

Pacific View Charter School

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

3670 Ocean Ranch Blvd., Oceanside, California 92056

Phone # (760) 757-0161

AGENDA

Board of Trustees' Meeting – Tuesday, November 19, 2013

5:00pm

1.0 Call to Order/Roll Call

2.0 Approval of Agenda Action

3.0 Pledge of Allegiance

4.0 Introductions

5.0 Public Comment

6.0 Executive Director's Report Information

7.0 Consent Calendar

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

7.1 Minutes from Board Meeting of October 15, 2013 Action

8.0 Action/Discussion Items

**8.1 Independent Auditor's Report for Fiscal Year Ending June 30, 2013
Hosaka, Rotherham & Company - Daniel Lee Action**

8.2 1st Interim Report Action

**8.3 Common Core Proposed Expenditures
This item is a second and final read Action**

8.4 Education Protection Account Budget 2013.2014 Action

8.5 Employee Policy- Necessity Leave Action

8.6 Tobacco/Smoke Free School Policy Action

8.7 December Board Meeting Date Change Action/Information

9.0 Personnel

9.1 Office Clerk Job Description Action

10.0 **Closed Session**

10.1 Conference with Legal Counsel – Existing Litigation
(Gov.Code 54956.9(a)
Name of Case: SDSC 37-2012-00056965

11.0 **Report Out To Public Action Taken In Closed Session**

12.0 **Board/Staff Discussion**

13.0 **Adjournment**

7.1

Pacific View Charter School

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

Phone # (760) 757-0161

Board of Trustees' Meeting – Tuesday, October 15, 2013

Board Minutes

1.0 Call to Order/Roll Call- President Gleisberg called the meeting to order at 5:20pm with 1st Vice President Walters, Board Trustee Renfroe, and Dr. Jeanne Iman present.

2.0 Approval of Agenda – Moved by 1st Vice President Walters and seconded by President Gleisberg to approve agenda as presented.

AYES: Gleisberg, Renfroe, Walters

NOES: None

ABSTAIN: None

3.0 Pledge of Allegiance- 1st Vice President Walters led the Pledge of Allegiance

4.0 Introductions - Lori Bentley, Business Services; Kathi Cohen, Lead Teacher High School; Don Thiele, Curriculum Coordinator; Gayl Johnson, Achievement Coordinator; Sandy Benson, Business Consultant

5.0 Public Comment - None

6.0 Executive Director's Report

- ✚ On October 11 there was a free event at the San Diego Zoo for parents and students
- ✚ Firehouse Subs has agreed to provide staff with lunch once a month. We will include them in our graduation program, newsletter and send out fliers with coupon via eblast
- ✚ Kaplan College came and gave a presentation on their Health Certificate program. They will be returning later this month to present to the students their Criminal Justice program
- ✚ MiraCosta College is sending Student Ambassadors to our site on a monthly basis to help students with the application process and to field questions
- ✚ Sandy, Kathi, Kira, Don and I will be attending a workshop this Thursday put on by our legal counsel Young, Minney and Corr. The workshop will be on Marketing your Charter School , Legal and Compliance Issues, Budgeting and Dealing with Disruptive Parents
- ✚ Our K-8 teachers will be attending Common Core workshop put on by SDCOE on Thursday and Friday of this week
- ✚ Sandy, Kira and Lori had a meeting with the City Planning Dept. last week regarding the proposed construction plan submitted. The meeting went very well with the two Senior Planners, Fire Marshall, and our Project Manager. Everyone was very accommodating, and had only positive feedback for us. We are rethinking

the proposed plan due to our enrollment numbers. This project is on hold at this time

- ✦ As you know San Diego County is saturated with Charter Schools and we believe that our money may be put to better use by opening a satellite or new charter. Sandy and I will be meeting with the Superintendent of Riverside Co to discuss our options
- ✦ We currently have 397 enrolled with eight scheduled to register this week.
- ✦ On the table you have a flier for our upcoming fundraiser at Pitstop on Thursday, October 17. It is an all-day event so stop by if you can. The school will receive 15% of your purchase

7.0 Treasurer's Report for Period Ending September 30, 2013

- ✦ Common Core Standard funds \$89,200 in revenue
- ✦ Presenting proposed expenditure later in meeting
- ✦ End result is 84% expenditures left and 75% through year
- ✦ December 1st Interim will have all the updates including the LCFF for El and Disadvantaged Students
- ✦ Budget is the same as last month for now

8.0 Consent Calendar

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

8.1 Minutes from Board Meeting of September 17, 2013

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

AYES: Gleisberg, Renfroe, Walters

NOES: None

ABSTAIN: None

9.0 Action/Discussion Items

9.1 Moved by President Gleisberg and seconded by 1st Vice President Walters to cancel the December 17, 2013 Board Meeting. A decision will be made at the November Board Meeting whether there is a need to have a meeting in December.

AYES: Gleisberg, Renfroe, Walters

NOES: None

ABSTAIN: None

9.2 Moved by President Gleisberg and seconded by Trustee Renfroe to approve the Common Core Proposed Expenditures as a first read and to give final approval at the November Board Meeting

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

10.0 Curriculum

10.1 Moved by President Gleisberg and seconded by 1st Vice President Walters to approve Work Experience Course Outlines as presented

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

10.2; 10.3; 10.4 Moved by 1st Vice President Walters and seconded by President Gleisberg to approve the Aventa Math courses as presented

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

11.0 Closed Session

The Board convened to Closed Session at 5:54pm to address Salary Negotiations

12.0 Report Out To Public Action Taken In Closed Session

The Board reconvened to Open Session at 6:22
Moved by President Gleisberg and seconded by Trustee Renfroe to approve a 7.5% Bonus program for staff in addition to a \$60.00 increase in the staff's health stipend.

13.0 Board/ Staff Discussion

None

12.0 Adjournment President Gleisberg adjourned the meeting at 6:25 pm

8.1



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
INDEPENDENT AUDITORS' REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

PACIFIC VIEW CHARTER SCHOOL

INTRODUCTORY SECTION

JUNE 30, 2013

**PACIFIC VIEW CHARTER SCHOOL
TABLE OF CONTENTS
JUNE 30, 2013**

	<u>Page Number</u>
INTRODUCTORY SECTION	
Table of Contents	i
FINANCIAL SECTION	1
Independent Auditors' Report	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
Reconciliation of Charter School Unaudited Actuals Financial Report with Audited Financial Statements	18
OTHER INDEPENDENT AUDITORS' REPORTS SECTION	19
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20 - 21
Independent Auditors' Report on State Compliance	22 - 23
FINDINGS AND RECOMMENDATIONS SECTION	24
Schedule of Audit Findings and Questioned Costs	25 - 26
Summary Schedule of Prior Audit Findings	27

PACIFIC VIEW CHARTER SCHOOL

FINANCIAL SECTION

JUNE 30, 2013



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

.....
Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

INDEPENDENT AUDITORS' REPORT

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, 2013, 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.

INDEPENDENT AUDITORS' REPORT
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, 2013, 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 August 25, 2013, 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
August 25, 2013

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents (Note 3)	\$ 1,000,105
Accounts receivable (Note 4)	516,747
Prepaid expenses	6,026
Total current assets	1,522,878

Fixed assets, net of depreciation (Note 5)	2,927,705
--	-----------

TOTAL ASSETS	\$ 4,450,583
---------------------	---------------------

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 108,192
Accrued expenses	23,451
Current portion of long-term liabilities (Note 6)	29,743
Total current liabilities	161,386

Long-term liabilities (Note 6):

Notes payable, net of current portion	1,978,591
Total long-term liabilities	1,978,591

Total liabilities	2,139,977
-------------------	-----------

Net assets:

Unrestricted	2,310,606
Total net assets	2,310,606

TOTAL LIABILITIES AND NET ASSETS	\$ 4,450,583
---	---------------------

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, 2013**

	<u>Unrestricted</u>
REVENUES AND OTHER SUPPORT	
Revenue limit sources:	
State apportionments	\$ 1,332,339
Education protection account state aid	614,334
In-lieu of property taxes	906,724
State revenues	403,753
Local revenues:	
Miscellaneous	6,357
Total revenues and other support	3,263,507
EXPENSES	
Certified salaries	1,418,248
Classified salaries	240,681
Employee benefits	374,730
Books and supplies	80,496
Services and other operating expenses	716,349
Interest expense	124,928
Depreciation expense	48,924
Total expenses	3,004,356
CHANGE IN NET ASSETS	259,151
NET ASSETS, BEGINNING OF YEAR	2,047,455
PRIOR PERIOD ADJUSTMENT (Note 9)	4,000
NET ASSETS, END OF YEAR	\$ 2,310,606

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, 2013**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 259,151
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	48,924
Prior period adjustment	4,000
(Increase) decrease in operating assets:	
Accounts receivable	559,157
Prepaid expenses	3,434
Increase (decrease) in operating liabilities:	
Accounts payable	18,208
Accrued expenses	<u>(40,734)</u>
Net cash flows provided by operating activities	<u>852,140</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
(Purchase) of fixed assets	<u>(19,000)</u>
Net cash flows (used in) investing activities	<u>(19,000)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Increase in long-term liabilities	15,000
(Payment) on long-term liabilities	<u>(25,751)</u>
Net cash flows (used in) financing activities	<u>(10,751)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	822,389
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>177,716</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 1,000,105</u></u>
 SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION	
Cash payment for:	
Interest	<u>\$ 124,928</u>

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

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 - ORGANIZATION AND MISSION

History

Pacific View Charter School (Organization) is a K-12 public schools 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. Student in San Diego County and in any neighboring county 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 desires 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, 2013**

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, 2013.

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, 2013.

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 (IRC §) 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, 2013**

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, 2013, consisted of the following:

Pooled Funds:	
Cash in County Treasury	\$ 977,407
Deposits:	
Cash in banks	22,698
Total cash and cash equivalents	<u>\$ 1,000,105</u>

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

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 (\$977,407 as of June 30, 2013). The fair value of the Organization's portion of this pool as of that date, as provided by the pool sponsor, was \$976,478. 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 Depository 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, 2013, the Organization did not have any uninsured funds.

NOTE 4- ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2013, consisted of the following:

Revenue limit sources:	
State apportionments	\$ 377,349
State revenues	136,980
Local revenues:	
Donations	100
Miscellaneous	2,318
Total accounts receivable	<u>\$ 516,747</u>

NOTE 5 - FIXED ASSETS

Fixed assets at June 30, 2013, consisted of the following:

Land	\$ 829,926
Buildings	2,208,689
Equipment	73,040
Vehicle	19,000
Less: accumulated depreciation	(202,950)
Total fixed assets, net of depreciation	<u>\$ 2,927,705</u>

During the fiscal year ended June 30, 2013, \$48,924 was charged to depreciation expense.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

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, 2013, are as follows:

	Balance 2012	Additions	Payments	Balance 2013	Due in One year
Building Loan					
- Wells Fargo	\$ 2,019,085	\$ -	\$ (22,589)	\$ 1,996,496	\$ 26,096
Car Loan	-	15,000	(3,162)	11,838	3,647
Total	\$ 2,019,085	\$ 15,000	\$ (25,751)	\$ 2,008,334	\$ 29,743

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 3550-3682 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, 2013, are as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 26,096	\$ 134,140	\$ 160,236
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 - 2021	1,846,537	264,787	2,111,324
	\$ 1,996,496	\$ 916,008	\$ 2,912,504

This loan was subsequently refinanced on July 1, 2013. For more information, see Note 10.

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, 2013, are as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 3,647	\$ 494	\$ 4,141
2015	3,828	313	4,141
2016	4,018	123	4,141
2017	345	1	346
	\$ 11,838	\$ 931	\$ 12,769

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

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. 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. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

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 2012-2013 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, 2013 and 2012, were \$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. 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. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

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 2012-2013 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, 2013 and 2012, were \$21,828 and \$26,024, respectively, and equal 100% of the required contributions for each fiscal year.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 8 - COMMITMENTS AND CONTINGENCIES

A. 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, it is believed that any required reimbursement will not be material.

NOTE 9 - PRIOR PERIOD ADJUSTMENT

A prior period adjustment in the Statement of Activities for \$4,000 was for an overstatement of expenditure as of June 30, 2012.

NOTE 10 - 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 August 25, 2013, 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, 2013**

**PACIFIC VIEW CHARTER SCHOOL
ORGANIZATION
JUNE 30, 2013**

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, 2013, was comprised of the following members:

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

Administration	
Name	Position
Gina Campbell	Founding Executive Director
Kira Fox	Administrative Coordinator

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Second Period Report		Annual Report	
	Resident	Non - Resident	Resident	Non - Resident
Elementary				
Kindergarten	2.87	2.81	2.90	3.23
Grades 1 - 3	8.82	10.89	8.65	11.11
Grades 4 - 6	10.25	16.35	10.02	16.13
Grades 7 - 8	20.79	20.55	21.65	19.43
Total Elementary	<u>42.73</u>	<u>50.60</u>	<u>43.22</u>	<u>49.90</u>
High School				
Grades 9 -12	<u>213.89</u>	<u>171.29</u>	<u>214.77</u>	<u>171.54</u>
Total High School	<u>213.89</u>	<u>171.29</u>	<u>214.77</u>	<u>171.54</u>
Total Elementary and High School	<u>256.62</u>	<u>221.89</u>	<u>257.99</u>	<u>221.44</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, 2013**

As of June 30, 2013, the Organization was 100% Independent Study; therefore, a Schedule of Instructional Time is not applicable.

**PACIFIC VIEW CHARTER SCHOOL
RECONCILIATION OF CHARTER SCHOOL UNAUDITED FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

There were no differences between the net assets reported on the June 30, 2013, Charter School Unaudited Financial Report – Alternative Form and the Audited Financial Statements.

PACIFIC VIEW CHARTER SCHOOL
OTHER INDEPENDENT AUDITORS' REPORTS SECTION
JUNE 30, 2013



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

.....
Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

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

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, 2013, 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 August 25, 2013.

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.

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

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
August 25, 2013



Hosaka, Rotherham & Company
Certified Public Accountants

James A. Rotherham, CPA
CEO & Managing Partner

Roy T. Hosaka, CPA
Retired

James C. Nagel, CPA
Retired

INDEPENDENT AUDITORS' REPORT 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 2012-2013*, 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, 2013. 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 2012-2013*, 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:

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE
Page 2

Description	Procedures In Audit Guide	Procedures Performed
Class Size Reduction (including in charter schools)		
General Requirements	7	Not Applicable
Option One Classes	3	Not Applicable
Option Two Classes	4	Not Applicable
District or Charter Schools With Only One School Serving K-3	4	Not Applicable
After School Education and Safety Program		
General Requirements	4	Not Applicable
After School	5	Not Applicable
Before School	6	Not Applicable
Contemporaneous Records of Attendance, for charter schools	1	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, 2013.

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 2012-2013*. Accordingly, this report is not suitable for any other purpose.

Hosaka, Rotherham & Company

San Diego, California
 August 25, 2013

PACIFIC VIEW CHARTER SCHOOL
FINDINGS AND RECOMMENDATIONS SECTION
JUNE 30, 2013

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' 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 auditors' 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, 2013**

A. Summary of Auditors' 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, 2013**

Findings/Recommendations	Current Status	Explanation if Not Implemented
None	N/A	N/A

8.2

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING
November 19, 2013

2013/14 FIRST INTERIM BUDGET

**Pacific View Charter School
2013/14 First Interim Budget
Financial Summary – October 31, 2013**

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 2013/14 financial status, a proposed budget was adopted for 2013/14 and the First Interim reflects any changes that have taken place since July 1, 2013.

The 2013/14 First Interim Budget includes the following items:

- ✓ 2013/14 First Interim Multi-year Projection and Assumptions
- ✓ 2013/14 First Interim Worksheet For General purpose Block Grant Funding
- ✓ 2013/14 First Interim Charter School Certification – Form CI
- ✓ 2013/14 Average Daily Attendance – Form AIDC
- ✓ 2013/14 First Interim Charter Schools Enterprise Fund – Form 62I
- 2013/14 Adopted Budget was based on School Services of California simulator model to calculate the Governor’s May Revise proposals for Local Control Funding (LCFF). PVCS simulator scenario for 2013-14 will produce a conservative net change of \$144 to overall per student ADA funding. Administration chose to use the original SSC Dart Board prior to Governor’s May Revise and add \$144 per ADA as the overall most conservative approach. Final LCFF simulator estimates per student funding have been calculated conservatively and are not fully reflected in this First Interim financial report. Final LCFF revenue formulas will be projected only at year end.
- Estimated Pacific View Charter School funding rates for 2013/14 are:

Revenue Source	K-3	4-6	7-8	9-12
LCFF	6,640	6,905	6,999	7,122
Supplemental Grant	1,328	1,381	1,400	1,424
Total:	7,968	8,286	8,399	8,546

- The School has a Memorandum of Understanding (MOU) with the Oceanside Unified School District (OUSD) to provide services to our students. OUSD receives all NCCSE revenue in exchange for the services and program provided to Pacific View Charter School students.

**Pacific View Charter School
2013/14 First Interim Budget
Financial Summary – October 31, 2013**

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

	2012/13	2013/14	2014/15	2015/16
Enrollment	501	459	509	559
A.D.A.	478.51	439.22	487.06	534.91
A.D.A. Ratio	95.51%	95.69%	95.69%	95.69%

- The Multi-Year Projection indicates that the 2013/14 budget based on current year ADA estimates is able to maintain a 3% reserve. School reserves have taken the place of expensive bridge loans to fund payroll expenditures during these difficult economic times. 2013/14 ADA projections were 498.54; however enrollment has fallen short of this target. ADA projections based on enrollment were reduced to 439.22 based on review of current year ADA projections.
- The economy requires a very conservative budgeting approach based on the changing economic environment. In addition several competitive charter schools have opened within PVCS boundaries. Several major budget reductions have been made by Administration since the Adopted Budget was presented. Administration continues to review and discuss options to reduce budgetary expenses.
- Following is a recap of budget changes which encompass revenue and expenditure line items in the budget. The necessary adjustments have been made since the 2013/14 budget adoption became effective July 1, 2013. Major budget adjustments were necessary due to the passage of Proposition 30, but also necessary due to enrollment projection shortfall of approximately 98 students from original average daily attendance (ADA) projections.

Revenue Budget Line Item	Description	Amount
62-00-0000-8012	EPA State Aid	349,878
62-00-0000-8015	General Purpose State Aid	-69,077
62-00-0000-8096	In Lieu of Property Tax	0
62-00-0000-8550	Mandated Cost	17,485
62-00-1100-8560	Unrestricted Lottery	1,908
62-00-6300-8560	Restricted Lottery	2,507
62-00-0000-8590	Categorical Block Grant	-290,925
62-00-7405-8590	Common Core Funding	89,200
62-00-0000-8660	Interest	0
Total Revenue Reduction		100,976

**Pacific View Charter School
2013/14 First Interim Budget
Financial Summary – October 31, 2013**

Expenditure Budget Line Item	Description	Amount
62-00-0000/1400-1000	Certificated Salary Adj.	-40,576
62-00-0000-2000	Classified Salary Adj.	37,075
62-00-0000/1400-3999	Employee Benefits	14,430
62-00-0000-4300	Instructional Supplies	99,964
62-00-0000-5200	Travel & Conference	10,000
62-00-0000-5300	Dues & Membership	190
62-00-0000/1400-5800	Professional/Consultant Services	-49,033
62-00-0000-000-5900	Communications	375
Total Expenditures Reduction		72,425
October 31, 2013 Balance		<u>28,551</u>
Original Budget July 1, 2013		9,639
Increase/Decrease Fund Balance		38,190

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2013-2016 First Interim**

ENTERPRISE FUND		2013-14 Proposed Adopted Budget	2013-14 First Interim Budget	2014-15 Projected Budget	2015-16 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	3,090,783	3,299,794	3,704,403	4,142,756
2) Other Federal Revenues	8100-8299	0	0	0	0
3) Other State Revenues	8300-8599	363,888	184,063	94,586	97,257
4) Other Local Revenues	8600-8799	9,810	9,810	10,122	10,452
5) TOTAL REVENUES		3,464,481	3,493,667	3,809,112	4,250,465
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	1,503,698	1,463,122	1,644,671	1,838,403
2) Classified Salaries	2000-2999	263,685	300,760	312,790	325,302
3) Employee Fringes	3000-3999	434,862	449,292	509,106	559,354
4) Books, Supplies, Non-Capital Equip	4000-4999	73,551	173,515	178,720	184,082
5) Services, Other Operating Exp	5000-5999	1,178,417	1,068,789	1,127,215	1,179,943
7) Other Outgo	7100-7299	0	0	0	0
8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
9) TOTAL EXPENDITURES		3,454,213	3,455,478	3,772,503	4,087,084
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		10,268	38,189	36,609	163,382
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619		0			
E. Net Increase(Decrease) in Fund Balance		10,268	38,189	36,609	163,382
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		2,127,486	2,310,606	2,348,795	2,385,405
2) Ending Balance		2,137,754	2,348,795	2,385,405	2,548,786
Components of Fund Balance					
Restricted for Econ Uncert.		103,626	103,664	113,175	122,613
Restricted for Special Purposes		2,034,128	2,245,131	2,272,230	2,426,174
Undesignated		0	0	0	0
Total Components of Fund Balance		2,137,754	2,348,795	2,385,405	2,548,786
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		381,834	385,088	385,088	385,088

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2013-2016 First Interim**

		2013-14 Proposed Adopted	2013-14 First Interim	2014-15 Projected Budget	2015-16 Projected Budget
Designated for Economic Uncertainty	9770-000	103,626	103,664	113,175	122,613
TOTAL		103,626	103,664	113,175	122,613
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	1,588,827	1,808,371	1,835,024	1,988,509
Long Term Debt Reserve (Building)	9780-012	220,221	217,571	217,571	217,571
Long Term Debt Reserve (Automobile)	9780-013	10,032	4,141	4,141	4,141
TOTAL		2,034,128	2,245,131	2,272,229	2,426,173
Undesignated	9790-000	(0)	0	0	0
TOTAL		(0)	0	0	0
TOTAL RESERVES		2,137,754	2,348,795	2,385,405	2,548,786

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2013-2016 First Interim**

	2013-14 PROJECTED	2014-15 PROJECTED	2015-16 PROJECTED
<u>REVENUE</u>			
1. COLA	1.565%	1.80%	2.30%
2. LOTTERY	\$154.25	\$154.25	\$154.25
3. ENROLLMENT ESTIMATES			
Totals (2012/13 P2 474 Enr./478.51 ADA)	459	509	559
4. ENROLLMENT INCREASE(DECREASE)			
Percentage Change	(15) -3.26%	50 10.89%	50 9.82%
5. REVENUE LIMIT ADA	439.22	487.06	534.91
<u>EXPENDITURES</u>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	8.25%	8.25%	8.25%
PERS Public Employee Retirement System	13.02%	13.02%	13.02%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	1.61%	1.61%	1.61%
Workers Compensation/09/10 1.80%	1.99%	1.99%	1.99%
Health Insurance cost per year	\$ 194,955	\$ 214,451	\$ 235,896
Books and Supplies/Other Operating Services	3%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2013-2016 First Interim**

REVENUES	2013-14	2014-15	2015-16
<i>Total Student Enrollment</i>	459	509	559
<i>Total Student ADA</i>	439.22	487.06	534.91
<i>Student ADA at 95.69% - MS - Grade K-3</i>	15.70	17.41	19.12
<i>Student ADA at 95.69% - MS - Grade 4-6</i>	17.00	18.85	20.70
<i>Student ADA at 95.69% - MS - Grade 7-8</i>	31.34	34.75	38.17
<i>Student ADA at 95.69% - HS - Grade 9-12</i>	375.18	416.05	456.92
<i>COLA - Expenditures</i>	1.565%	1.80%	2.30%
<i>Group Health Insurance COLA</i>	10.00%	10.00%	10.00%
<i>General Purpose Block Grant - MS - Grade K-3</i>	6,640	6,760	6,915
<i>Categorical Block Grant - MS - Grade K-3</i>	1,328	1,352	1,383
<i>General Purpose Block Grant - MS - Grade 4-6</i>	6,905	7,029	7,191
<i>Categorical Block Grant - MS - Grade 4-6</i>	1,381	1,406	1,438
<i>General Purpose Block Grant - MS - Grade 7-8</i>	6,999	7,125	7,289
<i>Categorical Block Grant - MS - Grade 7-8</i>	1,400	1,425	1,458
<i>General Purpose Block Grant - HS - Grade 9-12</i>	7,122	7,250	7,417
<i>Categorical Block Grant - HS - Grade 9-12</i>	1,424	1,450	1,483
Revenue Limit Sources			
8015 Principal Apport. Grade K-3	104,248	117,685	132,218
8015 Principal Apport. Grade 4-6	117,385	132,515	148,880
8015 Principal Apport. Grade 7-8	219,349	247,621	278,200
8015 Principal Apport. Grade 9-12 less Prop. Taxes	1,714,649	2,041,823	2,391,910
8015-001 Prior Year Principal Apportionment Adjustment	0	0	0
8096 In lieu of Property Taxes-Included in Prin Apport	957,383	974,616	997,032
TOTALS	3,113,014	3,514,260	3,948,240
ELL/Economically Disadvantaged			
8015 Supplemental Grants/No Concentration Grant	186,781	190,143	194,516
TOTALS	186,781	190,143	194,516
Other State Revenues			
8550 Mandated Costs	17,485	17,485	17,485
8590 Common Core Funding	89,200	21,623	24,294
8590-001 PY State Apportionment Adjustment	0	0	0
8590 Star	752	752	752
8560 State Lottery - CY Unrestricted	58,144	58,144	58,144
8560 State Lottery - CY Restricted	14,067	14,067	14,067
8560-001 State Lottery Restricted Adjustment	4,415	0	0
TOTALS	184,063	94,586	97,257
Other Local Revenues			
8660 Interest	1,810	1,882	1,965
8699 All other local revenue	8,000	8,240	8,487
TOTALS	9,810	10,122	10,452
TOTAL REVENUE	\$3,493,667	\$3,618,969	\$4,055,949

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2013-2016 First Interim**

EXPENDITURES		2013-14	2014-15	2015-16
		18	20	22
<i>Certificated Salaries</i>				
1000-1999		1,463,122	1,644,671	1,838,403
Teacher salaries based on 16 FTE				
Admin Salaries 1.0 FTE				
<i>Classified Salaries</i>				
2000-2999		300,760	312,790	325,302
Support staff & office salaries 4.0 FTE				
<i>Employee Fringes</i>				
3111 STRS		119,468	135,685	151,668
3212 PERS		32,534	40,725	42,354
3312 Social Security		17,664	19,393	20,169
3321/3322 Medicare		25,355	28,383	31,374
3401/3402 Health & Welfare Benefits		194,955	214,451	235,896
3501/3502 Unemployment Insurance		26,567	31,515	34,836
3601/3602 Workman's Compensation Ins.		32,749	38,953	43,058
TOTALS		449,292	509,106	559,354
<i>Books and Supplies</i>				
4000-4999		173,515	178,720	184,082
<i>Services, Other Operating Expense</i>				
5000-5999		1,068,789	1,127,215	1,179,943
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		\$3,455,478	\$3,772,503	\$4,087,084

WORKSHEET FOR GENERAL PURPOSE BLOCK GRANT FUNDING

Pacific View Charter School 2013-14 Projections

2013-2016 First Interim

	ADA	SWA RATE	FUNDING	ECONOMIC ELL	CATEGORICAL RATE	FUNDING	LOTTERY RATE	FUNDING
<i>RESIDENT PUPILS</i>								
Grade K-3	12.39	6,640	82,270	3.72	1,328.00	4,936		
Grade 4-6	11.60	6,905	80,098	3.48	1,381.00	4,806		
Grade 7-8	16.34	6,999	114,364	4.90	1,399.80	6,862		
Grade 9-12	175.00	7,122	1,246,350	52.50	1,424.40	74,781		
<i>NON-RESIDENT PUPILS</i>								
Grade K-3	3.31	6,640	21,978	0.99	1,328.00	1,319		
Grade 4-6	5.40	6,905	37,287	1.62	1,381.00	2,237		
Grade 7-8	15.00	6,999	104,985	4.50	1,399.80	6,299		58,144
Grade 9-12	200.18	7,122	1,425,682	60.05	1,424.40	85,541		14,067
TOTAL FUNDING	439.22		<u>\$ 3,113,014</u>			<u>\$ 186,781</u>		<u>\$ 72,211</u>

IN-LIEU PROPERTY TAX CALCULATION

Calculated In-Lieu Property Tax	957,383.00	957,383
Total Block Grant Charter School Funding	<u>3,113,013.62</u>	
State Aid Portion of Block Grant	<u>2,155,630.62</u>	

Charter Number: 247

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

2013-14 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Gina Campbell Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:
Kira Fox
Name
Administrative Coordinator
Title
760-757-0161x105
Telephone
kfox@pacificview.org
E-mail Address

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	95.22	64.04	64.04	64.04	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	403.32	375.18	375.18	375.18	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	498.54	439.22	439.22	439.22	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	498.54	439.22	439.22	439.22	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL1)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	498.54	439.22	439.22	439.22	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	498.54	439.22	439.22	439.22	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,090,783.00	3,299,795.00	944,361.92	3,299,795.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	363,888.00	184,063.00	49,014.01	184,063.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,810.00	9,810.00	1,088.62	9,810.00	0.00	0.0%
5) TOTAL, REVENUES			3,464,481.00	3,493,668.00	994,464.55	3,493,668.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,503,698.00	1,463,122.00	464,181.44	1,463,122.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,685.00	300,760.00	76,219.49	300,760.00	0.00	0.0%
3) Employee Benefits		3000-3999	434,862.00	449,292.00	124,308.01	449,292.00	0.00	0.0%
4) Books and Supplies		4000-4999	73,551.00	173,515.00	34,102.36	173,515.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,178,417.00	1,068,789.00	119,022.76	1,068,789.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,454,213.00	3,455,478.00	817,834.06	3,455,478.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,268.00	38,190.00	176,630.49	38,190.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,268.00	38,190.00	176,630.49	38,190.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,310,606.01	2,310,606.01		2,310,606.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,310,606.01	2,310,606.01		2,310,606.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,310,606.01	2,310,606.01		2,310,606.01		
2) Ending Net Position, June 30 (E + F1e)			2,320,874.01	2,348,796.01		2,348,796.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	2,320,874.01	2,348,796.01		2,348,796.01		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Education Protection Account State Aid - Current Year		8012	0.00	349,878.00	128,673.00	349,878.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,133,400.00	1,992,534.00	521,576.00	1,992,534.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	957,383.00	957,383.00	294,112.92	957,383.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,090,783.00	3,299,795.00	944,361.92	3,299,795.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	17,485.00	0.00	17,485.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,211.00	76,626.00	4,414.01	76,626.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	291,677.00	89,952.00	44,600.00	89,952.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			363,888.00	184,063.00	49,014.01	184,063.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,810.00	1,810.00	1,017.12	1,810.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	8,000.00	71.50	8,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,810.00	9,810.00	1,088.62	9,810.00	0.00	0.0%
TOTAL, REVENUES			3,464,481.00	3,493,668.00	994,464.55	3,493,668.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,329,037.00	1,275,361.00	405,960.92	1,275,361.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,661.00	187,761.00	58,220.52	187,761.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,503,698.00	1,463,122.00	464,181.44	1,463,122.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	29,656.00	31,880.00	864.35	31,880.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	121,908.00	131,051.00	40,636.08	131,051.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,584.00	74,902.00	15,206.94	74,902.00	0.00	0.0%
Other Classified Salaries		2900	58,537.00	62,927.00	19,512.12	62,927.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,685.00	300,760.00	76,219.49	300,760.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	124,054.00	119,468.00	36,540.24	119,468.00	0.00	0.0%
PERS		3201-3202	28,300.00	32,534.00	11,499.94	32,534.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	40,991.00	43,019.00	13,311.55	43,019.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	181,173.00	194,955.00	52,663.36	194,955.00	0.00	0.0%
Unemployment Insurance		3501-3502	26,941.00	26,567.00	305.15	26,567.00	0.00	0.0%
Workers' Compensation		3601-3602	33,403.00	32,749.00	9,987.77	32,749.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			434,862.00	449,292.00	124,308.01	449,292.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,650.00	3,650.00	1,047.35	3,650.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,901.00	169,865.00	33,055.01	169,865.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,551.00	173,515.00	34,102.36	173,515.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,256.00	34,256.00	6,645.46	34,256.00	0.00	0.0%
Dues and Memberships		5300	7,443.00	7,443.00	2,958.00	7,443.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,000.00	24,000.00	7,552.83	24,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,118,218.00	998,215.00	99,788.32	998,215.00	0.00	0.0%
Communications		5900	4,500.00	4,875.00	2,078.15	4,875.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,178,417.00	1,068,789.00	119,022.76	1,068,789.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,454,213.00	3,455,478.00	817,834.06	3,455,478.00		

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

8.3

Pacific View Charter School BOARD ACTION ITEM

BACKGROUND

Assembly Bill (AB) 86 (Chapter 48, Statutes of 2013), Section 85, appropriates \$1.25 billion (approximately \$200 per prior year enrollment) in the 2013-2014 school year to support the integration of academic content standards in instruction adopted pursuant to various *Education Code* sections.

CCSS implementation funds can be expended for any of the following purposes:

- Professional development for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content standards adopted
- Instructional materials aligned to the academic content standards including, but not limited to, supplemental instructional materials
- Integration of these academic content standards through technology-based instruction for purposes of improving the academic performance of pupils, including, but not necessarily limited to, expenditures necessary to support the administration of computer-based assessments and provide high-speed, high-bandwidth Internet connectivity for the purpose of administration of computer-based assessments

As a condition of receiving CCSS implementation funds, the District, is required to:

- Develop and adopt a plan delineating how the CCSS implementation funds will be spent. The plan must be explained in a public meeting of the governing board of the school district and then be adopted in a subsequent public meeting
- Report detailed expenditure information to the California Department of Education (CDE) on or before July 1, 2015, including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received professional development

The funds may be spent in 2013-14 and 2014-15.

CURRENT CONSIDERATIONS:

Pacific View Charter School's goal is to administer the common core state assessments through computers and is in need of building the necessary infrastructure and devices, as well as providing professional development for the use of these devices.

Pacific View Charter School (FUND 62):

Proposed Expenditures	Estimated Cost
CCSS Staff Development	\$10,000
CCSS Curriculum Writing	\$15,000
iPads for CCSS Instruction	\$10,000
Infrastructure to accommodate CCSS updates	\$5,000
Computers/Laptops & Desktops for CCSS Instruction	\$40,000
CCSS Instructional Materials	\$5,000
CCSS Compatible Computer Hardware	\$4,200
Total Expenditures	\$89,200

Pacific View School requests the approval of the following estimated expenditures for the Common Core State Standards Implementation Funding following one month of review. Board approval will be requested at the November board meeting.

FINANCIAL IMPLICATIONS:

- Pacific View Charter School prior year highest enrollment for 2012-2013 school year was 559 students (approximately \$89,200.00 (Eighty-Nine Thousand Two Hundred and No/100) in CCSS Implementation Funding)

8.4

2013-14 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Pacific View Charter School EPA Allocations
Budget of Expenditures: July 1, 2013 - June 30, 2014
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	349,880.00
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		349,880.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	349,880.00
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		349,880.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

8.5

Personal Necessity Leave

All employees may use up to seven (7) days of sick leave for personal necessity leave per year. Employees may use up to five (5) days of personal necessity for personal business with prior approval. Uses of personal necessity leave may include, but are not limited to, death or serious illness of a member of the employee's immediate family (this is in addition to Bereavement Leave), an accident involving the employee's person or property, or the person or property of an immediate family member, adoption of a child, the birth of child making it necessary for an employee who is the father of the child to be absent from his position during work hours. ~~Attendance at conferences, personal legal matters, religious observances, and business matters that cannot be conducted outside of the workday.~~ **Final approval of Personal Necessity and/or Personal Business leave shall be determined by the Executive Director.** Employees must request personal necessity leave at least one (1) week in advance unless an emergency situation occurs.

Amended: 11.19.13

8.6

PACIFIC VIEW CHARTER SCHOOL

School Safety

School Safety Policy #4

TOBACCO/NICOTINE FREE POLICY— DRAFT

In accordance with law, smoking or the use of any tobacco or nicotine products are strictly prohibited on school grounds.

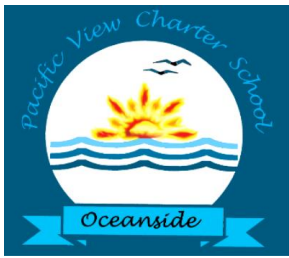
This policy prohibits the use of products containing tobacco and nicotine including, but not limited to:

- Cigarettes
- Cigars
- miniature cigars
- smokeless tobacco
- snuff
- chew
- clove cigarettes
- Nicotine delivery devices, such as electronic cigarettes.

Board Approved:

Amended:

10.1



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

PACIFIC VIEW CHARTER SCHOOL

Classified Position

Job Description: Office Clerk

DESCRIPTION OF POSITION Description of Position :

Under general supervision, to perform any of a variety of clerical record keeping, record checking, filing, copying, compiling, keyboarding/typing duties and to perform a variety of supportive tasks to support the learning experiences for students in an instructional and office environment; and to do related work as required.

DUTIES Essential Duties and responsibilities include, but are not limited to:

1. Performs a variety of clerical duties, such as filing, typing, keeping records, and duplicating materials for staff.
2. Posts information to forms, accounts, and records into database.
3. Sorts and files papers, student records, and a variety of documents; searches files for specified information.
4. Track, copy and file pacing guides, assignments, and other student work documents.
5. May assist in the development of a variety of instructional materials.
6. Operates a variety of office machines.
7. Inputs registration information into SIS.
8. ~~Inputs attendance into SIS.~~
9. ~~Inputs registration of 1 class students into EXCEL.~~
10. ~~Tracks statistics for students disenrolling.~~
11. Keeps track of supplies and order as needed.
12. Maintains cumulative records.
13. Copy take home tests as needed.
14. Check-in and check-out textbooks to students and teachers.
15. Assist in maintaining textbook inventory.
16. ~~Compiles various financial or statistical records.~~
17. ~~Posts entries to accounts, ledgers, and electronic data processing system by hand or machine.~~
18. ~~Checks, balances and adjusts statistical and accounting tables and reports.~~

19. Maintains alphabetical and numerical records and files.
20. ~~Classifies or codes data according to prescribed accounting systems.~~
21. ~~Posts and balances journal subsidiary ledger.~~
22. Operates a computer, ~~typewriter~~, calculator, and other office equipment.
23. ~~Enters/retrieves information from an online computerized financial system.~~
24. Performs other duties as required.

Training and Experience:

Equivalent to the completion of the twelfth grade; no experience is required; however, character references may be checked; or any combination of training and/or experience that could likely provide the desired knowledge and abilities

PHYSICAL DEMANDS Physical Demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, and talk or hear. The employee is occasionally required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; climb or balance; stoop, kneel, crouch or crawl; and ~~taste or smell.~~

The employee must regularly lift and/or move up to 10 pounds and occasionally lift and/or move up to ~~30~~ 20 pounds. Specific vision abilities required by this job include ~~close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.~~

WORK ENVIRONMENT Work Environment:

The employee will work in a deadline driven office environment with constant interruptions.

The noise level in the work environment is usually moderate

The position requires constant public interaction including one-on-one student/parent communication and staff meetings – both formal and informal.

~~The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job.~~

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

~~The employee will work in an office environment with constant interruptions.~~

~~The noise level in the work environment is usually moderate.~~

EMPLOYMENT STANDARDS

Knowledge of:

Correct English usage, spelling, grammar, and punctuation.

Standard office methods, procedures, and equipment, including receptionist and telephone techniques.

Basic arithmetic, filing, and record keeping practices.

Acceptable Student behaviors and characteristics.

~~Techniques used in controlling and motivating students.~~

Positive student motivation and front office decorum.

~~The general purposes and goals of public education.~~

~~Manual and electronic bookkeeping, financial record keeping including principles, procedures and terminology.~~

Basic pupil record keeping principles including FERPA and HIPPA .

Ability to:

Perform a variety of clerical work with accuracy and speed.

Learn to operate standard office equipment.

Make basic arithmetical calculations with accuracy and speed.

Post information, check records, file and alphabetize rapidly and accurately.

Understand and carry out oral and written instructions.

Assume responsibility of supervising students.

~~Learn and utilize basic methods and procedures to be followed in an instructional setting.~~

Maintain cooperative and effective working relationships with children and adults.

Understand and apply laws, regulations and policies as prescribed.

Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

Accurately compute a variety of Mathematical problems.

~~Compute arithmetical problems such as addition, subtraction, multiplication and division of whole numbers, fractions and decimals.~~

~~Operate a computer and standard office software including spreadsheet and word processing applications, and electronic/manual office machines such as adding machine and calculator.~~

Understand routine cash accounting procedures. ~~transactions utilizing accounting codes and classifications.~~

Reconcile differences within the record keeping system.

Follow oral and written instructions.

Work with minimum supervision.

Establish effective working relationships ~~with those contacted in the course of work.~~

Work under pressure.

Proofread alphabetical and numerical material accurately and make necessary corrections.

~~Maintain records and prepare reports.~~

Complete routine tasks thoroughly.

Training and Experience:

Equivalent to the completion of the twelfth grade; no experience is required; however, character references may be checked; or any combination of training and/or experience that could likely provide the desired knowledge and abilities.

QUALIFICATION REQUIREMENTS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

REASONING ABILITY:

Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, and talk or hear. The employee is occasionally required to sit; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; climb or balance; stoop, kneel, crouch or crawl; and taste or smell.

The employee must regularly lift and/or move up to 10 pounds and occasionally lift and/or move up to 30–20 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The employee will work in a deadline-driven office environment with constant interruptions.

The noise level in the work environment is usually moderate

The position requires constant public interaction including one-on-one student/parent communication and staff meetings—both formal and informal.

~~The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.~~

~~The employee will work in an office environment with constant interruptions. The noise level in the work environment is usually moderate.~~

License:

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

Supervisor:

Administrative Coordinator

Board Approved: 08-16-05

Amended: February 21, 2006