

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 – Monday, December 13, 2010
Regular Meeting 5:00 pm

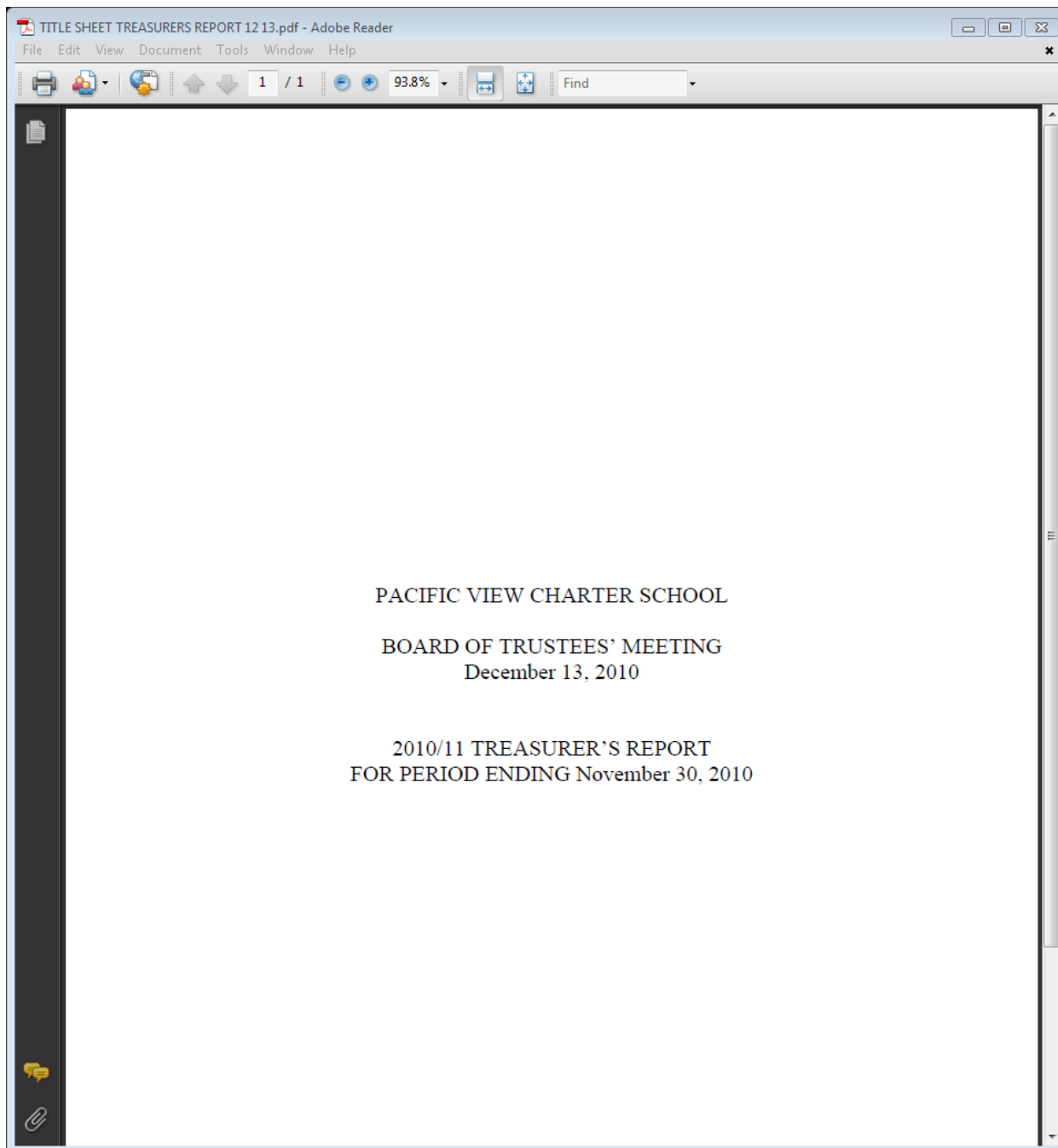
- | | | |
|-----|---|-------------|
| 1.0 | <u>Call to Order/Roll Call</u> | |
| 2.0 | <u>Approval of Agenda</u> | Action |
| 3.0 | <u>Pledge of Allegiance</u> | |
| 4.0 | <u>Introductions</u> | |
| 5.0 | <u>Public Comment</u> | |
| 6.0 | <u>Director's Report</u> | Information |
| 7.0 | <u>Treasurer's Report Period Ending November 30, 2010</u> | Information |
| 8.0 | <u>Consent Calendar</u> | |

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 the Board Meeting of November 16, 2010. Action**

- | | |
|-------------|---|
| 9.0 | <p><u>Action/Discussion Items</u></p> <p>9.1 Annual Audit 2009-10 - Brian Hadley presenter Action</p> <p>9.2 2010-2011 First Interim Report Action</p> <p>9.3 American Corporations Code Information</p> <p>9.4 Resolution #10-002 to approve FBC Self-Funded PPO Pool Program Memorandum Of Understanding to San Diego County Schools Fringe Benefits Consortium Action</p> |
| 10.0 | <p><u>Board/Staff Discussion</u></p> |
| 11.0 | <p><u>Adjournment</u></p> |

7.0



PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 13, 2010 Board Meeting

2010/11 - General Fund (Charter Schools Enterprise Fund)
Statement of Activities for the Period Ending November 30, 2010

Revenues

Object	Resource	Description	2010/11 First Interim Budget	2010/11 Revised Budget	Year-to-Date 7/1 - 11/30/10 Transactions	Remaining Budget	% Budget Remaining
8015	0000	General Purpose Entitlement	1,791,496	1,791,496	608,629	1,182,867	66%
8096	0000	Transfer to Charter School Revenue Limit	888,291	888,291	189,751	698,540	79%
8290	3205	Education Jobs Fund	86,262	86,262	77,636	8,626	10%
8560	1100	Lottery	45,450	42,267	-3,184	45,451	108%
8560	6300	Restricted Lottery	9,931	9,931	2,083	7,848	79%
8590	0000	Categorical Block Grant/Other State Funding	221,163	221,163	86,156	135,007	61%
8660	0000	Interest	6,015	6,015	561	5,454	91%
8699	0000	All Other Local Revenue	5,500	5,500	983	4,517	82%
8919	0000	Other Authorized Interfund Transfers	0	0	0	0	0%
		Grand Total All Revenues:	3,054,108	3,050,925	962,616	2,088,309	68%

Expenditures

Object	Description	2010/11 First Interim Budget	2010/11 Revised Budget	Year-to-Date 7/1 - 11/30/10 Transactions	Remaining Budget	% Budget Remaining
	Certificated Personnel Salaries:					
1100	Teacher	1,100,438	1,100,038	449,932	650,106	59%
1300	Supervisors and Administrators	363,510	363,510	144,870	218,640	60%
1900	Other Certificated	0	0	0	0	0%
	Total Certificated Personnel Salaries:	1,463,948	1,463,548	594,802	868,746	59%

12 13 10 Treasurers Report.pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF Combine Files Export Start Meeting Secure Sign Forms Review & Comment

2 / 3 65.9% Find

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report
December 13, 2010 Board Meeting

2010/11 - General Fund (Charter Schools Enterprise Fund)
Statement of Activities for the Period Ending November 30, 2010

	<u>Description</u>	2010/11 First Interim Budget	2010/11 Revised Budget	Year-to-Date 7/1 - 11/30/10 Transactions	Remaining Budget	% Budget Remaining
Object	<u>Classified Personnel Salaries</u>					
2100	Instructional Aides	1,544	1,544	1,544	0	0%
2300	Supervisors and Administrators	181,389	181,389	81,016	100,373	55%
2400	Clerical, Technical and Office	29,205	29,205	11,730	17,475	60%
2900	Other Classified Salaries	70,689	70,689	22,524	48,165	68%
	Total Classified Personnel Salaries:	282,827	282,827	116,814	166,013	59%
	<u>Total Employee Benefits:</u>	402,886	403,286	149,761	253,525	63%
	<u>Books and Supplies</u>					
4100	Textbooks	10,900	10,900	4,813	6,087	56%
4200	Books and Other Reference Materials	0	0	0	0	0%
4300	Materials and Supplies	60,664	63,285	31,997	31,288	49%
4400	Non Capitalized Equipment	0	0	0	0	0%
	Total Books and Supplies:	71,564	74,185	36,810	37,375	50%
	<u>Services and Other Operating Expenditures</u>					
5200	Travel and Conferences	22,842	23,642	16,161	7,481	32%
5300	Dues and Memberships	12,680	12,680	4,255	8,425	66%
5500	Operations and Housekeeping Services	19,000	19,000	7,140	11,861	62%
5600	Rentals, Leases, Repairs, and Non capitalized Improvements	27,277	27,277	26,896	381	1%
5800	Professional Consulting Services & Operating Expenses	685,177	681,102	285,473	395,629	58%

Page 2 of 3

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 13, 2010 Board Meeting

 2010/11 - General Fund (Charter Schools Enterprise Fund)
 Statement of Activities for the Period Ending November 30, 2010

	Description	2010/11 First Interim Budget	2010/11 Revised Budget	Year-to-Date 7/1 - 11/30/10 Transactions	Remaining Budget	% Budget Remaining
Object	Services & Other Operating Expenses (con't)					
5900	Communications	7,438	7,438	3,461	3,977	53%
	Total Services & Other Operating Expenses:	775,414	771,139	343,385	427,754	55%
6XXX	Capital Outlay	133,531	133,531	53,412	80,119	60%
7XXX	Other Outgo and Transfers Out	0	0	0	0	0%
	Grand Total All Expenditures:	3,130,170	3,128,516	1,294,983	1,833,533	59%
	Beginning Fund Balance	441,299	441,299			
	Increase/Decrease	-76,062	-77,591			
	Ending Fund Balance	365,237	363,708			
9711 000	Reserve for Revolving Cash	200	200			
9770 000	Designated for Economic Uncertainties	93,905	93,905			
9780 009	Facilities Maintenance Reserve	50,000	40,000			
9780 010	Funds Loaned for Payroll Due To Other Funds	150,000	150,000			
9780 000	Reserved for Growth	71,132	79,603			

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

December 13, 2010 Board Meeting

2010/11 - Special Reserve/Capital Projects Fund

Statement of Activities for the Period Ending November 30, 2010

Revenues

Object	Description	2010/11 First Interim Budget	2010/11 Revised Budget	Year-to-Date 7/1/-11/30/2010 Transactions	Remaining Budget	% Budget Remaining
8660	Interest	5,000	5,000	483	4,517	90.3%
8919	Other Transfers In - General Fund (CSEF)	0	0	0	0	0.0%
Grand Total All Revenues:		<u>5,000</u>	<u>5,000</u>	<u>483</u>	<u>4,517</u>	<u>90.3%</u>

Expenditures

Object	Description	2010/11 First Interim Budget	2010/11 Revised Budget	Year-to-Date 7/1/-11/30/2010 Transactions	Remaining Budget	% Budget Remaining
<u>Services and Other Operating Expenditures</u>						
4400	Non-Capitalized Equipment	0	0	0	0	0.0%
5600	Rental, Lease and Repair	0	0	0	0	0.0%
5800	Professional Consulting Services & Operating	5,000	5,000	0	5,000	0.0%
Total Services and Other Operating Expenditures:		<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0.0%</u>
<u>Capital Outlay</u>						
6200	Buildings and Improvements of Buildings	396,442	396,442	396,441	1	0.0%
6400	Equipment	0	0	0	0	0.0%
6500	Equipment Replacement	0	0	0	0	0.0%
		<u>396,442</u>	<u>396,442</u>	<u>396,441</u>	<u>1</u>	<u>0.0%</u>
7619	Transfers Out	0	0	0	0	0.0%
Grand Total All Expenditures:		<u>401,442</u>	<u>401,442</u>	<u>396,441</u>	<u>5,001</u>	<u>1.2%</u>
Beginning Fund Balance		643,196	643,196			
Increase/Decrease		-396,442	-396,442			
Ending Fund Balance		246,754	246,754			
9780	Funds Loaned for Payroll Due From Other Funds		150,000			
			396,754			

8.1

Pacific View Charter School

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

Minutes

Board of Trustees' Meeting November 16, 2010
5:00 p.m.

1. Call To Order

President Brown called the meeting to order at 5:02 pm with Trustees Stanfield, Gleisberg, Coleman (ex-officio) & Campbell (ex-officio) present.

2. Approval of Agenda

Moved by Trustee Gleisberg and seconded by Trustee Stanfield to approve the agenda as presented.

AYES: Gleisberg, Brown & Stanfield

NOES: None

ABSTAINED: None

3. Pledge of Allegiance

The pledge was led by Trustee Coleman.

4. Introductions

Lori Bentley, Business Services Technician; Darby Neilsen, Paige Cormany, Travis Hoover, Casey Bischoff

5. Public Comment

None

6. Director's Report

- ✚ We have 472 students enrolled; 38 in our K12® program, 294 in our traditional program, and 140 in our K-8 program.
- ✚ Staff has attended three conferences; Thirteen staff attended the APlus Conference which was held in Del Mar; John Sturm our Technology Coordinator and Jessica our Curriculum Coordinator attended the CA Education Tech Conference in Monterey Bay, and Jessica is at the iNACOL Conference in Arizona right now.
- ✚ We have several fundraisers coming up; tomorrow night several of the staff will be at the new Fresh and Easy on Oceanside Blvd from 4:00 to 8:00; Oceanside Barnes and Noble on December 3 from 9:00am to 11:00pm staff will be there from 4:30pm to 7:30pm; Our See's candy fundraiser just closed yesterday; we also have a Salvation Army Food Drive starting November 29th.

7. Consent Calendar

Moved by Trustee Stanfield and seconded by Trustee Brown to approve the Consent Calendar as presented.

AYES: Stanfield, Brown

NOES: None

ABSTAIN: Gleisberg

8. Action/Discussion Items

8.1 The Board directed staff to gather additional information on the American Corporations Code and revisit at the next meeting.

8.2 Moved by Trustee Gleisberg and seconded by Trustee Stanfield to approve the Bay Alarm Services Agreement as presented.

AYES: Gleisberg, Stanfield, Brown

NOES: None

ABSTAIN: None

8.3 Moved by Trustee Stanfield and seconded by Trustee Gleisberg to approve the date change of the next board meeting from December 21, 2010 to December 13, 2010 at 5:00pm.

AYES: Gleisberg, Stanfield, Brown

NOES: None

ABSTAIN: None

8.4 Moved by Trustee Gleisberg and seconded by Trustee Stanfield to elect Darby Neilson as a Board Trustee.

AYES: Gleisberg, Stanfield, Brown

NOES: None

ABSTAIN: None

9. Board/Staff Discussion

None

10. Adjournment – President Brown adjourned the meeting at 5:29 pm.

9.1

PACIFIC VIEW CHARTER SCHOOL

SAN DIEGO COUNTY

OCEANSIDE, CALIFORNIA

AUDIT REPORT

JUNE 30, 2010

**PACIFIC VIEW CHARTER SCHOOL
TABLE OF CONTENTS
JUNE 30, 2010**

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements	
Statement of Financial Position	2
Statement of Activities.....	3
Statement of Cash Flows	4
Notes to Financial Statements	5
Supplemental Information	
Organization Structure.....	13
Schedule of Average Daily Attendance	14
Schedule of Instructional Time	15
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	16
Other Independent Auditor's Reports	
Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	17
Auditor's Report on State Compliance.....	19
Summary of Auditor's Results	21
Financial Statement Findings.....	22
State Award Findings and Questioned Costs	23
Schedule of Prior Year Findings	24

INDEPENDENT AUDITOR'S REPORT

2

3

4



Wilkinson Hadley King & Co. LLP

CPAs and Advisors

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

218 W. Douglas Avenue • El Cajon, CA 92020
Tel. (619) 447-6700 • Fax (619) 447-6707

Aubrey W. King, CPA
Richard K. Savage, CPA

INDEPENDENT AUDITOR'S REPORT

**Governing Board
Pacific View Charter School
Oceanside, California**

We have audited the accompanying statement of financial position of Pacific View Charter School as of June 30, 2010, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of Pacific View Charter School's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010, and the results of its changes in net assets and its cash flows, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2010, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole of Pacific View Charter School. The accompanying supplemental information is presented for purposes of additional analysis and is not a required part of the financial statements of Pacific View Charter School. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Wilkinson Hadley King & Co., LLP

El Cajon, California
August 4, 2010

FINANCIAL STATEMENTS

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2010**

ASSETS

Current Assets

Cash in county treasury	\$ 580,930
Cash in bank	16,611
Accounts receivable	348,991
Prepaid expenditures	163,239

Total Current Assets	<u>1,109,771</u>
-----------------------------	------------------

Non-current Assets

Property and equipment, net	585,986
-----------------------------	---------

Total Non-current Assets	<u>585,986</u>
---------------------------------	----------------

Total Assets	<u><u>\$ 1,695,757</u></u>
---------------------	----------------------------

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 24,196
------------------	-----------

Total Liabilities	<u>24,196</u>
--------------------------	---------------

Net Assets

Temporarily restricted	1,383,017
Unrestricted	288,544

Total Net Assets	<u>1,671,561</u>
-------------------------	------------------

Total Liabilities and Net Assets	<u><u>\$ 1,695,757</u></u>
---	----------------------------

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

**PACIFIC VIEW CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010**

	Unrestricted	Temporarily Restricted		Total
		Charter School Fund	Special Reserve Fund	
REVENUES				
Revenue limit sources				
State aid	\$ 1,444,328	\$ -	\$ -	\$ 1,444,328
Local sources	885,134	-	-	885,134
Federal revenue	-	8,881	-	8,881
Other state revenue	267,031	24,313	-	291,344
Other local revenue	10,230	-	1,516	11,746
	<u>2,606,723</u>	<u>33,194</u>	<u>1,516</u>	<u>2,641,433</u>
 Net assets released from restriction				
Restriction satisfied	<u>178,972</u>	<u>(157,413)</u>	<u>(21,559)</u>	<u>-</u>
 TOTAL SUPPORT AND REVENUES	<u>2,785,695</u>	<u>(124,219)</u>	<u>(20,043)</u>	<u>2,641,433</u>
 EXPENSES				
Certificated salaries	1,298,667	-	-	1,298,667
Classified salaries	265,263	-	-	265,263
Employee benefits	349,181	-	-	349,181
Books and supplies	59,386	-	-	59,386
Services and other operating expenses	656,182	-	-	656,182
Capital outlay	844	-	-	844
	<u>2,629,523</u>	<u>-</u>	<u>-</u>	<u>2,629,523</u>
 TOTAL EXPENSES	<u>2,629,523</u>	<u>-</u>	<u>-</u>	<u>2,629,523</u>
 CHANGE IN NET ASSETS	156,172	(124,219)	(20,043)	11,910
 NET ASSETS, BEGINNING OF YEAR	<u>132,372</u>	<u>172,167</u>	<u>1,355,112</u>	<u>1,659,651</u>
 NET ASSETS, END OF YEAR	<u>\$ 288,544</u>	<u>\$ 47,948</u>	<u>\$ 1,335,069</u>	<u>\$ 1,671,561</u>

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

**PACIFIC VIEW CHARTER SCHOOL
COMBINED-STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2010**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 11,910
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
(Increase) Decrease in accounts receivable	(93,925)
(Increase) Decrease in prepaid expenditures	(116,249)
Increase (Decrease) in accounts payable	(56,186)

NET CASH USED BY OPERATING ACTIVITIES	<u>(254,450)</u>
--	------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of fixed assets	<u>-</u>
-----------------------------	----------

NET CASH USED IN INVESTING ACTIVITIES	<u>-</u>
--	----------

NET DECREASE IN CASH AND CASH EQUIVALENTS	(254,450)
--	-----------

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>851,991</u>
---	----------------

CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 597,541</u></u>
---	--------------------------

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

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

A. Organization and Summary of Significant Accounting Policies:

History

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

Pacific View Charter School 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 Pacific View Charter School 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 Pacific View Charter School.

The Vision of Pacific View Charter School

Students at Pacific View Charter School become confident, self-motivated individuals who are academically and technologically proficient. They become productive citizens who show respect for self and others. They develop into effective 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. When students leave Pacific View Charter School, they have the skills to be life-long, reflective learners who are able to be rational and objective when making decisions.

The Mission of Pacific View Charter School

The Pacific View Charter School community is focused on the success of each student and genuinely involves parents in the education of their children. The school is committed to providing appropriate physical space, materials, qualified personnel, and staff development in order to guide the learning of its K-12 students. These efforts take place in a safe and healthy environment.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements for Not-for-Profit Organizations. Under SFAS No. 117, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

A. Organization and Summary of Significant Accounting Policies (continued)

Funds

The school reports the following funds:

Charter School Fund. This is the school's primary operating fund. It accounts for all financial resources of the school except those required to be accounted for in another fund.

Special Reserve Fund for Capital Outlay. This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes relating to capital projects.

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, Pacific View Charter School considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments

The School's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments results in increases or decreases to the unrealized fair values of equity investments. Adjustments to fair values are reflected as "Unrealized Gain or Loss on Investments" in the accompanying Combined Statement of Activities.

Advertising

Advertising costs are expensed when incurred.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

A. Organization and Summary of Significant Accounting Policies (continued)

Revenue Recognition-continued

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a 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 reported in the statement of activities as net assets released from restrictions.

Income Taxes

The School is a 509(a) (1) publicly supported nonprofit organization that is exempt from income taxes under Sections 501(a) and 501(c) (3). This exemption is for all income taxes except for those assessed on unrelated business income, if any. The School is also exempt from state franchise or income tax under Section 23701 d of the California Revenue and Taxation Code.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the charter school prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the charter school has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Property Tax Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the charter school. Tax revenues are recognized by the charter school when earned.

Restricted, Temporarily Restricted, and Unrestricted Revenue and Expenses

Revenues received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence or nature of any donor restrictions.

Revenue that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other donor-restricted revenue is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction.

When a 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.

PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

B. Cash

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the School maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$580,930 as of June 30, 2010). The fair value of the School's portion of this pool as of that date, as provided by the pool sponsor, was \$580,930. Assumptions made in determining the fair value of the pooled investment portfolio's are available from the County Treasurer.

2. Cash in Banks

Cash balances in banks and on hand (\$16,611 as of June 30, 2010) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

C. Accounts Receivable

Receivables at June 30, 2010 are deemed to be fully collectible by management. As a result, no allowance for uncollectible accounts has been established. As of June 30, 2010 accounts receivable consisted of:

	<u>General Fund</u>
Federal Government:	
Federal programs	\$ 21,676
State Government:	
General purpose grant	267,775
Lottery	26,468
Other state programs	32,378
Local Sources:	
Interest	601
Other local revenue	<u>93</u>
Total accounts receivable	<u>\$ 348,991</u>

D. Prepaid Expenditures

Prepaid expenditures at June 30, 2010 consist of:

Deposits for purchase of building	\$ 100,000
Accrued payroll liabilities	<u>63,239</u>
Total accounts payable	<u>\$ 163,239</u>

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)**

E. Property and Equipment:

Property and equipment consists of the following at June 30, 2010:

Equipment	\$ 73,040
Work in progress	<u>585,986</u>
Total	659,026
Less accumulated depreciation	<u>(73,040)</u>
Property and equipment, net	<u>\$ 585,986</u>

The School has entered into a lease purchase agreement for the purchase of two condominium buildings. As of June 30, 2010 the school has deposited \$250,000 and has put \$335,986 towards improvements to the property.

F. Accounts Payable

Accounts payable balances as of June 30, 2010 consists of:

Vendor payable	\$ 6,403
Payroll and related benefits	<u>17,793</u>
Total	<u>\$ 24,196</u>

G. Joint Ventures (Joint Powers Agreements)

The School participates in one joint powers agreement (JPA) entity, the San Diego County Schools Risk Management (SDCSRM). The relationship between the School and the JPA is such that the JPA is not a component unit of the District.

The JPA arranges for and provides for various types of insurances for its member districts as requested. The JPA is governed by a board consisting of a representative from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)

G. Joint Ventures (Joint Powers Agreements) (continue)

Combined condensed unaudited financial information of the School's share of the JPA for the year ended June 30, 2010 is as follows:

Total Assets	\$ 9,804
Total Liabilities	4,735
Total Fund Balance	5,069
 Total Cash Receipts	 39,372
Total Cash Disbursements	30,788
Net Change in Fund Balance	8,584

H. Operating Leases:

In October 2008 the school entered into a lease purchase agreement with LB/VCC Oceanside, LLC for the rent and purchase of two condominium buildings located within the area commonly referred to as Ocean Ranch. Payments on the lease include monthly basic rent plus any items identified as an operating expense and the total cost paid or incurred by the landlord for, in connection with, or with respect to, the ownership, operation, maintenance, repair, replacement and/or management of the premises, the common area, or the exclusive use common area. Basic rent charges for building 6 will be \$10,293.75 per month for a term of 37 months. Basic rent charges for building 7 will be \$10,293.75 per month for a term of 25 months.

At the end of the lease term building 6 had a purchase price of \$2,607,700 and building 7 had a purchase price of \$2,745,000. Due to the decline in value of real estate, it is not the intention of management to purchase the buildings at the prices indicated in the lease purchase agreement. Therefore, these leases are treated as operating leases.

Future minimum lease payments under these agreements are as follows:

<u>Year Ending June 30,</u>	<u>Lease Payments</u>
2011	\$ 185,288
2012	<u>41,175</u>
Total	<u>\$ 226,463</u>

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)**

I. Donated Services:

During the year, many parents, administrators, and other individuals donate significant amounts of time and services to Pacific View Charter School in an effort to advance the programs and objectives of the school. These services have not been recorded in the financial statements because no objective basis is available to measure the value of such services.

J. Employee Retirement Systems:

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

STRS:

The School contributes to the State Teachers Retirement System (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 report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Active plan members are required to contribute 8% of their salary and the School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2009-10 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The School's contribution to STRS for the fiscal year ended June 30, 2010 was \$ 107,140. For the year ended June 30, 2010 the state contributed \$ 55,414 on behalf of the school.

PERS:

The School contributes to the School Employer Pool under the California Employees' Retirement System (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, with the Public Employee's Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the Cal PERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary (7% of monthly salary over \$133.33 if the member participates in Social Security), and the School 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 rates for fiscal year 2009-10 were 9.709% of payroll. The contribution requirements of the plan members are established by state statute. The School's contribution to CalPERS for the fiscal year ending June 30, 2010 was \$ 18,817.

**PACIFIC VIEW CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010
(Continued)**

K. Commitments and Contingencies

State and Federal Allowances, Awards, and Grants

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

L. Subsequent Event

On August 12, 2010 the School purchased two buildings that were previously leased. The loan payments for the purchase of the buildings will replace the lease payments discussed under footnote H. The loan payments for the purchase of the building are significantly less than the prior payments under the operating leases. The purchase price of the buildings was \$2,745,000. The School obtained a loan in the amount of \$2,058,750. The loan bears interest at a fixed rate of 6.75%. Payments in the amount of \$13,353 are due monthly beginning September 15, 2010 and continuing until August 15, 2020 at which time all unpaid principal and interest is due in full.

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure between June 30, 2010 and the date the financial statements were issued.

SUPPLEMENTAL INFORMATION

PACIFIC VIEW CHARTER SCHOOL
(A California Charter School)
ORGANIZATION STRUCTURE
JUNE 30, 2010

Pacific View Charter School (Charter #247) was formed pursuant to Education Code Section 47600 under agreement with Oceanside Unified School District granted in July, 1999.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term/Term Expiration</u>
Martha Brown	President	One Year Term Expires March 2011
Bob Gleisberg	1st Vice President	Three Year Term Expires January 2011
Ann Stanfield	Board of Trustee	Three Year Term Expires March 2012
Dr. Duane Coleman	District Representative (ex-Officio)	Condition of Employment
Sandra R. Benson	Chief Financial Officer (ex-Officio)	Condition of Employment

ADMINISTRATION

Gina Campbell	Founding Director
Kathy Crouse	Assistant Director
Sandra R. Benson	Business Manager
Kira Fox	Administrative Coordinator

ADVISORY

Gina Campbell	Mary Roberts
Kathy Crouse	Lena Rumps
Sandra R. Benson	John Sturm
Kira Fox	Jessica Venezia

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2010**

	P2*		Annual*	
	Original	Revised (1)	Original	Revised (1)
Classroom Based				
Kindergarten	5.09	5.09	4.84	4.84
Grades 1 through 3	16.71	16.71	16.59	16.59
Grades 4 through 6	26.40	26.40	27.27	27.27
Grades 7 through 8	44.13	44.13	44.12	44.12
Grades 9 through 12	302.62	302.62	306.57	306.57
Total ADA	394.95	394.95	399.39	399.39

Note (1): There were no revisions to the P-2 or Annual report

Average daily attendance is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**PACIFIC VIEW CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2010**

Pacific View Charter School is a non-classroom based school and not subject to the minimum instructional minutes required by Education Code Section 4620.

**PACIFIC VIEW CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2010**

June 30, 2010 annual financial and budget report fund balance	\$ <u>1,085,573</u>
Adjustments and reclassifications:	
Assets Capitalized on Statement of Net Assets	<u>585,988</u>
June 30, 2010 audited financial statement net assets	<u>\$ <u>1,671,561</u></u>

This schedule provides the information necessary to reconcile the fund balance as reported on the SACS report to the net assets reported on the audited financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

218 W. Douglas Avenue • El Cajon, CA 92020
Tel. (619) 447-6700 • Fax (619) 447-6707

Aubrey W. King, CPA
Richard K. Savage, CPA

**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 Directors
Pacific View Charter School
Oceanside, California

We have audited the financial statements of Pacific View Charter School as of and for the year ended June 30, 2010, and have issued our report thereon dated August 4, 2010. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Pacific View Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pacific View Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Pacific View Charter School's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pacific View Charter School's financial statements are free of 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*.

This report is intended solely for the information and use of management, others within the organization, the Board of Directors, and governmental awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hadley King & Co, LLP

El Cajon, California
August 4, 2010



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

218 W. Douglas Avenue • El Cajon, CA 92020
Tel. (619) 447-6700 • Fax (619) 447-6707

Aubrey W. King, CPA
Richard K. Savage, CPA

AUDITOR'S REPORT ON STATE COMPLIANCE

**Board of Directors
Pacific View Charter School
Oceanside, California**

We have audited the financial statements of Pacific View Charter School as of and for the year ended June 30, 2010, and have issued our report thereon dated August 4, 2010. Our audit was made 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 2009-10*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The School's management is responsible for the School's compliance with the laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures In Audit Guide</u>	<u>Procedures Performed</u>
Attendance Accounting:		
Attendance Reporting	8	N/A
Independent Study	23	N/A
Continuation Education	10	N/A
Adult Education	9	N/A
Instructional Time:		
School Districts	6	N/A
County Offices of Education	3	N/A
Instructional Materials:		
General Requirements	12	N/A
Ratios of Administrative Employees to Teachers	1	N/A
Classroom Teacher Salaries	1	N/A
Early Retirement Incentive Program	4	N/A
GANN Limit Calculation	1	N/A
School Accountability Report Card	3	N/A
Public Hearing Requirement-Receipt of Funds	1	N/A

Class Size Reduction Program (Including In Charter Schools):		
General Requirements	7	N/A
Option One Classes	3	N/A
Option Two Classes	4	N/A
Only one School Serving Grades K-3	4	N/A
After School Education and Safety Program:		
General Requirements	4	N/A
After School	4	N/A
Before School	5	N/A
Contemporaneous Records of Attendance, For Charter Schools	1	Yes
Mode of Instruction, for Charter Schools	1	Yes
Nonclassroom-Based Instruction/Independent Study, For Charter Schools	15	Yes
Determining of Funding for Nonclassroom-Based Instruction, For Charter Schools	3	Yes
Annual Instructional Minutes – Classroom Based, For Charter Schools	3	N/A

The term “Not Applicable” is used above to mean one or more of the following: 1) The School did not offer the program during the current fiscal year or 2) The program applies only to a different type of local education agency.

Based on our audit, we found that for the items tested, Pacific View Charter School complied with the state laws and regulations referred to above. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Pacific View Charter School had not complied with the state laws and regulations.

This report is intended solely for the information and use of the Board of Director, Management, State Controller’s Office, Department of Finance, Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Badley King & Co., LLP

El Cajon, California
August 4, 2010

**PACIFIC VIEW CHARTER SCHOOL
SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2010**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unqualified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Reporting conditions identified not considered to be material weaknesses?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

STATE AWARDS

Internal control over State programs:	
Material weaknesses identified?	<u>No</u>
Reporting conditions identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for State programs:	<u>Unqualified</u>

**PACIFIC VIEW CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010**

None reported.

**PACIFIC VIEW CHARTER SCHOOL
STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010**

None reported.

**PACIFIC VIEW CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010**

Finding 2009-1 (40000)

Criteria or Specific Requirement

Determine whether the organization complied with provisions of Education Code Section 47612.5.

Condition

In our review of the School's 2008-09 Application for Nonclassroom-Based Funding Determination we noted that the resources available for expenditure did not include all of the local revenue.

Questioned Costs

None

Recommendation

The school should develop procedures to ensure that all revenue is included in the Application for Nonclassroom-Based Funding.

Current status

Implemented

9.2

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING

December 13, 2010

2010/11 FIRST INTERIM BUDGET

**Pacific View Charter School
2010/11 First Interim Budget
Financial Summary – October 31, 2010**

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 2010/11 financial status, a proposed budget was adopted for 2010/11 and the First Interim reflects any changes that have taken place since July 1, 2010.

The 2010/11 First Interim Budget includes the following items:

- ✓ 2010/11 First Interim Multi-year Projection and Assumptions
 - ✓ 2010/11 First Interim Worksheet For General purpose Block Grant Funding
 - ✓ 2010/11 School Services of California Dart Board
 - ✓ 2010/11 First Interim Charter School Certification – Form CI
 - ✓ 2010/11 First Interim Charter Schools Enterprise Fund – Form 01I
 - ✓ 2010/11 First Interim Charter Schools Fund for Capital outlay projects – From 40 I
- 2010/11 Adopted Budget was based on estimated funding prior to the adoption of the 2010/11 State Budget. The estimates listed below are provided by the SSC School District and County Office Financial Projection Dartboard. The General Purpose Block Grant has increased on average \$307.75 per ADA and the Categorical Block Grant has increased by \$1.00 per ADA in comparison to the Adopted Budget.
 - Estimated charter school funding rates for 2010/11 are:

	K-3	4-6	7-8	9-12
General Purpose Block Grant	5,054	5,128	5,278	6,142
Categorical Block Grant	400	400	400	400
Total:	5,454	5,528	5,678	6,542

- The School has a Memorandum of Understanding (MOU) with the Oceanside Unified School District (OUSD) to provide services to our students. OUSD receives all NCCSE revenue in exchange for the services and program provided to Pacific View Charter School students.
- 2010/11 represents the first year that the Pacific View Charter School (PVCS) was scheduled to remit additional funds to support the Special Education services and programs. OUSD as a part of the MOU was required to provide PVCS with an accounting of the District special education encroachment costs for 2008/09 and for each subsequent year for the term of the MOU. This accounting has not been provided and a reduction in the budget was made prior to the close of the 1st Interim report.

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

	2008/09	2009/10	2010/2011	2011/12
Enrollment	402	433	535	585
A.D.A.	381.60	426.92	526.95	576.21

A.D.A. Ratio	95%	98%	98%	98%

Detailed financial information is outlined in the enclosed reports which provide an update of the Pacific View Charter School 2010/11 budget and projections for two subsequent fiscal years.

Multi-Year Projections:

The Multi-Year Projection indicates that the 2010/11 budget based on current year ADA estimates is able to maintain a 3% reserve.

Charter School apportionment funding for 2010/11 is based on current year estimates of enrollment and ADA data. Revisions for final ADA funding will be made at 2nd Interim.

The economy requires a very conservative budgeting approach based on the Governor's budget for 2010/11. Administration continues to review and discuss options to reduce budgetary expenses.

Following are the significant budget adjustments that have been made since 2010/11 budget adoption in June, 2010.

Revenue Budget Change	Description	Amount
Charter School General Purpose Entitlement	Revenue Limit 8015	127,951
Transfer in Lieu of Property Taxes	Revenue Limit 8096	-105,988
Lottery – Unrestricted	State 8560	-10,223
All Other State Revenue	State 8590	-36,134
ARRA Funding	Federal 8290	86,262
Other Local Revenue	Local 8615-8699	15
Revenue Budget Change		61,883
Expense Budget Recap	Description	Amount
Certificated Salaries	Object 1000	104,734
Classified Salaries	Object 2000	3,467
Benefits	Object 3000	-5,296
Books & Supplies	Object 4000	13,970
Services & Other Operating Expenditures	Object 5000	-91,481
Capital Outlay	Object 6000	133,531
Expense Budget Change		158,925
Adopted Excess Revenue over Expenditures		22,980
Total Budget Impact		-76,062

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2010-2013 First Interim Budget**

ENTERPRISE FUND		2010-11 Proposed Adopted 7/1/2010	2010-11 First Interim 10/31/2010	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
A. REVENUES					
1) Revenue Limit Sources	8010-8099	2,857,822	2,679,787	2,954,118	3,291,575
2) Other Federal Revenues	8100-8299	0	86,262	0	0
3) Other State Revenues	8300-8599	322,901	276,544	271,509	294,259
4) Other Local Revenues	8600-8799	11,502	11,515	11,920	12,385
5) TOTAL REVENUES		2,992,225	3,054,108	3,237,545	3,598,200
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	1,359,214	1,463,948	1,590,506	1,756,126
2) Classified Salaries	2000-2999	279,360	282,827	294,140	305,906
3) Employee Fringes	3000-3999	408,182	402,886	415,512	428,618
4) Books, Supplies, Non-Capital Equip	4000-4999	57,594	71,564	73,711	75,922
5) Services, Other Operating Exp	5000-5999	866,895	775,414	895,239	1,018,659
6) Capital Outlay	6000-6999	0	133,531	0	0
7) Other Outgo	7100-7299	0	0	0	0
8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
9) TOTAL EXPENDITURES		2,971,245	3,130,170	3,269,108	3,585,231
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		20,980	-76,062	-31,562	12,969
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out					
E. Net Increase(Decrease) in Fund Balance		20,980	-76,062	-31,562	12,969
F. FUND BALANCE, RESERVES					
1) Fund 03/06 Beginning Balance/July 1		143,599	441,299	365,237	333,675
2) Ending Balance		164,579	365,237	333,675	346,644
Components of Fund Balance					
Restricted for Econ Uncert.		89,137	93,905	98,073	107,557
Restricted for Special Purposes		75,442	271,332	235,602	239,087
Undesignated		0	0	0	0
Total Components of Fund Balance		164,579	365,237	333,675	346,644
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		711,679	246,754	396,754	396,754
GRAND TOTAL RESERVE - ENTERPRISE FUND & SPECIAL RESERVE FUND		876,258	611,991	730,429	743,398

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2010-2013 First Interim Budget**

			2010-11 Proposed Adopted	2010-11 First Interim	2011-12 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
State Required Reserves	9770-000		89,137	93,905	98,073	107,557
TOTAL			89,137	93,905	98,073	107,557
Revolving Cash Reserves	9711-000		200	200	200	200
Restricted for Special Purpose/Debt Service	9780-000		75,442	271,332	235,802	239,087
New Facilities Debt Service	9780-099		661,479	196,554	346,554	346,554
Deferred Maintenance			50,000	50,000	50,000	50,000
TOTAL			787,121	518,086	632,356	635,841
Undesignated	9790-000		0	0	0	0
TOTAL			0	0	0	0
TOTAL RESERVES			876,258	611,991	730,429	743,398

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2010-2013 First Interim Budget**

	2010-11 PROJECTED	2011-12 PROJECTED	2012-13 PROJECTED
<u>REVENUE</u>			
1. COLA	-0.39%	1.70%	1.90%
2. LOTTERY	\$130.00	\$128.50	\$127.20
3. ENROLLMENT ESTIMATES			
Totals	433	535	585
4. ENROLLMENT INCREASE(DECREASE)	32	102	50
Percentage Change	12.53%	23.56%	9.35%
5. REVENUE LIMIT ADA	426.92	526.95	576.21
<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%	0.72%	0.72%	0.72%
Workers Compensation/09/10 1.80%	1.78%	1.78%	1.78%
Health Insurance cost per year	\$ 152,267	\$ 159,880	\$ 167,874
Books and Supplies/Other Operating Services	3%	3%	3%
9-12 Program (K12 Program Costs)		93,750	93,750

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2010-2013 First Interim Budget**

REVENUES	2010-11	2011-2012	2012-13
<i>Total Student Enrollment</i>	433	535	585
<i>Total Student ADA</i>	426.92	526.95	576.21
<i>Student ADA at 95% - MS - Grade K-3</i>	30.02	37.09	40.56
<i>Student ADA at 95% - MS - Grade 4-6</i>	29.08	35.93	39.29
<i>Student ADA at 95% - MS - Grade 7-8</i>	38.84	47.99	52.48
<i>Student ADA at 95% - HS - Grade 9-12</i>	328.98	406.47	444.46
<i>COLA - Expenditures</i>	-0.39%	1.70%	1.90%
<i>Group Health Insurance COLA</i>	0.00%	0.00%	0.00%
<i>General Purpose Block Grant - MS - Grade K-3</i>	5,054	4,792	4,883
<i>Categorical Block Grant - MS - Grade K-3</i>	400	407	415
<i>General Purpose Block Grant - MS - Grade 4-6</i>	5,128	4,860	4,952
<i>Categorical Block Grant - MS - Grade 4-6</i>	400	407	415
<i>General Purpose Block Grant - MS - Grade 7-8</i>	5,278	5,012	5,107
<i>Categorical Block Grant - MS - Grade 7-8</i>	400	407	415
<i>General Purpose Block Grant - HS - Grade 9-12</i>	6,142	5,809	5,919
<i>Categorical Block Grant - HS - Grade 9-12</i>	400	407	415
<i>Revenue Limit Sources</i>			
8015 Principal Apport. Grade K-3	151,729	177,753	198,058
8015 Principal Apport. Grade 4-8	149,126	174,626	194,574
8015 Principal Apport. Grade 7-8	205,006	240,533	268,010
8015 Principal Apport. Grade 9-12 less Prop. Taxes	1,132,289	1,457,812	1,725,765
8015-001 Prior Year Principal Apportionment Adjustment	153,345	0	0
8096 In lieu of Property Taxes-Included in Prin Apport	888,291	903,392	905,169
TOTALS	2,679,787	2,954,116	3,291,575
<i>Other Federal Revenues</i>			
8290 Education Jobs Fund	86,262	0	0
TOTALS	86,262	0	0
<i>Other State Revenues</i>			
8590 Cat. Block Grant K-3	12,009	13,863	15,447
8590 Cat. Block Grant 4-6	11,632	13,428	14,962
8590 Cat. Block Grant 7-8	15,537	17,936	19,985
8590 Cat. Block Grant 9-12	131,591	151,910	169,283
8590 Funding for disadvantaged pupils	12,122	12,122	12,352
8590-001 PY State Apportionment Adjustment	18,726	0	0
8590 Star/CAHSEE/Art & Music	19,546	8,953	8,953
8560 State Lottery - CY Unrestricted	45,450	45,450	45,450
8560 State Lottery - CY Restricted	7,847	7,847	7,847
8560-001 State Lottery Restricted Adjustment	2,084	0	0
TOTALS	276,544	271,509	294,259
<i>Other Local Revenues</i>			
8660 Interest	6,000	6,240	6,515
8699 All other local revenue	5,515	5,680	5,851
TOTALS	11,515	11,920	12,365
TOTAL REVENUE	\$2,967,846	\$3,237,545	\$3,598,200

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2010-2013 First Interim Budget**

EXPENDITURES		2010-11	2011-12	2012-13
		18	19	20
<i>Certificated Salaries</i>				
1000-1999		1,463,948	1,590,506	1,756,126
Teacher salaries based on 15 FTE/Increased .60 FTE				
Admin Salaries 2.0 FTE				
<i>Classified Salaries</i>				
2000-2999		282,827	294,140	305,906
Support staff & office salaries 3.0 FTE				
Management salaries 1.5 FTE				
<i>Employee Fringes</i>				
3100 STRS		126,122	128,644	131,217
PERS and PERS RL Adjustment		23,357	23,824	24,301
3310 Social Security		13,643	13,916	14,194
3320 Medicare		26,352	26,879	27,417
3400 Health & Welfare Benefits		152,267	159,880	167,874
3500 Unemployment Insurance		17,640	17,993	18,353
3600 Workman's Compensation Ins.		43,505	44,375	45,263
TOTALS		402,886	415,512	428,618
<i>Books and Supplies</i>				
4000-4999		71,564	73,711	75,922
<i>Services, Other Operating Expense</i>				
5000-5999		775,414	895,239	1,018,659
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>Capital Outlay</i>				
6000-6999		133,531	0	0
<i>Other Outgo</i>		0	0	0
<i>Direct Support/Indirect Costs</i>		0	0	0
TOTAL EXPENDITURES		\$3,130,170	\$3,269,108	\$3,585,231

WORKSHEET FOR GENERAL PURPOSE BLOCK GRANT FUNDING
Pacific View Charter School 2010-11 Projections

	ADA	SWA RATE	FUNDING	CATEGORICAL RATE	FUNDING	LOTTERY RATE	FUNDING
<u>RESIDENT PUPILS</u>							
Grade K-3	9.84	5,054	49,756	400.00	3,938		
Grade 4-6	10.62	5,128	54,447	400.00	4,247		
Grade 7-8 (Added 10)	15.74	5,278	83,084	400.00	6,297		
Grade 9-12	169.95	6,142	1,043,826	400.00	67,980		
<u>NON-RESIDENT PUPILS</u>							
Grade K-3	20.18	5,054	101,974	400.00	8,071		
Grade 4-6	18.46	5,128	94,679	400.00	7,385		
Grade 7-8	23.10	5,278	121,922	400.00	9,240		45,450
Grade 9-12	159.03	6,142	976,755	400.00	63,612		7,847
TOTAL FUNDING	426.92		<u>\$ 2,526,442</u>		<u>\$ 170,769</u>		<u>\$ 53,297</u>
<u>FUNDING FOR DISADVANTAGE PUPILS</u>		38		319.00	12,122		
					<u>\$182,891</u>		

IN-LIEU PROPERTY TAX CALCULATION

OSUD Total Local Property Taxes	46,147,894
District & Charter School Total ADA	20,060.22
Per ADA Property Tax	2,080.69
Total Charter School Block Grant ADA	426.92
Calculated In-Lieu Property Tax	<u>888,291.16</u>
Total Block Grant Charter School Funding	2,526,441.89
State Aid Portion of Block Grant	<u>1,638,150.73</u>

2010 SSC School District and County Office Financial Projection Dartboard School Finance and Management Conference Version (October 11, 2010)

This version of SSC's Financial Projection Dartboard is based on the Adopted 2010-11 State Budget. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Statutory COLA (applies to K-12 and COE Revenue Limits)	4.25%	-0.39%	1.70%	1.90%	2.00%	2.40%
K-12 Revenue Limit Deficit %	18.355%	17.963%	17.963%	17.963%	17.963%	17.963%
COE Revenue Limit Deficits %	18.621%	18.250%	18.250%	18.250%	18.250%	18.250%
Other Revenue Limit Adjustments	-\$252.99 ¹ per ADA	N/A	N/A	N/A	N/A	N/A
Net Revenue Limit Change: K-12 COEs	-12.07% -12.37%	5.17% 5.17%	1.70% 1.70%	1.90% 1.90%	2.00% 2.00%	2.40% 2.40%
SSC's Recommended Planning Revenue Limit COLA	N/A	N/A	0.00%	1.90%	2.00%	2.40%
Special Education COLA (on state and local share only)	0.00%	0.00%	0.00%	1.90%	2.00%	2.40%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	0.00%	1.90%	2.00%	2.40%
Tier II	-4.46%	-0.00%	0.00%	1.90%	2.00%	2.40%
Tier III	-4.46%	-0.00%	0.00%	1.90%	2.00%	2.40%
California CPI	0.70%	1.20%	1.80%	2.10%	2.40%	2.70%
California Lottery						
Base	\$110.25	\$112.50	\$111.00	\$110.00	\$108.75	\$108.75
Proposition 20	\$15.50	\$17.50	\$17.50	\$17.20	\$17.20	\$17.20
Interest Rate for Ten-Year Treasuries	3.50%	2.80%	3.40%	3.70%	3.90%	4.10%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411
2010-11 Inflation Increase @ -0.39% COLA	-\$24	-\$29	-\$25
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386

2010-11 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,054	\$5,128	\$5,278	\$6,142
Categorical Block Grant (est.) ²	\$400	\$400	\$400	\$400
Total	\$5,454	\$5,528	\$5,678	\$6,542

¹ The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision required school districts, COEs, and charter schools to reduce revenue limits by \$252.99 per ADA on a one-time basis in 2009-10.

² The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. For charter schools that began operation in or after 2008-09, there is an additional \$159 per ADA supplemental categorical block grant.

Charter Number: _____

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):

2010-11 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Gina Campbell

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Sandy Benson
Name

Business Manager
Title

760-757-0161 Ext. 118
Telephone

sbenson@pacificview.org
E-mail Address

11) SACS Summary-Unrestricted Restricted (2).pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDFCombine FilesExportStart MeetingSecureSignFormsReview & Comment

1 / 8

80%

Find

Pacific View Charter
Oceanside Unified
San Diego County

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 3731221
Form 011

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 (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,657,524.00	2,679,787.00	588,150.02	2,679,787.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	86,262.00	77,636.00	86,262.00	0.00	0.0%
3) Other State Revenue		8300-8599	322,901.00	276,544.00	58,661.61	276,544.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	11,515.00	1,484.59	11,515.00	0.00	0.0%
5) TOTAL REVENUES			2,992,225.00	3,054,108.00	725,932.22	3,054,108.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,359,214.00	1,453,948.00	472,348.28	1,453,948.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,360.00	282,827.00	93,946.84	282,827.00	0.00	0.0%
3) Employee Benefits		3000-3999	408,182.00	402,886.00	120,922.80	402,886.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,594.00	71,564.00	29,915.25	71,564.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	866,895.00	775,414.00	263,155.80	775,414.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	133,531.00	40,059.03	133,531.00	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 EXPENDITURES			2,971,245.00	3,130,170.00	1,020,348.00	3,130,170.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B5)								
			20,980.00	(76,062.00)	(294,415.78)	(76,062.00)		
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		

11) SACS Summary-Unrestricted Restricted (2).pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF

Combine Files

Export

Start Meeting

Secure

Sign

Forms

Review & Comment

2 / 8

80%

Find

Pacific View Charter

Oceanside Unified

San Diego County

2010-11 First Interim

General Fund

Summary - Unrestricted/Restricted

Revenues, Expenditures, and Changes in Fund Balance

37 73569 3731221

Form 011

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			20,980.00	(75,052.00)	(294,415.78)	(75,062.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	441,299.31	441,299.31		441,299.31	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)			441,299.31	441,299.31		441,299.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			441,299.31	441,299.31		441,299.31		
2) Ending Balance, June 30 (E + F1e)			462,279.31	365,237.31		365,237.31		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	89,137.00	93,905.00		93,905.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	372,942.31	271,132.31		271,132.31		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,663,545.00	1,791,496.00	462,288.28	1,791,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			1,663,545.00	1,791,496.00	462,288.28	1,791,496.00	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%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	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%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	994,279.00	888,291.00	125,861.74	888,291.00	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			2,657,824.00	2,679,787.00	588,150.02	2,679,787.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	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 (E/B) (F)
NCLB/IASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	86,262.00	77,636.00	86,262.00	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%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	86,262.00	77,636.00	86,262.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. 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	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	65,604.00	55,381.00	(1,100.39)	55,381.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	257,297.00	221,163.00	59,762.00	221,163.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			322,901.00	276,544.00	58,661.61	276,544.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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 (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,000.00	6,015.00	560.95	6,015.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,500.00	5,500.00	923.64	5,500.00	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	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			11,500.00	11,515.00	1,484.59	11,515.00	0.00	0.0%
TOTAL REVENUES			2,992,225.00	3,054,108.00	725,932.22	3,054,108.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	995,704.00	1,100,438.00	358,293.84	1,100,438.00	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	363,510.00	363,510.00	114,054.44	363,510.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,359,214.00	1,463,948.00	472,348.28	1,463,948.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,408.00	1,544.00	1,543.63	1,544.00	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	174,265.00	181,389.00	65,119.07	181,389.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,498.00	29,205.00	8,984.36	29,205.00	0.00	0.0%
Other Classified Salaries		2900	69,189.00	70,689.00	18,299.78	70,689.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			279,360.00	282,827.00	93,946.84	282,827.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	112,137.00	126,122.00	38,953.22	126,122.00	0.00	0.0%
PERS		3201-3202	26,035.00	23,357.00	7,155.14	23,357.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	36,932.00	39,995.00	11,658.71	39,995.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	151,237.00	152,267.00	48,977.93	152,267.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,298.00	17,640.00	4,413.51	17,640.00	0.00	0.0%
Workers' Compensation		3601-3602	65,543.00	43,505.00	8,061.34	43,505.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	1,545.68	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	157.27	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			408,182.00	402,886.00	120,922.80	402,886.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,900.00	10,900.00	3,470.86	10,900.00	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	46,694.00	60,664.00	26,444.39	60,664.00	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			57,594.00	71,564.00	29,915.25	71,564.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,842.00	22,842.00	9,872.22	22,842.00	0.00	0.0%
Dues and Memberships		5300	12,439.00	12,680.00	4,254.95	12,680.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,000.00	19,000.00	4,429.19	19,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,850.00	27,277.00	26,896.00	27,277.00	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	546,326.00	686,177.00	215,191.78	686,177.00	0.00	0.0%
Communications		5900	7,438.00	7,438.00	2,511.66	7,438.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			866,895.00	775,414.00	263,155.80	775,414.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	133,531.00	40,059.03	133,531.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	133,531.00	40,059.03	133,531.00	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%
State Special Schools		7130	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%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Debt Service - Principal		7439	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		
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, EXPENDITURES			2,971,245.00	3,130,170.00	1,020,348.00	3,130,170.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
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								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
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	0.00	0.0%

12) SACS Summary-Unrestricted.pdf - Adobe Acrobat Professional								
File Edit View Document Comments Forms Tools Advanced Window Help								
Create PDF Combine Files Export Start Meeting Secure Sign Forms Review & Comment								
1 / 8 80% Find								
<div> <div> Pacific View Charter Oceanside Unified San Diego County </div> <div> 2010-11 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance </div> <div> 37 73569 3731221 Form 011 </div> </div>								
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 (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,657,824.00	2,679,787.00	588,150.02	2,679,787.00	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	303,497.00	266,613.00	56,578.15	266,613.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	11,515.00	1,484.59	11,515.00	0.00	0.0%
5) TOTAL REVENUES			2,972,821.00	2,957,915.00	646,212.76	2,957,915.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,359,214.00	1,381,857.00	458,884.41	1,381,857.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,360.00	282,827.00	93,946.84	282,827.00	0.00	0.0%
3) Employee Benefits		3000-3999	408,182.00	390,386.00	119,832.93	390,386.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,594.00	68,879.00	27,451.29	68,879.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	866,895.00	768,168.00	255,909.80	768,168.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	133,531.00	40,059.03	133,531.00	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 EXPENDITURES			2,971,245.00	3,025,648.00	996,114.30	3,025,648.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,576.00	(67,733.00)	(349,901.54)	(67,733.00)		
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		

12) SACS Summary-Unrestricted.pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF

Combine Files

Export

Start Meeting

Secure

Sign

Forms

Review & Comment

2 / 8

80%

Find

File: fndr-a (Rev 06/10/2010)

Page 1

Printed: 12/11/2010 2:21 PM

Pacific View Charter

Oceanside Unified

San Diego County

2010-11 First Interim

General Fund

Unrestricted (Resources 0000-1999)

Revenues, Expenditures, and Changes in Fund Balance

37 73569 3731221

Form 011

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			1,576.00	(67,733.00)	(349,901.54)	(67,733.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	432,971.12	432,971.12		432,971.12	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)			432,971.12	432,971.12		432,971.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,971.12	432,971.12		432,971.12		
2) Ending Balance, June 30 (E + F1e)			434,547.12	365,238.12		365,238.12		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	200.00	200.00		200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	89,137.00	93,905.00		93,905.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	345,210.12	271,133.12		271,133.12		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,663,545.00	1,791,496.00	462,288.28	1,791,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other in-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			1,663,545.00	1,791,496.00	462,288.28	1,791,496.00	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%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	994,279.00	888,291.00	125,861.74	888,291.00	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			2,657,824.00	2,679,787.00	588,150.02	2,679,787.00	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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	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 (E/B) (F)
NCLB/IASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (Incl. ARRA)	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								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
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		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	46,200.00	45,450.00	(3,183.85)	45,450.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	257,297.00	221,163.00	59,762.00	221,163.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			303,497.00	266,613.00	56,578.15	266,613.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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 (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
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	6,000.00	6,015.00	560.95	6,015.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,500.00	5,500.00	923.64	5,500.00	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
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			11,500.00	11,515.00	1,484.59	11,515.00	0.00	0.0%
TOTAL REVENUES			2,972,821.00	2,957,915.00	646,212.76	2,957,915.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	995,704.00	1,018,347.00	344,829.97	1,018,347.00	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	363,510.00	363,510.00	114,054.44	363,510.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,359,214.00	1,381,857.00	458,884.41	1,381,857.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,408.00	1,544.00	1,543.63	1,544.00	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	174,265.00	181,389.00	65,119.07	181,389.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,498.00	29,205.00	8,984.36	29,205.00	0.00	0.0%
Other Classified Salaries		2900	69,189.00	70,689.00	18,299.78	70,689.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			279,360.00	282,827.00	93,946.84	282,827.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	112,137.00	121,122.00	38,529.52	121,122.00	0.00	0.0%
PERS		3201-3202	26,035.00	23,357.00	7,155.14	23,357.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	36,932.00	39,095.00	11,584.25	39,095.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	151,237.00	147,067.00	48,496.34	147,067.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,298.00	17,140.00	4,376.53	17,140.00	0.00	0.0%
Workers' Compensation		3601-3602	65,543.00	42,605.00	7,988.20	42,605.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	1,545.68	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	157.27	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			408,182.00	390,386.00	119,832.93	390,386.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,900.00	10,900.00	3,470.86	10,900.00	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	46,694.00	57,979.00	24,010.43	57,979.00	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			57,594.00	68,879.00	27,481.29	68,879.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,842.00	22,842.00	9,872.22	22,842.00	0.00	0.0%
Dues and Memberships		5300	12,439.00	12,680.00	4,254.95	12,680.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,000.00	19,000.00	4,429.19	19,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,850.00	27,277.00	26,896.00	27,277.00	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	546,326.00	678,931.00	207,945.78	678,931.00	0.00	0.0%
Communications		5900	7,438.00	7,438.00	2,511.66	7,438.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			866,895.00	768,168.00	255,909.80	768,168.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	133,531.00	40,059.03	133,531.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	133,531.00	40,059.03	133,531.00	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%
State Special Schools		7130	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%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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, EXPENDITURES			2,971,245.00	3,025,648.00	996,114.30	3,025,648.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
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								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	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 (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	86,262.00	77,636.00	86,262.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,404.00	9,931.00	2,063.46	9,931.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			19,404.00	96,193.00	79,719.46	96,193.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	82,091.00	13,463.87	82,091.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	12,500.00	1,069.87	12,500.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,685.00	2,433.96	2,685.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,246.00	7,246.00	7,246.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	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 EXPENDITURES			0.00	104,522.00	24,233.70	104,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,404.00	(8,329.00)	55,485.76	(8,329.00)		
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		

13) SACS Summary-Restricted.pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDFCombine FilesExportStart MeetingSecureSignFormsReview & Comment

2 / 8

80%

Find

File: fonda-3 (Rev 05/10/2010)Page 1Printed: 12/11/2010 2:22 PM

Pacific View Charter
Oceanside Unified
San Diego County

2010-11 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

37 73569 3731221
Form 011

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			19,404.00	(8,329.00)	55,485.76	(8,329.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,328.19	8,328.19		8,328.19	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)			8,328.19	8,328.19		8,328.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,328.19	8,328.19		8,328.19		
2) Ending Balance, June 30 (E + F1e)			27,732.19	(0.81)		(0.81)		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	27,732.19	(0.81)		(0.81)		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	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%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
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			0.00	0.00	0.00	0.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	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 (E/B) (F)
NCLB/IASA (Incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4510, 5510	8290	0.00	86,262.00	77,636.00	86,262.00	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%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	86,262.00	77,636.00	86,262.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. 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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,404.00	9,931.00	2,083.46	9,931.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,404.00	9,931.00	2,083.46	9,931.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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 (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
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	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			19,404.00	96,193.00	79,719.46	96,193.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	82,091.00	13,463.87	82,091.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	82,091.00	13,463.87	82,091.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	5,000.00	423.70	5,000.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	900.00	74.46	900.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	5,200.00	481.59	5,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	500.00	36.98	500.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	900.00	73.14	900.00	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			0.00	12,500.00	1,089.87	12,500.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	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	0.00	2,685.00	2,433.96	2,685.00	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			0.00	2,685.00	2,433.96	2,685.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	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	0.00	7,246.00	7,246.00	7,246.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,246.00	7,246.00	7,246.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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%
State Special Schools		7130	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%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Debt Service - Principal		7439	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 EXPENDITURES			0.00	104,522.00	24,233.70	104,522.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.00	0.0%

14) SACS Summary Fund 40 Special Reserve.pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF Combine Files Export Start Meeting Secure Sign Forms Review & Comment

1 / 6 80% Find

Pacific View Charter
Oceanside Unified
San Diego County

2010-11 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

37 73569 3731221
Form 401

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	0.00	0.00	0.00	0.00	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		8300-8699	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,075.12	5,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	1,075.12	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	395,442.00	395,441.45	395,442.00	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 EXPENDITURES			0.00	401,442.00	395,441.45	401,442.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,000.00	(395,442.00)	(395,366.34)	(395,442.00)		
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		

14) SACS Summary Fund 40 Special Reserve.pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF

Combine Files

Export

Start Meeting

Secure

Sign

Forms

Review & Comment

2 / 6

80%

Find

Pacific View Charter

Oceanside Unified

San Diego County

2010-11 First Interim

Special Reserve Fund for Capital Outlay Projects

Revenues, Expenditures, and Changes in Fund Balance

37 73569 3731221

Form 40I

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 FUND								
BALANCE (C - D)			\$ 0.00.00	(735,442.00)	(735,355.34)	(735,442.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9751	643,195.65	643,195.65		643,195.65	0.00	0.0%
b) Audit Adjustments		9753	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			643,195.65	643,195.65		643,195.65		
d) Other Restatements		9755	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			643,195.65	643,195.65		643,195.65		
2) Ending Balance, June 30 (E + F1e)								
			643,195.65	246,753.65		246,753.65		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9743	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	643,195.65	246,753.65		246,753.65		
c) Undesignated Amount		9750				0.00		
d) Unincorporated Amount		9750	0.00	0.00				

37 73569 3731221
Form 401

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)
FEDERAL REVENUE								
FEIMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)		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								
Pass-Through Revenues from State Sources		8687	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8690	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		9626	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		9631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		9660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		9660	5,000.00	5,000.00	1,075.12	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		9662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		9699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		9799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			5,000.00	5,000.00	1,075.12	5,000.00	0.00	0.0%
TOTAL REVENUES			5,000.00	5,000.00	1,075.12	5,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	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	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,000.00	0.00	5,000.00	0.00	0.0%

14) SACS Summary Fund 40 Special Reserve.pdf - Adobe Acrobat Professional

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF

Combine Files

Export

Start Meeting

Secure

Sign

Forms

Review & Comment

5 / 6

80%

Find

Pacific View Charter

Oceanside Unified

San Diego County

2010-11 First Interim

Special Reserve Fund for Capital Outlay Projects

Revenues, Expenditures, and Changes in Fund Balance

37 73569 3731221

Form 40I

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	396,442.00	396,441.46	396,442.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	396,442.00	396,441.46	396,442.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	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%
Other Debt Service - Principal		7439	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%
TOTAL EXPENDITURES			0.00	401,442.00	396,441.46	401,442.00		

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								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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		7659	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%
(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		

9.4

RESOLUTION #10-002

RESOLUTION TO APPROVE FBC SELF-FUNDED PPO POOL PROGRAM

MEMORANDUM OF UNDERSTANDING

TO

SAN DIEGO COUNTY SCHOOL FRINGE BENEFITS CONSORTIUM

On motion of Member _____, seconded by Member _____

The following resolution is adopted:

WHEREAS, San Diego and Imperial County Schools Fringe Benefits Consortium Self-Funded PPO Pool Program (hereinafter referred to as the "Pooled Plan"), a pool asset program, will provide health care benefits for enrolled members under the terms and conditions of the Pooled Plan, a formal written document describing the benefits and provisions under which such benefits will be paid to cover the members. The Pooled Plan becomes effective on January 1, 2011.

NOW THEREFORE BE IT RESOLVED the MOU between Pacific View Charter School and the San Diego JPA will become effective on January 1, 2011 and the school agrees to Article 1 through Article 22 of the MOU.

PASSED AND ADOPTED by the Governing Board of the Pacific View Charter School on the _____ day of _____ 2010, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTENTIONS: _____

STATE OF CALIFORNIA)

§

COUNTY OF SAN DIEGO

I, _____, Clerk of the Governing Board of the Pacific View Charter School do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by said board at the regularly scheduled and conducted meeting held at the time and place stated, which resolution is on file of record in the office of said board.

By:

Clerk of the Governing Board

**SAN DIEGO AND IMPERIAL COUNTY SCHOOLS
FRINGE BENEFITS CONSORTIUM SELF-FUNDED
PPO POOL PROGRAM MEMORANDUM OF UNDERSTANDING**

THIS SAN DIEGO AND IMPERIAL COUNTY SCHOOLS FRINGE BENEFITS CONSORTIUM SELF FUNDED PPO POOL PROGRAM MEMORANDUM OF UNDERSTANDING is effective January 1, 2011, and entered into by and between the Pacific View Charter School, hereinafter referred to as the “Member” and San Diego County Schools Fringe Benefits Consortium, hereinafter referred to as the “Consortium.”

RECITALS

WHEREAS, it is the desire of the parties to the San Diego County Schools Fringe Benefits Consortium Agreement dated July 1, 1994, hereinafter referred to as the “FBC”, to assume all obligations, assets, claims, responsibilities and authority of the San Diego County Schools Risk Management Authority Joint Powers Agreement dated May 11, 1987, with the provision of the fringe benefits, including medical, dental, vision, life, Internal Revenue Code section 125 plans, retiree health and retiree dental; and,

WHEREAS, San Diego County Schools Fringe Benefits Consortium has since July 1, 1994 provided services and other items necessary and appropriate for establishment, operation and maintenance of benefits programs, or any other risk or plan that may be authorized by a majority vote of the members authorized by law; and

WHEREAS, the parties to this Memorandum of Understanding, in accordance with the terms and conditions of the FBC Agreement dated July 1, 1994, later amended, join together with other parties for the purposes of developing and obtaining an effective and reasonable affordable health plan;

WHEREAS, San Diego and Imperial County Schools Fringe Benefits Consortium Self-Funded PPO Pool Program (hereinafter referred to as the “Pooled Plan”), a pool assets program, will provide health care benefits for enrolled members under the terms and conditions of the Pooled Plan, a formal written document describing the benefits and provisions under which such benefits will be paid to cover the members, including any exhibits attached hereto. The Pooled Plan becomes effective on January 1, 2011.

NOW, THEREFORE, for and in consideration of all the mutual benefits, covenants, and agreements contained herein, the parties hereto agree as follows:

Article 1. The Pooled Plan, a non-profit public entity plan, shall operate on a Plan year designated by the FBC. It is intended that all participants will become part of a single risk pool. The parties agree to use their best efforts and to cooperate with each other to maintain the cost of health benefits at a reasonable amount. The Pooled Plan was established with the intention of being maintained for an indefinite period of time and remains in effect until cancelled. The Pooled Plan may be amended from time-to-time.

Article 2. Each Member of the Pooled Plan has the following responsibilities:

- (a) Pay its premiums, administrative costs and fees, and any adjustments thereto, promptly when due;
- (b) Promptly notify the Consortium, the Plan Administrator, upon additions, deletions and any other changes pertaining to the Members' covered individuals;
- (c) After withdrawal or termination, such agency shall pay promptly its share of any additional premium and withdrawal penalty, when and if required by the Pooled Plan; along with any pro-rata share of any deficit existing at the time of withdrawal;
- (d) Cooperate with and assist any JPA, insurer, claims adjuster or legal counsel of the Consortium in all matters relating to this MOU, Pooled Plan, and the San Diego County Schools Fringe Benefits Consortium Agreement dated July 1, 1994, later amended; and,
- (e) Provide the Pooled Plan, with such other information or assistance as may be unnecessary for the Pooled Plan to carry out the terms and conditions under this MOU.

Article 3. No group may participate without the approval of the FBC Executive Committee. The Consortium reserves the right to refuse any contributions from any Employer that may be inconsistent with this MOU, and the San Diego County Schools Fringe Benefits Consortium Agreement. The FBC reserves the right to refuse participation in the Pooled Plan to any applicants who present a financial risk or hardship to the pool.

Article 4. A separate fund and a separate system of records shall be retained for the Pooled Plan and shall be administered by the Consortium.

Article 5. In accordance with this MOU any Member may voluntarily withdraw from its status as a Member to this MOU in the Pooled Plan upon giving written notice to the Consortium at least sixty (60) days before the end of the Plan Year for this Plan. If no written notice is given, the Pooled Plan renews on the same terms and conditions. Any Member having completed two (2) complete consecutive years as a member of this Pooled Plan may withdraw from its status as a Member after giving proper notice, least sixty (60) days before the end of the Plan Year for this Plan. Withdrawal prior to the completion of two (2) consecutive years of membership will result in payment of a penalty equal to one (1) year's premium based on current enrollment at the time of withdrawal.

Article 6. Any Member joining the Pooled Plan must provide a resolution by their governing board adopting this MOU.

Article 7. Employees may not receive cash or any type of compensation or contribution in lieu of benefits or waive out of the plan for any incentive.

Article 8. The Pooled Plan shall maintain an Operating Fund for the purpose of paying medical expenses, brokers' fees, consultant fees, legal fees (not including claims, legal defense costs), employee salaries, claims administration fees and such other operating expenses as the Consortium directs. The funds shall be deposited in the County Treasury.

Article 9. The Consortium and the Pooled Plan, may establish such fees for costs of administration as it deems necessary.

Article 10. The Pooled Plan shall establish and maintain the funds and accounts in accordance with generally acceptable accounting practices and shall maintain such other records as the Executive Committee requires. Books and financial records of the Pooled Plan, shall be open to inspection at all reasonable times by designated representatives of the Members.

Article 11. The Consortium shall contract with a certified public accountant to conduct an annual audit of the accounts and records of the Pooled Plan at the end of each fiscal year. When an audit is completed, the Consortium shall have a copy of the audit report filed as a public record with each Member. The audit report shall be filed within six (6) months after the end of the fiscal year under examination. The Pooled Plan shall bear the costs of the audit, which costs are a charge against the operating funds of the Pooled Plan.

Article 12. During the times established by the Consortium each calendar year, each Member shall pay to the Consortium, the monthly annual contributions and any specific assessment calculated by the Consortium. The liability of the School to the Consortium, shall be limited to the payments required for the administrative fees, costs and premiums to the health care programs selected.

Article 13. The parties recognize and acknowledge that the regular and prompt payment of School contributions to the Consortium is essential to the effectiveness of the Pooled Plan, and that it would be extremely difficult to fix the actual expense and damages to the Consortium and to the Pooled Plan for failure to make sure payment. Therefore, the amount of damage to the Consortium or Pooled Plan resulting from any such failure in any month shall be presumed to be the entire amount payable and interest at the monthly rate of 1 % which amount shall become due and payable to the Consortium by the Member as liquidated damages and not as a penalty.

Article 14. The Consortium reserves the right to change or modify Health Benefits plans in the event the contributions or its reserves are insufficient. The Consortium shall have the right to cancel any Member's membership in the Pooled Plan. Any Member so canceled shall, on the effective date of the cancellation, be treated the same as if the Member had voluntarily withdrawn from this MOU.

Article 15. Additional qualified agencies shall be permitted to become parties to this MOU with the written approval of the Consortium and upon compliance with all applicable requirements of the Joint Powers Law and this MOU.

Article 16. If a Member defaults in making such contributions or payments and it becomes necessary for the Consortium to consult legal counsel or if the Consortium board of directors files any lawsuit or claim, there shall be added to the obligations of the Member interest and liquidated damages as provided herein, reasonable attorney fees, court costs, and all other reasonable expenses incurred by the Consortium in direction and connection with such suit or claim provided either the Consortium, Consortium board of directors or Pooled Plan prevails in such litigation.

Article 17. Neither the Consortium or any of the Consortium board of directors shall be liable for the failure or omission for a Member, for any reason, to receive any benefits under the plan, including but not limited to any disputes, claims, lawsuits, rights or other liability of any Member, individual or beneficiary.

Article 18. No Member may assign any right, claim, or interest it may have under this MOU, and any purported assignment shall be void. No creditor, assignee or third party beneficiary of any Member shall have any right, claim, or title to any part, share, interest, fund, premium or asset of the Pooled Plan.

Article 19. This MOU may be amended from time to time with the consent of a majority of the membership and in compliance with all applicable requirements of the Joint Powers Law and FBC agreement. Any amendment of this MOU shall become effective upon receipt of notice of the approval from a majority of the Members and satisfaction of the applicable requirements of the Joint Powers Law and FBC agreement.

Article 20. The foregoing constitutes the full and complete Agreement of the parties with respect to the matters set forth herein. Should any portion, term, condition, or provision of this MOU be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions, and provisions shall not be affected thereby.

Article 21. Each Member hereby agrees to indemnify, defend and hold harmless, the Pooled Plan Members, the Consortium, the Consortium governing board members, the Consortium executive committee members and the Consortium employees from every claim, obligation, demand, and suit at law or in equity, which may arise out of, or connected with, any services that are part of the Pooled Plan. Each Member waives their right to assert a claim or bring any action against another Member of the Pooled Plan.

Article 22. This MOU represents the complete and exclusive statement of the understanding between the Consortium, the Pooled Plan and its Members. No other agreements, covenants, representations, or warranties, express or implied, oral or written, have been made by the parties concerning this MOU and shall be binding upon and inure to the benefit of the executors, administrators, personal representatives, heirs, successors and assigns of each.

IN WITNESS WHEREOF, each of the parties has caused this MOU to be executed by its duly executed authorized representative on the respective dates indicated below:

Dated: _____
Pacific View Charter School

By: _____

Title: Gina Campbell, Director

Date of Governing Body Resolution:

Dated: _____
San Diego County Schools
Fringe Benefits Consortium