

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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

22695 Alessandro Blvd., Moreno Valley, CA 92533

Phone # (760) 757-0161

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Board of Trustees' Meeting Agenda

Tuesday, November 29, 2022

3:30pm

1.0 Call to Order/Roll Call

2.0 Approval of Agenda

Action

3.0 Pledge of Allegiance

4.0 Public Comment

Members of the public will be given the opportunity to address the Board during the meeting. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be for six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board Meeting.

5.0 Introductions

6.0 Executive Director's Report

Information

7.0 Consent Calendar

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

7.1 No Items this Month

8.0 Action/Discussion Items

Administrative

8.1 Precalculus A and Precalculus B Course Outlines **Action**

Responsible Party

Director of Curriculum Services Cohen will discuss Precalculus A and Precalculus B Course Outlines.

8.2 US History A and US History B Course Outlines **Action**

Responsible Party

Director of Curriculum Services Cohen will discuss US History A and US History B Course Outlines.

8.3 Student Club Approval **Action**

Responsible Party

Director of Student Services Johnson will discuss the following club applications, constitutions and bylaws:

Game Group

Council of Debate

Choose Happy and Friendly Connections Club

Business and Financial

8.4 Board Warrant Listing October 1 through October 31, 2022 **Action**

Responsible Party

Director of Business and Operations Borth will discuss the Board Warrant Listing.

8.5 HVAC Unit Failure and Property Loss Claim **Action**

Information/Summary

Early this month the HVAC in 3664 suffered a catastrophic failure and was deemed nonrepairable. The quote for replacement is \$12,500, which is under the bid threshold of \$99,100 per Public Contract code (PCC) Section 20111(a) and under the public projects bid threshold of \$15,000 per PCC Section 22002(c). As such the work was performed and a claim for property loss was submitted.

Responsible Party

Director of Business and Operations Borth and Human Resources and Business Services Coordinator Bentley will discuss the HVAC Unit Failure and Property Loss Claim.

8.6 First Interim Financial Report Action

Information/Summary

Education Code Section 47604.33 requires charter schools to submit their First Interim reports to their sponsoring school districts by December 15, 2022.

Responsible Party

Director of Business and Operations Borth will discuss the First Interim Financial Report.

Personnel

8.7 Health and Welfare 2023 Action

Information/Summary

On October 18, 2022, the Board reviewed potential medical rates for 2023 which offered employees the choice between four different medical plans with an estimated cost increase of \$117,000 in the 22/23 budget. Now that actual medical enrollment has taken place the updated cost to the 22/23 budget is a savings of \$90,000. Under the new plan, with seven employees continuing to waive health and welfare benefits, we were able to achieve a cost savings over the 22/23 Adopted Budget cost for health and welfare.

Responsible Party

Director of Business and Operations Borth and Human Resources and Business Services Coordinator Bentley will discuss the 2023 Health and Welfare Rate.

8.8 Classified - Severely Disabled Premium Stipend for Special Education Instructional Aide Action

Information/Summary

This stipend was board approved September 28, 2022, however changes have been made to better align the stipend with PERS requirements.

Responsible Party

Human Resources and Business Services Coordinator Bentley will discuss the Severely Disabled Premium Stipend for Special Education Instructional Aide.

9.0 Board/Staff Discussion

10.0 Adjournment/Next Meeting

The next regularly scheduled meeting of the Board of Trustees will be held Tuesday, December 20, 2022.

Pacific View Charter School Course Outline

Course Title: Precalculus A
Department: Mathematics

Course #:
Credits: 5

Course Description:

With an emphasis on function families and their representations, Precalculus is a thoughtful introduction to advanced studies leading to calculus. The course briefly reviews linear equations, inequalities, and systems and moves purposefully into the study of functions. Students then discover the nature of graphs and deepen their understanding of polynomial, rational, exponential, and logarithmic functions. Scaffolding rigorous content with clear instruction, the course begins with the study of modeling polynomial, exponential, and quadratic functions, exploring rational functions, solving problems with complex numbers and with polar coordinates, and finally concluding the first part of the two course series with trigonometry.

Student Outcomes:

Students will be able to:

- Create and solve one-variable linear inequalities, including compound inequalities, and represent the solution sets graphically and algebraically.
- Represent and solve real-world problems using linear programming and maximize a function given constraints.
- Write the equation of a transformed function, graph the transformation, and describe the effect of one or more transformations, including real world problems.
- Justify why function composition is not commutative, identify the functions that make up a composite function, and compare and contrast characteristics of a function and its inverse.
- Create quadratic inequalities in one variable, and use them to find real solutions of quadratic inequalities algebraically and graphically.
- Solve and interpret the numerical and graphical values in an exponential, logarithmic, or logistic function in terms of a context
- Perform mathematical operations of rational expressions which includes: analyze key features of a rational function, simplify rational expressions using factoring techniques, write a rational expression to find the partial decomposition, simplify complex rational expressions, and graph rational functions.
- Solve rational inequalities algebraically and determine extraneous solutions.
- Perform operations of complex numbers and identify the field properties of complex numbers.
- Calculate the modulus of a complex number, and use it to find the distance between any two complex numbers in the plane.
- Find conjugates, moduli, and arguments of complex numbers.

- Graph points in the complex or polar plane given polar coordinates or the rectangular or polar form of a complex number.
- Explain why the rectangular and polar forms of a given complex number represent the same number.
- Use a polar equation to represent a real-world scenario or interpret parts of a polar equation in terms of a context.
- Use de Moivre's theorem to calculate a power of a complex number, then prove de Moivre's theorem.
- In a unit circle, graph sine and cosine functions and then compare and contrast the graphs. Perform translations of sine and cosine functions and use their equations/graphs to interpret real-world scenarios.
- Find and graph inverse trigonometric functions
- Modeling with sinusoidal functions

Assessment: Assessment of student outcomes will be based on student performance on assignments and projects.

Instructional Materials: Edgenuity, classroom notes, a variety of supplemental materials, and various internet resources.

Board Approval Date: xx/xx/20xx

Pacific View Charter School Course Outline

Course Title: Precalculus B
Department: Mathematics

Course #:
Credits: 5

Course Description:

With an emphasis on function families and their representations, Precalculus is a thoughtful introduction to advanced studies leading to calculus. The course briefly reviews linear equations, inequalities, and systems and moves purposefully into the study of functions. Students then discover the nature of graphs and deepen their understanding of polynomial, rational, exponential, and logarithmic functions. Scaffolding rigorous content with clear instruction, the course leads students through an advanced study of trigonometric statistics functions, matrices, and vectors. The course concludes with a short study of probability and .

Student Outcomes:

Students will be able to:

- Apply the law of sines and cosines to solve mathematical and real-world problems.
- Determine whether a triangle has zero, one, or two solutions using the ambiguous case of the law of sines.
- Use right triangle trigonometry to develop and prove the Law of Sines and the Law of Cosines and to derive the area formula $A = \frac{1}{2}ab\sin C$ and solve area and perimeter problems using $A = \frac{1}{2}ab\sin C$.
- Solve area and perimeter problems using Heron's formula.
- Prove the trigonometric subtraction identities and addition identities, double angle identities, and half-angle identity for sine, cosine, or tangent and use the identities to solve for sine, cosine, or tangent to find the exact trigonometric value of an angle and to simplify an expression or verify an identity, and to solve a trigonometric equation
- Solve trigonometric inequalities by graphing.
- Determine the direction, magnitude, or components of a vector.
- Calculate the result of performing two or more of the following operations on vectors: addition, subtraction, scalar multiplication.
- Write a trigonometric equation that models a real-world problem involving vectors.
- Solve a real-world problem involving vector quantities.
- Calculate and interpret the dot product of two vectors.
- Use the dot product to calculate the angle between two vectors.
- Identify, represent and interpret data in matrices.
- Solve matrix equations using operations with matrices.
- Solve matrix equations by taking the inverse of a matrix.
- Perform multiplication of a scalar and a matrix.
- Evaluate and apply determinants to solve problems.
- Solve a system of equations using Cramer's rule.

- Solve a linear system using reduced row echelon form.
- Solve problems involving transformations of vectors using matrices.
- Identify the conic formed when a plane intersects a double napped cone.
- Graph or determine key features (center, radius, vertex, directrix, focus) of a circle or parabola from a given equation.
- Write the equation of a circle or parabola given a graph or verbal description.
- Identify the center, foci, directrix, and vertices of an ellipse from an equation or graph, and use this to write the equation of an ellipse.
- Write and graph the equation of a hyperbola with center at the origin from a given graph or information about its foci, directrices, or vertices.
- Determine the center, foci, directrices, vertices, and asymptotes of a hyperbola from an equation or graph, then use this to write the equation of a hyperbola.
- Determine the type of conic from the general form of a given equation.
- Graph, describe, and complete the square to write the equation of a conic section in standard and form.
- Interpret the constants or coefficients in the equation of a quadratic relation in terms of a context.
- Graph, or describe how to graph, the solution set of a conic inequality.
- Graph and convert between parametric equations and rectangular relations.

Assessment: Assessment of student outcomes will be based on student performance on assignments and projects.

Instructional Materials: Edgenuity, and a variety of supplemental materials and various internet resources.

Board Approval Date: xx/xx/20xx

Pacific View Charter School Course Outline

Course Title: U.S. History A
Department: Social Science

Course #: 1094
Credits: 5

Course Description:

This course covers the major turning points in American history starting with the American Revolution and ending with the New Deal. Students will review the nation's beginnings and the impact of the Enlightenment on U.S. democratic ideals. Students will analyze the impacts, challenges and triumphs of the U.S. as immigrants pursue Manifest Destiny, cities develop during the Industrial Revolution, the nation is pulled into World War I, the economy booms in the 1920's and crashes into the Great Depression. Instruction will be delivered in the form of a textbook, educational videos, primary documents, and Internet research.

Student Outcome:

The student will be able to:

1. Create historically accurate timelines.
2. Identify authors' purpose and bias, utilize context and background knowledge, and account for disparities among various viewpoints of historical events.
3. Use information from instructional materials and research to develop Google Slide presentations, which accurately tell the story of each historical time period.
4. Write evidence-based essays focusing on essential questions that are pertinent to the theme of the unit.
5. Utilize thinking maps, close reading skills, and geographical maps to demonstrate understanding of why and how an event is relevant to society today.
6. Analyze current events in the context of historical events to explain cause and effect.
7. Create a multimedia final project that shows mastery of the material combined with a final mastery exam consisting of multiple choice, short answer, and short essay questions.

Assessment:

Student outcomes will be based on essays, timelines, projects, and Google Slide presentations.

Instructional Materials:

Textbook: *American History, Reconstruction to The Present*, Houghton Mifflin Harcourt, 2019.
Instructional videos, primary documents from internet resources.

Board Approval Date:

Amended:

Pacific View Charter School Course Outline

Course Title: U.S. History B
Department: Social Science

Course #: 1096
Credits: 5

Course Description:

This course is the second half of United States History and covers the period from World War II to the present time. Students will learn about the impact of the Cold War, the Vietnam War, and the Civil Rights movement. Students will analyze the changing role of the United States within the global political environment and assess the impact of domestic policies and events on their local communities. Instruction will be delivered in the form of textbook, educational videos, primary documents, and internet research.

Student Outcome:

The student will be able to:

1. Create historically accurate timelines.
2. Identify authors' purpose and bias, utilize context and background knowledge, and account for disparities among various viewpoints of historical events.
3. Use information from instructional materials and research to develop Google Slide presentations, which accurately tell the story of each historical time period.
4. Write evidence-based essays focusing on essential questions that are pertinent to the theme of the unit.
5. Utilize thinking maps, close reading, and geographical maps to show understanding of why and how an event is relevant to society today.
6. Analyze current events in the context of historical events to explain cause and effect.
7. Create a multimedia final project that shows mastery of the material combined with a final mastery exam consisting of multiple choice, short answer, and short essay questions.

Assessment:

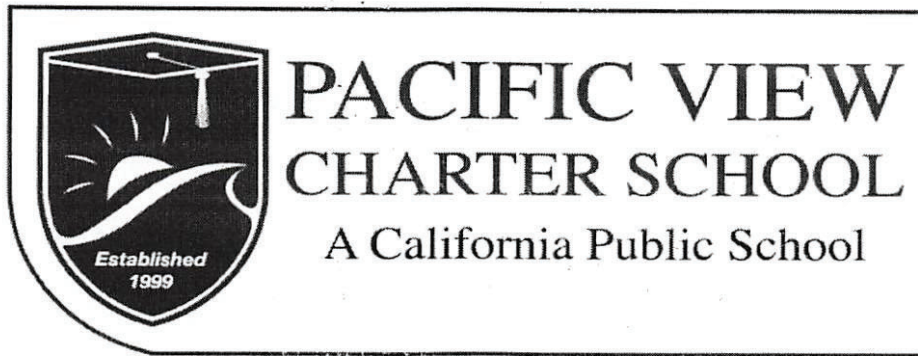
Student outcomes will be based on essays, timelines, projects, and Google Slide presentations.

Instructional Materials:

Textbook: *American History, Reconstruction to The Present*, Houghton Mifflin Harcourt, 2019.
Instructional videos, primary documents from internet resources.

Board Approval Date:

Amended:



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.

This organization will be called the Game Group and its purpose will be the following: This club will have many board games to play and students can learn the rules of the games. It will be a stress free zone to learn and have fun.

- II. Kassandra Smith has agreed to serve as the advisor for this organization for the school year.

We have attached:

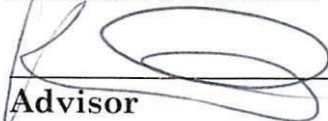
1. A copy of the constitution
2. A copy of the list of participants (must have a minimum of 5)

- III. Approved:



Executive Director

Date: 11/7/22

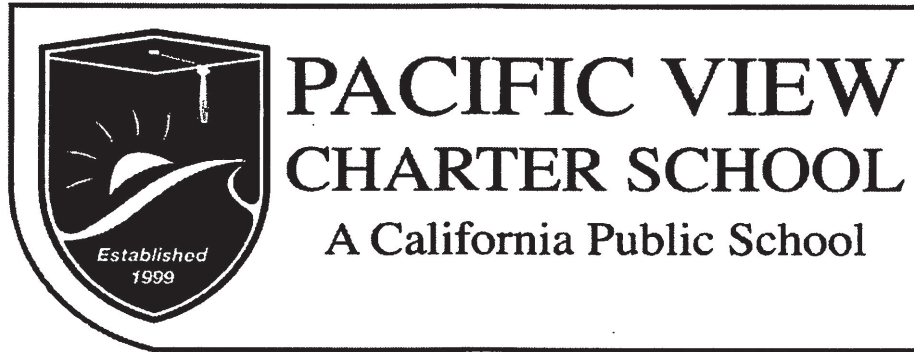


Advisor

Date: 11/4/2022

Alternate Advisor

Date: _____



Constitution and Bylaws of the Game Group.

Article I. Name of club

The official name of this organization shall be The Game Group.

Article II. Purpose

The purpose of this club shall be to learn the rules of board games and have fun in the process.

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 on Mondays from 2:15-3:00

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.

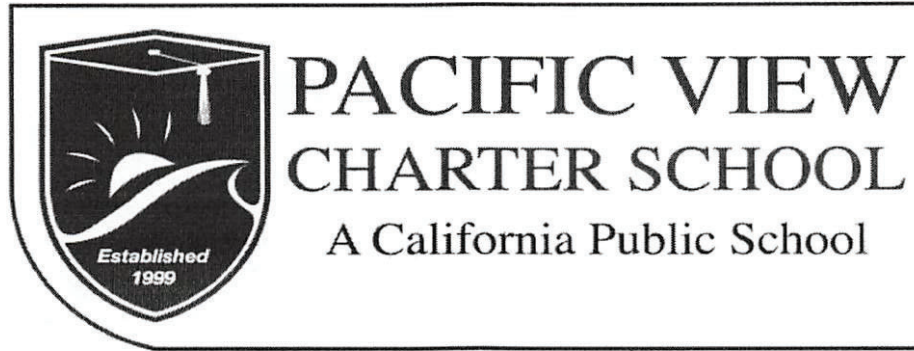
Section 2. All expenditures shall be approved by a majority of the club members, recorded in the minutes, and subject to the approval of the advisor, if applicable.

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.



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.

This organization will be called the Council of Debate and its purpose will be the following:

Provide a place for students to argue respectfully and learn to debate.

- II. Patrick Garrett has agreed to serve as the advisor for this organization for the school year.

We have attached:

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

III. Approved:


Executive Director

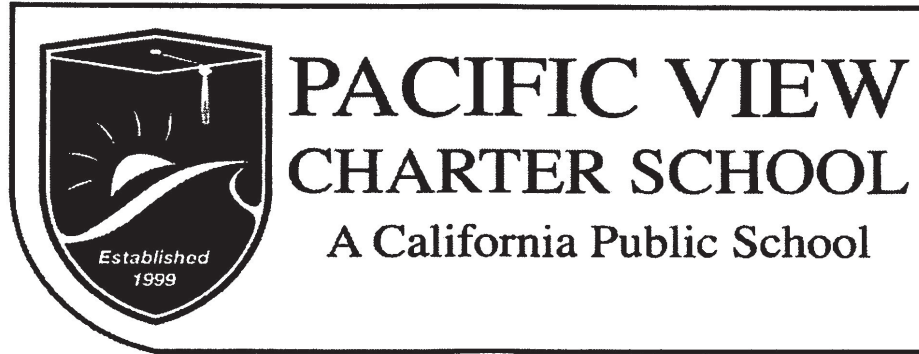
Date: 11/7/22


Advisor

Date: 11/4/22

Alternate Advisor

Date: _____



Constitution and Bylaws of the Council of Debate.

Article I. Name of club

The official name of this organization shall be Council of Debate.

Article II. Purpose

The purpose of this club shall be to argue respectfully.

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 on Mondays and Fridays from 2:25-3:25

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.

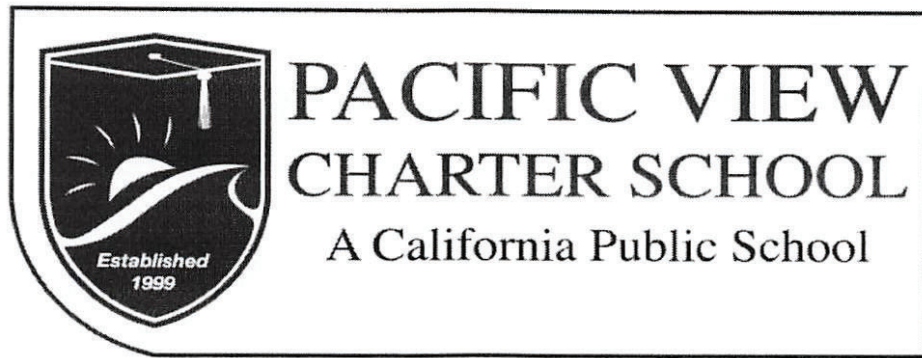
Section 2. All expenditures shall be approved by a majority of the club members, recorded in the minutes, and subject to the approval of the advisor, if applicable.

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.



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.

This organization will be called the Choose Happy and Friendly Connections Club and its purpose will be the following:

Provide high school students with the opportunity to have weekly friendly connections and check-ins for a social outlet.

- II. Robert Merrill has agreed to serve as the advisor for this organization for the school year.

We have attached:

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

III. Approved:

Executive Director

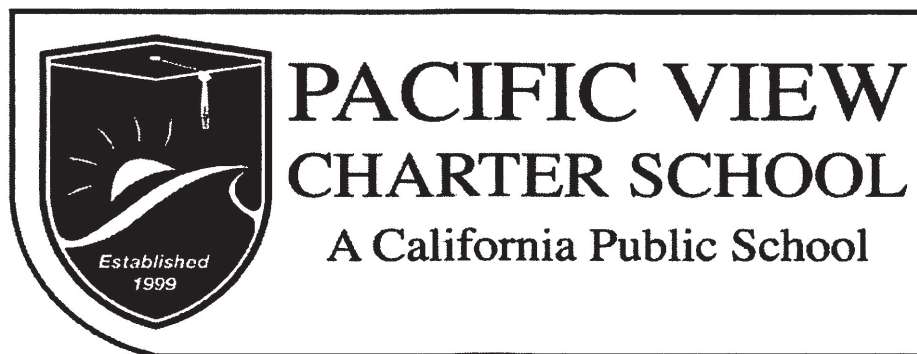
Date: 11/17/2022

Advisor

Date: 11/17/2022

Alternate Advisor

Date: _____



Constitution and Bylaws of the: Choose Happy Friendly Connections Club

Article I. Name of club

The official name of this organization shall be Choose Happy Friendly Connections Club

Article II. Purpose

The purpose of this club shall be: to provide high school students with the opportunity to have weekly friendly connections and check-ins for a social outlet.

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 Fridays from 2:00-3:00

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.

Pacific View Charter
November, 2022 Board Meeting
October Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Fund Amount	Purchase Order Number
006248	Reliable Translations Inc.	10/3/2022	\$ 324.00	SPED RELIABLE TRANSLATIONS	6200	\$ 162.00	0000001602
006248	Reliable Translations Inc.	10/3/2022	\$ 324.00	SPED RELIABLE TRANSLATIONS	6200	\$ 162.00	0000001602
006249	AIR CRAFTS HEATING & AC INC.	10/3/2022	\$ 1,850.00	HVAC - PM Services	6200	\$ 1,850.00	0000001526
006250	NANPOR SECURITY SERVICES	10/3/2022	\$ 2,071.44	Security Guard - Oceanside	6200	\$ 2,071.44	0000001538
006251	PACIFIC VIEW CHARTER SCHOOL	10/3/2022	\$ 18,130.94	Mortgage Payment- Oceanside	6200	\$ 2,719.64	0000001547
006251	PACIFIC VIEW CHARTER SCHOOL	10/3/2022	\$ 18,130.94	Mortgage Payment- Oceanside	6200	\$ 15,411.30	0000001547
14941710	San Diego & Imperial County Schools FBC	10/3/2022	\$ 98.29	COBRA Benefits - Employee paid	6200	\$ 98.29	
14943171	Kajeet, Inc	10/6/2022	\$ 773.28	KAJEET HOTSPOTS AND LTE CHROME	6200	\$ 773.28	0000001606
14943172	DiscoverHubbl, Inc	10/6/2022	\$ 633.64	HUBBL HOTSPOTS	6200	\$ 633.64	0000001541
14943173	BAY ALARM	10/6/2022	\$ 1,450.00	SECURITY PANEL UPGRADE BAY ALARM	6200	\$ 1,450.00	0000001682
14943174	NATIONAL BENEFIT SERVICES, LLC	10/6/2022	\$ 75.05	Administrative Fees for Benefit Administration	6200	\$ 75.05	0000001572
14943175	RONALD LARRY HOLDEN	10/6/2022	\$ 2,600.00	Janitorial Services - Moreno Valley	6200	\$ 2,600.00	0000001520
14943176	VCC OCEAN RANCH CONDO. ASSOC.	10/6/2022	\$ 6,158.00	Property Association Fees - Oceanside	6200	\$ 6,158.00	0000001534
14944034	HopSkipDrive, INC	10/10/2022	\$ 2,946.28	Student Transportation	6200	\$ 2,946.28	0000001605
14944035	Hollandia Dairy Inc.	10/10/2022	\$ 167.00	Child Nutrition- Dairy	6200	\$ 167.00	0000001618
14944036	KONICA MINOLTA BUS. SOLUTIONS	10/10/2022	\$ 777.43	Student Fee- Copier- 75%	6200	\$ 89.63	0000001549
14944036	KONICA MINOLTA BUS. SOLUTIONS	10/10/2022	\$ 777.43	Copier LEASE- Student Fee- 85 %	6200	\$ 559.24	0000001549
14944036	KONICA MINOLTA BUS. SOLUTIONS	10/10/2022	\$ 777.43	Admin Fee: Copier- 25 %	6200	\$ 29.87	0000001549
14944036	KONICA MINOLTA BUS. SOLUTIONS	10/10/2022	\$ 777.43	Copier LEASE: Admin Fee- 15%	6200	\$ 98.69	0000001549
006408	Intersection R & M Services, Inc	10/11/2022	\$ 360.00	Handyman Services - Oceanside	6200	\$ 360.00	0000001577
006409	JAN-PRO OF SAN DIEGO	10/11/2022	\$ 3,799.00	Janitorial Services - Oceanside	6200	\$ 3,799.00	0000001527
006410	MV MEDICAL CTR MASTER ASSOC	10/11/2022	\$ 1,384.00	Property Association Fees - Moreno Valley	6200	\$ 1,384.00	0000001535
006457	Total Education Solutions	10/13/2022	\$ 745.00	SpEd Services	6200	\$ 745.00	0000001632
006458	Reliable Translations Inc.	10/13/2022	\$ 441.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006458	Reliable Translations Inc.	10/13/2022	\$ 441.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006458	Reliable Translations Inc.	10/13/2022	\$ 441.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006459	Pediatric Therapy Services, LLC	10/13/2022	\$ 3,400.00	SP PEDIATHERAPY STEPPING STONE	6200	\$ 3,400.00	0000001633
14945678	Cordata Shredding	10/13/2022	\$ 146.77	Off-Site Secure Storage	6200	\$ 146.77	0000001545
14945679	Cordata Shredding	10/13/2022	\$ 139.19	Moreno Valley Shred	6200	\$ 55.87	0000001545
14945679	Cordata Shredding	10/13/2022	\$ 139.19	Oceanside Shred	6200	\$ 83.32	0000001545
14945680	COX BUSINESS SERVICES	10/13/2022	\$ 462.41	SPED- Student Internet & Phone	6200	\$ 92.47	0000001544
14945680	COX BUSINESS SERVICES	10/13/2022	\$ 462.41	Admin- Internet & Phone Services	6200	\$ 92.49	0000001544
14945680	COX BUSINESS SERVICES	10/13/2022	\$ 462.41	Student- Internet & Phone Services	6200	\$ 277.45	0000001544
14945681	KONICA MINOLTA BUS. SOLUTIONS	10/13/2022	\$ 216.85	MV- Copier- Student Fees 75 %	6200	\$ 162.64	0000001566
14945681	KONICA MINOLTA BUS. SOLUTIONS	10/13/2022	\$ 216.85	MV- Copier- Admin Fees 15 %	6200	\$ 54.21	0000001566
14945682	OFFICE DEPOT	10/13/2022	\$ 248.75	Gen Ed Instructional Supplies	6200	\$ 91.71	0000001604

Pacific View Charter
November, 2022 Board Meeting
October Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Fund Amount	Purchase Order Number
14945682	OFFICE DEPOT	10/13/2022	\$ 248.75	SpEd Instructional Supplies	6200	\$ 22.93	0000001598
14945682	OFFICE DEPOT	10/13/2022	\$ 248.75	Oceanside- Admin Supplies	6200	\$ 73.94	0000001573
14945682	OFFICE DEPOT	10/13/2022	\$ 248.75	Gen Ed Instructional Supplies	6200	\$ 40.92	0000001604
14945682	OFFICE DEPOT	10/13/2022	\$ 248.75	Oceanside- Admin Supplies	6200	\$ 9.02	0000001573
14945682	OFFICE DEPOT	10/13/2022	\$ 248.75	SpEd Instructional Supplies	6200	\$ 10.23	0000001598
006561	Pediatric Therapy Services, LLC	10/17/2022	\$ 4,462.50	SP PEDIATHERAPY STEPPING STONE	6200	\$ 4,462.50	0000001633
006562	SCHOOL PATHWAYS HOLDINGS, LLC	10/17/2022	\$ 11,155.93	Cal Pads, Online Registration,	6200	\$ 3,388.70	0000001581
006562	SCHOOL PATHWAYS HOLDINGS, LLC	10/17/2022	\$ 11,155.93	GEN SCHOOL PATHWAYS	6200	\$ 7,767.23	0000001627
14946772	Specialized Therapy Services, Inc	10/17/2022	\$ 2,350.00	SPED ERMS SPECIALIZED THERAPY	6200	\$ 950.00	0000001672
14946772	Specialized Therapy Services, Inc	10/17/2022	\$ 2,350.00	SPED SPECIALIZED THERAPY SERVI	6200	\$ 1,400.00	0000001691
14946773	ADT SECURITY SERVICES	10/17/2022	\$ 71.63	ADT Moreno Valley SECURITY	6200	\$ 71.63	0000001610
14946774	CDW GOVERNMENT, INC.	10/17/2022	\$ 97.43	HEADPHONES	6200	\$ 97.43	0000001670
14946775	SPARKLETTS & SIERRA SPRINGS	10/17/2022	\$ 566.37	Bottled Water Service	6200	\$ 21.10	0000001530
14946775	SPARKLETTS & SIERRA SPRINGS	10/17/2022	\$ 566.37	Bottled Water Service	6200	\$ 545.27	0000001530
14946776	AMBUR BORTH-CUSTODIAN OF PETTY CASH	10/17/2022	\$ 421.12	Oceanside- Student Supplies	6200	\$ 127.32	0000001561
14946776	AMBUR BORTH-CUSTODIAN OF PETTY CASH	10/17/2022	\$ 421.12	Oceanside- Office Supplies	6200	\$ 221.05	0000001561
14946776	AMBUR BORTH-CUSTODIAN OF PETTY CASH	10/17/2022	\$ 421.12	Oceanside- Travel Reimbursement	6200	\$ 40.00	0000001561
14946776	AMBUR BORTH-CUSTODIAN OF PETTY CASH	10/17/2022	\$ 421.12	Oceanside- Admin Services	6200	\$ 17.05	0000001561
14946776	AMBUR BORTH-CUSTODIAN OF PETTY CASH	10/17/2022	\$ 421.12	Oceanside- Student Services	6200	\$ 15.70	0000001561
006617	WASTE MANAGEMENT	10/19/2022	\$ 216.16	Trash Services - Moreno Valley	6200	\$ 216.16	0000001524
14948313	Interquest Group, Inc	10/20/2022	\$ 700.00	Campus- Search Dogs Oceanside	6200	\$ 700.00	0000001590
14948314	Kajeet, Inc	10/20/2022	\$ 121.60	KAJEET HOTSPOTS AND LTE CHROME	6200	\$ 121.60	0000001606
14948315	CALIFORNIA COMMERCIAL SECURITY	10/20/2022	\$ 146.91	CAL COM SEC SECURITY Oceanside	6200	\$ 146.91	0000001611
14948316	PALOMAR FAMILY COUNSELING	10/20/2022	\$ 7,560.00	GenEd PALOMAR FAMILY COUNSELING	6200	\$ 7,560.00	0000001669
006694	Reliable Translations Inc.	10/24/2022	\$ 392.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006694	Reliable Translations Inc.	10/24/2022	\$ 392.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006694	Reliable Translations Inc.	10/24/2022	\$ 392.00	SPED RELIABLE TRANSLATIONS	6200	\$ 98.00	0000001602
006695	ATX Learning	10/24/2022	\$ 14,152.50	SP ATX SPED TEACHER Moreno Valley	6200	\$ 14,152.50	0000001621
006696	NANPOR SECURITY SERVICES	10/24/2022	\$ 2,459.87	Security Guard - Oceanside	6200	\$ 2,459.87	0000001538
14949448	Kajeet, Inc	10/24/2022	\$ 2,191.08	KAJEET HOTSPOTS AND LTE CHROME	6200	\$ 2,191.08	0000001606
14949449	YOUNG, MINNEY & CORR, LLP	10/24/2022	\$ 504.58	Legal Services	6200	\$ 504.58	0000001554
14949450	AMBUR BORTH-CUSTODIAN OF PETTY CASH	10/24/2022	\$ 191.75	MV- Office Supplies	6200	\$ 191.75	0000001562
14949451	COUNTY SCHOOLS SERVICE FUND	10/24/2022	\$ 2,400.00	Edjoin Accounts-MV & Oceanside	6200	\$ 2,400.00	0000001585
14949452	SAN DIEGO GAS & ELECTRIC	10/24/2022	\$ 4,610.40	Electrical Utilities - Oceanside	6200	\$ 4,610.40	0000001523
006758	PACIFIC VIEW CHARTER SCHOOL	10/26/2022	\$ 12,355.89	Mortgage Payment- Moreno Valley	6200	\$ 9,884.71	0000001548
006758	PACIFIC VIEW CHARTER SCHOOL	10/26/2022	\$ 12,355.89	Mortgage Payment- Moreno Valley	6200	\$ 2,471.18	0000001548
14950983	Accelerate Education Inc.	10/26/2022	\$ 1,179.00	Student Curriculum	6200	\$ 1,179.00	0000001687

Pacific View Charter
November, 2022 Board Meeting
October Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Fund Amount	Purchase Order Number
14950984	Courtney Maynard	10/26/2022	\$ 60.00	Fingerprint Reimbursement	6200	\$ 60.00	
14950985	COX BUSINESS SERVICES	10/26/2022	\$ 281.16	VIDEO SECURITY OSIDE COX	6200	\$ 281.16	0000001612
14950986	EASTERN MUNICIPAL WATER DIST	10/26/2022	\$ 253.25	Water Utility - Moreno Valley	6200	\$ 253.25	0000001521
14950987	MECK, KATHY	10/26/2022	\$ 310.20	Employee Reimbursement	6200	\$ 73.00	
14950987	MECK, KATHY	10/26/2022	\$ 310.20	Employee Reimbursement	6200	\$ 161.64	
14950987	MECK, KATHY	10/26/2022	\$ 310.20	Employee Reimbursement	6200	\$ 75.56	
14950988	FRONTIER	10/26/2022	\$ 455.33	SPED-Student Phone & Internet-	6200	\$ 91.08	0000001546
14950988	FRONTIER	10/26/2022	\$ 455.33	Admin-Phone & Internet Service	6200	\$ 91.06	0000001546
14950988	FRONTIER	10/26/2022	\$ 455.33	Student- Phone & Internet Serv	6200	\$ 273.19	0000001546
006831	Reliable Translations Inc.	10/31/2022	\$ 294.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006831	Reliable Translations Inc.	10/31/2022	\$ 294.00	SPED RELIABLE TRANSLATIONS	6200	\$ 147.00	0000001602
006832	Pediatric Therapy Services, LLC	10/31/2022	\$ 2,720.00	SP PEDIATHERAPY STEPPING STONE	6200	\$ 2,720.00	0000001633
006833	SOUTH COUNTY PEST CONTROL, INC	10/31/2022	\$ 370.00	Pest Control - Both Campuses	6200	\$ 90.00	0000001532
006833	SOUTH COUNTY PEST CONTROL, INC	10/31/2022	\$ 370.00	Pest Control - Both Campuses	6200	\$ 280.00	0000001532
14951780	CDW GOVERNMENT, INC.	10/31/2022	\$ 87.94	SCANNER AND SPEAKERS CGWG	6200	\$ 87.94	0000001684
14951781	AT&T MOBILITY	10/31/2022	\$ 195.26	Cell Phone Service	6200	\$ 195.26	0000001542
14951782	Cintas Fire Protection	10/31/2022	\$ 245.00	MV FIRE SPRINKLER SYSTEM	6200	\$ 245.00	0000001608

November 9, 2022

Pacific View Charter School
3670 Ocean Ranch Blvd.
Oceanside, CA 92056
(760) 435-2665
lbentley@pacificview.org

Re: 3664 Building Unit Replacement Quote

Air Crafts proposes to furnish all materials and equipment for the above project according to the specifications and clarifications as noted below in the following prices. **We will the existing air flow system, electrical, stat and drain lines. No warranty on existing. There is no roof work needed with an adapter curb. No warranty on the roof.**

Note: Your existing equipment is 10 SEER and 2 ton unit.

Total Price: \$ 12,500.00

Job Includes:

Carrier Model # 50VRC243TP 2 Ton **15 SEER** heat pump unit with adapter curb
All electrical and drain connections included
Merv 13 1" filter
Crane Service
Permit
All Materials and labor (state prevailing wage included)
One Year equipment parts and labor
5 years warranty for the compressor
Test system for proper operations

Excluded:

Carpentry, cutting, framing, bracing, blocking, backing, equipment platforms, structural supports, preparation priming and painting, patching, drywall, architectural sheet metal, architectural louvers and grilles, line voltage electrical, all conduit, disconnect switches, external fuses, exhaust fans, kitchen range hood, fire dampers, gas lines, lead roof flashings, main condensate drains, drywell, combination water/furnace vents, water heater combustion air; attic combustion air louvers, dormers & vents; outside air ducting, concrete, forming, trenching, backfill, compacting, grading, spoilage.

Terms: Net 21 Days (3% sur charge for credit cards)

Accepted by: 

Date: 11/9/22

Thank you for the opportunity to provide you with this proposal. Please feel free to contact me with any questions you have.

Sincerely,



Air Crafts Heating & Air Conditioning, Inc

Invoice

PO Box 1949
Valley Center
CA 92082-2606

Date	Invoice #
11/8/2022	10102

Bill To
Pacific View Charter School 3670 Ocean Ranch Blvd. Oceanside, CA 92056

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
Oceanside	Net 21		11/8/2022			
Quantity	Item Code	Description			Price Each	Amount
4	Service	11/07/2022 - 3664 Building 2nd floor says heat on but is not. No Fan function Trane Model # 2WCC3024A1000AA Serial # 6252PU9H Compressor Model # AP20A-BB1-JA Serial # 61843NX4 Manufacturer Date: June of 2006 Found system appears low on charge. Performed visual leak search, did not find any evidence of leak. Spoke to Lori about options. Note: System holds 6 pounds 8 ounces. Added 4 lbs. R22 refrigerant and leak sealant. Tested system again and it was indicating low pressure. After diagnosing system further, found the reversing valve has failed and the compressor has weakened and not ohming out properly. Note: There has been a history of failed compressors and reversing valves with similar units in the past 5 years.			105.00	420.00
4	Parts & Materials	System has failed and needs to be replaced.			135.00	540.00
1	Parts & Materials	R22 Refrigerant (Freon) Leak Stop with Sealant			400.00	400.00
Auto Pay J. Bentley 11/9/2022						
Thank you for your business.					Total	\$1,360.00

JPA - PROPERTY LOSS NOTICE (REAL & PERSONAL)

DISTRICT NAME AND ADDRESS Pacific View Charter School 3670 Ocvean Ranch Blvd. Oceanside, CA 92056	CONTACT Lori Bentley, HR & Business Services Coordinator	WHERE TO CONTACT Office
		WHEN TO CONTACT 7:45a- 4:15pm
		DATE & TIME OF LOSS 11/04/2022 7:30am
BUSINESS PHONE(A/C, No, Ext) (760) 757-0161 ext 128	BUSINESS PHONE(A/C, No, Ext) (760) 757-0161 ext 128	

LOSS LOCATION OF LOSS HVAC Failure -2nd Floor Unit, 3664 Ocean Ranch Blvd., Oceanside, CA 92056	OWNED <input checked="" type="radio"/> LEASED <input type="radio"/> RENTED <input type="radio"/> LENGTH OF LEASE/RENTAL YRS MOS	AUTHORITY CONTACTED, REPORT # Risk Management JPA San Diego County Office of Education 6401 Linda Vista Road - Room #501 San Diego, CA 9211-7399
---	---	---

KIND OF LOSS						PROBABLE AMOUNT ENTIRE LOSS
FIRE <input type="checkbox"/> THEFT <input type="checkbox"/>	LIGHTNING <input type="checkbox"/> HAIL <input type="checkbox"/>	FLOOD <input type="checkbox"/> WIND <input type="checkbox"/>	OTHER (explain) <input checked="" type="checkbox"/>	VAND <input type="checkbox"/>	HVAC system failure	\$13,860.00


DESCRIPTION OF LOSS & DAMAGE (Use reverse side, if necessary)

2-Ton Trane Model#2WCC3024A1000AA - Serial#6252PU9H, Compressor Model #AP20A-BB1-JA Serial #61843NX4-
Manufactured June 2006. System was discovered no functioning at approximately 7:30 am, Friday, November 4th. Please see
Service Call Invoice attached - refrigerant loss, failing reversing valve and weakened compressor.
This classroom presently has no heating or cooling capacity only fan operation.

OTHER INSURANCE		INSURED/NAME AND ADDRESS	INSURANCE CARRIER/POLICY #
YES <input type="radio"/>	Homeowners <input type="radio"/>		
	Renters <input type="radio"/>		
NO <input checked="" type="radio"/>	Other <input type="radio"/>		

REMARKS

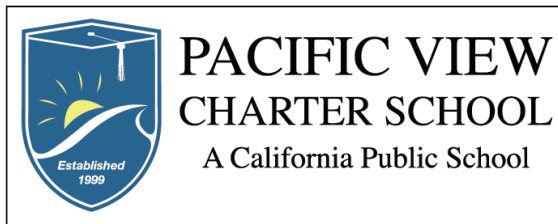
Equipment needs to be replaced immediately. Please see that attached quote for replacement unit. We have approved the quote and will move forward with project as soon as possible. Please let us know what documentation Hartford System & Boiler will need - site or virtual inspection. The equipment is located on the roof of the building.

REPORTED BY Lori Bentley	REPORTED TO Risk Management JPA San Diego County Office of Education 6401 Linda Vista Road - Room #501 San Diego, CA 9211-7399	SIGNATURE OF DISTRICT REPRESENTATIVE 
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For your protection, California law requires the following to appear on this form: Any person who knowingly presents false or fraudulent claim for the payment of a loss is guilty of a crime and may be subject to fines and confinement in state prison.
California Insurance Frauds Prevention Act 1871.2

JPA #1 (11/09)

Print Form



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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

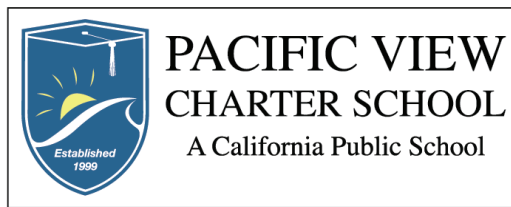
22695 Alessandro Blvd., Moreno Valley, CA 92533

Phone # (760) 757-0161

Phone # (951) 697-1990

2022-2023 First Interim Financial Report

November 29, 2022



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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

22695 Alessandro Blvd., Moreno Valley, CA 92533

Phone # (760) 757-0161

Phone # (951) 697-1990

2022-2023 First Interim Financial Report

Governing Board

Chair Jon Walters

Community Representative Vice Chair Kathi Cohen

Parent Representative Trustee Julie Walley

Trustee Ricardo Sanchez

District Administration

Executive Director, Erin Gorence

Director of Business & Operations, Ambur Borth

Director of Curriculum & Instruction, Greg Cohen

Director of Student Services, Gayl Johnson

Special Education Coordinator, Linda Moore

Site Supervisor, Katherine Meck

Counselor, Celia Gaytan Hernandez

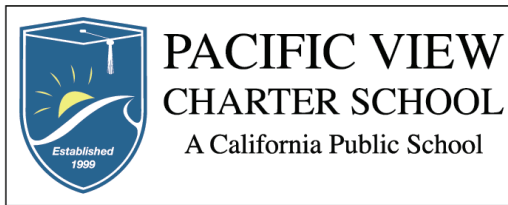
Lead Supervisory Teacher 9-12, Diane Gibson

Lead Supervisory Teacher K-8, Geoffrey Weeks

Fiscal Staff

Human Resources and Business Services Coordinator Lori Bentley

Business Services Assistant II, Zuleyma Hernandez Cruz



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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

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Phone # (760) 757-0161

Phone # (951) 697-1990

2022-2023 First Interim Financial Report

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 2022/23 Adopted Budget, 2022/23 Actuals to Date, and 2022/23 Projected Year Totals/Operating Budget. Also included is a cashflow and multi-year projections. The 2022/23 First Interim will require the Board's review and action.

The 2022/23 First Interim includes the following items:

- ✓ 2022/23 Local Control Funding Formula
- ✓ 2022/23 School Services of California Dart Board
- ✓ 2022/23 First Interim Charter School Fund Data
- ✓ 2022/23 Cashflow estimate
- ✓ 2022/23 First Interim Multi-Year Projections, Assumptions and Narrative

Education Code Section 47604.33 requires charter schools to submit their First Interim Reports to their sponsoring districts by December 15, 2022. Sponsoring school districts are then required to forward the reports to the San Diego County Office of Education by the same deadline.

Background

The First Interim Report contains data from July 1 through October 31, 2022, including revenue and expenditures forecasts, budget adjustments based on the enacted budget, 2021/22 year-end close and other factors that may impact revenue and expenditures. When preparing and updating the financial report it is imperative to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in this report are recommendations from School Services of California (SSC) as of the State Enacted Budget. Additionally, the action items listed under the Local Control and Accountability Plan (LCAP), Educator Effectiveness Funding Plan (EEF), Universal PreKindergarten Planning and Implementation Grant (UPK P&I) and Annual Mental Health Plan, have been taken into consideration during the budget development and multi-year projections. Pacific View Charter School received additional funds for the Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant with the State Enacted Budget.



2022-23 First Interim Financial Report

Once plans are developed and approved then budgets will be allocated for these funds (this will be done at Second Interim).

2022-23 First Interim Financial Report

Revenue Assumptions

The Fiscal Crisis and Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator v23.2b was used for projecting the LCFF base funding, supplemental, and concentration grants. Many factors for these projections are included below:

Factor	2021-22		2022-23		2023-24		2024-25	
Enrollment	589		633		678		708	
Funded ADA	700.02		733.02		769.68		804.16	
ADA to Enrollment	119%		116%		114%		114%	
Cost of Living Adjustment (COLA)	5.07%		6.56%		5.38%		4.02%	
Base Grant per ADA	TK-3	\$8,093	TK-3	9,132	TK-3	\$9,623	TK-3	\$10,382
	4-6	\$8,215	4-6	\$9,270	4-6	\$9,769	4-6	10,540
	7-8	\$8,458	7-8	\$9,544	7-8	\$10,057	7-8	\$10,850
	9-12	\$9,802	9-12	\$11,061	9-12	\$11,656	9-12	\$12,576
LCFF Base Revenue	\$6,630,539		\$7,834,106		\$8,668,372		\$9,419,406	
Change from Prior Year	\$107,821		\$1,203,567		\$834,266		\$751,034	

Augmentation Grants under LCFF provide additional funding for grades TK-3 Grade Span Adjustment (GSA). The Augmentation Grant is 10.4% of the TK-3 Base Grant.

Factor	2021-22	2022-23	2023-24	2024-25
GSA Revenue	\$166,130	\$196,405	\$217,025	\$235,653
Change from Prior Year	\$23,412	\$30,275	\$20,620	\$18,628

2022-23 First Interim Financial Report

Supplemental and Concentration Grants under the LCFF provide additional funding for the unduplicated students who qualify for free and reduced prices meals, or are English Learners or Foster Youth. The use of these funds is delineated in the LCAP.

Factor	2021-22	2022-23	2023-24	2024-25
Unduplicated Count 3-year Average	72.50%	71.56%	71.24%	71.25%
Supplemental Grant	\$862,769	\$1,143,866	\$1,274,877	\$1,377,584
Concentration Grant	\$374,190	\$846,656	\$966,820	\$1,025,464
Total Supplemental and Concentration Grant Funding	\$1,236,959	\$1,990,522	\$2,241,697	\$2,403,048
Change from Prior Year	\$203,283	\$753,563	\$136,518	(\$60,813)
% to Increase or Improve Services	18.20%	24.79%	25.23%	24.89%

Note: Due to the fluctuation in the Unduplicated Count in 2019-20 the three-year rolling average is low and projections are conservative. However, these figures will be updated as more data becomes known.

Unduplicated Pupil Count of Free/Reduced-Price Meals, English Learners & Foster Youth

Pacific View Charter
CDS Code 37-73569-3731221



2022-23 First Interim Financial Report

Source: Ed Data (<https://www.ed-data.org/school/San-Diego/Oceanside-Unified/Pacific-View-Charter>)

California Lottery Funding will be calculated in the same manner as in prior years and is estimated to be \$170 per unrestricted ADA and \$67 per restricted ADA.

Factor	2021-22	2022-23	2023-24	2024-25
Lottery Unrestricted Rate per ADA	\$176.94	\$170.00	\$170.00	\$170.00
Budgeted Unrestricted Lottery Revenue	\$114,100.00	\$124,613.00	\$130,846.00	\$136,707.00
Lottery Restricted Rate per ADA	\$81.84	\$67.00	\$67.00	\$67.00
Budgeted Restricted Lottery Revenue	\$44,747.00	\$49,112.00	\$51,569.00	\$53,879.00

Mandate Block Grant funding is estimated per average daily attendance (ADA) and is adjusted by COLA, as projected, for all three fiscal years. This assumes the district will continue to opt into the program on an annual basis.

Factor	2021-22	2022-23	2023-24	2024-25
Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Budgeted Mandate Block Grant Revenue	\$29,492.00	\$32,071.00	\$35,486.00	\$38,535.00

2022-23 First Interim Financial Report

Contribution to Special Education is estimated as follows and is based on CPI, step and column and trend analysis:

Contribution to Special Education	2021-22	2022-23	2023-24	2024-25
Federal Program	\$215,155.59	\$270,219.00	\$339,374.44	\$426,228.40
State Program	\$464,313.50	\$561,082.00	\$678,018.22	\$819,325.34
State Mental Health Program	\$1,463.00	\$0.00	\$0.00	\$0.00
Total Contribution to SPED	\$680,932.09	\$831,301	\$1,017,393.00	\$1,245,554.00

Note: Projections could change at Second Interim when Current Year budget is analyzed and updated.

Expenditure Assumptions

Enrollment projections are estimated to increase by 4.8% which is conservative based on pre-COVID trend analysis of 11.14% average growth per year. However, enrollment did drop from 2020-21 to 2021-22 by 6.51% so current year enrolment is critical and projections will be updated with First Interim 2022-2023 Financial Report.

Fiscal Year	Enrollment per CDE DataQuest	% Change Over Prior Year	Average Annual % Change	Estimated Annual % Change
2015-16	410			
2016-17	492	20.00%	20.00%	
2017-18	490	(0.41%)	9.80%	
2018-19	583	18.98%	12.86%	
2019-20	618	6.00%	11.14%	
2020-21	630	1.94%	9.30%	
2021-22	589	(6.51%)	6.67%	
2022-23	633		6.35%	4.41%
2023-24	678		6.16%	4.88%
2024-25	708		5.99%	4.65%
2025-26	738			

2022-23 First Interim Financial Report

The budget does not include salary schedule increases for projected years; however, step and column movement has been budgeted at approximately 3% of a cost increase for all employees as follows:

Factor	2021-22	2022-23	2023-24	2024-25
Step and Column for Certificated	\$89,734.97	\$465,782	\$124,362	\$128,093
Step and Column for Classified	\$24,916.51	\$179,190	\$37,582	\$38,710
Total Step and Column	\$114,651.48	\$644,972	\$161,945	\$168,803
Total Step and Column %	2.47%	13.57%	3.00%	3.00%

Current year staffing needs have been updated and reflect estimated costs, including current vacancies. This will be re-evaluated at Second Interim.

CalSTRS and CalPERS estimated Employer Rates are updated annually. Current estimates reflect the 2022-23 State Enacted Budget and are as follows:

Factor	2021-22		2022-23		2023-24		2024-25	
CalSTRS	16.92%	\$886,342.47	19.10%	\$1,151,728	19.10%	\$1,215,527	19.10%	\$1,239,993
CalPERS	22.91%	\$240,238.55	25.37%	\$350,497	25.20%	\$325,163	24.60%	\$326,943
Change	(\$108,324.82)		\$375,644		\$38,465		\$26,248	

Ending Fund Balance and Reserve

A prudent level of budgetary reserves is maintained for economic uncertainties and is needed to manage cash flow and help protect the school from unforeseen revenue shortfalls, unexpected costs, and economic uncertainties. Budgetary reserves also help save for large purchases and reduce the cost of borrowing money. Where no reserve level is established in an MOU, charter school boards should, at a minimum, establish budgetary reserves based on the number of ADA (5 CCR Section 15450). Information on budgetary reserves can be found in the Criteria and Standards for Fiscal Solvency on the CDE website at <https://www.cde.ca.gov/fi/ss/>. The required budgetary reserves level for fiscal year 2022-23 for a school our size is 4%. FCMAT recommends that charter schools adopt a minimum cash reserve of 5% of the total of all budgeted expenditures and develop a five-year plan to increase that reserve from 5% to at least 10% of total budgeted expenditures.



2022-23 First Interim Financial Report

Local Control Funding Formula

The Local Control Funding Formula (LCFF) Calculator was produced by the Fiscal Crisis Management Advisory Team (FCMAT) for use by school districts and charter schools. The version included is 23.2B and is the most current version of the calculator.

Pacific View Charter (3731221) - First Interim_CalPads									
10/13/2022									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$6,522,718	\$6,522,718	\$6,630,539	\$7,834,106	\$8,668,372	\$9,419,406	\$10,182,695	\$11,036,412	
Grade Span Adjustment	142,718	142,718	166,130	196,405	217,025	235,653	254,874	275,968	
Supplemental Grant	763,059	819,049	862,769	1,143,866	1,274,877	1,377,584	1,487,354	1,612,014	
Concentration Grant	74,653	214,627	374,190	846,656	966,820	1,025,464	1,102,469	1,194,871	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$7,503,148	\$7,699,112	\$8,033,628	\$10,021,033	\$11,127,094	\$12,058,107	\$13,027,392	\$14,119,265	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	7,503,148	7,699,112	8,033,628	10,021,033	11,127,094	12,058,107	13,027,392	14,119,265	
LCFF Entitlement Per ADA	\$ 10,376	\$ 10,647	\$ 11,476	\$ 13,671	\$ 14,457	\$ 14,995	\$ 15,539	\$ 16,076	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 4,345,354	\$ 3,360,540	\$ 3,162,938	\$ 5,012,579	\$ 5,874,887	\$ 6,586,087	\$ 7,331,582	\$ 8,173,595	
EPA (for LCFF Calculation purposes)	\$ 700,159	\$ 1,712,323	\$ 2,234,800	\$ 2,288,701	\$ 2,532,454	\$ 2,752,267	\$ 2,976,057	\$ 3,225,917	
Local Revenue Sources:									
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 2,457,635	\$ 2,626,249	\$ 2,635,890	\$ 2,719,753	\$ 2,719,753	\$ 2,719,753	\$ 2,719,753	\$ 2,719,753	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	7,503,148	7,699,112	8,033,628	10,021,033	11,127,094	12,058,107	13,027,392	14,119,265	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	7,503,148	7,699,112	8,033,628	10,021,033	11,127,094	12,058,107	13,027,392	14,119,265	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 700,159	\$ 1,712,323	\$ 2,234,800	\$ 2,288,701	\$ 2,532,454	\$ 2,752,267	\$ 2,976,057	\$ 3,225,917	
EPA, Current Year (Object Code 8012)	\$ 700,159	\$ 1,712,323	\$ 2,234,800	\$ 2,288,701	\$ 2,532,454	\$ 2,752,267	\$ 2,976,057	\$ 3,225,917	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 9,568.00	\$ 2,213.00	\$ (13,313.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Pacific View Charter (3731221) - First Interim_CalPads									
10/13/2022									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 6,665,436	\$ 6,665,436	\$ 6,796,669	\$ 8,030,511	\$ 8,885,397	\$ 9,655,059	\$ 10,437,569	\$ 11,312,380	
Supplemental and Concentration Grant funding in the LCAP year	\$ 837,712	\$ 1,033,676	\$ 1,236,959	\$ 1,990,522	\$ 2,241,697	\$ 2,403,048	\$ 2,589,823	\$ 2,806,885	
Percentage to Increase or Improve Services	12.57%	15.51%	18.20%	24.79%	25.23%	24.89%	24.81%	24.81%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population	618	630	589	633	678	708	738	768	
Enrollment	-	-	-	-	-	-	-	-	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	618	630	589	633	678	708	738	768	
Unduplicated Pupil Count	300	439	427	453	483	504	526	547	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	300	439	427	453	483	504	526	547	
Rolling %, Supplemental Grant	57.2400%	61.4400%	63.4700%	71.2200%	71.7400%	71.3400%	71.2500%	71.2500%	
Rolling %, Concentration Grant	57.2400%	61.4400%	63.4700%	71.2200%	71.7400%	71.3400%	71.2500%	71.2500%	

Pacific View Charter (3731221) - First Interim_CalPads									
10/13/2022									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
First Interim Financial Report									
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00	
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73	
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56	
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98	
LCFF Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Change in LCFF ADA (excludes NSS ADA)									
Grades TK-3	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 4-6	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 7-8	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 9-12	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
LCFF Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Board Agenda and Packet									
Change in LCFF ADA (excludes NSS ADA)									
Grades TK-3	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 4-6	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 7-8	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 9-12	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
LCFF Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Board Agenda and Packet									
Change in LCFF ADA (excludes NSS ADA)									
Grades TK-3	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 4-6	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 7-8	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Grades 9-12	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
LCFF Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	

Pacific View Charter (3731221) - First Interim_CalPads									
	2019-20	2020-21	2021-22	10/13/2022	2023-24	2024-25	2025-26	2026-27	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.									
Funding Calculation									
Total ADA	723.14		700.02						
Total Enrollment	618.00		589.00						
Attendance Yield	100.00000%		100.00000%						
Proportion			1.0000						
2021-22 Proxy ADA									
Grades TK-3	-		-						
Grades 4-6	-		-						
Grades 7-8	-		-						
Grades 9-12	-		-						
Subtotal									
NSS									
Combined Subtotal									
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00	
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73	
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56	
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98	
Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	Current
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00	
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73	
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56	
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98	
Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
TOTAL FUNDED ADA									
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00	
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73	
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56	
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98	
Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27	
Funded Difference (Funded ADA less Actual ADA)									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA									
Subtotal									

Pacific View Charter (3731221) - First Interim_CalPads										
10/13/2022										
2019-20										
2020-21										
2021-22										
2022-23										
2023-24										
2024-25										
2025-26										
2026-27										
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	9,572	\$	9,822	\$	10,561	\$	12,581	\$	13,304
Grades 4-6	\$	8,801	\$	9,030	\$	9,710	\$	11,568	\$	12,234
Grades 7-8	\$	9,062	\$	9,298	\$	9,997	\$	11,910	\$	12,594
Grades 9-12	\$	10,775	\$	11,056	\$	11,887	\$	14,162	\$	14,976
Base Grants										
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,132	\$	9,623
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,270	\$	9,769
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,544	\$	10,057
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,061	\$	11,656
Grade Span Adjustment										
Grades TK-3	\$	801	\$	801	\$	842	\$	950	\$	1,001
Grades 4-6	\$	243	\$	243	\$	255	\$	288	\$	303
Grades 7-8	\$		\$		\$		\$		\$	
Grades 9-12	\$		\$		\$		\$		\$	
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	8,503	\$	8,503	\$	8,935	\$	10,082	\$	10,624
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,270	\$	9,769
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,544	\$	10,057
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	11,349	\$	11,959
Prorated Base Grants										
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,132	\$	9,623
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,270	\$	9,769
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,544	\$	10,057
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,061	\$	11,656
Prorated Grade Span Adjustment										
Grades TK-3	\$	801	\$	801	\$	842	\$	950	\$	1,001
Grades 4-6	\$	243	\$	243	\$	255	\$	288	\$	303
Grades 7-8	\$		\$		\$		\$		\$	
Grades 9-12	\$		\$		\$		\$		\$	
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	2,016	\$	2,125
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,854	\$	1,954
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,909	\$	2,011
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,270	\$	2,392
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$	57.24%		61.44%		63.47%		71.22%		71.74%
Grades 4-6	\$	973	\$	1,045	\$	1,134	\$	1,436	\$	1,524
Grades 7-8	\$	895	\$	961	\$	1,043	\$	1,320	\$	1,402
Grades 9-12	\$	922	\$	989	\$	1,074	\$	1,359	\$	1,443
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP		50%		50%		65%		65%		65%
Grades TK-3	\$	4,252	\$	4,252	\$	5,808	\$	6,553	\$	6,906
Grades 4-6	\$	3,909	\$	3,909	\$	5,340	\$	6,026	\$	6,350
Grades 7-8	\$	4,025	\$	4,025	\$	5,498	\$	6,204	\$	6,537
Grades 9-12	\$	4,786	\$	4,786	\$	6,537	\$	7,737	\$	7,773
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	\$	2,2400%		6,4400%		8,4700%		16,2200%		16,7400%
Grades 4-6	\$	95	\$	274	\$	492	\$	1,063	\$	1,156
Grades 7-8	\$	88	\$	252	\$	452	\$	977	\$	1,063
Grades 9-12	\$	90	\$	259	\$	466	\$	1,006	\$	1,094
Board Agenda and Packet										
Grades TK-3	\$	107	\$	308	\$	554	\$	1,197	\$	1,301
Grades 4-6	\$		\$		\$		\$		\$	
Grades 7-8	\$		\$		\$		\$		\$	
Grades 9-12	\$		\$		\$		\$		\$	



2022-23 First Interim Financial Report

Financial Projection Dartboard

School Services of California maintains and updates the financial dartboard for use by school districts and charter schools. The included dartboard reflects the 22/23 State Enacted Budget and is the most current version of the form.

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted 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 PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$953	—	—	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.



2022-23 First Interim Financial Report

The Charter School First Interim Financial Report

Charter Schools are not required to use a particular format for First Interim reports. This financial report has been used by Pacific View Charter for several years and includes assumptions, multi-year projections as well as the budget and actuals information required in the First Interim.

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2022-23 First Interim Financial Report**

ENTERPRISE FUND		2022-23 Working Adopted Budget	2022-23 First Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	9,467,542	10,021,033	11,127,094	12,058,107
2) Other Federal Revenues	8100-8299	98,125	73,625	-	-
3) Other State Revenues	8300-8599	2,743,590	2,757,760	901,502	912,723
4) Other Local Revenues	8600-8799	52,674	51,799	10,000	10,000
5) TOTAL REVENUES		12,361,931	12,904,217	12,038,596	12,980,830
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	4,184,334	4,145,415	4,269,777	4,397,871
2) Classified Salaries	2000-2999	1,320,466	1,252,746	1,290,328	1,329,038
3) Employee Fringes	3000-3999	2,567,813	2,524,690	2,637,888	2,697,050
4) Books, Supplies, Non-Capital Equip	4000-4999	487,525	487,135	501,749	516,802
5) Services, Other Operating Exp	5000-5999	2,245,815	2,246,205	2,313,591	2,382,999
7) Other Outgo	7100-7299	-	-	-	-
8) Direct Support/Indirect Costs	7300-7399	-	-	-	-
9) TOTAL EXPENDITURES		10,805,953	10,656,191	11,013,334	11,323,760
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		1,555,978	2,248,026	1,025,262	1,657,070
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619					
E. Net Increase(Decrease) in Fund Balance		1,555,978	2,248,026	1,025,262	1,657,070
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		8,840,841	7,405,419	9,653,445	10,678,707
2) Ending Balance		10,396,819	9,653,445	10,678,707	12,335,777
Components of Fund Balance					
Restricted for Econ Uncert.		324,179	319,686	330,400	339,713
Restricted for Special Purposes		10,072,640	9,333,759	10,348,307	11,996,064
Undesignated		-	-	-	-
Total Components of Fund Balance		10,396,819	9,653,445	10,678,707	12,335,777

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2022-23 First Interim Financial Report**

	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED
<u>REVENUE</u>			
1. COLA	6.56%	5.38%	4.02%
2. LOTTERY	\$170.00	\$170.00	\$170.00
3. ENROLLMENT ESTIMATES			
Totals	633	678	708
4. ENROLLMENT INCREASE(DECREASE)	0	45	30
5. REVENUE LIMIT ADA	733.02	769.68	804.16

EXPENDITURES

1. FRINGE BENEFIT RATES

STRS State Teachers Retirement System	19.10%	19.100%	19.10%
PERS Public Employee Retirement System	25.370%	25.200%	24.600%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	0.50%	0.20%	0.20%
Workers Compensation/09/10 1.80%	2.40%	2.40%	2.40%

Health Insurance cost per year	\$	730,354	\$	752,265	\$	774,833
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Books and Supplies/Other Operating Services		6%		3%		2%
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**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2022-23 First Interim Financial Report**

REVENUES	2022-23	2023-24	2024-25
<i>Total Student Enrollment</i>	633	678	708
<i>Total Student ADA</i>	733.02	769.68	804.16
<i>Student ADA at 111% - MS - Grade K-3</i>	33.73	35.42	37.19
<i>Student ADA at 111% - MS - Grade 4-6</i>	49.97	52.47	55.09
<i>Student ADA at 111% - MS - Grade 7-8</i>	78.62	82.55	86.68
<i>Student ADA at 111% - HS - Grade 9-12</i>	570.70	599.24	625.20
<i>Revenue Limit Sources</i>			
0000-000 8011 LCFF Base Funding	3,022,057	3,633,190	4,183,039
0000-500-8011 Supplemental & Concentration Grants	1,990,522	2,241,697	2,403,048
1400-000-8012 Education Protection Account	2,288,701	2,532,454	2,752,267
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	2,719,753	2,719,753	2,719,753
TOTALS	10,021,033	11,127,094	12,058,107
<i>Other State Revenues</i>			
6500-5001-8792 Special Education	572,977	572,977	572,977
3310-5001-8181 IDEA	73,625	73,625	73,625
6545-5001-8590 ERMHS	35,000	35,000	35,000
1100-000-8560 State Lottery - CY Unrestricted	124,613	130,846	136,707
6300-000-8560 State Lottery - CY Restricted	49,112	51,569	53,879
Various-8590 Star Testing Revenue	2,000	2,000	2,000
0000-000-8550 Mandated Block Grant	32,071	35,486	38,535
6762-000-8590 Instructional Materials Block Grant	466,297	0	0
7435-000-8590 Learning Recovery Block Grant	1,064,542	0	0
7810-000-8590 Ethnic Studies Block Grant	11,147	0	0
7690-000-8590 STRS on Behalf	400,000	400,000	400,000
TOTALS	2,831,385	901,502	912,723
<i>Other Local Revenues</i>			
0000-000-8660 Interest	28,000	8,000	8,000
0000-000-8699 All other local revenue	23,799	2,000	2,000
TOTALS	51,799	10,000	10,000
TOTAL REVENUE	\$12,904,217	\$12,038,596	\$12,980,830

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2022-23 First Interim Financial Report**

EXPENDITURES		2022-23	2023-24	2024-25
<i>Certificated Salaries</i>				
1000-1999		4,145,415	4,269,777	4,397,871
		13%	3%	3%
		465,782	124,362	128,093
<i>Classified Salaries</i>				
2000-2999		1,252,746	1,290,328	1,329,038
		17%	3%	3%
		179,190	37,582	38,710
<i>Employee Fringes</i>				
3111/3211 STRS		1,151,728	1,215,527	1,239,993
3212 PERS		350,497	325,163	326,943
3311/3312 Social Security		86,974	80,000	82,400
3321/3322 Medicare		75,585	80,622	83,040
3401/3402 Health & Welfare Benefits		730,354	752,265	774,833
3501/3502 Unemployment Insurance		49,387	50,869	52,395
3601/3602 Workman's Compensation Ins.		80,165	133,443	137,446
TOTALS		2,524,690	2,637,888	2,697,050
<i>Books and Supplies</i>				
4000-4999		487,135	501,749	516,802
<i>Services, Other Operating Expense</i>				
5000-5999		2,246,205	2,313,591	2,382,999
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		\$10,656,191	\$11,013,334	\$11,323,760

2022-23 First Interim Financial Report

Standardized Account Code Structure (SACS)

The state developed Standardized Account Code Structure (SACS) to improve financial data collection, reporting, transmission, accuracy, and comparability; reduce the administrative burden on LEAs in preparing required financial reports; and ensure LEA compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). SACS, and its use, creates a logical framework to determine where education funds come from and how they are used, and provides better information for use by administrators, parents, board members, legislators and others interested in school finance. Pacific View Charter School followed SACS when developing the chart of accounts to facilitate financial compliance and year-end reporting to the state.

Charter school year-end data may be reported in either the standardized account code structure (SACS) format or in the alternative format for charter schools approved by the State Board of Education and titled the Charter School Unaudited Actuals Financial Report—Alternative Form. The main operating funds available for charter schools reporting in SACS are as follows:

- General Fund (Fund 01) (modified accrual basis of accounting): For charter schools reporting separately from the authorizing LEA and for charter schools reporting as part of the LEA within the LEA's general fund.
- Charter Schools Special Revenue Fund (Fund 09) (modified accrual basis of accounting): For charter schools reporting as part of the authorizing LEA but reporting outside the LEA's general fund.
- Charter Schools Enterprise Fund (Fund 62) (accrual basis of accounting): For charter schools using the not-for-profit reporting model, reporting either as part of the authorizing LEA or separately.

If Fund 62 is used for any of a charter school's activities, it should be used for all of the charter school's activities. Note that fund accounting is inconsistent with the not-for-profit financial reporting model, so in this case Fund 62 serves as a financial statement for purposes of reporting to CDE rather than as a fund. Costs reported in Fund 62 should include the function most descriptive of the activity being performed (e.g., instruction, school administration, pupil services, and plant services) rather than Function 6000, Enterprise, which is normally used in an enterprise fund. The resource code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed on LEA financial activities by law or regulation. The object code classifies expenditures according to type of items purchased or services obtained, revenues by general source and type, and balance sheet accounts such as assets, liabilities, or fund balance/net position.



2022-23 First Interim Financial Report

All Funds Description

All Funds include both unrestricted and restricted resources in Fund 6200 as well as committed resources in Fund 6201. The financial data includes all activities for the year and reconciles to the Alternative Form.



2022-2023 First Interim General Fund Summary (Funds 6200 and 6201)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
State Revenues / LCFF Sources	7,512,716.00	6,469,750.06	8,033,628.00	9,467,542.00	2,441,880.00	10,021,033.00
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	73,625.00
Other State Revenues	1,179,722.57	1,201,059.23	1,308,994.55	2,743,590.00	172,147.97	2,757,759.00
Other Local Revenues	127,783.84	819,634.05	61,597.45	52,674.00	35,122.64	52,419.00
TOTAL REVENUES	8,897,811.41	8,615,070.34	9,501,376.00	12,361,931.00	2,649,150.61	12,904,836.00
Certificated Salaries	3,660,325.98	3,589,897.92	3,679,632.89	4,184,334.00	1,224,860.39	4,145,415.00
Classified Salaries	981,743.12	1,048,639.70	1,073,556.21	1,320,466.00	382,260.19	1,252,746.00
Employee Benefits	1,907,087.67	1,890,085.41	1,864,355.82	2,567,813.00	602,017.91	2,524,690.00
Books and Supplies	471,319.81	186,997.44	224,825.02	487,525.00	61,172.08	487,135.00
Services and Other Operating Expenditures	981,876.10	1,522,740.62	1,873,544.79	2,245,815.00	287,414.51	2,246,205.00
Capital Outlay	142,858.00	167,956.60	167,960.00	-	-	60,000.00
Other Outgo	116,213.00	-	-	-	-	-
TOTAL EXPENDITURES	8,261,423.68	8,406,317.69	8,883,874.73	10,805,953.00	2,557,725.08	10,716,191.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	636,387.73	208,752.65	617,501.27	1,555,978.00	91,425.53	2,188,645.00
Interfund Transfers In						
Interfund Transfers Out						
Other Sources						
Other Uses						
Contributions	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	636,387.73	208,752.65	617,501.27	1,555,978.00	91,425.53	2,188,645.00
BEGINNING FUND BALANCE	6,560,278.50	7,196,666.23	7,405,418.88	8,840,840.94	10,324,523.94	12,175,567.94
ADJUSTMENTS / RESTATEMENTS	0	-	817,920.79			
ENDING FUND BALANCE	7,196,666.23	7,405,418.88	8,840,840.94	10,396,818.94	10,415,949.47	14,364,212.94



2022-2023 First Interim General Fund Summary (Funds 6200 and 6201)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable / Revolving						
Cash	700.00	700.00	700.00	700.00	-	700.00
Restricted	1,034,451.16	687,285.95	352,071.95	1,800,067.95	1,617,307.80	3,090,450.80
Committed						
Assigned						
Reserve of Economic						
Uncertainties	247,842.71	252,189.53	444,193.74	540,297.65	-	535,809.55
Land/Bldg/Deprec/Growth	4,877,484.28	5,280,112.88	6,756,832.85	6,656,706.94	8,281,112.98	9,323,227.19
Unrestricted Lottery	204,793.33	352,566.47	453,602.00	564,731.00	-	578,215.00
Deferred Maintenance						
Reserve	146,823.75	147,993.05	148,869.40	149,744.40	99,957.69	151,239.40
Facilities / Architect	50,000.00	50,000.00	50,000.00	50,000.00	-	50,000.00
Facilities Reserve	217,000.00	217,000.00	217,000.00	217,000.00	-	217,000.00
Long Term Debt Reserve						
(Building)	217,571.00	217,571.00	217,571.00	217,571.00	217,571.00	217,571.00
STRS/PERS Unfunded						
Liability Reserve	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00



2022-23 First Interim Financial Report

General Fund 6200

General Fund 6200 includes both restricted and unrestricted revenues and expenditures. Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes. Unrestricted revenues are those funds whose uses are not subject to specific constraints and that may be used for any purposes not prohibited by law. Programs funded by a combination of restricted and unrestricted sources are accounted for and reported as restricted. Funds or activities that are not restricted by the donor, but rather are earmarked for particular purposes by the LEA's governing board, are accounted for and reported as unrestricted.

Resolution 11-001 was adopted September 2011, and established a Charter School Enterprise Fund in accordance with Education Code 42001(b) and 47604.33 in accordance with the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP).

2022-2023 First Interim General Fund Summary (Fund 6200)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-23 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
State Revenues / LCFF						
Sources	7,512,716.00	6,469,750.06	8,033,628.00	9,467,542.00	2,441,880.00	10,021,033.00
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	73,625.00
Other State Revenues	1,179,722.57	1,201,059.23	1,308,994.55	2,743,590.00	172,147.97	2,757,759.00
Other Local Revenues	126,349.02	818,464.75	60,721.10	51,799.00	34,909.35	51,799.00
TOTAL REVENUES	8,896,376.59	8,613,901.04	9,500,499.65	12,361,056.00	2,648,937.32	12,904,216.00
Certificated Salaries	3,660,325.98	3,589,897.92	3,679,632.89	4,184,334.00	1,224,860.39	4,145,415.00
Classified Salaries	981,743.12	1,048,639.70	1,073,556.21	1,320,466.00	382,260.19	1,252,746.00
Employee Benefits	1,907,087.67	1,890,085.41	1,864,355.82	2,567,813.00	602,017.91	2,524,690.00
Books and Supplies	471,319.81	186,997.44	224,825.02	487,525.00	61,172.08	487,135.00
Services and Other						
Operating Expenditures	981,876.10	1,522,740.62	1,873,544.79	2,245,815.00	287,414.51	2,246,205.00
Capital Outlay	142,858.00	167,956.60	167,960.00	-	-	60,000.00
Other Outgo	116,213.00	-	-	-	-	-
TOTAL EXPENDITURES	8,261,423.68	8,406,317.69	8,883,874.73	10,805,953.00	2,557,725.08	10,716,191.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	634,952.91	207,583.35	616,624.92	1,555,103.00	91,212.24	2,188,025.00
Interfund Transfers In						
Interfund Transfers Out						
Other Sources						
Other Uses						
Contributions	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	634,952.91	207,583.35	616,624.92	1,555,103.00	91,212.24	2,188,025.00
BEGINNING FUND BALANCE	6,464,889.57	7,099,842.48	7,307,425.83	8,741,971.54	8,741,971.54	8,741,971.54
ADJUSTMENTS / RESTATEMENTS			817,920.79			
ENDING FUND BALANCE	7,099,842.48	7,307,425.83	8,741,971.54	10,297,074.54	8,833,183.78	10,929,996.54



2022-23 First Interim Financial Report

Unrestricted General Fund 6200

Resource Codes 0000000 through 1999000

Unrestricted revenues are those funds whose uses are not subject to specific constraints and that may be used for any purposes not prohibited by law. Revenues whose use is unrestricted in nature but that still have reporting requirements are accounted for in unrestricted resource codes in the 1000000–1999000 range. Those activities using unrestricted revenues that do not have financial reporting or special accounting requirements are accounted for in Resource 0000, Unrestricted. Within our Unrestricted General Fund we account for the LCFF funds, Education Protection Account Funds, Unrestricted Lottery and any other locally identified unrestricted resource with reporting requirements.

2022-2023 First Interim Unrestricted General Fund 6200 Summary (0000000 - 1999000)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-23 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
State Revenues / LCFF Sources	7,512,716.00	6,469,750.06	8,033,628.00	9,467,542.00	2,441,880.00	10,021,033.00
Federal Revenues	-	-	-	-	-	-
Other State Revenues	265,608.35	179,532.24	1,578,432.53	131,058.00	22,389.66	158,684.00
Other Local Revenues	126,349.02	818,464.75	60,721.10	51,799.00	34,909.35	51,799.00
TOTAL REVENUES	7,904,673.37	7,467,747.05	9,672,781.63	9,650,399.00	2,499,179.01	10,231,516.00
Certificated Salaries	2,991,195.30	3,040,387.96	3,181,833.35	3,304,359.00	1,016,149.95	3,504,249.00
Classified Salaries	895,033.57	904,724.58	944,941.93	1,126,505.00	339,384.19	1,140,484.00
Employee Benefits	1,680,689.20	1,684,202.99	1,334,705.36	1,744,189.00	516,615.47	1,803,209.00
Books and Supplies	448,966.15	120,602.21	218,835.40	448,436.00	55,998.79	448,436.00
Services and Other Operating Expenditures	806,717.70	995,124.15	1,354,508.14	1,728,955.00	191,610.22	1,728,955.00
Capital Outlay	142,858.00	167,956.60	167,960.00	-	-	60,000.00
Other Outgo	116,213.00	-	(72,632.40)	-	-	-
TOTAL EXPENDITURES	7,081,672.92	6,912,998.49	7,130,151.78	8,352,444.00	2,119,758.62	8,685,333.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	823,000.45	554,748.56	2,542,629.85	1,297,955.00	379,420.39	1,546,183.00
Contributions - SPED Federal	-	-	(215,155.59)	(340,001.00)	-	(270,219.00)
Contributions - SPED State	(636,948.06)	-	(464,313.50)	(850,847.00)	-	(561,082.00)
Contributions - SPED State ERMHS	-	-	(1,463.00)	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(636,948.06)	-	(680,932.09)	(1,190,848.00)	-	(831,301.00)
NET INCREASE (DECREASE) IN FUND BALANCE	186,052.39	554,748.56	1,861,697.76	107,107.00	379,420.39	714,882.00
BEGINNING FUND BALANCE	5,781,346.26	5,967,398.65	6,522,147.21	8,291,906.92	8,291,906.92	8,291,906.92
ADJUSTMENTS / RESTATEMENTS			(91,938.05)			
ENDING FUND BALANCE	5,967,398.65	6,522,147.21	8,291,906.92	8,399,013.92	8,671,327.31	9,006,788.92

2022-2023 First Interim Unrestricted General Fund 6200 (0000000 - 1999000) Revenue	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Principal Apportionment						
State Aid - Current Year	4,370,607.00	2,332,816.00	3,161,417.00	5,069,693.00	1,188,328.00	5,024,160.00
Education Protection Account State Aid - Current Year	707,514.00	1,727,849.00	2,221,487.00	1,411,302.00	546,417.00	2,288,701.00
In Lieu Property Taxes	2,434,595.00	2,409,085.06	2,650,724.00	2,986,547.00	707,135.00	2,708,172.00
State Revenues / LCFF Sources	7,512,716.00	6,469,750.06	8,033,628.00	9,467,542.00	2,441,880.00	10,021,033.00
Special Education Entitlement			-			
Federal Revenues	-	-	-	-	-	-
Mandated Cost Reimbursement	158,945.00	28,894.00	29,492.00	17,929.00	-	32,071.00
Lottery - Unrestricted and Instructional Materials	104,360.03	147,773.14	101,035.53	111,129.00	22,389.66	124,613.00
Universal PreSchool Planning			-			
Educator Effectiveness			-			
Special Education			-			
SPED - Educationally Related Mental Health Services			-			
College Readiness			-			
Instructional Materials Block Grant						
A-G Success			-			
A-G Learning Loss Mitigation			-			
Expanded Learning Opportunities Grant			-			
Learning Recovery Block Grant						
STRS On Behalf			1,447,905.00			
Other State Revenues	2,303.32	2,865.10	-	2,000.00	-	2,000.00
Other State Revenues	265,608.35	179,532.24	1,578,432.53	131,058.00	22,389.66	158,684.00
Interest	87,040.73	22,268.11	39,004.79	28,000.00	13,068.34	28,000.00
All Other Local Revenue	39,308.29	796,196.64	21,716.31	23,799.00	21,841.01	23,799.00
Other Local Revenues	126,349.02	818,464.75	60,721.10	51,799.00	34,909.35	51,799.00
TOTAL REVENUES	7,904,673.37	7,467,747.05	9,672,781.63	9,650,399.00	2,499,179.01	10,231,516.00

2022-2023 First Interim Unrestricted General Fund 6200 (0000000 - 1999000) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Certificated Teachers' Salaries	2,325,127.61	2,283,345.91	2,233,012.35	2,588,922.00	777,671.39	2,788,807.00
Certificated Pupil Support Salaries	16,779.27	77,643.96	84,703.50	83,817.00	27,939.00	83,817.00
Certificated Supervisors' and Administrators' Salaries	649,288.42	679,398.09	864,117.50	631,620.00	210,539.56	631,625.00
Other Certificated Salaries	-	-	-	-	-	-
Certificated Salaries	2,991,195.30	3,040,387.96	3,181,833.35	3,304,359.00	1,016,149.95	3,504,249.00
Classified Instructional Salaries	256,162.76	244,821.33	247,252.30	331,795.00	91,504.90	331,795.00
Classified Support Salaries	26,241.24	52,437.96	57,261.71	66,134.00	22,044.68	66,134.00
Classified Supervisors' and Administrators' Salaries	158,546.25	171,035.52	196,840.14	168,631.00	54,680.40	167,102.00
Clerical, Technical and Office Salaries	454,083.32	436,429.77	443,587.78	559,945.00	171,154.21	575,453.00
Other Classified Salaries	-	-	-	-	-	-
Classified Salaries	895,033.57	904,724.58	944,941.93	1,126,505.00	339,384.19	1,140,484.00
STRS	941,864.69	923,079.50	473,233.80	612,853.00	185,508.40	630,219.00
PERS	186,781.13	195,529.94	215,603.37	248,247.00	93,501.32	323,748.00
OASDI/Medicare/Alternative	112,068.71	112,334.34	119,248.59	139,805.00	41,079.94	145,770.00
Health & Welfare Benefits	375,875.41	389,315.88	442,147.32	588,661.00	169,849.00	588,661.00
Unemployment Insurance	2,841.92	3,656.99	23,834.22	63,306.00	7,614.84	45,174.00
Workers' Compensation	61,257.34	60,286.34	60,638.06	91,317.00	19,061.97	69,637.00
OPEB, Allocated	-	-	-	-	-	-
APEB, Active Employees	-	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	1,680,689.20	1,684,202.99	1,334,705.36	1,744,189.00	516,615.47	1,803,209.00
Textbooks and Core Curricula Materials	105,736.09	8,632.24	28,270.49	77,650.00	10,709.00	77,650.00
Books and Other Reference Materials	-	-	-	-	-	-
Materials and Supplies	343,230.06	111,969.97	190,564.91	370,786.00	45,289.79	370,786.00
Noncapitalized Equipment	-	-	-	-	-	-
Books and Supplies	448,966.15	120,602.21	218,835.40	448,436.00	55,998.79	448,436.00

2022-2023 First Interim Unrestricted General Fund 6200 (0000000 - 1999000) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Sub agreements for Services			-	-	-	-
Travel and Conferences	12,119.46	8,706.78	7,478.57	7,440.00	40.00	7,440.00
Dues and Memberships	11,894.00	15,023.00	29,208.00	27,069.00	11,650.03	27,069.00
Insurance			-			
Operations & Housekeeping Services	50,345.30	44,391.15	59,751.54	71,722.00	25,022.10	71,722.00
Rentals, Leases, Repairs & Noncapitalized Improvements			-			
Transfers of Direct Costs Professional /Consulting Services & Operating Expenditures	714,680.50	910,067.62	1,238,625.88	1,602,878.00	149,516.23	1,602,878.00
Communications	17,678.44	16,935.60	19,444.15	19,846.00	5,381.86	19,846.00
Services and Other Operating Expenditures	806,717.70	995,124.15	1,354,508.14	1,728,955.00	191,610.22	1,728,955.00
Land and Land Improvements			-	-		
Buildings & Improvement of Buildings			-	-		
Books and Media for New School Libraries or Major Expansion of School Libraries			-	-		
Equipment			-	-	-	60,000.00
Equipment Replacement			-	-		
Lease Assets			-	-		
Depreciation Expense	142,858.00	167,956.60	167,960.00	-	-	-
Amortization Expense			-			
Capital Outlay	142,858.00	167,956.60	167,960.00	-	-	60,000.00
Transfers of Indirect Costs Debt Services - Interest	116,213.00	-	(72,632.40)			
Debt Services - Principal Other Outgo	116,213.00	-	(72,632.40)	-	-	-
SUB TOTAL EXPENDITURES	7,081,672.92	6,912,998.49	7,130,151.78	8,352,444.00	2,119,758.62	8,685,333.00
Contributions - SPED Federal	-	-	215,155.59	340,001.00	-	270,219.00
Contributions - SPED State	636,948.06	-	464,313.50	850,847.00	-	561,082.00
Contributions - SPED State ERMHS	-	-	1,463.00	-	-	-
TOTAL OTHER FINANCING SOURCES/USES			680,932.09	1,190,848.00	-	831,301.00
TOTAL EXPENDITURES AND OTHER FINANCING	7,081,672.92	6,912,998.49	7,811,083.87	1,126,505.00	339,384.19	1,140,484.00



2022-23 First Interim Financial Report

Unrestricted General Fund 6200

State Testing Resource 0000000

The STAR program ended on July 1, 2013 and was replaced by the California Assessment of Student Performance and Progress (CAASPP) System.

2022-2023 First Interim Unrestricted General Fund 6200 State Testing (0000000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues		-	-	-	-	-
Prior Year Other State Revenues			-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	(714.00)	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	(714.00)	-	-	-	-
NET INCREASE (DECREASE)	-	714.00	-	-	-	-
BEGINNING FUND BALANCE	(714.00)	(714.00)	-	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	(714.00)	-	-	-	-	-

2022-23 First Interim Financial Report

Unrestricted General Fund 6200

State Lottery Resource 1100000

In November 1984, California voters passed Proposition 37, now known as Non-Prop 20, as a means to benefit public education. Since the California State Lottery began in 1985, the state has distributed 50 percent of lottery sales revenue back to the public in the form of prizes. Of the remaining revenues, public education, from kindergarten through graduate school, has received more than the statutorily required 34 percent minimum, with the state using less than the maximum 16 percent legally allowed to administer the games. In 2010, legislation was passed that modified the allocation formula for lottery in order to maximize the amount of funding allocated to public education. The legislation reduces the maximum percent to administer the games to 13 percent and allows the State Lottery Commission (SLC) to increase the percentage of lottery revenues for prizes to more than 50 percent and to establish the percentage to be allocated to public education. If the change in law does not provide more revenues for public education than the year prior to the law's enactment, the prior revenue-allocation law will be restored.

The law authorizing the lottery requires school districts, including charter schools, to use lottery funds "exclusively for the education of pupils and students" and specifies that "no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose." For this purpose the resource code for Unrestricted Lottery was established and tracked in accordance with the California School Accounting Manual and FCMAT Charter School Manual for best practices.

2022-2023 First Interim Unrestricted General Fund 6200 Lottery (1100000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	104,360.03	147,773.14	114,100.00	111,129.00	-	124,613.00
Prior Year Other State Revenues	-	-	(13,064.47)	-	22,389.66	-
TOTAL REVENUES	104,360.03	147,773.14	101,035.53	111,129.00	22,389.66	124,613.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	104,360.03	147,773.14	101,035.53	111,129.00	22,389.66	124,613.00
BEGINNING FUND BALANCE	100,433.30	204,793.33	352,566.47	453,602.00	453,602.00	453,602.00
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	204,793.33	352,566.47	453,602.00	564,731.00	475,991.66	578,215.00

2022-23 First Interim Financial Report

Unrestricted General Fund 6200

State Education Protection Account (EPA) Resource 1400000

The Education Protection Account (EPA) was created in November 2012 by Proposition 30, The Schools and Local Public Safety Protection Act of 2012, and it was implemented in 2013. The EPA is governed by Section 36 of Article XIII of the California Constitution, which was amended by Proposition 55 in November 2016. The revenues generated from Section 36 of Article XIII of the California Constitution are deposited into a state account called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges.

The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment. *Article XIII, Section 36, Subdivision (e), Paragraph (6)* of the California Constitution requires all districts, counties and charter schools to report on their websites an accounting of how much money was received from the EPA and how that money was spent. The law specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. For this purpose the resource code for Unrestricted Lottery was established and tracked in accordance with the California School Accounting Manual and FCMAT Charter School Manual for best practices.

2022-2023 First Interim Unrestricted General Fund 6200 Education Protection Account (EPA) (1400000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
State Revenues / LCFF Sources	707,514.00	1,727,849.00	2,234,800.00	2,288,701.00	546,417.00	2,288,701.00
Prior Year State Revenues / LCFF Sources	-	-	(13,313.00)	-	-	-
TOTAL REVENUES	707,514.00	1,727,849.00	2,221,487.00	2,288,701.00	546,417.00	2,288,701.00
Certificated Salaries	789,545.27	1,558,021.39	1,463,230.53	1,525,887.00	328,603.29	1,864,937.00
Classified Salaries			-			
Employee Benefits	293,707.68	169,827.61	381,852.69	762,814.00	122,440.60	423,764.00
Books and Supplies			-			
Services and Other						
Operating Expenditures			-			
Capital Outlay			-			
Other Outgo			-			
TOTAL EXPENDITURES	1,083,252.95	1,727,849.00	1,845,083.22	2,288,701.00	451,043.89	2,288,701.00
NET INCREASE (DECREASE)	(375,738.95)	-	376,403.78	-	95,373.11	-
BEGINNING FUND BALANCE	(664.83)	(376,403.78)	(376,403.78)	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	(376,403.78)	(376,403.78)	-	-	95,373.11	-



2022-23 First Interim Financial Report

Restricted General Fund 6200

Resource Codes 2000000 through 9999999

Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes. Restricted revenues are accounted for in resource codes in the 2000000–9999999 range. The California Department of Education assigns these resource codes to properly account for the revenues and expenditures in each restricted category.

2022-2023 First Interim Restricted General Fund 6200 Summary (2000000 - 9999999)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
State Revenues / LCFF Sources	-	-	-	-	-	-
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	73,625.00
Other State Revenues	914,114.22	1,021,526.99	(269,437.98)	2,612,532.00	149,758.31	2,599,075.00
Other Local Revenues	-	-	-	-	-	-
TOTAL REVENUES	991,703.22	1,146,153.99	(172,281.98)	2,710,657.00	149,758.31	2,672,700.00
Certificated Salaries	669,130.68	549,509.96	497,799.54	879,975.00	208,710.44	641,166.00
Classified Salaries	86,709.55	143,915.12	128,614.28	193,961.00	42,876.00	112,262.00
Employee Benefits	226,398.47	205,882.42	529,650.46	823,624.00	85,402.44	721,481.00
Books and Supplies	22,353.66	66,395.23	5,989.62	39,089.00	5,173.29	38,699.00
Services and Other Operating Expenditures	175,158.40	527,616.47	519,036.65	516,860.00	95,804.29	517,250.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	72,632.40	-	-	-
TOTAL EXPENDITURES	1,179,750.76	1,493,319.20	1,753,722.95	2,453,509.00	437,966.46	2,030,858.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(188,047.54)	(347,165.21)	(1,926,004.93)	257,148.00	(288,208.15)	641,842.00
Contributions - SPED Federal	-	-	215,155.59	340,001.00	-	270,219.00
Contributions - SPED State	636,948.06	-	464,313.50	850,847.00	-	561,082.00
Contributions - SPED State ERMHS	-	-	1,463.00	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	636,948.06	-	680,932.09	1,190,848.00	-	831,301.00
NET INCREASE (DECREASE) IN FUND BALANCE	448,900.52	(347,165.21)	(1,245,072.84)	1,447,996.00	(288,208.15)	1,473,143.00
BEGINNING FUND BALANCE	585,550.64	1,034,451.16	687,285.95	352,071.95	1,905,515.95	1,617,307.80
ADJUSTMENTS / RESTATEMENTS			909,858.84			
ENDING FUND BALANCE	1,034,451.16	687,285.95	352,071.95	1,800,067.95	1,617,307.80	3,090,450.80

2022-2023 First Interim Restricted General Fund 6200 Summary (2000000 - 9999999)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
COMPONENTS OF ENDING FUND BALANCE						
Restricted Federal Special Education IDEA	-	(6,632.27)	-	-	(116,055.64)	-
Restricted State Special Education	(32,903.70)	(903,226.57)	-	-	(185,477.09)	-
Restricted State SPED Educationally Related Mental Health Services	-	-	0.49	0.49	1,671.49	14,000.49
Restricted State Universal Preschool Planning and Implementation	-	-	26,130.00	26,130.00	26,158.00	26,130.00
Restricted State Educator Effectiveness	(5,488.94)	-	131,954.65	(0.35)	112,793.92	(0.35)
Restricted State Lottery / Textbooks and Core Curricula	76,123.80	149,239.79	193,986.81	243,098.81	368,186.12	417,298.12
Restricted Instructional Materials Block Grant	-	-	-	466,297.00	-	466,297.00
Restricted Learning Recovery Emergency Block Grant	-	-	-	1,064,542.00	-	1,064,542.00
Restricted State STRS on Behalf	996,720.00	1,447,905.00	-	-	-	-

2022-2023 First Interim Restricted General Fund 6200 (2000000 - 9999999) Revenue	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Principal Apportionment						
State Aid - Current Year	-	-	-	-	-	-
Education Protection Account State Aid - Current Year	-	-	-	-	-	-
In Lieu Property Taxes	-	-	-	-	-	-
State Revenues / LCFF Sources	-	-	-	-	-	-
Special Education Entitlement	77,589.00	72,536.00	97,156.00	98,125.00	-	73,625.00
Learning Loss Mitigation		52,091.00	-			
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	73,625.00
Mandated Cost Reimbursement			-			
Lottery - Unrestricted and Instructional Materials	37,536.22	73,115.99	44,747.02	49,112.00	19,639.31	49,112.00
Universal PreSchool Planning		-	26,130.00		28.00	
Educator Effectiveness		-	137,362.00	-	-	-
Special Education	355,336.00	433,282.00	630,596.00	611,581.00	112,294.00	572,977.00
SPED - Educationally Related Mental Health Services			5,852.00	21,000.00	6,650.00	35,000.00
Classified EE PD	1,974.00					
Learning Loss Mitigation		63,944.00				
College Readiness	75,000.00		-			
Instructional Materials Block Grant				466,297.00		466,297.00
A-G Success			-			
A-G Learning Loss Mitigation			-			
Expanded Learning Opportunities Grant			-			
Learning Recovery Block Grant				1,064,542.00		1,064,542.00
STRS On Behalf	444,268.00	451,185.00	(1,114,125.00)	400,000.00	-	400,000.00
Ethnic Studies Block Grant					11,147.00	11,147.00
Other State Revenues	914,114.22	1,021,526.99	(269,437.98)	2,612,532.00	149,758.31	2,599,075.00
Interest			-			
All Other Local Revenue			-			
Other Local Revenues	-	-	-	-	-	-
TOTAL REVENUES	991,703.22	1,146,153.99	(172,281.98)	2,710,657.00	149,758.31	2,672,700.00

2022-2023 First Interim Restricted General Fund 6200 (2000000 - 9999999) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Certificated Teachers' Salaries	539,760.16	409,686.64	349,778.69	734,949.00	158,667.76	496,503.00
Certificated Pupil Support Salaries	129,370.52	139,823.32	148,020.85	145,026.00	50,042.68	144,663.00
Certificated Supervisors' and Administrators' Salaries	-	-	-	-	-	-
Other Certificated Salaries	-	-	-	-	-	-
Certificated Salaries	669,130.68	549,509.96	497,799.54	879,975.00	208,710.44	641,166.00
Classified Instructional Salaries	86,709.55	143,915.12	128,614.28	193,961.00	42,876.00	112,262.00
Classified Support Salaries	-	-	-	-	-	-
Classified Supervisors' and Administrators' Salaries	-	-	-	-	-	-
Clerical, Technical and Office Salaries	-	-	-	-	-	-
Other Classified Salaries	-	-	-	-	-	-
Classified Salaries	86,709.55	143,915.12	128,614.28	193,961.00	42,876.00	112,262.00
STRS	111,836.08	91,348.84	413,108.59	570,757.00	38,908.69	521,509.00
PERS	13,968.57	24,947.56	24,635.18	49,208.00	9,872.26	26,749.00
OASDI/Medicare/Alternative	14,966.86	16,869.18	15,795.40	24,916.00	5,913.09	16,789.00
Health & Welfare Benefits	73,518.86	61,838.47	63,489.14	141,693.00	25,854.30	141,693.00
Unemployment Insurance	291.46	383.39	3,448.69	14,928.00	1,386.90	4,213.00
Workers' Compensation	11,816.64	10,494.98	9,173.46	22,122.00	3,467.20	10,528.00
OPEB, Allocated	-	-	-	-	-	-
APEB, Active Employees	-	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	226,398.47	205,882.42	529,650.46	823,624.00	85,402.44	721,481.00

2022-2023 First Interim Restricted General Fund 6200 (2000000 - 9999999) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Textbooks and Core Curricula Materials	-	-	-	-	-	-
Books and Other Reference Materials	-	-	-	-	-	-
Materials and Supplies	22,353.66	66,395.23	5,989.62	39,089.00	5,173.29	38,699.00
Noncapitalized Equipment			-			
Books and Supplies	22,353.66	66,395.23	5,989.62	39,089.00	5,173.29	38,699.00
Subagreements for Services			-			
Travel and Conferences	9,028.52	1,209.13	5,833.09	98,049.00	7,745.90	98,439.00
Dues and Memberships	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Operations & Housekeeping Services	-	-	-	-	-	-
Rentals, Leases, Repairs & Noncapitalized Improvements	-	-	-	-	-	-
Transfers of Direct Costs	-	-	-	-	-	-
Professional /Consulting Services & Operating Expenditures	166,129.88	526,407.34	513,203.56	416,236.00	87,151.95	416,236.00
Communications			-	2,575.00	906.44	2,575.00
Services and Other Operating Expenditures	175,158.40	527,616.47	519,036.65	516,860.00	95,804.29	517,250.00
Depreciatoin Expense	-	-	-	-	-	-
All Other Capital Outlay	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers of Indirect Costs	-	-	72,632.40	-	-	-
Debt Services - Interest	-	-	-	-	-	-
Debt Services - Principal	-	-	-	-	-	-
Other Outgo	-	-	72,632.40	-	-	-
SUBTOTAL EXPENDITURES	1,179,750.76	1,493,319.20	1,753,722.95	2,453,509.00	437,966.46	2,030,858.00
Contributions - SPED Federal	-	-	(215,155.59)	(340,001.00)		(270,219.00)
Contributions - SPED State	(636,948.06)	-	(464,313.50)	(850,847.00)		(561,082.00)
Contributions - SPED State ERMHS	-	-	(1,463.00)	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(636,948.06)	-	(680,932.09)	(1,190,848.00)	-	(831,301.00)
TOTAL EXPENDITURES AND OTHER FINANCING	542,802.70	1,493,319.20	1,072,790.86	1,262,661.00	437,966.46	1,199,557.00



2022-23 First Interim Financial Report

Restricted General Fund 6200

Special Education Funding Summary Resource 3310000, 6500000 and 6540000

This is a summary of all of the Special Education restricted revenues and expenditures. These include Federal IDEA funding (resource 33100000), State SPED Funding (resource 6500000) and State Educationally Related Mental Health Services Funding (6540000) received through the El Dorado SELPA of which Pacific View Charter School is a member.

2022-2023 First Interim Restricted General Fund 6200 Special Education (33100000, 6500000 & 6545000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Special Education Revenue	432,925.00	505,818.00	604,669.00	730,706.00	118,944.00	681,602.00
Prior Year Special Education Revenue	-	-	128,935.00	-	-	-
TOTAL REVENUES	432,925.00	505,818.00	733,604.00	730,706.00	118,944.00	681,602.00
Certificated Salaries	669,130.68	549,509.96	497,799.54	879,975.00	208,710.44	641,166.00
Classified Salaries	86,709.55	143,915.12	128,614.28	193,961.00	42,876.00	112,262.00
Employee Benefits	226,398.47	205,882.42	195,870.46	423,624.00	85,402.44	321,481.00
Books and Supplies	22,353.66	5,077.73	5,989.62	22,100.00	4,438.46	22,100.00
Services and Other						
Operating Expenditures	98,184.40	478,387.91	513,629.30	401,894.00	77,378.39	401,594.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	72,632.40	-	-	-
TOTAL EXPENDITURES	1,102,776.76	1,382,773.14	1,414,535.60	1,921,554.00	418,805.73	1,498,603.00
NET INCREASE (DECREASE)	(669,851.76)	(876,955.14)	(680,931.60)	(1,190,848.00)	(299,861.73)	(817,001.00)
Contribution from UGF	636,948.06	-	680,932.09	1,190,848.00		831,301.00
BEGINNING FUND BALANCE	-	(32,903.70)	(909,858.84)	0.49	0.49	0.49
ADJUSTMENTS / RESTATEMENTS	-	-	909,858.84			
ENDING FUND BALANCE	(32,903.70)	(909,858.84)	0.49	0.49	(299,861.24)	14,300.49

2022-23 First Interim Financial Report

Restricted General Fund 6200

Special Education Federal IDEA, Part B Funding Resource 3310000

The Individuals with Disabilities Education Act (IDEA) assists in providing a free and appropriate education in the least restrictive environment for children with disabilities ages three through twenty-one. Funding to the El Dorado SELPA is based on a federal three-part formula from which the SELPA then provides an allocation to the school. These funds account for expenditures for pupils with an individualized education plan (IEP) and for the provision of special education and related services required by students with disabilities in order to benefits from a public education.

Per the California Department of Education, “IDEA legislation promised the federal government to fund “up to” 40 percent of the “excess costs” of these services, with state and local funds making up the rest. Congress regularly insists that it is moving toward that goal but has never allocated anything close to the promised 40 percent. Currently California’s IDEA grant covers approximately 11.5 percent of the costs, and the state contributes approximately 46 percent. Over the past seven years, the money that Local Educational Agencies (LEAs) have had to spend on special education, over and above state and federal contributions, has increased from 35 percent to 43 percent.”

2022-2023 First Interim Restricted General Fund 6200 Special Education Federal IDEA (33100000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Special Education Federal Revenue	77,589.00	72,536.00	97,156.00	98,125.00	-	73,625.00
Prior Year Special Education Federal Revenue	-	-	-			
TOTAL REVENUES	77,589.00	72,536.00	97,156.00	98,125.00	-	73,625.00
Certificated Salaries	-	-	126,966.04	166,555.00	55,928.23	166,966.00
Classified Salaries	49,241.65	42,655.34	53,247.13	97,872.00	12,396.22	31,297.00
Employee Benefits	-	12,803.23	66,496.42	121,324.00	22,412.65	93,206.00
Books and Supplies	11,177.13	-	5,864.81	9,500.00	2,617.37	9,500.00
Services and Other Operating Expenditures	17,170.22	23,709.70	44,070.80	42,875.00	22,701.17	42,875.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	15,666.39	-	-	-
TOTAL EXPENDITURES	77,589.00	79,168.27	312,311.59	438,126.00	116,055.64	343,844.00
NET INCREASE (DECREASE)	-	(6,632.27)	(215,155.59)	(340,001.00)	(116,055.64)	(270,219.00)
Contribution from UGF			215,155.59	340,001.00		270,219.00
BEGINNING FUND BALANCE	-	-	(6,632.27)	-	-	-
ADJUSTMENTS / RESTATEMENTS			6,632.27			
ENDING FUND BALANCE	-	(6,632.27)	-	-	(116,055.64)	-



2022-23 First Interim Financial Report

Restricted General Fund 6200

Special Education State Funding Resource 6500000

The Special Education Program, also known as AB 602, provides funding to special education local plan areas (SELPA) based on the SELPA's average daily attendance (ADA) and other data elements. Most of the SELPAs are made up of multiple districts and charter schools and Pacific View Charter School belongs to the El Dorado SELPA. The SELPA monitors special education funding data throughout the year and issues budget advices for state revenue based on tracking and analyzing this data.

2022-2023 First Interim Restricted General Fund 6200 Special Education State (65000000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Special Education State Revenue - SELPA	355,336.00	433,282.00	501,661.00	611,581.00	112,294.00	572,977.00
Prior Year Special Education Federal Revenue	-	-	128,935.00	-	-	-
TOTAL REVENUES	355,336.00	433,282.00	630,596.00	611,581.00	112,294.00	572,977.00
Certificated Salaries	669,130.68	549,509.96	370,833.50	713,420.00	152,782.21	474,200.00
Classified Salaries	37,467.90	101,259.78	75,367.15	96,089.00	30,479.78	80,965.00
Employee Benefits	226,398.47	193,079.19	129,374.04	302,300.00	62,989.79	228,275.00
Books and Supplies	11,176.53	5,077.73	124.81	12,600.00	1,821.09	12,600.00
Services and Other Operating Expenditures	81,014.18	454,678.21	462,624.00	338,019.00	49,698.22	338,019.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	56,586.00	-	-	-
TOTAL EXPENDITURES	1,025,187.76	1,303,604.87	1,094,909.50	1,462,428.00	297,771.09	1,134,059.00
NET INCREASE (DECREASE)	(669,851.76)	(870,322.87)	(464,313.50)	(850,847.00)	(185,477.09)	(561,082.00)
Contribution from UGF	636,948.06	-	464,313.50	850,847.00	-	561,082.00
BEGINNING FUND BALANCE	-	(32,903.70)	(903,226.57)	-	-	-
ADJUSTMENTS / RESTATEMENTS		-	903,226.57			
ENDING FUND BALANCE	(32,903.70)	(903,226.57)	-	-	(185,477.09)	-



2022-23 First Interim Financial Report

Restricted General Fund 6200

Special Education State Funding: Educationally Related Mental Health Services (ERMHS) Resource 6546000

AB 3632 originally mandated that county mental health agencies would provide educationally related mental health services. In 2010, responsibility for providing these services shifted to K-12 education by allocating mental health funds directly to SELPAs. Funds are apportioned to the Special Education Local Plan Areas (SELPA) based on the SELPA's average daily attendance (ADA). The purpose of these funds is to provide educationally mental-health related services for students with or without an Individualized Education Program (IEP), including out-of-home residential services for emotionally disturbed pupils, pursuant to the federal Individuals with Disabilities Education Act (IDEA) and as described in the California Education Code sections 56836 and 56836.07. Through the El Dorado SELPA, funding is an elective process for which Pacific View Charter School must apply and complete an Annual Mental Health Plan.

2022-2023 First Interim Restricted General Fund 6200 Educator Effectiveness Funding (626x000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues		-	137,362.00	-	-	-
Prior Year Other State Revenues		-	-			
TOTAL REVENUES	-	-	137,362.00	-	-	-
Certificated Salaries		-	-	-	-	-
Classified Salaries		-	-	-	-	-
Employee Benefits		-	-	-	-	-
Books and Supplies		-	-	16,989.00	734.83	16,599.00
Services and Other Operating Expenditures		(5,488.94)	5,407.35	114,966.00	18,425.90	115,356.00
Capital Outlay			-			
Other Outgo			-			
TOTAL EXPENDITURES	-	(5,488.94)	5,407.35	131,955.00	19,160.73	131,955.00
NET INCREASE (DECREASE)	-	5,488.94	131,954.65	(131,955.00)	(19,160.73)	(131,955.00)
BEGINNING FUND BALANCE	(5,488.94)	(5,488.94)	-	131,954.65	131,954.65	131,954.65
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	(5,488.94)	-	131,954.65	(0.35)	112,793.92	(0.35)

2022-2023 First Interim Restricted General Fund 6200 Special Education Educational Related Menthel Health State (6546000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Special Education State Revenue - SELPA	-	-	5,852.00	21,000.00	6,650.00	35,000.00
Prior Year Special Education Federal Revenue	-	-	-	-	-	-
TOTAL REVENUES	-	-	5,852.00	21,000.00	6,650.00	35,000.00
Certificated Salaries	-	-	-			
Classified Salaries	-	-	-			
Employee Benefits	-	-	-			
Books and Supplies	-	-	-			
Services and Other						
Operating Expenditures	-	-	6,934.50	21,000.00	4,979.00	21,000.00
Capital Outlay	-	-	-			
Other Outgo	-	-	380.01	-	-	-
TOTAL EXPENDITURES	-	-	7,314.51	21,000.00	4,979.00	21,000.00
NET INCREASE (DECREASE)			(1,462.51)	-	1,671.00	14,000.00
Contribution from UGF			1,463.00			
BEGINNING FUND BALANCE	-	-	-	0.49	0.49	0.49
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	0.49	0.49	1,671.49	14,000.49



2022-23 First Interim Financial Report

Restricted General Fund 6200

Federal CARES Act Funding: Learning Loss Mitigation Funds (LLMF) Resource 3220000

COVID-19 Relief Funding through Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act in which the California Department of Education distributed the funds to mitigate learning loss related to COVID-19 school closures. Use of these funds are restricted in nature and subject to certain federal requirements.

2022-2023 First Interim Restricted General Fund 6200 Federal Learning Loss Mitigation (3220000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Federal Revenue		52,091.00	-	-	-	-
TOTAL REVENUES	-	52,091.00	-	-	-	-
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	29,345.50	-	-	-	-
Services and Other						
Operating Expenditures	-	22,745.50	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	52,091.00	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS			-			
ENDING FUND BALANCE	-	-	-	-	-	-

2022-23 First Interim Financial Report

Restricted General Fund 6200

State Universal PreKindergarten Planning and Implementation Grant Resource 3220000

The Universal PreKindergarten Planning & Implementation (UPK P&I) Grant is a state early learning planning and capacity building initiative with the goal of expanding access for preschool-age students to PreKindergarten (Pre-K) programs at local educational agencies (LEAs). Grant funds may pay for costs associated with creating or expanding California State Preschool Programs or Transitional Kindergarten (TK) programs, or establish or strengthen partnerships with other providers of Pre-K education within the LEA, including Head Start programs

EC Section 8281.5(c)(3)(B) requires each LEA receiving these funds to develop a plan articulating how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After School Education and Safety Program, CSPPs, Head Start programs, and other community-based early learning and care programs. LEAs must submit this plan for consideration by their governing board or body at a public meeting on, or before, June 30, 2022.

In addition, EC Section 8281.5(c)(3)(A) requires each LEA receiving this apportionment to provide program data to the CDE at the CDE's request, including, but not limited to, recipient information, and to participate in overall program evaluation. Some of this data that LEAs will be required to submit is outlined on the planning template. Additional requests for data, including expenditure data, will be outlined in the future.

2022-2023 First Interim Restricted General Fund 6200 Universal Prekindergarten Planning and Implementation (6053000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	-	-	26,130.00	-	-	-
Prior Year Other State Revenues	-	-	-	-	28.00	-
TOTAL REVENUES	-	-	26,130.00	-	28.00	-
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	26,130.00	-	28.00	-
BEGINNING FUND BALANCE	-	-	-	26,130.00	26,130.00	26,130.00
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	26,130.00	26,130.00	26,158.00	26,130.00



2022-23 First Interim Financial Report

Restricted General Fund 6200

State Educator Effectiveness 2021-26 Block Grant Resource 6266000

One-time funding to provide professional learning for teachers, administrators, paraprofessionals, and classified staff in order to promote educator equity, quality, and effectiveness. Funds are allocated on the basis of an equal amount per certificated and classified full-time equivalent as reported in the California Longitudinal Pupil Achievement Data System (CALPADS) and the California Basic Educational Data System (CBEDS) for the 2020–21 fiscal year.

The local plan for the Educator Effectiveness Funds (EEF) needs to be heard in a public meeting of the governing board of the school district, the county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting. This must take place on or before March 31, 2023.

Funds may be expended during the 2021–22, 2022–23, 2023–24, 2024–25 and 2025–26 fiscal years. An annual data and expenditure report will be due each year on or before September 30. A final data and expenditure report will be due on or before September 30, 2026. Any funds not expended by June 30, 2026, must be returned to the California Department of Education (CDE).

The EEF are subject to the annual audits required by California *Education Code (EC)* Section 41020.

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2022-23 First Interim Financial Report

Restricted General Fund 6200

State Lottery Resource 6300000

In November 1984, California voters passed Proposition 37, now known as Non-Prop 20, as a means to benefit public education. Since the California State Lottery began in 1985, the state has distributed 50 percent of lottery sales revenue back to the public in the form of prizes. Of the remaining revenues, public education, from kindergarten through graduate school, has received more than the statutorily required 34 percent minimum, with the state using less than the maximum 16 percent legally allowed to administer the games. In 2010, legislation was passed that modified the allocation formula for lottery in order to maximize the amount of funding allocated to public education. The legislation reduces the maximum percent to administer the games to 13 percent and allows the State Lottery Commission (SLC) to increase the percentage of lottery revenues for prizes to more than 50 percent and to establish the percentage to be allocated to public education. If the change in law does not provide more revenues for public education than the year prior to the law's enactment, the prior revenue-allocation law will be restored.

The law authorizing the lottery requires school districts, including charter schools, to use lottery funds "exclusively for the education of pupils and students" and specifies that "no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose."

In March 2000, voters passed Proposition 20, known as the "Cardenas Textbook Act of 2000." Proposition 20 provides that, beginning in the 1998–99 fiscal year, one-half of statewide growth in lottery funds for education over the level set in the 1997–98 fiscal year must be allocated to school districts and community colleges for the purchase of instructional materials. The State designated the restricted resource code to properly track Restricted Lottery / Textbooks and Core Curricula purchases.

2022-2023 First Interim Restricted General Fund 6200 Lottery / Textbooks & Core Curricula (6300000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	37,536.22	73,115.99	44,747.02	49,112.00	19,639.31	49,112.00
TOTAL REVENUES	37,536.22	73,115.99	44,747.02	49,112.00	19,639.31	49,112.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other						
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	37,536.22	73,115.99	44,747.02	49,112.00	19,639.31	49,112.00
BEGINNING FUND BALANCE	38,587.58	76,123.80	149,239.79	193,986.81	348,546.81	368,186.12
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	76,123.80	149,239.79	193,986.81	243,098.81	368,186.12	417,298.12



2022-23 First Interim Financial Report

Restricted General Fund 6200

State Arts, Music, and Instructional Materials Discretionary Block Grant

Resource 6762000

The 2022–23 budget package included two large block grants. The Arts, Music, and Instructional Materials Discretionary Block Grant is one-time funding through the 2025–26 school year. Funds may be used for professional development, acquiring instructional materials, improving school climate (including training on de-escalation and restorative justice strategies), developing diverse book collections with culturally relevant texts, operational costs, and COVID-19 costs.

2022-2023 First Interim Restricted General Fund 6200 Instructional Materials Block Grant (6762000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	-	-	-	466,297.00	-	466,297.00
TOTAL REVENUES	-	-	-	466,297.00	-	466,297.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	466,297.00	-	466,297.00
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	466,297.00	-	466,297.00



2022-23 First Interim Financial Report

Restricted General Fund 6200

State Classified Employee Professional Development Resource 7311000

One-time funds to support the professional development of classified school employees. Classified School Employee Professional Development Block Grant provides funding to local educational agencies for any purpose described in Section 45391 of the Education Code, with first priority being for professional development for the implementation of school safety plans, as set forth in Article 5 (commencing with Section 32280) of Chapter 2.5 of Part 19 of Division 1 of Title 1 of the Education Code, if applicable. There is no state required reporting or spending deadlines for these funds.

2022-2023 First Interim Restricted General Fund 6200 Classified EE PD (7311000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	1,974.00	-	-	-	-	-
Prior Year Other State Revenues		-	-	-	-	-
TOTAL REVENUES	1,974.00	-	-	-	-	-
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	1,974.00	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	1,974.00	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	-	-	-	-



2022-23 First Interim Financial Report

Restricted General Fund 6200

State College Readiness Block Grant Resource 7338000

The College Readiness Block Grant is established for the purposes of providing California's high school pupils, particularly unduplicated pupils as defined in Education Code (EC) sections 42238.01 and 42238.02, additional supports to increase the number who enroll at institutions of higher education and complete an undergraduate degree within four years.

2022-2023 First Interim Restricted General Fund 6200 College Readiness (7338000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	75,000.00	-	-	-	-	-
Prior Year Other State Revenues		-	-	-	-	-
TOTAL REVENUES	75,000.00	-	-	-	-	-
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	75,000.00	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	75,000.00	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	-	-	-	-



2022-23 First Interim Financial Report

Restricted General Fund 6200

State Learning Loss Mitigation Funding Resource 7420000

The Learning Loss Mitigation Funding (LLMF), authorized by the 2020–21 budget package, appropriates funding from three different funding sources (CARES Act Governor’s Emergency Education Relief (GEER) Funds, CARES Act Coronavirus Relief (CF) Fund and from the state General Fund (GF) to be allocated to local educational agencies in order to support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

The methodology to allocate LLMF funding is established in Section 110 of SB 98 (Chapter 24, Statutes of 2020), as amended by Section 59 of SB 820 (Chapter 110, Statutes of 2020), as amended by Section 4 of AB 86 (Chapter 10, Statutes of 2021), and utilizes three formula calculations as described in the following table. There is no requirement for LEAs to only use the LLMF on the student populations that generated funding.

2022-2023 First Interim Restricted General Fund 6200 State Learning Loss Mitigation (7420000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues		63,944.00	-	-	-	-
Prior Year Other State Revenues		-	-	-	-	-
TOTAL REVENUES	-	63,944.00	-	-	-	-
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	31,972.00	-	-	-	-
Services and Other						
Operating Expenditures	-	31,972.00	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	63,944.00	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	-	-	-	-



2022-23 First Interim Financial Report

Restricted General Fund 6200

State Learning Recovery Emergency Block Grant

Resource 7435000

The 2022–23 budget package included two large block grants. The Learning Recovery Emergency Block Grant is \$7.9 billion in one-time funding to support LEAs creating learning recovery initiatives through the 2027–28 school year. Funds may be used for increased instructional time, closing learning gaps, pupil supports to address barriers to learning, additional instruction, and academic services.

2022-2023 First Interim Restricted General Fund 6200 State Learning Recovery Emergency Block Grant (7435000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	-	-	-	1,064,542.00	-	1,064,542.00
TOTAL REVENUES	-	-	-	1,064,542.00	-	1,064,542.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	1,064,542.00	-	1,064,542.00
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	1,064,542.00	-	1,064,542.00

2022-23 First Interim Financial Report

Restricted General Fund 6200

State STRS On-Behalf Pension Contributions Resource 7690000

Governmental Accounting Standards Board (GASB) Statement 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, effective starting with the 2014-15 fiscal year, made a fundamental change to how state and local governments account for costs and obligations relating to employee pensions. Specifically, GASB 68 introduces a new requirement for accrual-basis recognition of employer costs and obligations for pensions. Under the new accounting standards, if the present value of the benefits earned by all employees participating in the CalSTRS or CalPERS pension plan exceeds the resources accumulated by the pension plan to pay the benefits, local educational agencies must now report in their government-wide financial statements their proportionate share of the plan's net pension liability.

Recognition of state's on-behalf STRS contributions in governmental funds. The new conversion entries rely on LEAs having recognized in their governmental funds the state's contribution to CalSTRS on behalf of LEA employees. Historically, most California LEAs have not recognized the state's contribution for the reasons described below. For most LEAs, this will necessitate a change of accounting practice.

GASB Statement 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* (GASB 24), has long required employers to recognize in their governmental funds any on-behalf contributions to pension plans made by a non- employer contributing entity, such as a state. The on-behalf contribution is recognized by debiting pension contribution expenditures and crediting revenue, similarly to how any grant or financial assistance is recognized.

Longstanding practice in California is that most LEAs have not recognized the state's on-behalf contributions to CalSTRS or, in the past, the state's on-behalf contributions to CalPERS. In 1996, when GASB 24 took effect, the California Department of Education (CDE) issued Management Advisory 96-03, *Accounting for Pass-Through Grants and On-Behalf Payments*. Management Advisory 96-03 advised LEAs that while CDE understood the intent of GASB 24, the CDE believed it was not necessary for LEAs to recognize the on-behalf revenue and expenditures in their financial statements because the CDE was able to identify the contributions to the pension plans and to fully disclose K–12 education resources statewide without LEAs doing so.

The CDE has established restricted Resource 7690, STRS On-Behalf Pension Contributions, to account for the receipt and expenditure of the financial assistance represented by the state's contribution. Within Resource 7690, revenue should equal expenditures.

2022-2023 First Interim Restricted General Fund 6200 State STRs on Behalf Pass Through (7690000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	444,268.00	451,185.00	333,780.00	400,000.00	-	400,000.00
Prior Year Other State Revenues	-	-	(1,447,905.00)	-	-	-
TOTAL REVENUES	444,268.00	451,185.00	(1,114,125.00)	400,000.00	-	400,000.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	333,780.00	400,000.00	-	400,000.00
Books and Supplies	-	-	-	-	-	-
Services and Other	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	333,780.00	400,000.00	-	400,000.00
NET INCREASE (DECREASE)	444,268.00	451,185.00	(1,447,905.00)	-	-	-
BEGINNING FUND BALANCE	552,452.00	996,720.00	1,447,905.00	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	996,720.00	1,447,905.00	-	-	-	-

2022-2023 First Interim Restricted General Fund 6201 Capital Project Reserve (0000000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Interfund Transfers In						
Interest	1,434.82	1,169.30	876.35	875.00	213.29	620.00
TOTAL REVENUES	1,434.82	1,169.30	876.35	875.00	213.29	620.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other						
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	1,434.82	1,169.30	876.35	875.00	213.29	620.00
BEGINNING FUND BALANCE	95,388.93	96,823.75	97,993.05	98,869.40	99,744.40	100,619.40
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	96,823.75	97,993.05	98,869.40	99,744.40	99,957.69	101,239.40



2022-23 First Interim Financial Report

Restricted General Fund 6201

Special Reserves – Capital Projects Fund

Resolution 04/05-004 was adopted January 005, and established a Special Reserve-Capital Projects Fund in accordance with Education Code 42840.



2022-2023 First Interim Restricted General Fund 6200 Ethnic Studies Block Grant (7810000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / First Interim Budget
Other State Revenues	-	-	-	-	-	-
Prior Year Other State Revenues	-	-	-	-	11,147.00	11,147.00
TOTAL REVENUES	-	-	-	-	11,147.00	11,147.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	-	11,147.00	11,147.00
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	-	-	11,147.00	11,147.00

Pacific View Charter School
2023 Medical Insurance
PLAN COSTS

Insurance Plan	Coverage	Total Cost	Employee Cost	Employer Cost	#of Participants	Employer Cost	Employee Cost
KAISER	Employee	\$ 702.00	\$ -	\$ 702.00	8	\$ 5,616.00	\$ -
KAISER	Employee +1	\$ 1,387.00	\$ -	\$ 1,387.00	2	\$ 2,774.00	\$ -
KAISER	Family	\$ 1,956.00	\$ -	\$ 1,956.00	5	\$ 9,780.00	\$ -
		KAISER	SUBTOTAL		15	\$ 18,170.00	\$ -
United Healthcare Harmony HMO	Employee	\$ 718.00	\$ -	\$ 718.00	4	\$ 2,872.00	\$ -
United Healthcare Harmony HMO	Employee +1	\$ 1,406.00	\$ -	\$ 1,406.00	1	\$ 1,406.00	\$ -
United Healthcare Harmony HMO	Family	\$ 1,972.00	\$ 16.00	\$ 1,956.00	4	\$ 7,824.00	\$ 64.00
		HARMONY	SUBTOTAL		9	\$ 12,102.00	\$ 64.00
United Healthcare CS VEBA Alliance HMO	Employee	\$ 861.00	\$ -	\$ 861.00	6	\$ 5,166.00	\$ -
United Healthcare CS VEBA Alliance HMO	Employee +1	\$ 1,681.00	\$ -	\$ 1,681.00	3	\$ 5,043.00	\$ -
United Healthcare CS VEBA Alliance HMO	Family	\$ 2,340.00	\$ 384.00	\$ 1,956.00	1	\$ 1,956.00	\$ 384.00
		ALLIANCE	SUBTOTAL		10	\$ 6,999.00	\$ 384.00
UMR Nexus ACO PPO	Employee	\$ 1,848.00	\$ -	\$ 1,848.00	9	\$ 16,632.00	\$ -
UMR Nexus ACO PPO	Employee +1	\$ 3,644.00	\$ 1,688.00	\$ 1,956.00	0	\$ -	\$ -
UMR Nexus ACO PPO	Family	\$ 5,115.00	\$ 3,159.00	\$ 1,956.00	0	\$ -	\$ -
		PPO	SUBTOTAL		9	\$ 16,632.00	\$ -
		TOTAL MEDICAL COST			43	\$ 53,903.00	\$ 448.00
Delta Dental PPO	Employee	\$ 44.00	\$ -	\$ 44.00	31	\$ 1,364.00	\$ 1,364.00
Delta Dental PPO (Medical Waiver)	Employee + 1	\$ 80.09		\$ 80.09	1	\$ 80.09	
Delta Dental PPO	Employee + 1	\$ 80.09	\$ 36.09	\$ 44.00	5	\$ 220.00	\$ 180.45
Delta Dental PPO (Medical Waiver)	Family	\$ 111.83		\$ 111.83	2	\$ 223.66	
Delta Dental PPO	Family	\$ 111.83	\$ 67.83	\$ 44.00	8	\$ 352.00	\$ 542.64
		TOTAL DENTAL COST			47	\$ 2,239.75	\$ 2,087.09
VSP Vision Care	Employee	\$ 7.80	\$ -	\$ 7.80	33	\$ 257.40	
VSP Vision Care (Medical Waiver)	Employee + 1	\$ 16.27		\$ 16.27	1	\$ 16.27	
VSP Vision Care	Employee + 1	\$ 16.27	\$ 8.47	\$ 7.80	3	\$ 23.40	\$ 25.41
VSP Vision Care (Medical Waiver)	Family	\$ 23.33		\$ 23.33	2	\$ 46.66	
VSP Vision Care	Family	\$ 23.33	\$ 15.53	\$ 7.80	8	\$ 62.40	\$ 124.24
		TOTAL VISION COST			47	\$ 406.13	\$ 149.65
		TOTAL MONTHLY HEALTH CARE COST				\$ 56,205.15	\$ 2,659.33



Stipend Description: Severely Disabled Premium Stipend for Special Education Instructional Aide

Description of Assignment:

Under the general supervision of the Supervisory Teacher, Education Specialist and/or Special Education Coordinator the Special Education Instructional Aide assists one student at the school site with required personal hygiene and care needs.

Essential Duties and Responsibilities include but are not limited to the following:

- Assist with personal hygiene and care routines, including diapering, lifting, transitioning of student in/out of wheelchair, etc.
- Assist with daily feedings.
- Monitor and clear student's feeding tube to prevent choking.
- Administer routine First Aid.
- Complete and maintain advanced medical training from a Registered Nurse.
- Implement any necessary health or safety procedures to respond to student's needs.
- Perform other duties as assigned by the Supervisory Teacher, Education Specialist and/or Special Education Coordinator

Annual Stipend Amount:

\$3,500 paid monthly at a rate \$291.67 for each month work is performed.

Board Approved: September 28, 2022 Effective Date: September 1, 2022

Board Revised: November xx, 2022