

10.8	Early childhood Education Course Outline	Action
10.9	Real World Parenting Course Outline	Action
10.10	Introduction to Social Media Course Outline	Action
10.11	Introduction to Culinary Arts Course Outline	Action
10.12	Achieving Your College and Career Goals Course Outline	Action
10.13	Philosophy Course Outline	Action
10.14	Computer Literacy Course Outline	Action
10.15	Family and Consumer Science Course Outline	Action
10.16	Law and Order Course Outline	Action
10.17	Integrated Science A&B Course Outlines	Action
10.18	World Religions Course Outline	Action

11.0 Board/Staff Discussion

12.0 Adjournment

7.0

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING
September 16, 2014

2014/15 TREASURER'S REPORT
FOR PERIOD ENDING August 31, 2014

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

September 16, 2014 Board Meeting

2013/14 - Charter Schools Enterprise Fund 62-00 & Capital Outlay Fund 62-01

Statement of Activities for the Period Ending August 31, 2014

Revenues			2014/15	2014/15	#	Year-to-Date		%
<u>Object</u>	<u>Resource</u>	<u>Description</u>	<u>Adopted</u>	<u>Revised</u>		<u>7/1-7/31/14</u>	<u>Remaining</u>	<u>Budget</u>
			<u>Budget</u>	<u>Budget</u>		<u>Transactions</u>	<u>Budget</u>	<u>Remaining</u>
8011	0000	Local Control Funding Formula	1,975,997	1,959,188		198,534	1,760,654	90%
8011	0000	Education Protection Act	482,500	591,069		0	591,069	100%
8096	0000	Transfer to Charter School Revenue Limit	965,565	844,424		115,858	728,566	86%
8550	0000	Mandated Cost Reimbursement	17,485	17,485		0	0	0%
8560	1100	Lottery	59,336	59,336		0	59,336	100%
8560	6300	Restricted Lottery	14,356	14,356		0	14,356	100%
8590	0000	Categorical Block Grant/Other State Funding	1,450	1,450		0	1,450	100%
8590	7405	Common Core Standards	0	0		0	0	0%
8660	0000	Interest	2,000	2,000		0	2,000	100%
8699	0000	All Other Local Revenue	8,000	8,000		0	8,000	100%
8919	0000	Other Authorized Interfund Transfers	0	0		0	0	0%
Grand Total All Revenues:			<u>3,526,689</u>	<u>3,497,308</u>		<u>314,392</u>	<u>3,165,431</u>	<u>91%</u>

Expenditures

<u>Object</u>	<u>Certificated Personnel Salaries</u>						
1100	Teacher	1,252,865	1,292,680	229,859	1,062,821	82%	
1300	Supervisors and Administrators	217,242	233,949	52,914	181,035	77%	
1900	Other Certificated	0	0	0	0	0%	
Total Certificated Personnel Salaries:		<u>1,470,107</u>	<u>1,526,629</u>	<u>282,774</u>	<u>1,243,855</u>	<u>81%</u>	

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

September 16, 2014 Board Meeting

2013/14 - Charter Schools Enterprise Fund 62-00 & Capital Outlay Fund 62-01 Statement of Activities for the Period Ending August 31, 2014

	<u>Description</u>	2014/15 Adopted Budget	2014/15 Revised Budget	Year-to-Date 7/1-7/31/14 Transactions	Remaining Budget	% Budget Remaining
Object	<u>Classified Personnel Salaries</u>					
2100	Instructional Aides	28,515	29,656	5,893	23,763	80%
2300	Supervisors and Administrators	71,810	74,682	23,115	51,567	69%
2400	Clerical, Technical and Office	230,167	239,729	34,478	205,251	86%
2900	Other Classified Salaries	0	0	0	0	0%
	Total Classified Personnel Salaries:	330,492	344,067	63,486	280,581	82%
	<u>Total Employee Benefits:</u>	494,976	503,089	70,726	432,363	86%
	<u>Books and Supplies</u>					
4100	Textbooks	2,300	2,300	166	2,134	93%
4200	Books and Other Reference Materials	0	0	0	0	0%
4300	Materials and Supplies	113,828	113,828	20,920	92,908	82%
4400	Non Capitalized Equipment	0	0	0	0	0%
	Total Books and Supplies:	116,128	116,128	21,086	95,042	82%
	<u>Services and Other Operating Expenditures</u>					
5200	Travel and Conferences	49,583	49,583	3,390	46,193	93%
5300	Dues and Memberships	7,275	7,275	2,869	4,406	61%
5500	Operations and Housekeeping Services	30,000	30,000	6,654	23,346	78%
5600	Rentals, Leases, Repairs, and Non capitalized Improvements	0	0	0	0	0%
5800	Professional Consulting Services & Operating Expenses	968,562	990,031	219,280	770,751	78%

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

September 16, 2014 Board Meeting

2013/14 - Charter Schools Enterprise Fund 62-00 & Capital Outlay Fund 62-01 Statement of Activities for the Period Ending August 31, 2014

<u>Description</u>		2014/15 Adopted Budget	2014/15 Revised Budget	Year-to-Date 7/1-7/31/14 Transactions	Remaining Budget	% Budget Remaining
Object	<u>Services & Other Operating Expenses (con't)</u>					
5900	Communications	5,936	5,936	1,462	4,474	75%
	Total Services & Other Operating Expenses:	1,061,356	1,082,825	233,655	849,170	78%
6XXX	<u>Capital Outlay</u>	0	0	0	0	0%
7XXX	<u>Other Outgo and Transfers Out</u>					
	Grand Total All Expenditures:	<u>3,473,059</u>	<u>3,572,738</u>	<u>671,727</u>	<u>2,901,011</u>	<u>81%</u>
	Beginning Fund Balance	2,349,019	2,349,019			
	Increase/Decrease	53,630	-75,430			
	Ending Fund Balance	2,402,649	2,273,589			
9711	000 Reserve for Revolving Cash	200	200			
9770	000 Designated for Economic Uncertainties	104,192	107,182			
9780	009 Deferred Maintenance Reserve	50,000	50,000			
9780	008 Erate/100 Laptops/Laptop Cart	14,848	14,848			
9780	007 Facilities Reserve	150,000	150,000			
9780	000 Land/Bldg/Deprec/Comp Absence/Growth	1,861,697	1,729,647			
9780	012 Long Term Debt Reserve (Building)	217,571	217,571			
9780	013 Long Term Debt Reserve (Automobile)	4,141	4,141			

Pacific View Charter School	
Recap of Budget Adjustments	
August 31, 2014	
2014/15 Adopted Revenue Budget	3,526,689.00
OUSD 13/14 Property Tax Adjustment	-46,792.00
Governor's Revised Budget	17,411.00
Revenue Net Increase/Decrease	3,497,308.00
2014/15 Adopted Expense Budget	3,473,059.00
LCAP Adjustment (Unduplicated Count)	-6,500.00
Vacation Payoffs	14,677.00
Express Step Increases/Contract Charge	7,969.00
Aventa Additional 100 Seats	20,000.00
July Bonus Calculation	63,533.00
Expense Net Increase/Decrease	3,572,738.00
Net Budget Increase/Decrease	-75,430.00

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

Board of Trustees' Meeting – Tuesday, August 19, 2014

Board Minutes

1.0 Call to Order/Roll Call

President Gleisberg called the meeting to order at 5:02pm. All present.

2.0 Approval of Agenda

Moved by Trustee Miller and seconded by President Gleisberg to approve agenda as presented.

AYES: Gleisberg, Walters, Miller

NOES: None

ABSTAIN: None

3.0 Pledge of Allegiance

The Pledge of Allegiance was led by Trustee Miller

4.0 Public Comment

No Public Comment

5.0 Closed Session

The board convened to Closed Session at 5:04 pm to address the expelled student wanting to attend Pacific View Charter School

5.1 Consideration of expelled student #30070 from El Camino to attend Pacific View Charter School (Ed Code 48918)

Moved by President Gleisberg and seconded by 1st Vice President Walters to approve student #30070 to attend Pacific View Charter School.

AYES: Gleisberg, Walters, Miller

NOES: None

ABSTAIN: None

6.0 Report Out To Public Action Taken In Closes Session

The board reconvened to Open Session at 5:50pm

5.1 Board approval for student #30070 to attend PVCS

7.0 Introductions

Erin Gorence, Director of Curriculum; Lori Bentley, Business Services; Kathi Cohen, Lead High School Teacher High School; Gayl Johnson, Director of Student Services; Sandy Benson, Business Consultant, Kathy Meck, Lead K-8 Teacher

8.0 Executive Director's Report

- + Erin Gorence our new Director of Curriculum joined the team on July 14
- + Our Annual Audit was completed the first of the month
- + We had a couple of trainings for staff, one for Math 180 and the other for ST Math
- + There were two high school teachers that left the program. We have hired two high school teachers and a K-8 teacher
- + We started our 1.1 rollout in the 6-8 grade. They are receiving a laptop and backpack to carry it in. Our goal is to provide devices for all grade levels as we move into the digital age
- + We received K12 voucher from the Microsoft Settlement. Some of the funds are being used to purchase new furniture for high school workshop classes. Gayl has done a great job designing a new updated look for the students
- + Ended July with 630 students but hit our max in the month of July

9.0 Treasurer's Report Ending May 31, 2014

- + Adopted and Revised the same
- + You will see at the September meeting many changes that are taking place this month
- + Budget remains the same
- + We are fortunate to be able to maintain our reserves

10.0 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.

- 10.1** Minutes from Board Meeting of June 17, 2014
Moved by President Gleisberg and seconded by Trustee Miller to approve the minutes as presented.

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

11.0 Action/Discussion Items

- 11.1** Organizational Meeting
Moved by President Gleisberg and seconded by 1st Vice President Walters to approve keeping the Board Meetings on the third (3)

Tuesday of the month, 5:00pm at the facility. New officers as follows: Jon Walters, President; Nancy Miller, Vice President, & Bob Gleisberg, Board Trustee

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

- 11.2** 2014-2015 Crisis Plan Revision
Moved by President Gleisberg and seconded by Trustee Miller to approve the 2014-15 Crisis Plan as revised.

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

- 11.3** Office Clerk- Bilingual Job Description
Moved by Trustee Miller and seconded by President Gleisberg to Approve the Office Clerk- Bilingual Job Description as presented.

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

- 11.4** Internal Complaint Review
Moved by President Gleisberg and seconded by Trustee Miller to approve the Internal Complaint Review as presented.

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

12.0 **Curriculum**

12.1 1.1 Computer Roll Out Agreement

Moved by President Gleisberg and seconded by Trustee Miller to approve the 1.1 Computer Roll Out Agreement with correcting the formatting issues

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

12.2 - 12.7 US History A&B, Topics In Biology A&B, PE 1,2,3&4, Civics, Economics and Math 180 Course Outlines
Moved by President Gleisberg and seconded by Trustee Miller to approve the course outlines with housekeeping corrections to be made.

AYES: Gleisberg, Walters, Miller

NOES: None

ABSTAIN: None

13.0 Closed Session

13.1 The Board convened to Closed Session at 6:00pm to address Personnel (Gov.Code 54957)

Moved by 1st Vice President Walters and seconded by President Gleisberg to approve the additional calculation on bonuses

AYES: Gleisberg, Walters, Miller

NOES: None

ABSTAIN: None

14.0 Report Out To Public Action Taken In Closed Session

The Board reconvened to Open Session at 6:06pm

13.1 The Board approved the additional calculation on bonuses to be made

15.0 Board/Staff Discussion

Advisory will start brainstorming additional Board members

16.0 Adjournment

President Gleisberg adjourned the meeting at 6:12pm

9.1



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

PACIFIC VIEW CHARTER SCHOOL
REPORT OF INDEPENDENT AUDITORS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

PACIFIC VIEW CHARTER SCHOOL

INTRODUCTORY SECTION

JUNE 30, 2014

**PACIFIC VIEW CHARTER SCHOOL
TABLE OF CONTENTS
JUNE 30, 2014**

	<u>Page Number</u>
INTRODUCTORY SECTION	
Table of Contents	i
FINANCIAL SECTION	1
Report of Independent Auditors	2 - 3
Statement of Financial Position	4
Statement of Activities	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
SUPPLEMENTARY INFORMATION SECTION	14
Organization	15
Schedule of Average Daily Attendance	16
Schedule of Instructional Time	17
Statement of Functional Expenses	18
Reconciliation of Charter School Unaudited Actuals Financial Report with Audited Financial Statements	19
OTHER REPORTS OF INDEPENDENT AUDITORS SECTION	20
Report of Independent Auditors 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>	21 - 22
Report of Independent Auditors on State Compliance	23 - 24
FINDINGS AND RECOMMENDATIONS SECTION	25
Schedule of Audit Findings and Questioned Costs	26 - 27
Summary Schedule of Prior Audit Findings	28

PACIFIC VIEW CHARTER SCHOOL

FINANCIAL SECTION

JUNE 30, 2014



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

REPORT OF INDEPENDENT AUDITORS

Board of Trustees
Pacific View Charter School
Oceanside, California

Report on the Financial Statements

We have audited the accompanying financial statements of Pacific View Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

REPORT OF INDEPENDENT AUDITORS

Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pacific View Charter School as of June 30, 2014, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such 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. The 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2014, on our consideration of Pacific View 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 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 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 Pacific View Charter School's internal control over financial reporting and compliance.

Hosaka, Rotherham & Company

San Diego, California
September 8, 2014

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014**

ASSETS

Current assets:

Cash and cash equivalents (Note 3)	\$ 1,581,238
Accounts receivable (Note 4)	279,132
Prepaid expenses	<u>819</u>
Total current assets	1,861,189

Fixed assets, net of depreciation (Note 5)	<u>2,878,781</u>
--	------------------

TOTAL ASSETS	<u>\$ 4,739,970</u>
---------------------	----------------------------

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 115,049
Accrued expenses	27,525
Current portion of long-term liabilities (Note 6)	<u>29,743</u>
Total current liabilities	172,317

Long-term liabilities (Note 6):

Notes payable, net of current portion	<u>1,948,847</u>
Total long-term liabilities	<u>1,948,847</u>

Total liabilities	2,121,164
-------------------	-----------

Net assets:

Unrestricted	<u>2,618,806</u>
Total net assets	<u>2,618,806</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,739,970</u>
---	----------------------------

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

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Unrestricted</u>
REVENUES AND OTHER SUPPORT	
Revenue limit sources:	
State apportionments	\$ 1,698,536
Education protection account state aid	569,408
In-lieu of property taxes	939,562
State revenues	186,229
Local revenues:	
Fundraising	193,911
Interest and dividend income	4,249
Miscellaneous	4,830
Total revenues	<u>3,596,725</u>
EXPENSES	
Program Services	
Education	2,766,570
Support Services	
Management and general	521,955
Total expenses	<u>3,288,525</u>
CHANGE IN NET ASSETS	308,200
NET ASSETS, BEGINNING OF YEAR	<u>2,310,606</u>
NET ASSETS, END OF YEAR	<u><u>\$ 2,618,806</u></u>

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

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 308,200
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	48,924
(Increase) decrease in operating assets:	
Accounts receivable	237,615
Prepaid expenses	5,207
Increase (decrease) in operating liabilities:	
Accounts payable	6,857
Accrued expenses	4,073
Net cash flows provided by operating activities	<u>610,876</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

(Payment) on long-term liabilities	<u>(29,743)</u>
Net cash flows (used in) financing activities	<u>(29,743)</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS 581,133

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 1,000,105

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 1,581,238

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Cash payment for:	
Interest	<u><u>\$ 134,634</u></u>

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

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 - ORGANIZATION AND MISSION

History

Pacific View Charter School (Organization) is a K-12 public school that opened in August 1999. The Organization provides the Oceanside and neighboring communities an educational alternative to the traditional school setting. Enrollment at the school is strictly on a voluntary basis. Students in San Diego County and in any neighboring counties are free to attend.

The Organization strives to provide an educational opportunity for all students to work independently or in a small group setting and to pursue personalized educational plans created by the parents, students, and teachers. These plans provide for continuing academic progress and reflect the students' yearly goals and objectives.

The staff of the Organization desire to work in an atmosphere of collaboration and mutual understanding with all who attend. The learning team consists of the supervisory teacher, student, and parent. Parents are an integral part of their child's educational success and have an active voice in the governance of the Organization.

The Vision of Pacific View Charter School

Students at the Organization 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 Organization'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.

The Mission of Pacific View Charter School

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 curriculum. Highly Qualified Teachers guide the learning process through current research and methodologies.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statement Presentation

The financial statements are presented in conformity with Accounting Standards Codification (ASC) 958-205, *Non-For-Profit Entities – Presentation of Financial Statements*. Under ASC 958-205, the Organization reports information regarding its financial position and activities according to three classes of net assets:

Unrestricted net assets: Unrestricted net assets are available to support all activities of the Organization, and are not subject to donor-imposed stipulations. These generally result from revenues generated by providing services, receiving unrestricted contributions, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Temporarily restricted net assets: Net assets that are subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. There were no temporarily restricted assets as of June 30, 2014.

Permanently restricted net assets: Net assets that are subject to donor-imposed stipulations that the restrictions be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the related investments for general or specific purposes. There were no permanently restricted assets as of June 30, 2014.

B. Accounting Method - Basis of Accounting

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

C. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

Generally accepted accounting principles (GAAP) provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

E. Cash and Cash Equivalents

Cash and cash equivalents are from time to time variously composed of cash on hand and in banks, and liquid investments with original maturities of three months or less.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. 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.

G. Revenue sources and recognition

The Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Organization primarily receives the funds from California Department of Education (CDE). Amounts received from the CDE are recognized by the Organization based on the average daily attendance (ADA) of students.

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized.

H. Functional allocation of expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and managements' estimates of the usage of resources.

NOTE 3 - CASH AND CASH EQUIVALENTS

A. Cash and cash equivalents

Cash and cash equivalents at June 30, 2014, consisted of the following:

Concentration of risk:

Pooled Funds:

Cash in County Treasury	\$ 1,542,796
-------------------------	--------------

Deposits:

Cash in banks	38,242
---------------	--------

Cash on hand:

Petty cash	200
------------	-----

Total cash and cash equivalents	<u>\$ 1,581,238</u>
---------------------------------	---------------------

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)

B. Cash in County Treasury

The Organization maintains substantially all of its cash in the County Treasury as part of the common investment pool (\$1,542,796 as of June 30, 2014). The fair value of the Organization's portion of this pool as of that date, as provided by the pool sponsor, was \$1,541,330. 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.

C. Cash in banks

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2014, the Organization did not have any funds in excess of FDIC insured limits.

NOTE 4- ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2014, consisted of the following:

Revenue limit sources:	
State apportionments	\$ 14,811
State revenues	239,629
Local revenues:	
Miscellaneous	24,692
Total accounts receivable	<u>\$ 279,132</u>

NOTE 5 - FIXED ASSETS

Fixed assets at June 30, 2014, consisted of the following:

Land	\$ 829,926
Buildings	2,208,689
Equipment	73,040
Vehicle	19,000
Less: accumulated depreciation	(251,874)
Total fixed assets, net of depreciation	<u>\$ 2,878,781</u>

During the fiscal year ended June 30, 2014, \$48,924 was charged to depreciation expense.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 6 - LONG-TERM LIABILITIES

A. Long-Term Liabilities Activity

Long-term liabilities activity includes debt and other long-term liabilities. Changes in obligations for the fiscal year ended June 30, 2014, are as follows:

	Balance 2013	Additions	Payments	Balance 2014	Due in One year
Building Loan					
- Wells Fargo	\$ 1,996,496	\$ -	\$ (26,096)	\$ 1,970,400	\$ 26,096
Car Loan	11,838	-	(3,647)	8,191	3,647
Total	<u>\$ 2,008,334</u>	<u>\$ -</u>	<u>\$ (29,743)</u>	<u>\$ 1,978,591</u>	<u>\$ 29,743</u>

B. Building Loan - Wells Fargo

On July 29, 2010, the Organization entered into a loan agreement to purchase a new school site. The note bears interest at a fixed rate of 6.75%. The loan is secured by a perfected first lien on the real property located at 3660-3682 Ocean Ranch Blvd., Oceanside, California 92056, Assessor's Parcel No. 160-572-04-31 through 160-572-04-42. The loan will mature on August 15, 2020. Debt service requirements for the loan as of June 30, 2014, are as follows:

Year Ending June 30,	Principal	Interest	Total
2015	27,913	132,323	\$ 160,236
2016	29,856	130,380	160,236
2017	31,935	128,301	160,236
2018	34,159	126,077	160,236
2019-2022	1,846,537	264,787	2,111,324
	<u>\$ 1,970,400</u>	<u>\$ 781,868</u>	<u>\$ 2,752,268</u>

This loan was subsequently refinanced on July 1, 2013.

C. Car Loan

On June 27, 2012, the Organization obtained a loan in the amount of \$15,000 for the purchase of a car. The loan bears interest at a rate of 4.85%. The loan has a four (4) year term and will mature on July 12, 2016. Debt service requirements for the loan as of June 30, 2014, are as follows:

Year Ending June 30,	Principal	Interest	Total
2015	3,828	\$ 494	\$ 4,322
2016	4,018	313	4,331
2017	345	123	468
	<u>\$ 8,191</u>	<u>\$ 930</u>	<u>\$ 9,121</u>

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 7 - EMPLOYEE RETIREMENT SYSTEMS

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

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. 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, 2013, total plan net assets are \$152.5 billion, the total actuarial present value of the accumulated plan benefits is \$277.3 billion, and the plan is 66.9%. The Organization did not contribute more than 5% of the total contributions to the plan. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and www.calstrs.com.

Funding Policy

Active plan members are required to contribute 8.0% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal years ending June 30, 2014, 2013 and 2012 were \$118,432, \$113,424 and \$120,784 respectively, and equal 100% of the required contributions for each fiscal year.

CalPERS

Plan Description

The Organization contributes to the School Employer Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. 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, 2012, The School's Pool total plan assets are \$44.9 billion, the total actuarial present value of the accumulated plan benefits is \$69.7 billion, contributions from all employers totaled \$1.8 billion, and the plan is 75.5% funded. The Organization did not contribute more than 5% of the total contributions to the plan. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814 and www.calpers.ca.gov.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 7 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Funding Policy

Active plan members are required to contribute 7.0% of their salary (7% of monthly salary over \$133.33 if the member participates in Social Security), and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-2014 was 11.417% of annual payroll based on PERS reduction transfers. The contribution requirements of the plan members are established by the state statute. The Organization's contributions to CalPERS for the fiscal years ending June 30, 2014, 2013 and 2012 were \$37,990, \$21,828 and \$26,024 respectively, and equal 100% of the required contributions for each fiscal year.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

State Allowances, Awards, and Grants

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

NOTE 9 - SUBSEQUENT EVENT

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through September 8, 2014, which is the date the financial statements were available to be issued.

On July 1, 2013, the Organization refinanced its building loan with Union Bank. The principal amount was \$2,300,000 with a new interest rate of 4.2%. The loan will be amortized over 14 years and will mature on July 1, 2027.

PACIFIC VIEW CHARTER SCHOOL
SUPPLEMENTARY INFORMATION SECTION
JUNE 30, 2014

**PACIFIC VIEW CHARTER SCHOOL
ORGANIZATION
JUNE 30, 2014**

Pacific View Charter School [Charter #247], is a Grade Kindergarten through 12 Charter School and was granted a five-year charter renewal by the Oceanside Unified School District in July, 2009, expiring on June 30, 2014, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Trustees for the fiscal year ended June 30, 2014, was comprised of the following members:

<u>Name</u>	<u>Office</u>	<u>Term</u>	<u>Term Expiration</u>
Robert Gleisberg	President	1 Year	July 2013
Jon Walters	First Vice President	3 Years	August 2014
Jody Miller	Board Trustee	3 Years	November 2014

<u>Administration</u>	
<u>Name</u>	<u>Position</u>
Gina Campbell	Founding Executive Director
Kira Fox	Business Consultant

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Second Period Report		Annual Report	
	Resident	Non - Resident	Resident	Non - Resident
Elementary				
Kindergarten	3.22	5.45	3.35	5.54
Grades 1 - 3	11.01	8.92	11.16	9.07
Grades 4 - 6	10.96	12.31	10.38	12.03
Grades 7 - 8	18.93	14.96	18.91	14.78
Total Elementary	<u>44.12</u>	<u>41.64</u>	<u>43.80</u>	<u>41.42</u>
High School				
Grades 9 -12	<u>184.33</u>	<u>178.49</u>	<u>184.73</u>	<u>179.54</u>
Total High School	<u>184.33</u>	<u>178.49</u>	<u>184.73</u>	<u>179.54</u>
Total Elementary and High School	<u>228.45</u>	<u>220.13</u>	<u>228.53</u>	<u>220.96</u>

The Organization is 100% independent study and generates no ADA from a classroom-based program.

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

As of June 30, 2014, the Organization was 100% Independent Study; therefore, a Schedule of Instructional Time is not applicable.

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Program Services	Support Services	
	Education	Management and General	Total
Certificated salaries	\$ 1,499,601	\$ -	\$ 1,499,601
Classified salaries		282,922	282,922
Employee benefits	343,543	64,815	408,358
Books and supplies	119,124	22,475	141,599
Travel and conferences	25,264	4,766	30,030
Dues and memberships	5,622	1,061	6,683
Operation and housekeeping services	15,939	3,007	18,946
Professional/consulting services and operating expenditures	599,290	113,065	712,355
Communications	3,763	710	4,473
Depreciation	41,159	7,765	48,924
Interest expense	113,265	21,369	134,634
Total expenses	<u>\$ 2,766,570</u>	<u>\$ 521,955</u>	<u>\$ 3,288,525</u>

**PACIFIC VIEW CHARTER SCHOOL
RECONCILIATION OF CHARTER SCHOOL UNAUDITED FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

There were no differences between the net assets reported on the June 30, 2014, Charter School Unaudited Financial Report -- Alternative Form and the Audited Financial Statements.

PACIFIC VIEW CHARTER SCHOOL
OTHER REPORTS OF INDEPENDENT AUDITORS SECTION
JUNE 30, 2014



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

**REPORT OF INDEPENDENT AUDITORS 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**

Board of Trustees
Pacific View Charter School
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 (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 8, 2014.

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 opinion 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 entity'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.

**REPORT OF INDEPENDENT AUDITORS 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**

Page 2

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hosaka, Rotherham & Company

San Diego, California
September 8, 2014



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

REPORT OF INDEPENDENT AUDITORS ON STATE COMPLIANCE

Board of Trustees
Pacific View Charter School
Oceanside, California

Report on Compliance for Each State Program

We have audited Pacific View Charter School's compliance with the types of compliance requirements described in the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of Pacific View Charter School's state programs for the fiscal year ended June 30, 2014. Pacific View Charter School's state programs are identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Pacific View Charter School's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 State's Audit Guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about Pacific View 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 opinion on compliance for each state program. However, our audit does not provide a legal determination of Pacific View Charter School's compliance. In connection with the audit referred to above, we selected transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

REPORT OF INDEPENDENT AUDITORS ON STATE COMPLIANCE

Page 2

Description	Procedures In Audit Guide	Procedures Performed
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	Not Applicable
After School Education and Safety Program		
General Requirements	4	Not Applicable
After School	5	Not Applicable
Before School	6	Not Applicable
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula		
Pupil Counts	3	Yes
Contemporaneous Records of Attendance, for charter schools	8	Yes
Mode of Instruction, for charter schools	1	Not Applicable
Nonclassroom-Based Instruction/Independent Study, for charter schools	15	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	3	Yes
Annual Instructional Minutes - Classroom Based, for charter schools	4	Not Applicable

The term "Not Applicable" is used above to mean either that Pacific View Charter School did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

Opinion on State Programs

In our opinion, Pacific View Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2014.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014*. Accordingly, this report is not suitable for any other purpose.

Hosaka, Rotherham & Company

San Diego, California
September 8, 2014

PACIFIC VIEW CHARTER SCHOOL
FINDINGS AND RECOMMENDATIONS SECTION
JUNE 30, 2014

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes N/A No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes N/A None Reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with section .510(a) or Circular A-133? Yes N/A No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

The Organization did not have over \$500,000 in Federal Expenditures.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? Yes N/A No

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

A. Summary of Auditor's Results (Continued)

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?

 Yes X No

One or more significant deficiencies identified that
are not considered to be material weaknesses?

 Yes X None Reported

Type of auditors' report issued on compliance
for state programs:

Unqualified

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

D. State Award Findings and Questioned Costs

None

**PACIFIC VIEW CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2014**

<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Implemented</u>
None	N/A	N/A

9.2

SDCOE Uniform Complaint Quarterly Reports Database

Williams and Valenzuela Settlements

Record
ID : 1988

District : 3731221

Quarter : 2013-14 4th Qtr Apr-Jun

Number of Complaints for Quarter			
	Received	Resolved	Unresolved
Valenzuela	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Submitted
By:

Kira Fox

Title:

Director of Central Office and Finance

9.3

Pacific View Charter School
2013/2014 Unaudited Actuals Budget
Financial Summary – June 30, 2014

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 2013/14 financial status, Unaudited Actuals, and 2014/15 Budget and projections for two subsequent fiscal years. The 2013/14 Budget will require the Board's review and action.

The Unaudited Actuals 2013/14 Budget includes the following items:

- ✓ 2013/14 Unaudited Actuals Multi-year Projection and Assumptions
 - ✓ 2013/14 Local Control Funding Formula
 - ✓ 2013/14 School Services of California Dart Board
 - ✓ 2013/14 Unaudited Actuals Charter School Alternative Form
-
- 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.

Detailed financial information is outlined in the enclosed reports, which provide an update of the Pacific View Charter School's 2013/14 budget. Included in the Unaudited Actuals Report are 2014/15 Adopted Budget and projections for two subsequent fiscal years.

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2014-2017 Unaudited Actuals Budget**

ENTERPRISE FUND		2013-14 Unaudited Actuals 6/30/2014	2014-15 Working/ Adopted Budget	2015-16 Projected Budget	2016-17 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	3,207,506	3,424,062	3,719,091	3,864,901
2) Other Federal Revenues	8100-8299	0	0	0	0
3) Other State Revenues	8300-8599	185,130	92,627	92,627	92,627
4) Other Local Revenues	8600-8799	204,089	10,000	10,320	10,659
5) TOTAL REVENUES		3,596,725	3,526,689	3,822,038	3,968,187
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	1,499,601	1,470,107	1,528,911	1,590,068
2) Classified Salaries	2000-2999	282,922	330,492	343,712	357,460
3) Employee Fringes	3000-3999	408,358	494,976	521,548	563,000
4) Books, Supplies, Non-Capital Equip	4000-4999	141,598	116,127	119,611	123,199
5) Services, Other Operating Exp	5000-5999	772,487	1,061,356	1,093,197	1,125,993
7) Depreciation Expense	6000-6999	48,924	0	0	0
8) Debt Service Interest	7438-7439	134,634	0	0	0
9) TOTAL EXPENDITURES		3,288,524	3,473,058	3,606,978	3,759,719
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		308,201	53,631	215,060	208,467
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619		0			
E. Net Increase(Decrease) in Fund Balance		308,201	53,631	215,060	208,467
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		2,310,606	2,618,807	2,672,438	2,887,498
2) Ending Balance		2,618,807	2,672,438	2,887,498	3,095,965
Components of Fund Balance					
Restricted for Econ Uncert.		98,656	104,192	108,209	112,792
Restricted for Special Purposes		2,520,151	2,568,246	2,779,288	2,983,173
Undesignated		0	0	0	0
Total Components of Fund Balance		2,618,807	2,672,438	2,887,498	3,095,965
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		386,088	387,088	388,088	389,088

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2014-2017 Unaudited Actuals Budget**

		2013-14 Unaudited Actuals	2014-15 Working/ Adopted	2015-16 Projected Budget	2016-17 Projected Budget
Designated for Economic Uncertainty	9770-000	98,656	104,192	108,209	112,792
TOTAL		98,656	104,192	108,209	112,792
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	14,848	14,848	15,293	15,752
Payroll/Facilities Reserve	9780-007	150,000	150,000	150,000	150,000
Land/Bldg/Deprec/Comp Absence/Growth	9780-000	1,808,463	1,861,698	2,072,295	2,275,721
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		2,245,223	2,298,458	2,509,500	2,713,385
Undesignated	9790-000	274,928	269,788	269,788	269,788
TOTAL		274,928	269,788	269,788	269,788
TOTAL RESERVES		2,343,879	2,402,650	2,617,710	2,826,177

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2014-2017 Unaudited Actuals Budget**

	2014-15 PROJECTED	2015-16 PROJECTED	2016-17 PROJECTED
<u>REVENUE</u>			
1. COLA	0.850%	2.10%	2.30%
2. LOTTERY	\$156.00	\$156.00	\$156.00
3. ENROLLMENT ESTIMATES			
Totals	427	427	427
4. ENROLLMENT INCREASE(DECREASE)	0	0	0
Percentage Change	0.00%	0.00%	0.00%
5. REVENUE LIMIT ADA	408.60	408.60	408.60
<u>EXPENDITURES</u>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	9.50%	9.50%	9.50%
PERS Public Employee Retirement System	11.77%	11.77%	11.77%
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	\$ 175,076	\$ 192,584	\$ 221,471
Books and Supplies/Other Operating Services	3%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2014-2017 Unaudited Actuals Budget**

REVENUES	2014-15	2015-16	2016-17
<i>Total Student Enrollment</i>	<i>427</i>	<i>427</i>	<i>427</i>
<i>Total Student ADA</i>	<i>408.60</i>	<i>408.60</i>	<i>408.60</i>
Student ADA at 95.69% - MS - Grade K-3	28.60	28.60	28.60
Student ADA at 95.69% - MS - Grade 4-6	23.27	23.27	23.27
Student ADA at 95.69% - MS - Grade 7-8	33.89	33.89	33.89
Student ADA at 95.69% - HS - Grade 9-12	362.82	362.82	362.82
Revenue Limit Sources			
0000-000 8011 LCFF Base Funding	1,742,863	1,996,872	2,144,219
0000-000-8011-001 LCFF Base Funding Prior Year	0		
0000-500-8011 Supplemental & Concentration Grants	233,134	253,684	229,468
0000-500-8011-001 Supplemental & Concentratio Grants PY	0		
1400-000-8012 Education Protection Account	482,500	482,500	482,500
1400-000-8012-001 Education Protection Account Prior Year	0		
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	965,565	986,035	1,008,714
TOTALS	3,424,062	3,719,091	3,864,901
Other State Revenues			
0000-000-8550 Mandated Costs	17,485	17,485	17,485
7405-000-8590 Common Core Funding	0	0	0
7405-000-8590-001 State Prior Year	0	0	0
Various-8590 Star/CAHSEE Testing Revenue	1,450	1,450	1,450
1100-000-8560 State Lottery - CY Unrestricted	59,336	59,336	59,336
1100-000-8560-001 State Lottery - Prior Year Unrestricted	0	0	0
6300-000-8560 State Lottery - CY Restricted	14,356	14,356	14,356
6300-000-8560-001 State Lottery Restricted Adjustment	0	0	0
TOTALS	92,627	92,627	92,627
Other Local Revenues			
0000-000-8660 Interest	2,000	2,080	2,172
0000-000-8699 All other local revenue	8,000	8,240	8,487
TOTALS	10,000	10,320	10,659
TOTAL REVENUE	\$3,526,689	\$3,822,038	\$3,968,187

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2014-2017 Unaudited Actuals Budget**

EXPENDITURES		2014-15	2015-16	2016-17
		18.5	18.5	18.5
<i>Certificated Salaries</i>				
1000-1999		1,470,107	1,528,911	1,590,068
Teacher salaries based on 15.5 FTE				
Admin Salaries 3.0 FTE				
<i>Classified Salaries</i>				
2000-2999		330,492	343,712	357,460
Support staff & office salaries 5.0 FTE				
Admin Salaries 1.0 FTE				
<i>Employee Fringes</i>				
3111 STRS		140,959	145,247	151,056
3212 PERS		38,902	40,455	42,073
3312 Social Security		20,491	21,310	22,163
3321/3322 Medicare		26,109	27,153	28,239
3401/3402 Health & Welfare Benefits		175,076	192,584	221,471
3501/3502 Unemployment Insurance		59,408	59,407	61,189
3601/3602 Workman's Compensation Ins.		34,031	35,393	36,808
TOTALS		494,976	521,548	563,000
<i>Books and Supplies</i>				
4000-4999		116,127	119,611	123,199
<i>Services, Other Operating Expense</i>				
5000-5999		1,061,356	1,093,197	1,125,993
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		\$3,473,058	\$3,606,978	\$3,759,719

9.4

2012-13 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Pacific View Charter School EPA Allocations
Budget of Expenditures: July 1, 2014 - June 30, 2015
For Fund621, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	3,380.00
Revenue Limit Sources	8010-8099	591,069.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		594,449.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	594,449.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		594,449.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

10.1

Pacific View Charter School Course Outline

Course Title: Teacher's Aide
Department: Elective
Pre-requisite: None

Course #: 1120
Credits: 2.5 (max 5 credits)
UC Approved: No

Course Description:

Students will assist teachers in classroom duties, interact with other students and provide clerical assistance when needed.

Student Outcomes:

The student will be able to:

- 1) Assist teacher in tasks such as record keeping, distributing materials, photocopying other clerical duties.
- 2) Assist in some direct learning tasks: explaining student's individual queries and problems, directing students to appropriate resources.
- 3) Aid teacher in building academic confidence through collaborating and encouragement.
- 4) Increase ability to work independently and make good decisions.
- 5) Exercise care not to compromise any personal or confidential information they may obtain.

Assessment:

Assessment of student outcomes will be based on student completion of assigned tasks, level of productivity, attitude towards task to be completed and initiative.

Instructional Materials:

Direct instruction from assigned teacher.

Notes:

This course will be assigned a Pass/Fail grade by the supervising teacher.

Students must be recommended by their Supervisory Teacher and approved by the Director of Student Services to enroll.

Students must maintain high levels of personal responsibility and a minimum of letter grade C in other courses to be recommended for and to complete course.

Students who have been suspended or expelled during the semester may not apply during that semester.

Students in the course cannot grade other students' assignments and all tutoring is a supplement to teaching by the credentialed teacher.

Board Approval Date:

10.2

Pacific View Charter School Course Outline

Course Title: Office Aide

Department: Elective

Pre-requisite: None

Course #: 1121

Credits: 2.5 (max 5 credits)

UC Approved: No

Course Description:

Students will assist office staff with various duties, including but not limited to: clerical assistance, greeting visitors, directing questions to appropriate staff members, answering and forwarding incoming calls and distributing materials to classrooms.

Student Outcomes:

Students will be able to:

- 1) Assist office staff in tasks such as record keeping, distributing materials, photocopying and other clerical duties.
- 2) Learn about general duties and activities that are common to various offices on the school campus.
- 3) Practice skills applicable to the workforce in the public service industry.
- 4) Demonstrate proper and effective communication skills.
- 5) Exercise care not to compromise any personal or confidential information they may obtain.

Assessment:

Assessment of student outcomes will be based on student completion of assigned tasks, level of productivity, attitude towards task to be completed and initiative.

Instructional Materials:

Direct instruction from assigned office staff.

Notes:

This course will be assigned a Pass/Fail grade by the supervising teacher.

Students must be recommended by their Supervisory Teacher and approved by the Director of Student Services to enroll.

Students must maintain high levels of personal responsibility and appropriate academic standing to be recommended for and to complete course.

Students who have been suspended or expelled during the semester are not eligible during that semester.

Student work assignments must exclude access to confidential information.

Board Approval Date:

10.3

Pacific View Charter School Course Outline

Course Title: FuelEd Archaeology

Department: Elective

Pre-requisite: Biology A & B

Course #: 1122

Credits: 5

UC Approved: No

Course Description:

George Santayana once said, “Those who cannot remember the past are condemned to repeat it.” The field of archeology helps us to better understand the events and societies of the past that have helped to shape our modern world. This course focuses on the techniques, methods, and theories that guide the study of the past. Students will learn how archaeological research is conducted and interpreted, as well as how artifacts are located and preserved. Finally, students will learn about the relationship of material items to culture and what we can learn about past societies from these items.

Student Outcomes:

The student will be able to:

1. Discuss archaeology as a field of study.
2. Differentiate between science and pseudoscience.
3. Describe the relationship between archaeology and anthropology.
4. Discuss the history and development of the field of archaeology.
5. Understand why archaeology is still relevant today.
6. Analyze the many aspects of an archaeologist’s work.
7. Discuss the career options of an archaeologist.
8. List and understand the goals of archaeology.
9. Discuss what culture is and how archaeologists reconstruct ancient lifeways.
10. Describe how the archaeological record is used to date artifacts.
11. Discuss the process of archaeological research.
12. Understand how preservation conditions affect the characteristics of a site.
13. Learn the procedures of an excavation.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, labs and a final exam.

Instructional Materials:

FuelEd Online Curriculum Archaeology, 2014

Board Approval Date:

10.4

Pacific View Charter School Course Outline

Course Title: FuelEd Astronomy

Department: Elective

Pre-requisite: Biology A & B

Course #: 1123

Credits: 5

UC Approved: No

Course Description:

Why do stars twinkle? Is it possible to fall into a black hole? Will the sun ever stop shining? Since the first glimpse of the night sky, humans have been fascinated with the stars, planets, and universe that surrounds us. This course will introduce students to the study of astronomy, including its history and development, basic scientific laws of motion and gravity, the concepts of modern astronomy, and the methods used by astronomers to learn more about the universe. Additional topics include the solar system, the Milky Way and other galaxies, and the sun and stars. Using online tools, students will examine the life cycle of stars, the properties of planets, and the exploration of space.

Student Outcomes:

The student will be able to:

1. Learn about the interactions between the Sun, Earth, and Moon.
2. Describe how the motion of the Earth causes seasons and night-day cycles.
3. Identify the characteristics and phases of the moon.
4. Explore how the moon's gravitational pull manipulates tides on Earth.
5. Distinguish between a lunar eclipse and a solar eclipse.
6. Describe the study of the cosmos.
7. Discuss the theory of the origin of the universe.
8. Examine the evidence that supports the Big Bang theory.
9. Examine the composition of matter and how it is distributed within the universe.
10. Describe the theories of evolution and fate of the universe.
11. Describe the composition and characteristics of stars.
12. Learn how astronomers identify and describe constellations such as Ursa Major, Ursa Minor, Orion, and Cassiopeia.
13. Analyze and characterize stars by their physical and chemical properties.
14. Explain the use of diagrams and models in obtaining physical data on stars.
15. Examine the evolution of stars.
16. Differentiate and describe the types of galaxies within the universe.
17. Characterize the Milky Way.
18. Identify how galaxies are organized and distributed within the universe.
19. Describe the evolution of galaxies.
20. Examine the forces that shape galaxies of stars.
21. Describe how planetary matter is distributed within the solar system.
22. Explain the formation of the solar system.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, labs and a final exam.

Instructional Materials:

FuelEd Online Curriculum Astronomy, 2014

Board Approval Date:

10.5

Pacific View Charter School Course Outline

Course Title: FuelEd Forensic Science

Department: Elective

Pre-requisite: Biology A & B

Course #: 1124

Credits: 5

UC Approved: No

Course Description:

This course surveys key topics in forensic science, including the application of the scientific process to forensic analysis, procedures and principles of crime scene investigation, physical and trace evidence, and the law and courtroom procedures from the perspective of the forensic scientist. Through online lessons, virtual and hands-on labs, and analysis of fictional crime scenarios, students learn about forensic tools, technical resources, forming and testing hypotheses, proper data collection, and responsible conclusions.

Student Outcomes:

The student will be able to:

1. Explain the scientific principles of criminal investigations
2. Analyze different types of forensic evidence
3. Investigate biological compounds as trace evidence
4. Explore the forensics of different crimes
5. Describe how forensics is used in the legal system

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, virtual labs including dissections and a final exam.

Instructional Materials:

FuelEd Online Curriculum Forensic Science, 2014

Board Approval Date:

10.6

Pacific View Charter School Course Outline

Course Title: FuelEd Great Minds in Science

Department: Elective

Pre-requisite: None

Course #: 1125

Credits: 5

UC Approved: No

Course Description:

Is there life on other planets? What extremes can the human body endure? Can we solve the problem of global warming? Today, scientists, explorers, and writers are working to answer all of these questions. Like Edison, Einstein, Curie, and Newton, the scientists of today are asking questions and working on problems that may revolutionize our lives and world. This course focuses on 10 of today's greatest scientific minds. Each unit takes an in-depth look at one of these individuals, and shows how their ideas may help to shape tomorrow's world.

Student Outcomes:

The student will be able to:

1. Understand three brain disorders and what they are telling us about brain function.
2. See how some of the caving technology is being used for space exploration.
3. Identify what bacteria are and what role they play in the world.
4. Discuss how bacteria communicate with each other through a chemical language.
5. Discuss B.F. Skinner's experiments using operant conditioning.
6. Understand crows and their adaptations to urban life.
7. Detail Klein's experiment and how he got the crows to feed the machines for food.
8. Grasp more about biomes, habitats, and ecosystems.
9. Discuss the ecosystem and cultures in the Arctic.
10. Discuss why extreme environments are important to explore and learn about.
11. Explain the threats and challenges to the world's coral reefs.
12. Understand what makes redwood trees unique and different from other trees.
13. Discuss some of the effects of climate change around the globe.
14. Understand efforts to reduce the factors causing climate change.
15. Explore the different types of particles found in the universe.
16. Identify some of the experiments scientists hope to do with the Large Hadron Collider.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, Webquests and a final exam.

Instructional Materials:

FuelEd Online Curriculum Great Minds in Science, 2014. TED Ed Educational Podcasts.

Board Approval Date:

10.7

Pacific View Charter School Course Outline

Course Title: FuelEd Veterinary Science

Department: Elective

Pre-requisite: None

Course #: 1126

Credits: 5

UC Approved: No

Course Description:

As animals play an increasingly important role in our lives, scientists have sought to learn more about their health and well-being. Taking a look at the pets that live in our homes, on our farms, and in zoos and wildlife sanctuaries, this course will examine some of the common diseases and treatments for domestic animals. Toxins, parasites, and infectious diseases impact not only the animals around us, but at times...we humans as well! Through veterinary medicine and science, the prevention and treatment of diseases and health issues is studied and applied.

Student Outcomes:

The student will be able to:

1. Discuss what the areas of veterinary science and medicine include and how these areas differ from each other.
2. Learn about the history of veterinary science and medicine.
3. Examine some of the research areas that veterinary scientists are working on today.
4. Investigate the educational and other requirements for veterinarians and veterinary scientists.
5. Discuss some of the ethics in the profession and some of the controversial issues.
6. Learn what the nervous, endocrine, and gastrointestinal systems consist of and what they do for the body.
7. Examine how skeletal and muscle disorders can affect animals.
8. Discuss several infectious diseases that animals can catch from infected animals.
9. Investigate the causes and symptoms of the diseases discussed in the unit.
10. Discuss why the health of horses, cattle, and swine is important for public health.
11. Learn about several diseases that can affect horses and how they are treated.
12. Discuss some diseases that affect swine and how they are treated.
13. Discuss what exotic animals are and why treating them may take additional education and training.
14. Learn about some of the diseases that affect birds and what treatments are used for these diseases.
15. Learn about some of the diseases that affect reptiles and what treatments are used for these diseases.
16. Examine what roles veterinary scientists may fill in zoological parks and sanctuaries.
17. Investigate what challenges veterinary scientists face when working with animals at zoological parks and sanctuaries.
18. Discuss what toxicology, toxicity, and toxicosis are and how these concepts relate to veterinary science and medicine.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, virtual labs and a final exam.

Instructional Materials:

FuelEd Online Curriculum Veterinary Science, 2014.

Board Approval Date:

10.8

Pacific View Charter School Course Outline

Course Title: FuelEd Early Childhood Education

Department: Elective

Pre-requisite: None

Course #: 1127

Credits: 5

UC Approved: No

Course Description:

Want to have an impact on the most important years of human development? Students will learn how to create fun and educational environments for children, how to keep the environment safe for children, and how to encourage the health and well-being of infants, toddlers, and school-aged children.

Student Outcomes:

The student will be able to:

1. Explain why early childhood education matters.
2. Describe different types of families and parenting arrangements.
3. Describe the legal responsibilities of parenthood.
4. Discuss the moral or ethical responsibilities of parenthood.
5. Describe the basic responsibilities of child-care providers.
6. Explain how culture and diversity impact the child-care environment.
7. Demonstrate how to sanitize and disinfect the child care environment.
8. Describe safe infant-sleep habits.
9. Describe appropriate security for the child-care home or center.
10. Describe and explain the USDA and state requirements for meals in a child-care facility.
11. Explain what is required for participation in the Child and Adult Food Care Program.
12. Explain how to plan meals and menus for children.
13. Describe the types of child-care facilities.
14. Explain how child-care facilities are regulated.
15. Describe the rules that apply to child-care facilities.
16. Describe the signs and symptoms of child abuse.
17. Explain how to speak to a child disclosing abuse.
18. Define and discuss physical, cognitive, language, and social development.
19. Describe the typical stages of development from infancy through the school year

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, virtual labs and a final exam.

Instructional Materials:

FuelEd Online Curriculum Early Childhood Education, 2014.

Board Approval Date:

10.9

Pacific View Charter School Course Outline

Course Title: FuelEd Real World Parenting

Department: Elective

Pre-requisite: None

Course #: 1128

Credits: 5

UC Approved: No

Course Description:

The process of parenting is more than just having a child and making sure they eat, sleep and get to school on time. Learn what to prepare for, what to expect, and what vital steps a parent can take to create the best environment and life for their child. Parenting roles and responsibilities; nurturing and protective environments for children; positive parenting strategies and effective communication in parent/child relationships are some of the topics covered in this course.

Student Outcomes:

The student will be able to:

1. Discuss what it means to be a parent.
2. Understand the roles and responsibilities of being a parent.
3. Analyze the costs and rewards of parenthood.
4. Compare different parenting philosophies.
5. Describe the qualities that make a person a good candidate for parenthood.
6. List characteristics of a person with high self-esteem and a person with low self-esteem.
7. Understand ways in which parents influence a child's self-esteem.
8. Define "protective environment" and "nurturing environment."
9. Identify abuse and other potential impediments to creating a nurturing environment.
10. Describe strategies for nurturing special needs children.
11. Define punishment, discipline, and guidance.
12. Know the resources available to parents and where to find them.
13. Discuss communication and what makes communication effective.
14. Consider how parents can talk to their children about difficult issues.
15. Discuss the history of Western families and how family practices have changed over time.
16. Define personal development and growth.
17. Learn more about brain development in children.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, virtual labs and a final exam.

Instructional Materials:

FuelEd Online Curriculum Real World Parenting, 2014.

Board Approval Date:

10.10

Pacific View Charter School Course Outline

Course Title: FuelEd Introduction to Social Media

Department: Elective

Pre-requisite: None

Course #: 1129

Credits: 5

UC Approved: No

Course Description:

Have a Facebook account? What about Twitter? Whether you've already dipped your toes in the waters of social media or are still standing on the shore wondering what to make of it all, learning how to interact on various social media platforms is crucial in order to survive and thrive in this age of digital communication. In this course, you'll learn the ins and outs of social media platforms such as Facebook, Twitter, Pinterest, Google+, and more. You'll also discover other types of social media you may not have been aware of and how to use them for your benefit—personally, academically, and eventually professionally as well. If you thought social media platforms were just a place to keep track of friends and share personal photos, this course will show you how to use these resources in much more powerful ways.

Student Outcomes:

The student will be able to:

1. Clearly define social media.
2. Communicate a solid understanding of social media and how it has changed over time.
3. Identify various types of social media.
4. Identify the basic uses of social media.
5. Identify the uses of Facebook and Twitter in personal, academic, and professional realms.
6. Discuss how LinkedIn, Google+, and Pinterest have evolved.
7. Identify some of the ways each social media outcast is used.
8. Identify strategies for implementing each social media outcast.
9. Discuss the overall impact the social media outcasts have had on academics, professions, and society in general.
10. Identify the social media platforms best suited for interpersonal communication versus academic or professional communications.
11. Analyze and evaluate one's own social media use.
12. Identify ways in which social media has changed the marketing field.
13. Compare and contrast social media tools in terms of their value for academic pursuits.
14. Use Twitter to follow academic experts and learn about current trends in a given field of study.
15. Develop a classroom Facebook page to collaborate with fellow students.
16. Develop criteria to evaluate YouTube videos for their educational value.
17. Create an online study group using Google Groups.
18. Understand and implement techniques for securing a job via social media.

19. Compare and contrast both sides of the debate of whether you should or should not "friend" a client on non-professional social networks such as Facebook and Google+.
20. Develop a personal blog for the purposes of branding.
21. Develop a professional presence on social media platforms such as LinkedIn, Twitter, and Facebook.
22. Manage your reputation online

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, and a final exam.

Instructional Materials:

FuelEd Online Curriculum Introduction to Social Media, 2014.

Board Approval Date:

10.11

Pacific View Charter School Course Outline

Course Title: FuelEd Introduction to Culinary Arts

Department: Elective

Pre-requisite: None

Course #: 1130

Credits: 5

UC Approved: No

Course Description:

Food is fundamental to life. Not only does it feed our bodies, but it's often the centerpiece for family gatherings and social functions with friends. In this course, you will learn all about food including food culture, food history, food safety, and current food trends. You'll also learn about the food service industry and try your hand at preparing some culinary delights. Through hands-on activities and in-depth study of the culinary arts field, this course will help you hone your cooking skills and give you the opportunity to explore careers in this exciting industry.

Student Outcomes:

The student will be able to:

1. Discuss the history and development of the food service industry.
2. Analyze how current trends in society affect the food service industry.
3. Explain how taste and smell combine to give foods their flavors.
4. Explain the basics of nutrition.
5. Interpret food labels.
6. Explain the basics of sanitation in a professional kitchen.
7. Identify laws and regulations specific to the food service industry.
8. Develop a personal career plan that includes goals, objectives, and strategies.
9. Identify resources for a job search and conduct a job search using current technology for jobs at various levels of the industry.
10. Identify professional organizations related to hospitality/food service.
11. Create a resume.
12. Plan a menu.
13. Develop a marketing plan for a restaurant concept.
14. Determine proper receiving, storage, and distribution techniques.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, exams and a final portfolio.

Instructional Materials:

FuelEd Online Curriculum Introduction to Culinary Arts, 2014.

Board Approval Date:

10.12

Pacific View Charter School Course Outline

Course Title: FuelEd Achieving your College & Career Goals **Course #: 1131**
Department: Elective **Credits: 5**
Pre-requisite: None **UC Approved: No**

Course Description:

Students explore their options for life after high school and implement plans to achieve their goals. They identify their aptitudes, skills, and preferences, and explore a wide range of potential careers. They investigate the training and education required for the career of their choice, and create a plan to be sure that their work in high school is preparing them for the next step. They also receive practical experience in essential skills such as searching and applying for college, securing financial aid, writing a resume and cover letter, and interviewing for a job. This course is geared toward 11th and 12th graders.

Student Outcomes:

The student will be able to:

1. Explore career interests based on personality and hobbies.
2. Investigate job characteristics.
3. Explore colleges and other options.
4. Make a plan by setting SMART goals.
5. Plan for applying to, paying for and attending college.
6. Explore ways to find and keep jobs.
7. Create a professional portfolio including resume, cover letters and other documents to be used in future endeavors.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, journal entries and a final portfolio.

Instructional Materials:

FuelEd Online Curriculum Achieving Your College and Career Goals, 2014.

Board Approval Date:

10.13

Pacific View Charter School Course Outline

Course Title: FuelEd Philosophy

Department: Elective

Pre-requisite: None

Course #: 1132

Credits: 5

UC Approved: No

Course Description:

This course will take you on an exciting adventure that covers more than 2500 years. Along the way, you'll run into some very strange characters. For example, you'll read about a man who hung out on street corners, barefoot and dirty, pestering everyone he met with questions. You'll read about another man who climbed inside a stove to think about whether he existed. Despite their odd behavior, these and other philosophers of the Western world are among the most brilliant and influential thinkers of all time. As you read about them, you'll see where many of the most fundamental ideas of Western civilization came from. You'll also get a chance to ask yourself some of the same questions these great thinkers pondered. At the end, you'll have a better understanding of yourself and the world around you, from atoms to outer space and everything in between.

Student Outcomes:

The student will be able to:

1. Define philosophy.
2. Identify questions that philosophers ask.
3. Explain why myth has been called the "cradle of philosophy."
4. Describe how Western philosophy first began in ancient Greece.
5. Explain how the earliest philosophers laid the foundations for science.
6. Describe Socrates' life and the Socratic method.
7. Outline the events of Plato's life and his main ideas.
8. Summarize Aristotle's life and his major contributions.
9. List the main influences on philosophy during the Middle Ages.
10. Outline major changes that occurred in Europe from 1400 to 1800.
11. Describe the rationalist philosophies of Descartes and Spinoza.
12. Summarize the philosophies of Schopenhauer, Kierkegaard, and Nietzsche.
13. Identify the main ideas of Karl Marx and Jeremy Bentham.
14. State how philosophy has changed your thinking.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including critical thinking responses, discussions, and exams.

Instructional Materials:

FuelEd Online Curriculum Philosophy, 2014.

Board Approval Date:

10.14

Pacific View Charter School Course Outline

Course Title: FuelEd Computer Literacy

Department: Elective

Pre-requisite: None

Course #: 1133

Credits: 5

UC Approved: No

Course Description:

Students must be able to effectively use technology to research, organize, create, and evaluate information. In this introductory course, students become familiar with the basic principles of a personal computer, including the internal hardware, operating system, and software applications. Students gain practice in using key applications such as word processing, spreadsheet, and presentation software, as well as understand social and ethical issues around the Internet, information, and security. In the first part of the course, the focus is on the fundamentals: learning and using the applications, and understanding the basic roles and responsibilities of the software, hardware, and operating system. In the second part, the focus is on gathering and analyzing data, and using the right tools and methods to collect and present data.

Student Outcomes:

The student will be able to:

1. Explore the history of Personal Computing.
2. Explain the key building blocks of a computer.
3. Discover key types of data and how they are used.
4. Explain how the Internet is used.
5. Learn to format and use a variety of documents.
6. Learn to analyze data using computer programs.
7. Develop presentations to communicate ideas.
8. Explain the differences between a variety of operating systems.

Assessment:

Assessment of student outcomes will be based on student completion of computer-based assignments and exams.

Instructional Materials:

FuelEd Online Curriculum Computer Literacy, 2014.

Board Approval Date:

10.15

Pacific View Charter School Course Outline

Course Title: FuelEd Family and Consumer Science

Department: Elective

Pre-requisite: None

Course #: 1134

Credits: 5

UC Approved: No

Course Description:

The high school Family and Consumer Science course focuses on the development of skills and knowledge that will help teenagers transition into the adult roles within the family. Students engage in activities to develop their abilities to make wise consumer choices, to prepare nutritious meals, to contribute effectively as part of a team, to manage a household budget, and to balance roles of work and family. Students gain an appreciation for the responsibilities of family members throughout the life-span and how they as individuals contribute to the well-being of not only their family but also their larger community.

Student Outcomes:

The student will be able to:

1. Explore issues and challenges facing families both as a social unit and as members of the community.
2. Evaluate the contributions adults make to family life and analyze the effects on individuals and the community.
3. Examine the role of the individual in the family and how that role changes over time.
4. Explore how to balance family and work life.
5. Learn the basics of raising children including development, environment and nurturing.
6. Explore ways to support the greater community.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including discussions, journal entries, webquests and exams.

Instructional Materials:

FuelEd Online Curriculum Family and Consumer Science, 2014.

Board Approval Date:

10.16

Pacific View Charter School Course Outline

Course Title: FuelEd Law and Order

Department: Elective

Pre-requisite: None

Course #: 1135

Credits: 5

UC Approved: No

Course Description:

Every purchase, lease, contract, marriage, divorce, arrest, crime or traffic violation places the citizen face-to-face with the law. Law & Order is designed to provide students with an understanding of their legal rights and responsibilities.

Student Outcomes:

The student will be able to:

1. Understand ethics and their applications.
2. Understand the importance of laws.
3. Understand the history of the US Legal System.
4. Understand how a law moves through Congress.
5. Understand what roles a citizen has.
6. Examine the parts and purposes of the state court system.
7. Examine the parts and purposes of the federal court system.
8. Understand the steps of a civil case.
9. Understand the process and people involved in a criminal and civil case.
10. Identify the factors that may lead to crime.
11. Understand the purpose of the US criminal justice system..
12. Know and understand what torts are.
13. Understand the concept of damages.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including discussions, labs, critical thinking questions and exams.

Instructional Materials:

FuelEd Online Curriculum Law and Order, 2014.

Board Approval Date:

10.17

Pacific View Charter School Course Outline

Course Title: FuelEd Integrated Science A

Department: Science

Pre-requisite: None

Course #: 1137

Credits: 5

UC Approved: No

Course Description:

This course integrates physical and earth sciences. The first semester of the course focuses on physical science. The ancient world knew this science as natural philosophy because it described and explained observations about how the natural world behaved. Sir Isaac Newton even titled his 1687 scientific treatise Principia: Mathematical Principles of Natural Philosophy. Today, physical scientists continue to study the world around them. For the purpose of the course, physical science further means the study of physics and chemistry.

Student Outcomes:

The student will be able to:

1. Explore dimensions of distance, time and mass
2. Create and analyze graphs
3. Describe and measure motion
4. Explore Newton's Laws of Motion and forces
5. Understand Energy including heat, light and wave motion
6. Classify matter
7. Explore the changing states of matter
8. Identify the properties of atoms
9. Explore the elements and the periodic table of elements
10. Classify elements according to a variety of properties
11. Explain how elements join together to form covalent, ionic and metallic bonds
12. Examine chemical reactions
13. Balance chemical equations

Assessment:

Assessment of student outcomes will be based on student completion of assignments including lab reports, critical thinking questions and exams.

Instructional Materials:

FuelEd Online Curriculum Integrated Science, 2014.

Board Approval Date:

Pacific View Charter School Course Outline

Course Title: FuelEd Integrated Science B

Department: Science

Pre-requisite: None

Course #: 1138

Credits: 5

UC Approved: No

Course Description:

This course integrates physical and earth sciences. The first semester of the course focuses on physical science. The ancient world knew this science as natural philosophy because it described and explained observations about how the natural world behaved. Sir Isaac Newton even titled his 1687 scientific treatise Principia: Mathematical Principles of Natural Philosophy. Today, physical scientists continue to study the world around them. For the purpose of the course, physical science further means the study of physics and chemistry.

Student Outcomes:

The student will be able to:

1. Explore dimensions of distance, time and mass
2. Create and analyze graphs
3. Explore Earth systems and science
4. Explain plate tectonics and the effects on Earth
5. Discover the age of geologic features
6. Identify the layers in the Earth's atmosphere
7. Explore temperature and air pressure
8. Identify what makes weather
9. Gather, analyze and interpret weather data

Assessment:

Assessment of student outcomes will be based on student completion of assignments including lab reports, critical thinking questions and exams.

Instructional Materials:

FuelEd Online Curriculum Integrated Science, 2014.

Board Approval Date:

10.18

Pacific View Charter School Course Outline

Course Title: FuelEd World Religions

Department: Elective

Pre-requisite: None

Course #: 1136

Credits: 5

UC Approved: No

Course Description:

Throughout the ages, religions from around the world have shaped the political, social, and cultural aspects of societies. This course focuses on the major religions that have played a role in human history, including Buddhism, Christianity, Confucianism, Hinduism, Islam, Judaism, Shintoism, and Taoism. Students will trace the major developments in these religions and explore their relationships with social institutions and culture. The course will also discuss some of the similarities and differences among the major religions and examine the connections and influences they have.

Student Outcomes:

The student will be able to:

1. Analyze different definitions of the word “religion”.
2. Identify characteristics that all religions have in common.
3. Discover ways in which religion affects culture and artistic expression.
4. Recognize the role religion plays in politics, diplomacy and social policy.
5. Understand Hinduism’s ancient origins.
6. Describe some of the basic developments that have occurred in Buddhism since the time of the Buddha.
7. Identify the origins of Judaism.
8. Briefly summarize the 3500 year history of the Jewish people.
9. Learn about Jesus of Nazareth and other key figures in the origin of Christianity.
10. Map the spread of the Christian faith throughout Europe and the world.
11. Identify the origins of Islam.
12. Outline the basic principles of Confucian thought.
13. Understand the ancient origins of Shinto.
14. Examine the ancient origins of Taoism.
15. Define challenges to religion that are presented by the modern world.
16. Identify the role of religion on global politics and social policies.
17. Recognize reasons why religious tolerance is more important than ever.
18. Theorize about the future of religious practice.

Assessment:

Assessment of student outcomes will be based on student completion of assignments including discussions, labs, critical thinking questions and exams.

Instructional Materials:

FuelEd Online Curriculum World Religions, 2014.

Board Approval Date: