

Pacific View Charter School

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

3670 Ocean Ranch Blvd., Oceanside, California 92056

Phone # (760) 757-0161

AGENDA

Board of Trustees' Meeting – Tuesday, September 20, 2016

5:00pm

- 1.0 Call to Order/Roll Call
- 2.0 Approval of Agenda **Action**
- 3.0 Pledge of Allegiance
- 4.0 Closed Session Public Comment
- 5.0 Closed Session
 - 5.1 Consideration of expelled student#827606 from Oceanside Unified School District to attend Pacific View Charter School (Ed Code 48918) **Action**
- 6.0 Report Out To Public Action Taken In Closed Session
 - 5.1
- 7.0 Introductions
- 8.0 Executive Director's Report **Information**
- 9.0 Treasurer's Report For Period Ending August 31, 2016 **Information**
- 10.0 Consent Calendar

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

 - 10.1 Minutes from Board Meeting of August 16, 2016 **Action**
2016-17 Resolution#1 for Employee Benefit Cafeteria 125 Plan Trust Account
- 11.0 Action/Discussion Items
 - 11.1 2015-16 Annual Audit- Presented by Matthew Miller, Partner from Vavrinek, Trine, & Day LLP **Action**
 - 11.2 2015 IRS 990 Form **Information**
 - 11.3 2015/16 Unaudited Actuals **Action**
 - 11.4 Submitted Board Member Application – Nichole Taylor **Action**
 - 11.5 Application for Student Club or Organization **Action**

12.0 Curriculum

12.1 Board Policy on Independent Study #7

This item is being presented the second time for approval.

Action

13.0 Personnel

13.1 Hourly Supervisory Teacher Job Description

Action

14.0 Board/Staff Discussion

15.0 Adjournment

9.0

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING

September 20, 2016

2016/17 TREASURER'S REPORT
FOR PERIOD ENDING August 31, 2016

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

September 20, 2016 Board Meeting

2015/16 - Charter Schools Enterprise Fund 62-00 & Capital Outlay Fund 62-01 Statement of Activities for the Period Ending August 31, 2016

Revenues			2016/17	2016/17	#	Year-to-Date	Remaining	%
<u>Object</u>	<u>Resource</u>	<u>Description</u>	<u>Adopted</u>	<u>Revised</u>		<u>7/1/16-8/31/16</u>	<u>Budget</u>	<u>Budget</u>
			<u>Budget</u>	<u>Budget</u>		<u>Transactions</u>	<u>Budget</u>	<u>Remaining</u>
8011	0000	Local Control Funding Formula	3,106,367	3,106,367		259,978	2,846,389	92%
8012	0000	Education Protection Act	790,976	790,976		0	790,976	100%
8096	0000	Transfer to Charter School Revenue Limit	910,734	910,734		70,828	839,906	92%
8550	0000	Mandated Cost Reimbursement	16,787	16,787		0	0	0%
8560	1100	Lottery	57,486	57,486		0	57,486	100%
8560	6300	Restricted Lottery	15,270	15,270		0	15,270	100%
8590	0000	Categorical Block Grant/Other State Funding	90	90		0	90	100%
8590	7405	Common Core Standards	0	0		0	0	0%
8660	0000	Interest	6,000	6,000		0	6,000	100%
8699	0000	All Other Local Revenue	5,000	5,000		0	5,000	100%
8919	0000	Authorized Interfund Transfer	0	0		0	0	0%
Grand Total All Revenues:			<u>4,908,710</u>	<u>4,908,710</u>		<u>330,806</u>	<u>4,561,117</u>	<u>93%</u>

Expenditures

<u>Object</u>	<u>Certificated Personnel Salaries</u>					
1100	Teacher	1,520,437	1,520,437	290,806	1,229,631	81%
1300	Supervisors and Administrators	495,571	495,571	94,205	401,366	81%
1900	Other Certificated	0	0	0	0	0%
Total Certificated Personnel Salaries:		<u>2,016,008</u>	<u>2,016,008</u>	<u>385,010</u>	<u>1,630,998</u>	<u>81%</u>

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

September 20, 2016 Board Meeting

2015/16 - Charter Schools Enterprise Fund 62-00 & Capital Outlay Fund 62-01 Statement of Activities for the Period Ending August 31, 2016

<u>Object</u>	<u>Description</u>	<u>2016/17 Adopted Budget</u>	<u>2016/17 Revised Budget</u>	<u>Year-to-Date 7/1/16-8/31/16 Transactions</u>	<u>Remaining Budget</u>	<u>% Budget Remaining</u>
	<u>Classified Personnel Salaries</u>					
2100	Instructional Aides	134,239	134,239	9,396	124,843	93%
2300	Supervisors and Administrators	112,302	112,302	22,086	90,216	80%
2400	Clerical, Technical and Office	229,056	229,056	39,244	189,812	83%
2900	Other Classified Salaries	39,093	39,093	7,689	31,405	0%
	Total Classified Personnel Salaries:	514,690	514,690	78,414	436,276	85%
	<u>Total Employee Benefits:</u>	699,319	699,319	107,849	591,470	85%
	<u>Books and Supplies</u>					
4100	Textbooks	5,000	5,000	0	5,000	100%
4200	Books and Other Reference Materials	0	0	0	0	0%
4300	Materials and Supplies	295,847	270,947	82,528	188,419	70%
4400	Non Capitalized Equipment	0	0	0	0	0%
	Total Books and Supplies:	300,847	275,947	82,528	193,419	70%
	<u>Services and Other Operating Expenditures</u>					
5200	Travel and Conferences	71,043	95,943	7,574	88,369	92%
5300	Dues and Memberships	7,530	7,530	3,458	4,072	54%
5500	Operations and Housekeeping Services	63,896	63,896	10,789	53,107	83%
5600	Rentals, Leases, Repairs, and Non capitalized Improvements	0	0	0	0	0%
5800	Professional Consulting Services & Operating Expenses	1,128,087	1,128,087	253,909	874,178	77%

PACIFIC VIEW CHARTER SCHOOL

Treasurer's Report

September 20, 2016 Board Meeting

**2015/16 - Charter Schools Enterprise Fund 62-00 & Capital Outlay Fund 62-01
Statement of Activities for the Period Ending August 31, 2016**

<u>Object</u>	<u>Description</u>	<u>2016/17 Adopted Budget</u>	<u>2016/17 Revised Budget</u>	<u>Year-to-Date 7/1/16-8/31/16 Transactions</u>	<u>Remaining Budget</u>	<u>% Budget Remaining</u>
	<u>Services & Other Operating Expenses (con't)</u>					
5900	Communications	17,974	17,974	2,204	15,770	88%
	Total Services & Other Operating Expenses:	<u>1,288,530</u>	<u>1,313,430</u>	<u>277,934</u>	<u>1,035,496</u>	<u>79%</u>
6XXX	<u>Capital Outlay</u>	0	0	0	0	0%
7619	<u>Other Outgo and Transfers Out</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
	Grand Total All Expenditures:	<u>4,819,394</u>	<u>4,819,394</u>	<u>931,736</u>	<u>3,887,658</u>	<u>81%</u>
	Beginning Fund Balance	3,284,532	3,284,532			
	Increase/Decrease	89,316	89,316			
	Ending Fund Balance	3,373,848	3,373,848			
9711	000 Reserve for Revolving Cash	200	200			
9770	000 Designated for Economic Uncertainties	144,582	144,582			
9780	009 Deferred Maintenance Reserve	50,000	50,000			
9780	008 Erate/100 Laptops/Laptop Cart	14,848	14,848			
9780	007 Facilities Reserve	150,000	150,000			
9780	000 Land/Bldg/Deprec/Comp Absence/Growth	2,792,506	2,792,506			
9780	012 Long Term Debt Reserve (Building)	217,571	217,571			
9780	013 Long Term Debt Reserve (Automobile)	4,141	4,141			

10.1

Pacific View Charter School

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

Board of Trustees' Meeting –Tuesday August 16, 2016 Board Minutes

1.0 Call to Order/Roll Call

President Walters called the meeting to order at 5:10pm. All Board Trustee were present.

2.0 Approval of Agenda

Moved by Trustee Deegan & seconded by 1st Vice President Brown to approve the agenda as presented.

AYES: Deegan, Brown, Walters

NOES: None

ABSTAIN: None

3.0 Pledge of Allegiance

The Pledge of Allegiance was let by President Walters

4.0 Public Comment Closed Session

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

5.0 Closed Session

5.1 Consideration of expelled student #827606 from Oceanside Unified School District to attend Pacific View Charter School (Ed. Code 48918)

6.0 Report Out To Public Action Taken In Closed Session

6.1 The student and parent did not attend the meeting

7.0 Introductions

Erin Gorence, Director of Curriculum; Gayl Johnson, Director of Student Services; Kathi Cohen, Lead High School Teacher; Lori Bentley, Human Resources & Business Services Specialist

8.0 Consent Calendar

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

8.1 Moved by Trustee Deegan & seconded by 1st Vice President Brown to approve the minutes from June 27, 2016 after correction the spelling of the word led in the previous minutes.

AYES: Deegan, Brown, Walters
NOES: None
ABSTAIN: None

9.0 Action/Discussion Items

9.1 Moved by Trustee Deegan & seconded by President Walters to approve the Organizational Meeting information.

President: Martha Brown

1st Vice President: Jon Walters

Board Trustee: Dr. John Deegan

Meeting day and time 3rd Tuesday of the month – 5:00pm

Place: Pacific View Charter School

AYES: Deegan, Brown, Walters
NOES: None
ABSTAIN: None

10.0 Curriculum

10.1 Moved by 1st Vice President Brown & seconded by Trustee Deegan to approve the Student Policy #19 – Repeat Courses as presented.

AYES: Deegan, Brown, Walters
NOES: None
ABSTAIN: None

10.2 Moved by 1st Vice President Brown & seconded by Trustee Deegan to approve the Math 180 C&D as presented.

AYES: Deegan, Brown, Walters
NOES: None
ABSTAIN: None

10.3 The Board opened the Public Hearing regarding the Board Policy on Independent Study at 5:18pm for discussion. Some discussion took place about the number of days a student had to complete their work and the number of missed assignments a student may have before an evaluation would take place to make sure the student was successful. This item will be presented at the next Board Meeting for approval. The Public Hearing was closed at 5:24pm

10.4 Moved by Trustee Deegan & seconded by 1st Vice President Brown to approve the donating or selling of old curriculum.

AYES: Deegan, Brown, Walters
NOES: None
ABSTAIN: None

11.0 Board/Staff Discussion

The Executive Director shared with the Board the following:

The annual audit took place last week and everything is looking great

Moreno Valley – starting a 7 & 8 grade four day a week program

Our reception area has new furniture – thank you to Gayl

Personnel: 2 teachers have left and we have hired 3. Mrs. Lert will be in Moreno Valley, Mrs. Key will teach our 6th graders and Mr. Castro will teach high school

Enrollment: High School 343 - K-8 98 – Moreno Valley 60 and growing

12.0 Adjournment

President Walters adjourned the meeting at 5:30 p.m.

RESOLUTION 2016/2017
Pacific View Charter School
Resolution Number 1

On motion of Member _____, Seconded by
Member

_____, the following resolution is adopted:

WHEREAS, public and charter schools are authorized to establish a restricted trust checking account, in this case to be known as the Pacific View Charter School Cafeteria 125 Trust Account; and

WHEREAS, such an account is to provide separate accounting for resources received specifically from employees to funded healthcare and dependent care reimbursement accounts.

WHEREAS, such resources benefit individual employees; and neither principal; nor earnings may be used for purposes that support the School's own educational programs; and

WHEREAS, the School has received and accepted a Cafeteria 125 Plan signed by employee authorizing deduction of these benefits, and

WHEREAS, the School's full intent is the hold these funds and remit to the current Cafeteria 125 Administrator on a monthly basis.

THEREFORE, BE IT RESOLVED that the Governing Board hereby authorizes the Pacific View Charter School to establish a restricted trust checking account with an opening deposit of \$10,000.00 known as the Pacific View Charter School Cafeteria 125 Trust Account.

PASSED AND ADOPTED by the Governing Board on

-
- AYES:
 - NOES:
 - ABSENT:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO

I, Gina Campbell, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Clerk/Secretary of the Governing Board

11.1

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JUNE 30, 2016

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Pacific View Charter School (the Charter School) (A California Nonprofit Public Benefit Corporation), which are comprised of the statement of financial position as of June 30, 2016, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Charter School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Pacific View Charter School, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pacific View Charter School's basic financial statements. The accompanying supplementary information as listed on the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as referenced in the previous paragraph is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2016, on our consideration of the Pacific View Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pacific View Charter School's internal control over financial reporting and compliance.

Rancho Cucamonga, California
_____, 2016

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016

ASSETS

Current Assets

Cash and cash investments	\$ 1,506,540
Accounts receivable	488,492
Prepaid expenses	753
Total Current Assets	<u>1,995,785</u>

Non-Current Assets

Fixed assets	5,551,714
Less: accumulated depreciation	358,438
Total Non-Current Assets	<u>5,193,276</u>

Total Assets	<u>\$ 7,189,061</u>
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LIABILITIES

Current Liabilities

Accounts payable	\$ 126,645
Current portion of long-term debt	224,281
Total Current Liabilities	<u>350,926</u>

Long-Term Obligations

Non-current portion of long-term debt	3,339,793
Total Liabilities	<u>3,690,719</u>

NET ASSETS

Unrestricted	<u>3,498,342</u>
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Total Net Assets	<u>3,498,342</u>
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Total Liabilities and Net Assets	<u>\$ 7,189,061</u>
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The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2016

REVENUES

Local Control Funding Formula	\$ 4,423,434
Other State revenue	467,883
Local revenues	8,119
Interest income	17,126
Total Revenues	<u>4,916,562</u>

EXPENSES

Program services	
Teacher salaries and benefits	2,011,284
Student supplies	205,874
Operating expenses	700,717
Depreciation	58,514
Debt interest expense	81,552
Total Program Services	<u>3,057,941</u>
Management and general	
Administrative salaries and benefits	563,195
Clerical salaries and benefits	262,186
District supervisory fee	41,649
Student supplies	51,469
Depreciation	14,629
Operating expenses	175,179
Debt interest expense	20,388
Total Management and General	<u>1,128,695</u>
Total Expenses	<u>4,186,636</u>

CHANGE IN NET ASSETS

NET ASSETS, BEGINNING OF YEAR	<u>2,768,416</u>
NET ASSETS, END OF YEAR	<u>\$ 3,498,342</u>

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 729,926
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation expense	73,143
Changes in operating assets and liabilities	
Increase in accounts receivable	(376,278)
Increase in prepaid expenses and other assets, net	(14)
Increase in accounts payable and accrued expenses	12,616
Net Cash Provided by Operating Activities	<u>439,393</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditures	<u>(2,394,332)</u>
Net Cash Used by Investing Activities	<u>(2,394,332)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds for Building Loan	1,632,100
Proceeds for Auto Loan	17,287
Loan payment	<u>(140,375)</u>
Net Cash Provided by Financing Activities	<u>1,509,012</u>

NET DECREASE IN CASH

NET DECREASE IN CASH	(445,927)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,952,467</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,506,540</u>

Supplemental cash flow disclosure:

Cash paid during the period for interest	<u>\$ 101,940</u>
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The accompanying notes are an integral part of these financial statements.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 - ORGANIZATION AND MISSION

Pacific View Charter School (the Charter School) was formed during 1999 as a California nonprofit organization. In September 1999, the Charter School welcomed its first students. The Charter School is a nonprofit public benefit corporation. The Charter School petitioned and was approved by Oceanside Unified School District for a charter in 1999 and renewed three times, each for a period of five years, the latest renewal term from July 2014 ending in 2019. The Charter School was numbered by State of California Department of Education on July 14, 1999.

Charter school number authorized by the State: 0247

Pacific View Charter School (the Charter School) is a K-12 public school that opened in August 1999. The school opened its doors with 120 students and has grown to approximately 600 students. In 2008, the Charter School moved to a new and larger facility to accommodate the continued growth and expansion of its programs. Beginning in 2015-16 Pacific View Charter School opened the new Moreno Valley Campus located at 22695 Alessandro Boulevard, Moreno Valley, CA 92553.

The Mission of Pacific View Charter School

The Charter School community is focused on the success of each student and partners with parents in the education of their children. The Charter School is committed to providing a safe and exceptional learning environment utilizing 21st Century tools, resources, and curriculum. Highly Qualified Teachers guide the learning process through current research and methodologies.

The Vision of Pacific View Charter School

Students at the Charter School use technological tools and research based curriculum to achieve personal and academic success. In a Personalized Learning environment, the students develop 21st Century skills to be prepared for college and the workforce. The Charter School's students are global communicators who listen, speak, read, and write in an effective manner. The individual needs and learning styles of students are accommodated through personalized learning.

Other Related Entities

Joint Powers Agency and Risk Management Pools - The Charter School is associated with the San Diego County Office of Education's Risk Management Joint Powers Authority (JPA). The JPA does not meet the criteria for inclusion as a component unit of the Charter School. Additional information is presented in Note 14 to the financial statements.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

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

The Charter School is required to report information about its financial position and activities in three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Charter School has no temporarily or permanently restricted net assets, as of June 30, 2016. In addition, the Charter School is required to present a Statement of Cash Flows.

Basis of Accounting

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

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

Income Taxes

The Charter School is nonprofit public benefit corporations that are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2012 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

The Charter School has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740 that clarifies the accounting for uncertainty in tax positions taken or expected to be taken on a tax return and provides that the tax effects from an uncertain tax position can be recognized in the financial statements only if, based on its merits, the position is more likely than not to be sustained on audit by the taxing authorities. Management believes that all tax positions taken to date are highly certain, and, accordingly, no accounting adjustment has been made to the financial statements.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Charter School consider all cash on hand, in banks, and highly liquid investments with an initial maturity of three months or less to be cash equivalents. At June 30, 2016, there were county treasury investments deemed to be cash equivalents.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Accounts Receivable

The Charter School considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Prepaid Expenses

Prepaid expenses represent amounts paid in advance of receiving goods or services. The Charter School has reported prepaid items either when purchased or during the benefiting period.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 to 50 years. Equipment is depreciated over a useful life of 3 years. Building is depreciated over a useful life of 50 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred.

Donated Services, Goods, and Facilities

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

Use of Estimates

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash at June 30, 2016, consisted of the following:

Deposits

Cash on hand and in banks	\$	37,044
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Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). The Charter School maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Charter School has not experienced any losses in such accounts. At June 30, 2016, the Charter School did not have a balance in excess of FDIC insured limits. Management believes that the Charter School is not exposed to any significant risk related to cash.

NOTE 4 - INVESTMENTS

The Charter School maintains substantially all of its cash in the County Treasury as part of the common investment pool (\$1,469,496 as of June 30, 2016). The fair value of the Charter School's portion of this pool as of that date, as provided by the pool sponsor, was \$1,471,245. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Investments at June 30, 2016, consisted of the following:

Investment Type	Fair Value	Weighted Average Days to Maturity
San Diego County Investment Pool	\$ 1,471,245	310

NOTE 5 - FAIR MARKET VALUE

The Charter School determines the fair market values of certain financial instruments based on the fair value hierarchy established in FASB ASC 820-10-50, which requires an entity to maximize the use of observable inputs and minimize the use unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

The following provides a summary of the hierarchical levels used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 asset and liabilities may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities may include debt securities with quoted prices that are traded less frequently than exchange-traded instruments and other instruments whose value is determined using a pricing model with inputs that are observable in the market or can be derived principally from or corroborated by observable market data. This category generally includes U.S. Government and agency mortgage-backed debt securities, corporate debt securities, derivative contracts, residential mortgage, and loans held-for-sale.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes certain private equity investments, retained residual interests in securitizations, residential MSRs, asset-backed securities (ABS), highly structured or long-term derivative contracts and certain collateralized debt obligations (CDO) where independent pricing information was not able to be obtained for a significant portion of the underlying assets.

Assets and Liabilities Recorded at Fair Value on a Recurring Basis

The following table presents the balances of the assets measured at fair value on a recurring basis as of June 30 2016. The Charter School did not have any liabilities measured at fair value on a recurring basis as of June 30, 2016.

<u>Investment Type</u>	<u>Level</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
San Diego County Treasury Investment Pool	2	<u>\$ 1,471,245</u>	310

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 6 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2016, consisted of the following:

Local Control Funding Formula	\$	432,895
Lottery		51,726
Interest		3,871
Total Accounts Receivable	\$	<u>488,492</u>

NOTE 7 - PREPAID EXPENSES

Prepaid expenses at June 30, 2016, consisted of the following:

Other	\$	<u>753</u>
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NOTE 8 - FIXED ASSETS

The fixed assets at June 30, 2016, consisted of the following:

Land	\$	1,158,491
Buildings		4,214,404
Building improvements		67,910
Equipment		110,909
Subtotal		<u>5,551,714</u>
Less: accumulated depreciation		<u>(358,438)</u>
Total Fixed Assets	\$	<u>5,193,276</u>

During the year ended June 30, 2016, \$73,143 was charged to the Charter School for depreciation expense.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2016, consisted of the following:

Salaries and benefits	\$	9,902
Vendor payables		41,096
Due to grantor		41,808
Compensated absences		33,839
Total Accounts Payable	<u>\$</u>	<u>126,645</u>

NOTE 10 - LONG-TERM OBLIGATIONS

Long-term obligations activity includes debt and other long-term obligations. Changes in obligations for the fiscal year ended June 30, 2016, are as follows:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016	Due in One Year
Union Bank - Oceanside Property	\$ 2,050,699	\$ -	\$ 125,357	\$ 1,925,342	\$ 139,369
Wells Fargo - Moreno Valley Property	-	1,632,100	6,643	1,625,457	81,560
Auto loan - Kia Motors Finance	4,363	17,287	8,375	13,275	3,352
Total	<u>\$ 2,055,062</u>	<u>\$ 1,649,387</u>	<u>\$ 140,375</u>	<u>\$ 3,564,074</u>	<u>\$ 224,281</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

Oceanside Property

On July 1, 2013, the Charter School refinanced its promissory note with Union Bank for the property located at 3660-3670 Ocean Ranch Blvd, Oceanside, CA 92056. The principal amount was \$2,300,000 with an interest rate of 4.2 percent. The loan will be amortized over 14 years and will mature on July 1, 2027.

Debt service requirements for the loan as of June 30, 2016, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 139,369	\$ 78,202	\$ 217,571
2018	145,337	72,234	217,571
2019	151,560	66,011	217,571
2020	158,050	59,522	217,572
2021	164,817	52,754	217,571
2022-2026	936,182	151,674	1,087,856
2027-2028	230,027	5,675	235,702
Total	<u>\$ 1,925,342</u>	<u>\$ 486,072</u>	<u>\$ 2,411,414</u>

Moreno Valley Property

On April 4, 2016, the Charter School entered into a Term Loan with Wells Fargo Bank for the property located at 22695 Alessandro Blvd, Moreno Valley, CA 92553. The principal amount was \$1,632,100 with an interest rate of 4.2 percent. The loan will be amortized over 15 years and will mature on March 20, 2031.

Debt service requirements for the loan as of June 30, 2016, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 81,560	\$ 66,711	\$ 148,271
2018	85,052	63,219	148,271
2019	88,694	59,577	148,271
2020	92,491	55,779	148,270
2021	96,452	51,819	148,271
2022-2026	547,858	193,495	741,353
2027-2031	633,350	65,903	699,253
Total	<u>\$ 1,625,457</u>	<u>\$ 556,503</u>	<u>\$ 2,181,960</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

Car Loan – Kia Motors Finance

On February 18, 2015, the Charter School obtained a loan in the amount \$17,287 for the purchase of a car. The loan bears interest at a rate of 3.90%. The loan has a five-year term and will mature on March 4, 2020.

Debt service requirements for the loan as of June 30, 2016, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 3,352	\$ 464	\$ 3,816
2018	3,486	330	3,816
2019	3,624	192	3,816
2020	2,813	51	2,864
Total	<u>\$ 13,275</u>	<u>\$ 1,037</u>	<u>\$ 14,312</u>

NOTE 11 - OPERATING LEASES

Moreno Valley Facilities Lease

On July 23, 2015, the Charter School entered into a facilities lease agreement with Moreno Valley Health, LLC for the property located at 22695 Alessandro Blvd, Moreno Valley, CA 92553. The term of the lease is for 11 months, beginning August 1, 2015 through June 30, 2016. Per the agreement, the Charter School paid \$30,000 for the period of August 1, 2015 through August 31, 2015 and June 1, 2016 through June 30, 2016. The Charter School was also required to pay an additional \$15,000 for security deposit, for a total amount of \$45,000 due on August 1, 2015. Base rent for the remaining months is \$10,000; however, the Charter School is also required to pay \$5,000 per month as part of a lease option deposit, as well utility fees (based on monthly usage). Based upon mutual agreement between the Charter School and Moreno Valley Health, LLC, the facilities lease was terminated April 30, 2016. The Charter School subsequently purchased the property. Total lease payments for the year ended June 30, 2016 was \$159,063 (including \$69,063 for deposits and utilities).

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

Oceanside Copier Lease

On January 27, 2014, the Charter School entered into a lease agreement with Konica Minolta Business Solutions, for a copier machine. The term of the agreement is for 60 months, beginning February 2014 through February 2019. For the fiscal year ended June 30, 2016, operating lease expense was \$2,388.

Future lease payments are as follows:

Fiscal Year Ending June 30,	Lease Payments
2017	\$ 2,388
2018	2,388
2019	1,393
Total	<u>\$ 6,169</u>

Moreno Valley Copier Lease

On August 11, 2015, the Charter School entered into a lease agreement with Konica Minolta Business Solutions, for a copier machine. The term of the agreement is for 60 months, beginning September 2015 through August 2020. Payments on the lease were made from September 28, 2015 through March 31, 2016, for the fiscal year ended June 30, 2016, therefore total operating lease expense was \$1,311.

Future lease payments are as follows:

Fiscal Year Ending June 30,	Lease Payments
2017	\$ 2,388
2018	2,388
2019	2,388
2020	398
Total	<u>\$ 7,562</u>

NOTE 12 - NET ASSETS

Net assets at June 30, 2016, consisted of the following:

Unrestricted	<u>\$ 3,498,342</u>
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**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

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

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and State contribution rates are set by the California Legislature, and (c) if the Charter School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Charter School has no plans to withdraw from this multi-employer plan.

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The Charter School contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2015, total actuarial value of assets are \$177 billion, the actuarial obligation is \$242 billion, contributions from all employers totaled \$2.6 billion, and the plan is 68.5 percent funded. The Charter School did not contribute more than five percent of the total contributions to the plan.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2015, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Charter School contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	9.20%	8.56%
Required employer contribution rate	10.73%	10.73%
Required state contribution rate	7.12589%	7.12589%

Contributions

Required member, Charter School and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the Charter School's total contributions were \$183,222.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2015, the Schools Pool total plan assets are \$57 billion, the total accrued liability is \$72 billion, contributions from all employers totaled \$1.3 billion, and the plan is 79.2 percent funded. The Charter School did not contribute more than five percent of the total contributions to the plan.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2015, annual actuarial valuation report, Schools Pool Actuarial Valuation, 2015. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The CalPERS provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.000%
Required employer contribution rate	11.771%	11.771%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Charter School is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the total Charter School contributions were \$53,106.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Charter School. These payments consist of State General Fund contributions to CalSTRS in the amount of \$99,304 (7.12589 percent of salaries subject to CalSTRS). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

NOTE 14 - RISK MANAGEMENT

Participation in Joint Powers Authority

The Charter School is a participant in the San Diego County Office of Education's Risk Management Joint Powers Authority (JPA) for risk management services for general liability, workers' compensation, property, fire and commercial auto liability insurance. The relationship between the Charter School and the JPA is such that the JPA is not considered a component unit of the Charter School for financial reporting purposes.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The JPA has budgeting and financial reporting requirements independent of member units and the JPA's financial statements are not presented in these financial statements; however, transactions between the JPA and the Charter Schools are included in these statements. Audited financial statements for the JPA were not available for fiscal year 2015-2016 at the time this report was issued. However, financial statements should be available from the respective agency.

During the year ended June 30, 2016, the Charter School made payments of \$67,976 to the JPA for services received. At June 30, 2016, the Charter School had no recorded accounts receivable or accounts payable to the JPA.

NOTE 15 - CONTINGENCIES

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

Litigation

The Charter School is not currently a party to any legal proceedings.

NOTE 16 - SUBSEQUENT EVENTS

The Charter School management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through _____, 2016, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

SUPPLEMENTARY INFORMATION

**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2016**

ORGANIZATION

Pacific View Charter School (Charter Number 0247) was granted in 1999 by the Oceanside Unified School District. Pacific View Charter School operates in Oceanside and Moreno Valley along with neighboring communities as an education alternative to the traditional school setting.

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Jon Walters	President	August 2016
Dr. John F. Deegan	Board Trustee	January 2018
Martha Brown	Board Trustee	June 2018

ADMINISTRATION

Gina Campbell	Founding Executive Director
Kira Fox	Director of Central Office and Finance

See accompanying note to supplementary information.

SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2016

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	14	15
Fourth through sixth	41	41
Seventh and eighth	40	42
Ninth through twelfth	394	394
Total Regular ADA	<u>489</u>	<u>492</u>
Classroom based ADA		
Transitional kindergarten through third	-	-
Fourth through sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
Total Classroom Based ADA	<u>-</u>	<u>-</u>

The Charter School only operates a non-classroom based independent study program.

See accompanying note to supplementary information.

**SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2016**

California Education Code Section 46201(a) stated this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

See accompanying note to supplementary information.

**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements.

See accompanying note to supplementary information.

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2016**

NOTE 1 - PURPOSE OF SUPPLEMENTARY SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the Charter School's operating members of the governing board, and members of the administration.

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with the provisions of *Education Code* Sections 46200 through 46206, if applicable.

California Education Code Section 46201(a) stated this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

Reconciliation of Annual Financial Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

INDEPENDENT AUDITOR'S REPORTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pacific View Charter School (the Charter School) (A California Nonprofit Public Benefit Corporation) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated _____, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pacific View Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pacific View Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Pacific View Charter School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Charter School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pacific View Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California
_____, 2016

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

Report on State Compliance

We have audited Pacific View Charter School's (the Charter School) compliance with the types of compliance requirements as identified in the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, that could have a direct and material effect on each of the Charter School's State government programs as noted below for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Charter School's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about the Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of the Charter School's compliance with those requirements.

Unmodified Opinion on Each of the Programs

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2016.

Other Matters

In connection with the audit referred to above, we selected and tested transactions and records to determine the Charter School's compliance with the State laws and regulations applicable to the following items:

LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS

Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratios of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND
 CHARTER SCHOOLS

Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, see below
After School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	Yes

CHARTER SCHOOLS

Attendance	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non Classroom-Based Instruction	Yes
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

Programs listed above for local education agencies are not applicable to charter schools; therefore, we did not perform any related procedures.

The Charter School did not receive funding related to the California Clean Energy Jobs Act; therefore, we did not perform any related procedures.

The Charter School does not operate a before or after school program within the After School Education and Safety Program; therefore, we did not perform any related procedures.

The Charter School does not operate Independent Study – Course Based instruction; therefore, we did not perform any related procedures.

The Charter School only offers Non Classroom-Based Instruction; therefore, we did not perform any procedures related to Annual Instruction Minutes Classroom-Based.

The Charter School did not receive funding for Charter School Facility Grant Program; therefore, we did not perform any related procedures.

Rancho Cucamonga, California
_____, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2016**

FINANCIAL STATEMENTS

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

STATE AWARDS

Type of auditor's report issued on compliance for programs:	<u>Unmodified</u>
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**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

None reported.

**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

None reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

The year ended June 30, 2016, was the Charter School's first year of operation.

11.2

***** THIS IS NOT A FILEABLE COPY *****

IRS e-file Signature Authorization for an Exempt Organization

OMB DRAFT

Form 8879-EO

For calendar year 2015, or fiscal year beginning JUL 1, 2015, and ending JUN 30, 20 16

2015

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

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

Department of the Treasury Internal Revenue Service

Name of exempt organization

PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION

Employer identification number

33-0920682

Name and title of officer

JON WALTERS PRESIDENT

Part I Type of Return and Return Information (Whole Dollars Only)

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

Table with 5 rows (1a-5a) and 3 columns (Form check, Total revenue/tax/balance, Amount). Row 1a is checked with amount 4,702,752.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2015 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

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

as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ***** THIS IS NOT A FILEABLE COPY *** Date

Part III Certification and Authentication

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

3356560050 do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Date

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

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047
2015
Open to Public Inspection

A For the 2015 calendar year, or tax year beginning **JUL 1, 2015** and ending **JUN 30, 2016**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION		D Employer identification number 33-0920682
	Doing business as		E Telephone number 760-757-0161
	Number and street (or P.O. box if mail is not delivered to street address) 6401 LINDA VISTA RD	Room/suite 605	G Gross receipts \$ 4,702,752.
	City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92111		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: JON WALTERS 3670 OCEAN RANCH BLVD, OCEANSIDE, CA 92056		H(c) Group exemption number ▶	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1999 M State of legal domicile: CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION IS COMMITTED TO PROVIDING A SAFE AND EXCEPTIONAL LEARNING ENVIRONMENT UTILIZING 21ST		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	0
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	39
	6 Total number of volunteers (estimate if necessary)	6	0
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 3,508,785.	Current Year 4,685,626.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,817.	17,126.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,515,602.	4,702,752.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,127,562.	2,836,665.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,030,446.	1,349,971.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,158,008.	4,186,636.	
19 Revenue less expenses. Subtract line 18 from line 12	357,594.	516,116.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 4,937,507.	End of Year 7,047,647.
	21 Total liabilities (Part X, line 26)	2,169,091.	3,763,115.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,768,416.	3,284,532.

Part II Signature Block

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

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

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

Form 990 (2015)

Part III Statement of Program Service Accomplishments

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

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

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

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

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

4a (Code:) (Expenses \$ **3,057,941.** including grants of \$) (Revenue \$)
PACIFIC VIEW CHARTER SCHOOL IS A K-12 TUITION FREE, PUBLIC CHARTER SCHOOL SERVING SAN DIEGO, RIVERSIDE, ORANGE, AND IMPERIAL COUNTIES THAT SPECIALIZES IN ONE-ON-ONE INSTRUCTION. THE SCHOOL PROVIDES AN EXCELLENT EDUCATIONAL ALTERNATIVE BY PARTNERING WITH PARENTS AND STUDENTS THROUGH A PERSONALIZED LEARNING MODEL.

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

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

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

4e Total program service expenses **3,057,941.**

Part IV Checklist of Required Schedules

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

PACIFIC VIEW CHARTER SCHOOL
 CO SAN DIEGO COUNTY OFFICE OF EDUCATION

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Form 990 (2015)

Part IV Checklist of Required Schedules (continued)

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

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

Form 990 (2015)

Form 990 (2015)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2015)

Form 990 (2015)

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

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	0			
b Enter the number of voting members included in line 1a, above, who are independent		0		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **CA**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: **THE ORGANIZATION - 760-757-0161**
6401 LINDA VISTA RD, NO. 605, SAN DIEGO, CA 92111

PACIFIC VIEW CHARTER SCHOOL
 CO SAN DIEGO COUNTY OFFICE OF EDUCATION

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Form 990 (2015)

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	4,677,507.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	8,119.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		4,685,626.			
Program Service Revenue	2 a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		17,126.			17,126.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.			4,702,752.	0.	0.	17,126.

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

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Form 990 (2015)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	240,213.	240,213.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,972,907.	1,147,526.	825,381.	
8 Pension plan accruals and contributions (Include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	327,177.	327,177.		
10 Payroll taxes	296,368.	296,368.		
11 Fees for services (non-employees):				
a Management				
b Legal	9,124.	7,300.	1,824.	
c Accounting	7,829.	6,263.	1,566.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	731,417.	585,134.	146,283.	
12 Advertising and promotion				
13 Office expenses	2,934.	2,347.	587.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	33,755.	27,004.	6,751.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	101,940.	81,552.	20,388.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	73,143.	58,514.	14,629.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a INSTRUCTIONAL MATERIALS	257,343.	205,874.	51,469.	
b STUDENT PROGRAMS	45,044.	36,035.	9,009.	
c DISTRICT SUPERVISORY FE	41,649.		41,649.	
d MAINTENANCE	29,694.	23,755.	5,939.	
e All other expenses	16,099.	12,879.	3,220.	
25 Total functional expenses. Add lines 1 through 24e	4,186,636.	3,057,941.	1,128,695.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 968-720)

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

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Form 990 (2015)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,952,467.	1	1,506,540.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	112,214.	4	347,078.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	739.	9	753.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,551,714.		
	10b	Less: accumulated depreciation	358,438.		
			2,872,087.	10c	5,193,276.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	4,937,507.	16	7,047,647.	
Liabilities	17	Accounts payable and accrued expenses	114,029.	17	199,041.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	2,055,062.	23	3,564,074.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	2,169,091.	26	3,763,115.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	2,768,416.	27	3,284,532.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	2,768,416.	33	3,284,532.	
34	Total liabilities and net assets/fund balances	4,937,507.	34	7,047,647.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,702,752.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,186,636.
3	Revenue less expenses. Subtract line 2 from line 1	3	516,116.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,768,416.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,284,532.

Part XII Financial Statements and Reporting

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

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

Form 990 (2015)

PACIFIC VIEW CHARTER SCHOOL

Schedule A (Form 990 or 990-EZ) 2015 CO SAN DIEGO COUNTY OFFICE OF EDUCATION 33-0920504020 **DRAFT**

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2015

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

PACIFIC VIEW CHARTER SCHOOL

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- 3b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- 3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- 4b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- 4c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- 5b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- 5c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- 9b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- 9c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
- 10b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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

PACIFIC VIEW CHARTER SCHOOL

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

PACIFIC VIEW CHARTER SCHOOL

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

PACIFIC VIEW CHARTER SCHOOL

Schedule A (Form 990 or 990-EZ) 2015 CO SAN DIEGO COUNTY OFFICE OF EDUCATION 33-092057 **DRAFT**

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2015 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1	Distributable amount for 2015 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)		
3	Excess distributions carryover, if any, to 2015:		
a			
b			
c			
d	From 2013		
e	From 2014		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2015 distributable amount		
i	Carryover from 2010 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2015 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2015 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		
6	Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).		
7	Excess distributions carryover to 2016. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a			
b			
c	Excess from 2013		
d	Excess from 2014		
e	Excess from 2015		

Schedule A (Form 990 or 990-EZ) 2015

PACIFIC VIEW CHARTER SCHOOL

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

Lined area for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

DRAFT
OMB No. 1545-0047

2015

Name of the organization

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

Employer identification number

33-0920682

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION	Employer identification number 33-0920682
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CALIFORNIA DEPARTMENT OF EDUCATION 1430 N ST SACRAMENTO, CA 95618	\$ 4,677,507.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

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

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

Name of organization PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION	Employer identification number 33-0920682
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB NO. 1545-0047
2015
Open to Public Inspection

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

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

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

(check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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

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

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

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

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Temporarily restricted endowment _____ %

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

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,158,491.		1,158,491.
1b Buildings		4,282,314.	269,068.	4,013,246.
1c Leasehold improvements				
1d Equipment				
1e Other		110,909.	89,370.	21,539.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,193,276.

Schedule D (Form 990) 2015

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2015

PACIFIC VIEW CHARTER SCHOOL

Schedule D (Form 990) 2015

CO SAN DIEGO COUNTY OFFICE OF EDUCATION

33-0920502 Page 7 **DRAFT**

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,702,752.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	4,702,752.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	4,702,752.

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

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

1	Total expenses and losses per audited financial statements		1	4,186,636.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	4,186,636.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	4,186,636.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE CHARTER SCHOOL HAS ADOPTED FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740 THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN AND PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY IF, BASED ON ITS MERITS, THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT BY THE TAXING AUTHORITIES. MANAGEMENT BELIEVES THAT ALL TAX POSITIONS TAKEN TO DATE ARE HIGHLY CERTAIN, AND, ACCORDINGLY, NO ACCOUNTING ADJUSTMENT HAS BEEN MADE TO THE FINANCIAL STATEMENTS.

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047 **DRAFT**

2015

Open to Public Inspection

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

Part I

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

If you need more space, use Part II

NONDISCRIMINATORY POLICY INCLUDED IN ALL ADVERTISEMENTS AND ENROLLMENT MATERIALS

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

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

NO FINANCIAL ASSISTANCE AWARDED, CALIFORNIA PUBLIC SCHOOL

- 5 Does the organization discriminate by race in any way with respect to:
 - a Students' rights or privileges?
 - b Admissions policies?
 - c Employment of faculty or administrative staff?
 - d Scholarships or other financial assistance?
 - e Educational policies?
 - f Use of facilities?
 - g Athletic programs?
 - h Other extracurricular activities?

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

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" on either line 6a or line 6b, explain on Part II.

- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

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

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

Schedule E (Form 990 or 990-EZ) (2015)

PACIFIC VIEW CHARTER SCHOOL

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

Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

CALIFORNIA STATE APPORTIONMENT REVENUE BASED ON STUDENT ATTENDANCE

Lined area for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.

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

OMB No. 1545-0047
DRAFT
2015
 Open to Public Inspection

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

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a 4b 4c	X X X
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes" to line 5a or 5b, describe in Part III.	5a 5b	X X
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	6a 6b	X X
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990. Schedule J (Form 990) 2015

PACIFIC VIEW CHARTER SCHOOL
 CO SAN DIEGO COUNTY OFFICE OF EDUCATION 33-0920682

DRAFT

Schedule J (Form 990) 2015
 Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(i) GINA CAMPBELL EXECUTIVE DIRECTOR	165,860.	27,437.	46,916.	22,480.	8,210.	270,903.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(iii)							
(iv)							
(v)							
(vi)							
(vii)							
(viii)							
(ix)							
(x)							
(xi)							
(xii)							
(xiii)							
(xiv)							
(xv)							
(xvi)							
(xvii)							
(xviii)							
(xix)							
(xx)							
(xxi)							
(xxii)							
(xxiii)							
(xxiv)							
(xxv)							
(xxvi)							
(xxvii)							
(xxviii)							
(xxix)							
(xxx)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB NO. 1545-0047
2015
Open to Public
Inspection

Name of the organization

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

Employer identification number
33-0920682

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

CENTURY TOOLS, RESOURCES AND CURRICULIM.

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

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

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

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

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

BOARD MEMBERS FILE YEARLY CALIFORNIA FORM 700

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990 or 990-EZ.
532211
08-02-15

Schedule O (Form 990 or 990-EZ) (2015)

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

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

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING:

PROGRAM SERVICE EXPENSES	585,134.
MANAGEMENT AND GENERAL EXPENSES	146,283.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	731,417.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	731,417.

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 9.x products and later products, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog. *DRAFT*

STATE COPY

TAXABLE YEAR
2015

California Exempt Organization
Annual Information Return

199

Calendar Year 2015 or fiscal year beginning (mm/dd/yyyy) 07/01/2015, and ending (mm/dd/yyyy) 06/30/2016
Corporation/Organization name PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION
California corporation number 2167985
FEIN 33-0920682
Street address (suite or room) 6401 LINDA VISTA RD, NO. 605
City SAN DIEGO State CA ZIP code 92111
Foreign country name Foreign province/state/county Foreign postal code

A First Return Yes No
B Amended Return Yes No
C IRC Section 4947(a)(1) trust Yes No
D Final Information Return? Dissolved Surrendered (Withdrawn) Merged/Reorganized
E Check accounting method: (1) Cash (2) Accrual (3) Other
F Federal return filed? (1) 990T (2) 990-PF (3) Sch H (990) (4) Other 990 series
G Is this a group filing? See instructions Yes No
H Is this organization in a group exemption? If "Yes," what is the parent's name? Yes No
I Did the organization have any changes to its guidelines not reported to the FTB? See instructions Yes No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. Yes No
K Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources \$ Yes No
L If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required.
M Is the organization a Limited Liability Company? Yes No
N Did the organization file Form 100 or Form 109 to report taxable income? Yes No
O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
P Is a federal Form 1023/1024 pending? Date filed with IRS Yes No

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	17,126.00
	2	Gross dues and assessments from members and affiliates	2	00
	3	Gross contributions, gifts, grants, and similar amounts received Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B	3	4,685,626.00
	4	SPMT 1	4	4,702,752.00
	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	00
	7	Total costs. Add line 5 and line 6	7	00
	8	Total gross income. Subtract line 7 from line 4	8	4,702,752.00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	4,186,636.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	516,116.00
Filing Fee	11	Total payments	11	00
	12	Use tax. See General Instruction K	12	00
	13	Payment balance. If line 11 is more than line 12, subtract line 12 from line 11	13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	00
	15	Filing fee \$10 or \$25. See General Instruction F	15	N/A
	16	Penalties and interest. See General Instruction J	16	00
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	00

Sign Here
Signature of officer: [Signature] Title: PRESIDENT Date: [Date] Telephone: [Telephone]
Preparer's signature: [Signature] Date: [Date] Check if self-employed: PTIN: P01385220
Paid Preparer's Use Only
Firm's name (or yours, if self-employed) and address: VAVRINEK, TRINE, DAY & CO., LLP
10681 FOOTHILL BLVD SUITE 300
RANCHO CUCAMONGA, CA 91730
Telephone: 95-2648289
909-466-4410
May the FTB discuss this return with the preparer shown above? See instructions Yes No

PACIFIC VIEW CHARTER SCHOOL
CO SAN DIEGO COUNTY OFFICE OF EDUCATION

33-0920682

DRAFT

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	00
	2	Interest	2	17,126.00
	3	Dividends	3	00
	4	Gross rents	4	00
	5	Gross royalties	5	00
	6	Gross amount received from sale of assets (See Instructions)	6	00
	7	Other income	7	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	17,126.00
	9	Contributions, gifts, grants, and similar amounts paid	9	00
	10	Disbursements to or for members	10	00
	11	Compensation of officers, directors, and trustees	11	240,213.00
	12	Other salaries and wages	12	1,972,907.00
	13	Interest	13	101,940.00
	14	Taxes	14	296,368.00
	15	Rents	15	00
	16	Depreciation and depletion (See instructions)	16	73,143.00
	17	Other Expenses and Disbursements	17	1,502,065.00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	4,186,636.00

Schedule L Balance Sheets		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		1,952,467.		1,506,540.
2	Net accounts receivable		112,214.		347,078.
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments				
10	a Depreciable assets	2,346,456.		4,393,223.	
	b Less accumulated depreciation	(304,295.)	2,042,161.	(358,438.)	4,034,785.
11	Land		829,926.		1,158,491.
12	Other assets	STMT 4	739.		753.
13	Total assets		4,937,507.		7,047,647.
Liabilities and net worth					
14	Accounts payable		114,029.		199,041.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable		2,055,062.		3,564,074.
18	Other liabilities				
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		2,768,416.		3,284,532.
22	Total liabilities and net worth		4,937,507.		7,047,647.

Schedule M-1 Reconciliation of income per books with income per return				
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.				
1	Net income per books	516,116.	7	Income recorded on books this year not included in this return.
2	Federal income tax		8	Deductions in this return not charged against book income this year
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8
4	Income not recorded on books this year		10	Net income per return.
5	Expenses recorded on books this year not deducted in this return			Subtract line 9 from line 6
6	Total. Add line 1 through line 5	516,116.		516,116.

FORM 199 CASH CONTRIBUTIONS STATEMENT 1
INCLUDED ON PART I, LINE 3

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
CALIFORNIA DEPARTMENT OF EDUCATION	1430 N ST SACRAMENTO, CA 95618	07/01/15	4,677,507.
TOTAL INCLUDED ON LINE 3			4,677,507.

FORM 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
JON WALTERS 6401 LINDA VISTA RD, NO. 605 SAN DIEGO, CA 92111	PRESIDENT 1.00	0.
JOHN F DEEGAN 6401 LINDA VISTA RD, NO. 605 SAN DIEGO, CA 92111	TRUSTEE 1.00	0.
MARTHA BROWN 6401 LINDA VISTA RD, NO. 605 SAN DIEGO, CA 92111	TRUSTEE 1.00	0.
GINA CAMPBELL 6401 LINDA VISTA RD, NO. 605 SAN DIEGO, CA 92111	EXECUTIVE DIRECTOR 40.00	240,213.
KIRA FOX 6401 LINDA VISTA RD, NO. 605 SAN DIEGO, CA 92111	DIR CENTRAL OFFICE & FINAN 40.00	0.
GAYLE JOHNSON 6401 LINDA VISTA RD, NO. 605 SAN DIEGO, CA 92111	STUDENT SERVICE DIR 40.00	0.
TOTAL TO FORM 199, PART II, LINE 11		240,213.

FORM 199 OTHER EXPENSES STATEMENT 3

DESCRIPTION	AMOUNT
INSTRUCTIONAL MATERIALS	257,343.
STUDENT PROGRAMS	45,044.
DISTRICT SUPERVISORY FE	41,649.
MAINTENANCE	29,694.
OTHER EMPLOYEE BENEFITS	327,177.
LEGAL FEES	9,124.
ACCOUNTING FEES	7,829.
OTHER PROFESSIONAL FEES	731,417.
OFFICE EXPENSES	2,934.
TRAVEL	33,755.
ALL OTHER EXPENSES	16,099.
TOTAL TO FORM 199, PART II, LINE 17	1,502,065.

FORM 199 OTHER ASSETS STATEMENT 4

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	739.	753.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	739.	753.

FORM 199 FUND BALANCES STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	2,768,416.	3,284,532.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	2,768,416.	3,284,532.

TAXABLE YEAR
2015

**Corporation Depreciation
and Amortization**

CALIFORNIA FORM
3885

Attach to Form 100 or Form 100W.

FORM 199

FEIN 33-0920682

Corporation name

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

California corporation number

2167985

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California	1	\$25,000
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property (elected IRC Section 179 cost)	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from prior taxable years	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2016. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation Method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 1 LAND	08/04/10	1,158,491.		L		0.	
2 BUILDINGS	08/04/10	4,282,314.	213,508.	SL	40.00	55,560.	
3 EQUIPMENT	08/01/14	110,909.	71,787.	SL	5.00	17,583.	
TOTALS		5,551,714.	285,295.				
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)	15					73,143.	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g); or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h), or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	73,143.
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	73,143.
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	0.

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g)	20					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44	21					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12	22					

TAXABLE YEAR
2015

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name PACIFIC VIEW CHARTER SCHOOL CO SAN DIEGO COUNTY OFFICE OF EDUCATION	Identifying number 33-0920682
--	---

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	4,702,752.00
2 Total gross income (Form 199, line 8)	2	4,702,752.00
3 Total expenses and disbursements (Form 199, line 9)	3	4,186,636.00

Part II Settle Your Account Electronically for Taxable Year 2015

4 Electronic funds withdrawal 4a Amount 4b Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2015 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.

Sign Here _____ **PRESIDENT**
Signature of officer Date Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2015 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN
	Firm's name (or yours if self-employed) and address	VAVRINEK, TRINE, DAY & CO., LLP			FEIN 95-2648289
		10681 FOOTHILL BLVD SUITE 300			ZIP code 91730
		RANCHO CUCAMONGA, CA			

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN	
	Firm's name (or yours if self-employed) and address	VAVRINEK, TRINE, DAY & CO., LLP			FEIN 95-2648289
		10681 FOOTHILL BLVD SUITE 300			ZIP code 91730
		RANCHO CUCAMONGA, CA			

11.3

**Pacific View Charter School
2015/16 Unaudited Actuals Budget
Financial Summary – June 30, 2016**

Legislation outlined in Education Code Section 47604.33 requires Charter Schools to report their financial statements four times a year to their Sponsoring District, County Office of Education, and the California Department of Education. The financial reporting includes Budget Adoption, First Interim, Second Interim and Unaudited Actuals. The enclosed financial reports provide an update and detail of the School's 2015/16 financial status, Unaudited Actuals, 2016/17 Budget and projections for two subsequent fiscal years. The 2015/16 Budget will require the Board's review and action.

The Unaudited Actuals 2015/16 Budget includes the following items:

- ✓ 2015/16 Unaudited Actuals Multi-year Projection and Assumptions
 - ✓ 2016/17 Local Control Funding Formula
 - ✓ 2016/17 School Services of California Dart Board
 - ✓ 2015/16 Unaudited Actuals Charter School Alternative Form
-
- The School has a Memorandum of Understanding with the Oceanside Unified School District (OUSD) to provide special education services to our students. OUSD receives all PVCS's NCCSE revenue in exchange for the programs and services provided to our students.

Detailed financial information is outlined in the enclosed reports, which provide an update of the Pacific View Charter School's 2015/16 budget. Included in the Unaudited Actuals Report are the 2016/17 adopted Budget and projections for two subsequent fiscal years.

1. Facilities Acquisition Moreno Valley
2. Additional Certificated Staff: one 9-12 Supervisory Teacher Position. One K-8 Supervisory Teaching Position
3. Increased number of hours for Instructional Aides to be shared between K-8 and 9-12 programs
4. Carpeting floor replacement for designated suites in our deferred maintenance program
5. Chrome books or equivalent for student in grades 6-12
6. Marketing expansion with Bray Outdoor to include billboards and bus backs
7. Increase in the number of hours for Palomar Family Counseling to provide student services
8. Replacement of computers for Administration and Teachers
9. Professional Development opportunities for teachers and support staff

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2015-2018 Unaudited Actuals Budget**

ENTERPRISE FUND		2015-16 Unaudited Actuals Budget	2016-17 Working/ Adopted Budget	2017-18 Projected Budget	2018-19 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	4,209,624	4,808,077	5,012,708	5,117,523
2) Other Federal Revenues	8100-8299	0	0	0	0
3) Other State Revenues	8300-8599	467,883	89,633	91,816	94,064
4) Other Local Revenues	8600-8799	325,246	11,000	13,000	15,000
5) TOTAL REVENUES		5,002,752	4,908,710	5,117,524	5,226,587
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	1,799,600	2,016,008	2,076,488	2,138,783
2) Classified Salaries	2000-2999	413,521	514,690	530,131	546,035
3) Employee Fringes	3000-3999	623,544	699,319	778,364	850,019
4) Books, Supplies, Non-Capital Equip	4000-4999	257,685	300,847	309,872	319,169
5) Services, Other Operating Exp	5000-5999	917,204	1,288,530	1,327,186	1,367,001
7) Other Outgo	6900-7299	373,143	0	0	0
8) Direct Support/Indirect Costs	7300-7499	101,940	0	0	0
9) TOTAL EXPENDITURES		4,486,637	4,819,394	5,022,041	5,221,006
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		516,115	89,316	95,483	5,580
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619					
E. Net Increase(Decrease) in Fund Balance		516,115	89,316	95,483	5,580
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		2,768,416	3,284,532	3,373,848	3,469,330
2) Ending Balance		3,284,532	3,373,848	3,469,330	3,474,910
Components of Fund Balance					
Restricted for Econ Uncert.		134,599	144,582	150,661	156,630
Restricted for Special Purposes		3,149,932	3,229,266	3,318,669	3,318,280
Undesignated		0	0	0	0
Total Components of Fund Balance		3,284,532	3,373,848	3,469,330	3,474,910
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		88,477	88,477	88,477	88,477

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2015-2018 Unaudited Actuals Budget**

		2015-16 Unaudited Actuals	2016-17 Working/ Adopted	2017-18 Projected Budget	2018-19 Projected Budget
Designated for Economic Uncertainty	9770-000	134,599	144,582	150,661	156,630
TOTAL		134,599	144,582	150,661	156,630
Revolving Cash Reserve	9711-000	200	200	200	200
Deferred Maintenance Reserve	9780-009	50,000	50,000	50,000	50,000
Laptops/Laptop Cart Replacements	9780-008	14,848	14,848	15,293	15,752
Payroll/Facilities Reserve	9780-007	150,000	150,000	150,000	150,000
Land/Bldg/Deprec/Growth	9780-000	2,713,172	2,792,506	2,881,464	2,880,616
Long Term Debt Reserve (Building)	9780-012	217,571	217,571	217,571	217,571
Long Term Debt Reserve (Automobile)	9780-013	4,141	4,141	4,141	4,141
TOTAL		3,149,932	3,229,266	3,318,669	3,318,280
Undesignated	9790-000	0	(0)	(0)	0
TOTAL		0	(0)	(0)	0
TOTAL RESERVES		3,284,531	3,373,848	3,469,331	3,474,910

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2015-2018 Unaudited Actuals Budget**

	<u>2016-17</u> <u>PROJECTED</u>	<u>2017-18</u> <u>PROJECTED</u>	<u>2018-19</u> <u>PROJECTED</u>
<u>REVENUE</u>			
1. COLA	0.47%	1.11%	2.42%
2. LOTTERY	\$140.00	\$140.00	\$140.00
3. ENROLLMENT ESTIMATES			
Totals	538	538	538
4. ENROLLMENT INCREASE(DECREASE)	40	0	0
5. REVENUE LIMIT ADA	527.35	527.35	527.35
<u>EXPENDITURES</u>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	12.58%	14.430%	16.28%
PERS Public Employee Retirement System	13.880%	15.500%	17.100%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	1.10%	1.10%	1.10%
Workers Compensation/09/10 1.80%	1.89%	1.89%	1.89%
Health Insurance cost per year	\$ 240,561	\$ 247,778	\$ 255,211
Books and Supplies/Other Operating Services	5%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2015-2018 Unaudited Actuals Budget**

REVENUES	2016-17	2017-18	2018-19
<i>Total Student Enrollment</i>	538	538	538
<i>Total Student ADA</i>	527.35	527.35	527.35
<i>Student ADA at 95.69% - MS - Grade K-3</i>	18.86	18.86	18.86
<i>Student ADA at 95.69% - MS - Grade 4-6</i>	50.63	50.63	50.63
<i>Student ADA at 95.69% - MS - Grade 7-8</i>	49.67	49.67	49.67
<i>Student ADA at 95.69% - HS - Grade 9-12</i>	408.19	408.19	408.19
Revenue Limit Sources			
0000-000-8011 LCFF Base Funding	2,828,117	2,973,409	3,589,425
0000-000-8011-001 LCFF Base Funding Prior Year	0	0	0
0000-500-8011 Supplemental & Concentration Grants	278,250	373,545	213,870
0000-500-8011-001 Supplemental & Concentratio Grants PY	0	0	0
1400-000-8012 Education Protection Account	790,976	727,698	348,030
1400-000-8012-001 Education Protection Account Prior Year	0	0	0
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	910,734	938,056	966,198
0000-000-8096-001 In lieu of Property Tax Prior Year	0	0	0
TOTALS	4,808,077	5,012,708	5,117,523
Other State Revenues			
0000-000-8550 Mandated Costs	16,787	16,787	16,787
1100-000-8560 State Lottery - CY Unrestricted	57,486	59,211	60,987
1100-000-8560-001 State Lottery - Prior Year Unrestricted	0	0	0
6300-000-8560 State Lottery - CY Restricted	15,270	15,728	16,200
6300-000-8560-001 State Lottery Restricted Adjustment	0	0	0
Various-8590 Star Testing Revenue	90	90	90
Various-8590-001 Star Testing Revenue	0	0	0
TOTALS	89,633	91,816	94,064
Other Local Revenues			
0000-000-8660 Interest	6,000	8,000	10,000
0000-000-8699 All other local revenue	5,000	5,000	5,000
0000-000-8699 Microsoft Voucher Funds	0	0	0
TOTALS	11,000	13,000	15,000
TOTAL REVENUE	\$4,908,710	\$5,117,524	\$5,226,587

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2015-2018 Unaudited Actuals Budget**

EXPENDITURES	2016-17	2017-18	2018-19
	21.9	21.9	21.9
<i>Certificated Salaries</i>			
1000-1999	2,016,008	2,076,488	2,138,783
Teacher salaries based on 21.9 FTE			
Admin Salaries 3.7FTE			
<i>Classified Salaries</i>			
2000-2999	514,690	530,131	546,035
Support staff & office salaries 7.5 FTE			
Admin Salaries 1.0 FTE			
<i>Employee Fringes</i>			
3111/3211 STRS	233,016	299,637	348,194
3212 PERS	80,466	82,170	93,372
3311/3312 Social Security	31,911	32,868	33,854
3321/3322 Medicare	35,260	37,796	38,930
3401/3402 Health & Welfare Benefits	240,561	247,778	255,211
3501/3502 Unemployment Insurance	28,009	28,849	29,715
3601/3602 Workman's Compensation Ins.	50,096	49,265	50,743
TOTALS	699,319	778,364	850,019
<i>Books and Supplies</i>			
4000-4999	300,847	309,872	319,169
<i>Services, Other Operating Expense</i>			
5000-5999	1,288,530	1,327,186	1,367,001
conferences, mileage, dues & memberships, insurance, gas & electricity, irrigation, trash, pest control, contracted cleaning services, leases, maintenance agreements, grounds & repairs, equipment leases, bank expenses, contracted services, bottled water, employment services, security services, charter buses, software licensing, print shop services, SDCOE systems, oversight fee, payroll services, legal expenses, advertising, telephones & cell phones, postage, internet costs			
<i>Other Outgo</i>	0	0	0
<i>Direct Support/Indirect Costs</i>	0	0	0
TOTAL EXPENDITURES	\$4,819,394	\$5,022,041	\$5,221,006

**Charter School Data Elements required to calculate the LCFF
Pacific View Charter (3731221)**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
COLA	1.57%	0.85%	1.02%	0.47%	1.11%	2.42%
GAP Funding rate	12.00%	30.16%	52.20%	54.84%	73.96%	41.22%
In-lieu of Property Tax	906,522	952,642	1,227,627	910,734	938,056	966,198
Statewide 90th percentile rate	12,921	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	400	348	498	538	538	538
Unduplicated Pupil Count	231	192	275	300	300	300
1-yr percentage	57.75%	55.17%	55.22%	55.76%	55.76%	55.76%
2-yr percentage		56.55%	56.02%	55.42%	55.59%	55.76%
3-yr rolling percentage						

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the inform district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Percentage (%)	66.64%	67.79%	67.79%	65.03%		
Unduplicated Pupil Percentage: Supplemental Grant	57.75%	56.55%	56.02%	55.42%	55.59%	55.76%
Unduplicated Pupil Percentage: Concentration Grant	57.75%	56.55%	56.02%	55.42%	0.00%	0.00%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note Charter School ADA is always funded on Current Year

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3	28.60	21.52	14.36	18.86	18.86	18.86
Grades 4-6	23.27	15.53	40.63	50.63	50.63	50.63
Grades 7-8	33.89	23.76	39.67	49.67	49.67	49.67
Grades 9-12	362.82	379.12	399.95	408.19	408.19	408.19
SUBTOTAL ADA	448.58	439.93	488.61	527.35	527.35	527.35

RATIO: ADA to Enrollment

	1.12	1.26	0.98	0.98	0.98	0.98
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**SSC School District and Charter School Financial Projection Dashboard
2016-17 Governor's Proposed State Budget**

This version of SSC's Financial Projection Dashboard is based on the 2016-17 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.47%	\$33	\$34	\$35	\$40
2016-17 Base Grants	\$7,116	\$7,223	\$7,438	\$8,618
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,116	\$7,223	\$7,438	\$8,618
Adjustment Factors	10.4% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$740	-	-	\$224
2016-17 Adjusted Base Grants	\$7,856	\$7,223	\$7,438	\$8,842
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	51.97%	49.08%	27.56%	32.25%	33.05%
Department of Finance Gap Funding Percentage	51.97%	49.08%	45.34%	6.15%	34.21%
Gap Funding Percentage (May Revise)	53.08%	-	-	-	-

PLANNING FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	1.02%	0.47%	2.13%	2.65%	2.72%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.47%	2.13%	2.65%	2.72%
California CPI	1.90%	2.22%	2.52%	2.62%	2.52%
California Lottery	Base	\$140	\$140	\$140	\$140
	Proposition 20	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	2.21%	2.40%	2.75%	2.80%	2.70%
CalPERS Employer Rate (projected)	11.847%	13.05%	16.60%	18.20%	19.90%
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ³
The greater of 5% or \$65,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$65,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

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

³ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Pacific View Charter School

CDS #: 37735693731221 (2)

Charter Approving Entity: Oceanside Unified School District

County: San Diego

Charter #: 247

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,183,373.00		2,183,373.00
Education Protection Account State Aid - Current Year	8012	756,629.00		756,629.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,269,621.69		1,269,621.69
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,209,623.69	0.00	4,209,623.69
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	444,290.89	23,592.25	467,883.14
Total, Other State Revenues		444,290.89	23,592.25	467,883.14
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	325,245.53		325,245.53
Total, Local Revenues		325,245.53	0.00	325,245.53
5. TOTAL REVENUES				
		4,979,160.11	23,592.25	5,002,752.36
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,315,572.47		1,315,572.47
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	479,566.58		479,566.58
Other Certificated Salaries	1900	4,461.38		4,461.38
Total, Certificated Salaries		1,799,600.43	0.00	1,799,600.43
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	29,364.96		29,364.96
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	83,628.20		83,628.20
Clerical and Office Salaries	2400	262,186.36		262,186.36
Other Noncertificated Salaries	2900	38,341.04		38,341.04
Total, Noncertificated Salaries		413,520.56	0.00	413,520.56

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Pacific View Charter School

CDS #: 37735693731221 (2)

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	282,626.38		282,626.38
PERS	3201-3202	53,105.98		53,105.98
OASDI / Medicare / Alternative	3301-3302	58,740.47		58,740.47
Health and Welfare Benefits	3401-3402	185,521.01		185,521.01
Unemployment Insurance	3501-3502	1,198.94		1,198.94
Workers' Compensation Insurance	3601-3602	42,351.40		42,351.40
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		623,544.18	0.00	623,544.18
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	5,543.89		5,543.89
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	194,000.05	15,959.60	209,959.65
Noncapitalized Equipment	4400	42,181.17		42,181.17
Food	4700			0.00
Total, Books and Supplies		241,725.11	15,959.60	257,684.71
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	33,754.62		33,754.62
Dues and Memberships	5300	6,270.10		6,270.10
Insurance	5400			0.00
Operations and Housekeeping Services	5500	29,693.51		29,693.51
Rentals, Leases, Repairs, and Noncap. Improvements	5600			0.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	835,314.02		835,314.02
Communications	5900	12,172.10		12,172.10
Total, Services and Other Operating Expenditures		917,204.35	0.00	917,204.35
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	73,143.00		73,143.00
Total, Capital Outlay		73,143.00	0.00	73,143.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	300,000.00		300,000.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	101,940.00		101,940.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		101,940.00	0.00	101,940.00
Total, Other Outgo		401,940.00	0.00	401,940.00
8. TOTAL EXPENDITURES		4,470,677.63	15,959.60	4,486,637.23

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Pacific View Charter School

CDS #: 37735693731221 (2)

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		508,482.48	7,632.65	516,115.13
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		508,482.48	7,632.65	516,115.13
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,768,519.83	(111.40)	2,768,408.43
b. Adjustments/Restatements	9793, 9795	8.00		8.00
c. Adjusted Beginning Fund Balance /Net Position		2,768,527.83	(111.40)	2,768,416.43
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,277,010.31	7,521.25	3,284,531.56
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	1,629,226.00		1,629,226.00
b. Restricted Net Position	9797		7,521.25	7,521.25
c. Unrestricted Net Position	9790A	1,647,784.31	0.00	1,647,784.31

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Pacific View Charter School

CDS #: 37735693731221 (2)

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,484,609.38	(15,113.40)	1,469,495.98
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	36,844.02		36,844.02
In Revolving Fund	9130	200.00		200.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	324,443.26	22,634.65	347,077.91
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	753.06		753.06
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	5,193,275.70		5,193,275.70
9. TOTAL ASSETS		7,040,125.42	7,521.25	7,047,646.67
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	165,202.92		165,202.92
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	3,597,912.19		3,597,912.19
6. TOTAL LIABILITIES		3,763,115.11	0.00	3,763,115.11
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		3,277,010.31	7,521.25	3,284,531.56

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Pacific View Charter School
CDS #: 37735693731221 (2)

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Pacific View Charter School

CDS #: 37735693731221 (2)

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	<u>4,486,637.23</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>0.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,486,637.23</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>175,083.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 4,311,554.23</u>

11.4



PACIFIC VIEW CHARTER SCHOOL

A California Public School

BOARD MEMBER PROFILE

Thank you for your interest in our board. We look forward to having you share your experience, skills and background with us. By providing us with the following information, you will assist us in creating a partnership that is mutually beneficial.

Name: Nichole Taylor

Home Address:

Home Phone:

Office Address:

(Please mark the address you would like us to use for mail and other written communication)

Office Phone:

E-Mail:

How are you familiar with our organization? Do you have any relationships with current board members or employees? My daughters Kayla & Coral have both attended PVCS. I know Mrs. Shea and Mrs. Meck.

What would you hope to help us accomplish as a member of the board?

I hope to help create and sustain a great learning environment for our students that is well rounded.

How do you view the role of a board member? Discuss your approach to governance and commitment and the importance of meeting attendance.

I think the primary role of any board member is to work to improve student achievement through the policies set. This works best when board members come together to work as a team to collaborate, communicate with each other and focus. Meeting attendance is pivotal to the board's success. Without attendance issues cannot move forward.

What specific skills or experience would you most like to share with us as a potential board member?

I am a mother of 4 students. We have been involved in 5 different schools. I have seen good + bad in each of them, and feel like I have been able to learn something from each school I've been involved with.

What is your educational philosophy?

Each student is different and learns differently and needs the right environment to learn and grow and be nurtured. Education needs to be well rounded and should facilitate the learning and growth academically, personally and ethically of the child.

Educational background (please include schools/institutions, city/state, degree(s) + also continuing education): I have a B.A. in Middle Eastern Studies from Brigham Young Univ, UT. I am partway through an M.A in National Security Studies from Cal State, San Bernardino.

What is your current occupation? (Please include a brief statement of duties.)

I am a homemaker, mom of 4 children. I am also studying to be a certified Service Dog trainer through Little Angels. I am training a Boxer/Mastiff mix to be an Autism Assistance Dog for our son with Autism.

Boards on which you serve or have served:

Organization:

Type of Involvement:

Community and professional organizations:

Organization:

Type of Involvement:

Relief Society
Vey Ranch PTO

Head Leader of Womens Relief Society organization
Secretary

Please provide the names of three references not affiliated with our organization:

1. Troy Taylor
2. Olivia Elmer
3. Vanessa Olsen

Which specific committees interest you?

Public Relations

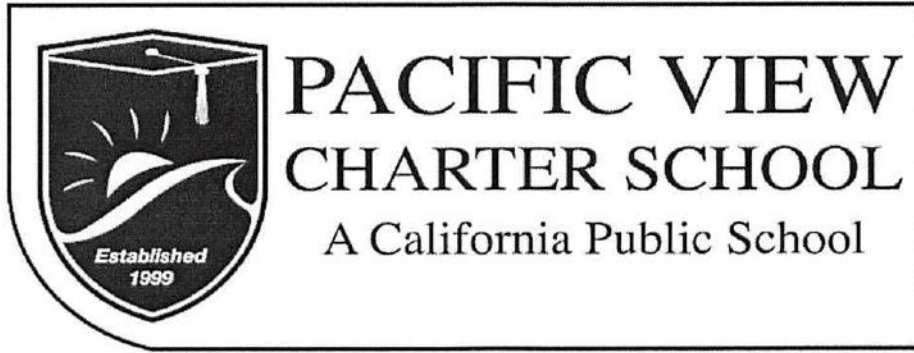
Fund Development

New Program Development

Marketing

Other (please describe below)

11.5



Application for Authorization of Student Club or Organization

I. We, the undersigned students, request approval to form a student club or organization at ___Pacific View Charter School_____ (Name of School site)

II. This organization will be called the ___FCS (Fellowship with Christian Students _ and will have its purpose the following:

___Fellowship with Christian students and to have fellowship in the Bible. Anyone is welcome.

III. _____Michael Hamilton_____ (name of credentialed teacher) has agreed to serve as the advisor for this organization for the school year.

IV. We have attached:

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

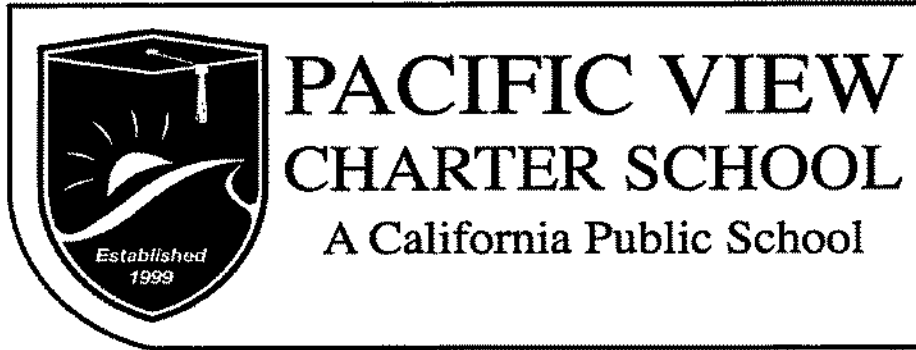
V. Approved:

Lin Campbell
Executive Director

Date: 9-16-16

Michael Hamilton
Advisor

Date: 09/16/16



**Constitution
the**

and Bylaws of

_____ FCS _____ club.

Article I. Name of club

The official name of this organization shall be __FCS (Fellowship of Christian Students.

Article II. Purpose

The purpose of this club shall be to __To have fellowship in God's word. (The Bible)

Article III. Membership

Section 1. All members are required to be students of Pacific View Charter School
Section 2. Regular attendance of all club members is encouraged

Article IV. Officers

Section 1. The officers of this club shall be a President, Vice President, Secretary, and Treasurer
Section 2. The officers shall be elected by nomination and majority vote.
Section 3. The term of office shall be the school year.

Article V. Meetings

Section 1. This club shall meet _____ (how often) on _____ (day).
Section 2. Special meetings may be called by the president with the advisor's approval.

Article VI. Fundraising and Expenditures

Section 1. All fundraising by any student club shall be supervised under the name of the school.
All fundraising must receive prior approval by the Executive Director.
Section 2. All expenditures shall be approved by a majority of the club members, recorded in the minutes, and subject to the approval of the advisor, if applicable.

Article VII. Quorum

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

Article VIII. Amendments

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

12.1

Pacific View Charter School

Curriculum and Instruction

Policy #7

Independent Study

Instruction:

The Governing Board (“Board”) authorizes independent study as an optional alternative instructional strategy by which students may reach curriculum objectives and fulfill graduation requirements. Independent study shall offer a means of individualizing the educational plan for students whose needs may be best met through study outside of the regular classroom setting.

Independent study entails a commitment by both the parent/guardian and the student, and as the student gets older, he/she assumes a greater portion of the responsibility involved. The Executive Director or designee shall determine that the prospective independent student understands and is prepared to meet the school’s requirements for independent study. Independent study may be offered only to students who can achieve in this program as well as or better than they would in the regular classroom.

The Executive Director or designee shall ensure that a fully executed written independent study agreement, as prescribed by law, exists for each participating student. (Education Code 51747(c)).

The Board recognizes that independent study may be used as an option to encourage students to remain in school. Each student’s Independent Study shall be coordinated, implemented, and continuously evaluated under the general supervision of an assigned certificated employee(s).

For students in all programs and in all grade levels, the maximum length of time that may elapse between the time an assignment is made and the date by which the student must complete the assigned work shall be **six (6) school days**.

When any pupil fails to complete **four (4) assignments** the Executive Director or his or her designee shall conduct an evaluation to determine whether it is in the best interest of the pupil to remain in independent study. A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school

Legal Reference

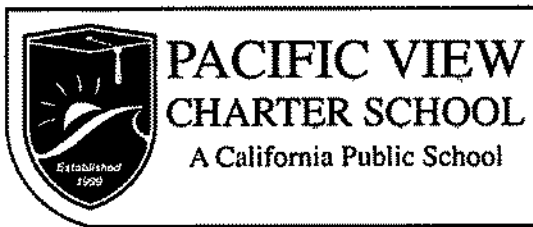
Education Code

47612.5; 51745-51749.5 Independent Study programs

Adopted: 11-02-04

Amended: 11-17-11

13.1



Certificated Position

Job Description: HOURLY SUPERVISORY TEACHER

DESCRIPTION OF POSITION:

Provides an educational program for students in grades K-12 or a combination thereof, and assists in other school programs as assigned.

DUTIES:

1. Develop a Personalized Learning Plan encompassing the expected standards of each particular student's progress and communicating the expectation of high standards and learning goals.
2. Assess each student's academic and social growth, and communicate with parents on the individual student's progress.
3. Maintain professional competence through participation in in-service educational activities provided by the School and/or self-directed professional growth activities.
4. Meet with the K-5th grade student and parent every three weeks; the 6-8th grade every two weeks and the 9-12th grade every week to:
 - Collect, review, and grade work
 - Discuss the current work samples
 - Complete lesson plans for upcoming week
 - Complete attendance record
 - Distribute educational material when appropriate
 - Notify parents and students of school-related updates
5. Suggest appropriate instructional techniques that involve and motivate students.
6. Administer group standardized tests in accordance with state testing program.
7. Follow-up with students who are not meeting expectations and with students who require more challenging material through the Student Success Team Process (SST).
8. Become knowledgeable of the PVCS Menu of Services to provide students and parents additional support through PVCS and other community resources.
9. Be a contributing member of the staff and work as part of a team toward school goals.
10. Stay up-to-date on curriculum content and "best practices".

11. May serve on at least one committee throughout the school year.
12. Supervise students on field trips.
13. Complete requisitions for instructional supplies as needed.
14. Other duties as assigned.

QUALIFICATION REQUIREMENTS:

A valid California Teaching Credential.

REASONING ABILITY:

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

PHYSICAL DEMANDS:

Dexterity of hands and fingers to operate a computer keyboard.

Sitting or standing for extended periods of time.

Hearing and speaking to exchange information and making presentations.

Seeing to read a variety of materials.

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

WORK ENVIRONMENT:

School office environment.

Constant interruptions.

Evening or variable hours.

Salary:

Hourly per Certificated salary schedule placement

SUPERVISOR:

Lead Teacher

Board Approved: