduce budgetary expenses. Budget reductions have been made as a part of the First Interim to ensure the budget deficit is kept to a minimum.
- Following is a recap of budget reductions which encompass revenue and expenditure line items in the budget. The necessary adjustments have been made since the 2012/13 budget adoption became effective July 1, 2012. Major budget adjustments were necessary due to the passage of Proposition 30, but also necessary due to enrollment projection shortfall of approximately 98 students from original average daily attendance (ADA) projections.

**Pacific View Charter School
2012/13 First Interim Budget
Financial Summary – October 31, 2012**

Revenue Budget Line Item	Description	Amount
62-00-0000-8015	General Purpose State Aid	-204,630
62-00-0000-8096	In Lieu of Property Tax	-180,441
62-00-0000-8550	Mandated Cost	7,210
62-00-1100-8560	Unrestricted Lottery	6,475
62-00-6300-8560	Restricted Lottery	6,422
03-00-0000-8590	Categorical Block Grant	-41,518
03-00-0000-8660	Interest	400
Total Revenue Reduction		-406,082
Expenditure Budget Line Item	Description	Amount
03-00-0000-1100	Certificated Salary Adj.	-256,510
03-00-0000-2900	Classified Salary Adj.	437
03-00-0000-3999	Employee Benefits	-88,533
03-00-0000-4300	Instructional Supplies	28,511
03-00-0000-5300	Dues & Memberships	219
03-00-0000-5800	Professional/Consultant Services	2,452
Total Expenditures Reduction		-313,424
October 31, 2012 Balance		<u>-92,658</u>
Original Budget July 1, 2012		5,343
First Interim Deficit		-87,315

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2012-2015 First Interim Budget**

ENTERPRISE FUND		2012-13 Proposed/ Adopted Budget	2012-13 First Interim Budget	2013-14 Projected Budget	2014-15 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	3,130,506	2,745,435	3,088,745	3,455,093
2) Other Federal Revenues	8100-8299	0	0	0	0
3) Other State Revenues	8300-8599	395,363	373,952	367,114	389,874
4) Other Local Revenues	8600-8799	9,810	9,810	10,122	10,452
5) TOTAL REVENUES		3,535,679	3,129,196	3,465,981	3,855,419
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	1,653,459	1,396,948	1,575,851	1,766,830
2) Classified Salaries	2000-2999	239,198	239,635	249,220	259,189
3) Employee Fringes	3000-3999	485,915	397,382	438,555	483,184
4) Books, Supplies, Non-Capital Equip	4000-4999	86,879	115,390	118,852	122,417
5) Services, Other Operating Exp	5000-5999	1,061,885	1,067,556	1,116,304	1,162,632
7) Other Outgo	7100-7299	0	0	0	0
8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
9) TOTAL EXPENDITURES		3,527,336	3,216,911	3,498,782	3,794,252
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		8,343	-87,715	-32,801	61,167
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619		0			
E. Net Increase(Decrease) in Fund Balance		8,343	-87,715	-32,801	61,167
F. FUND BALANCE, RESERVES					
1) Fund 03/06 Beginning Balance/July 1		581,699	2,047,455	1,959,740	1,926,939
2) Ending Balance		590,042	1,959,740	1,926,939	1,988,106
Components of Fund Balance					
Restricted for Econ Uncert.		105,820	96,507	104,963	113,828
Restricted for Special Purposes		484,222	1,863,233	1,821,976	1,874,279
Undesignated		0	0	0	0
Total Components of Fund Balance		590,042	1,959,740	1,926,939	1,988,106
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		389,459	389,459	389,459	389,459
GRAND TOTAL RESERVE - ENTERPRISE FUND & SPECIAL RESERVE FUND		979,501	2,349,199	2,316,398	2,377,565

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2012-2015 First Interim Budget**

		2012-13 Proposed/ Adopted	2012-13 First Interim	2013-14 Projected Budget	2014-15 Projected Budget
Designated for Economic Uncertainty	9770-000	105,910	96,507	104,963	113,828
TOTAL		105,910	96,507	104,963	113,828
Revolving Cash Reserve	9711-000	200	200	200	200
Deferred Maintenance Reserve	9780-009	50,000	50,000	50,000	50,000
Erate/100 Laptops/Laptop Cart	9780-008	14,416	14,416	14,848	15,294
Payroll/Facilities Reserve	9780-007	150,000	150,000	150,000	150,000
Land/Bldg/Deprec/Comp Absence/Growth	9780-000	99,599	1,478,348	1,436,007	1,485,550
Long Term Debt Reserve (Building)	9780-012	160,237	160,237	160,237	160,237
Long Term Debt Reserve (Automobile)	9780-013	6,680	10,032	10,683	12,998
TOTAL		481,132	1,863,233	1,821,975	1,874,279
Undesignated	9790-000	(0)	(0)	0	(0)
TOTAL		(0)	(0)	0	(0)
TOTAL RESERVES		587,042	1,959,740	1,926,939	1,988,107

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2011-2014 Proposed/Adopted Budget**

	2011-12 First Interim	2012-13 PROJECTED	2013-14 PROJECTED
<u>REVENUE</u>			
1. COLA	2.24%	3.10%	2.80%
2. LOTTERY	\$128.75	\$128.75	\$128.75
3. ENROLLMENT ESTIMATES			
Totals	509	612	700
4. ENROLLMENT INCREASE(DECREASE)	100	103	88
Percentage Change	19.53%	20.24%	14.38%
5. REVENUE LIMIT ADA	488.01	585.62	669.83
<u>EXPENDITURES</u>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	8.25%	8.25%	8.25%
PERS Public Employee Retirement System	10.92%	10.92%	10.92%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	1.61%	1.61%	1.61%
Workers Compensation/09/10 1.80%	1.78%	1.78%	1.78%
Health Insurance cost per year	\$ 150,522	\$ 165,574	\$ 182,132
Books and Supplies/Other Operating Services	3%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2012-2015 First Interim Budget**

REVENUES	2012-13	2013-14	2014-15
<i>Total Student Enrollment</i>	485	535	585
<i>Total Student ADA</i>	464.10	511.94	559.79
<i>Student ADA at 95.69% - MS - Grade K-3</i>	36.10	39.82	43.54
<i>Student ADA at 95.69% - MS - Grade 4-6</i>	33.50	36.95	40.41
<i>Student ADA at 95.69% - MS - Grade 7-8</i>	40.00	44.12	48.25
<i>Student ADA at 95.69% - HS - Grade 9-12</i>	354.50	391.05	427.59
<i>COLA - Expenditures</i>	3.240%	2.00%	2.30%
<i>Group Health Insurance COLA</i>	10.00%	10.00%	10.00%
<i>General Purpose Block Grant - MS - Grade K-3</i>	5,076	5,178	5,297
<i>Categorical Block Grant - MS - Grade K-3</i>	400	408	417
<i>General Purpose Block Grant - MS - Grade 4-6</i>	5,153	5,256	5,377
<i>Categorical Block Grant - MS - Grade 4-6</i>	400	408	417
<i>General Purpose Block Grant - MS - Grade 7-8</i>	5,308	5,414	5,539
<i>Categorical Block Grant - MS - Grade 7-8</i>	400	408	417
<i>General Purpose Block Grant - HS - Grade 9-12</i>	6,141	6,264	6,408
<i>Categorical Block Grant - HS - Grade 9-12</i>	400	408	417
<i>Revenue Limit Sources</i>			
8015 Principal Apport. Grade K-3	183,244	206,177	230,632
8015 Principal Apport. Grade 4-6	172,626	194,230	217,268
8015 Principal Apport. Grade 7-8	212,320	238,893	267,227
8015 Principal Apport. Grade 9-12 less Prop. Taxes	1,283,917	1,538,515	1,808,086
8015-001 Prior Year Principal Apportionment Adjustment	261	0	0
8096 In lieu of Property Taxes-Included in Prin Apport	893,068	910,929	931,880
TOTALS	2,745,435	3,088,745	3,455,093
<i>Other Federal Revenues</i>			
8290 Education Jobs Fund	0	0	0
TOTALS	0	0	0
<i>Other State Revenues</i>			
8550 Mandated Costs	7,210	7,210	7,210
8590 Cat. Block Grant K-3	14,440	14,926	16,697
8590 Cat. Block Grant 4-6	13,400	13,851	15,494
8590 Cat. Block Grant 7-8	16,000	16,539	18,501
8590 Cat. Block Grant 9-12	141,800	146,576	163,961
8590 Funding for disadvantaged pupils	74,750	74,750	74,750
8590-001 PY State Apportionment Adjustment	189	0	0
8590 Star/CAHSEE/Art & Music	19,546	19,546	19,546
8560 State Lottery - CY Unrestricted	65,187	65,187	65,187
8560 State Lottery - CY Restricted	15,739	15,739	15,739
8560-001 State Lottery Restricted Adjustment	5,691	0	0
TOTALS	373,952	367,114	389,874
<i>Other Local Revenues</i>			
8660 Interest	1,810	1,882	1,965
8699 All other local revenue	8,000	8,240	8,487
TOTALS	9,810	10,122	10,452
TOTAL REVENUE	\$3,129,196	\$3,465,981	\$3,855,419

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2012-2015 First Interim Budget**

EXPENDITURES		2012-13	2013-14	2014-15
		18	20	22
<i>Certificated Salaries</i>				
1000-1999		1,396,949	1,575,851	1,766,830
Teacher salaries based on 16 FTE				
Admin Salaries 1.0 FTE				
<i>Classified Salaries</i>				
2000-2999		239,635	249,220	259,189
Support staff & office salaries 4.0 FTE				
<i>Employee Fringes</i>				
3111 STRS		114,513	130,008	145,763
3212 PERS		30,994	32,448	33,746
3312 Social Security		16,012	15,452	16,070
3321/3322 Medicare		23,464	26,464	29,377
3401/3402 Health & Welfare Benefits		156,649	172,314	189,545
3501/3502 Unemployment Insurance		29,891	29,384	32,619
3601/3602 Workman's Compensation Ins.		25,859	32,486	36,063
<i>TOTALS</i>		397,382	438,555	483,184
<i>Books and Supplies</i>				
4000-4999		115,390	118,852	122,417
<i>Services, Other Operating Expense</i>				
5000-5999		1,064,556	1,116,304	1,162,632
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		\$3,213,912	\$3,498,782	\$3,794,252

WORKSHEET FOR GENERAL PURPOSE BLOCK GRANT FUNDING

Pacific View Charter School 2012-13 Projections

	ADA	SWA RATE	FUNDING	CATEGORICAL RATE	FUNDING	LOTTERY RATE	FUNDING
<u>RESIDENT PUPILS</u>							
Grade K-3	12.10	5,076	61,420	400.00	4,840		
Grade 4-6	14.00	5,153	72,142	400.00	5,600		
Grade 7-8	19.00	5,308	100,852	400.00	7,600		
Grade 9-12	175.00	6,141	1,074,675	400.00	70,000		
<u>NON-RESIDENT PUPILS</u>							
Grade K-3	24.00	5,076	121,824	400.00	9,600		
Grade 4-6	19.50	5,153	100,484	400.00	7,800		
Grade 7-8	21.00	5,308	111,468	400.00	8,400	124.25	65,187
Grade 9-12	179.50	6,141	1,102,310	400.00	71,800	30.00	15,739
TOTAL FUNDING	464.10		<u>\$ 2,745,174</u>		<u>\$ 185,640</u>		<u>\$ 80,926</u>
<u>FUNDING FOR DISADVANTAGE PUPILS</u>		230		325.00	74,750		
					<u>\$260,390</u>		

IN-LIEU PROPERTY TAX CALCULATION

OUSD Total Local Property Taxes	38,502,620
District & Charter School Total ADA	<u>20,008.64</u>
Per ADA Property Tax	1,924.30
Total Charter School Block Grant ADA	<u>464.10</u>
Calculated In-Lieu Property Tax	893,067.63
Total Block Grant Charter School Funding	<u>2,745,173.60</u>
State Aid Portion of Block Grant	1,852,105.97

SSC Charter School Financial Projection Dartboard 2012-13 Adopted State Budget

This version of SSC's Financial Projection Dartboard is based on the 2012-13 adopted State Budget. The statutory COLA, CPI, and ten-year T-bill planning factors reflect economic forecasts as of the adopted State Budget. 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, at best, general guidelines.

Factor	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)	2.24%	3.24%	2.00% ¹	2.30%	2.50%	2.70%
K-12 Revenue Limit Deficit %	20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
SSC Planning COLA if tax initiative passes	—	0.00%	0.00% ¹	2.30%	2.50%	2.70%
Net Revenue Limit Change: K-12 COEs	-1.06%	1.08%	0.00%	2.30%	2.50%	2.70%
	-1.06%	1.08%	0.00%	2.30%	2.50%	2.70%
Special Education COLA (on state and local share only)	0.00%	0.00%	0.00%	2.30%	2.50%	2.70%
State Categorical Funding COLA (including adult education and ROC/P)						
Tier I	0.00%	0.00%	0.00%	2.30%	N/A	N/A
Tier II	0.00%	0.00%	0.00%	2.30%	N/A	N/A
Tier III	0.00%	0.00%	0.00%	2.30%	N/A	N/A
California CPI	2.39%	2.60%	2.30%	2.50%	2.60%	2.80%
California Lottery ³	Base	\$125.00	\$124.25	\$124.25	\$124.25	\$124.25
	Proposition 20	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Interest Rate for Ten-Year Treasuries	1.93%	1.75%	2.00%	2.30%	2.60%	2.90%

2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,076	\$5,153	\$5,308	\$6,141
Categorical Block Grant (est.) ²	400	400	400	400
Total	\$5,476	\$5,553	\$5,708	\$6,541
Economic Impact Aid ⁴³	\$325	\$325	\$325	\$325

¹While a positive statutory COLA is projected for 2013-14, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

² The Charter School Categorical Block Grant rates do not include the Economic Impact Aid funding, which is provided separately. In addition, charter schools that began operation in or after 2008-09, there is an additional \$127 per ADA in supplemental categorical block grant funding, applicable through 2014-15.

³The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historic statewide average excused absence factor of 1.04446.

⁴The in lieu of Economic Impact Aid (EIA) funding rate is estimated at \$325 per eligible educationally disadvantaged pupil. For the minimum grant amounts, estimates are \$5,749 for one to ten eligible pupils and \$8,676 for eleven or more eligible pupils. This funding has been subject to a reduction in the past and is projected at 2011-12 P-2 Principal Apportionment—a proration factor of 3.86 (proration factor of 0.9613187485).

Charter Number: 247

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2012-13 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Gina Campbell

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Sandy Benson
Name

Business Consultant
Title

760-450-4179
Telephone

csbc1@yahoo.com
E-mail Address

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	118.73	109.60	109.60	109.60	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	439.14	354.50	354.50	354.50	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	557.87	464.10	464.10	464.10	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	557.87	464.10	464.10	464.10	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	557.87	464.10	464.10	464.10	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	557.87	464.10	464.10	464.10	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,130,506.00	2,745,435.00	622,958.82	2,745,435.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	395,363.00	373,952.00	68,286.74	373,952.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,810.00	10,210.00	913.10	10,210.00	0.00	0.0%
5) TOTAL, REVENUES			3,535,679.00	3,129,597.00	692,158.66	3,129,597.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,653,459.00	1,396,949.00	488,171.00	1,396,949.00	0.00	0.0%
2) Classified Salaries		2000-2999	239,198.00	239,635.00	81,732.10	239,635.00	0.00	0.0%
3) Employee Benefits		3000-3999	485,915.00	397,382.00	131,805.49	397,382.00	0.00	0.0%
4) Books and Supplies		4000-4999	86,879.00	115,390.00	18,460.09	115,390.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,064,885.00	1,067,556.00	351,407.81	1,067,556.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,530,336.00	3,216,912.00	1,071,576.49	3,216,912.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,343.00	(87,315.00)	(379,417.83)	(87,315.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,343.00	(87,315.00)	(379,417.83)	(87,315.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,047,455.00	2,047,455.00		2,047,455.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,047,455.00	2,047,455.00		2,047,455.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,047,455.00	2,047,455.00		2,047,455.00		
2) Ending Net Position, June 30 (E + F1e)			2,052,798.00	1,960,140.00		1,960,140.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	2,052,798.00	1,960,140.00		1,960,140.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	2,056,997.00	1,852,367.00	276,436.00	1,852,367.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,073,509.00	893,068.00	346,522.82	893,068.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,130,506.00	2,745,435.00	622,958.82	2,745,435.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	7,210.00	0.00	7,210.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	73,720.00	86,617.00	5,690.22	86,617.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	321,643.00	280,125.00	62,596.52	280,125.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			395,363.00	373,952.00	68,286.74	373,952.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,810.00	2,210.00	629.30	2,210.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	8,000.00	283.80	8,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,810.00	10,210.00	913.10	10,210.00	0.00	0.0%
TOTAL, REVENUES			3,535,679.00	3,129,597.00	692,158.66	3,129,597.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,478,798.00	1,199,678.00	407,699.91	1,199,678.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,661.00	197,271.00	80,471.09	197,271.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,653,459.00	1,396,949.00	488,171.00	1,396,949.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,515.00	28,515.00	9,505.00	28,515.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,103.00	116,103.00	38,700.88	116,103.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,257.00	36,257.00	12,085.40	36,257.00	0.00	0.0%
Other Classified Salaries		2900	78,323.00	58,760.00	21,440.82	58,760.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			239,198.00	239,635.00	81,732.10	239,635.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	136,253.00	114,513.00	39,656.71	114,513.00	0.00	0.0%
PERS		3201-3202	31,144.00	30,994.00	9,331.35	30,994.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,247.00	39,476.00	12,597.30	39,476.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	200,084.00	156,649.00	51,282.81	156,649.00	0.00	0.0%
Unemployment Insurance		3501-3502	32,697.00	29,891.00	8,687.66	29,891.00	0.00	0.0%
Workers' Compensation		3601-3602	43,490.00	25,859.00	8,940.12	25,859.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	1,309.54	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			485,915.00	397,382.00	131,805.49	397,382.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,809.00	2,809.00	280.31	2,809.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	84,070.00	112,581.00	18,179.78	112,581.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,879.00	115,390.00	18,460.09	115,390.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,091.00	29,091.00	3,833.94	29,091.00	0.00	0.0%
Dues and Memberships		5300	7,458.00	7,677.00	2,664.00	7,677.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,000.00	24,000.00	9,223.46	24,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	660.00	660.00	316.80	660.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	995,513.00	997,965.00	334,313.73	997,965.00	0.00	0.0%
Communications		5900	8,163.00	8,163.00	1,055.88	8,163.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,064,885.00	1,067,556.00	351,407.81	1,067,556.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,530,336.00	3,216,912.00	1,071,576.49	3,216,912.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		