

Pacific View Charter School

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

Phone # (760) 757-0161

AGENDA

Board of Trustees' Meeting – Tuesday, March 5, 2019

3:30pm

- 1.0 Call to Order/Roll Call
- 2.0 Approval of Agenda **Action**
- 3.0 Pledge of Allegiance
- 4.0 Public Comment
- 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 Minutes from Board Meeting of January 15, 2019
- Minutes from Board Meeting of February 19, 2019 **Action**

8.0 Action/Discussion Items

- 8.1 2018-19 Second Interim Report For the Period Ending January 31, 2019 **Action**
- 8.2 2018-19 Resolution #1 - Unfunded Liability Reserve **Action**
- 8.3 2018-19 Resolution #2 -Bonus Incentive **Action**
- 8.4 2019-20 School Calendar **Action**
- 8.5 2018-19 California School Business Consultants- Special Ed Contract **Action**
- 8.6 Letter of Authorization- Ken Erickson, Architect **Action**
- 8.7 Letter of Authorization for Development Services, Quotidian **Action**
- 8.8 Development Services Agreement- Quotidian **Action**
- 8.9 2019-2022 Vavrinek, Trine, & Day Multi-year Contract **Action**

9.0 Personnel

- 9.1 Lead Instructional Aide/Student Support Assistant Job Description **Action**
- 9.2 Administrative Assistant Job Description **Action**

- 9.3** 2018-19 Classified Salary Schedule **Action**
This item added the Lead Instructional Aide & Administrative Assistant to the Classified Salary Schedule. Staff recommends approval of this item.
- 9.4** 2018-19 Certificated Salary Schedules- K-8/HS **Action**
This item adds an annual \$5000 stipend for Education Specialist. Staff recommends approval of this item.
- 9.5** 2019-20 Certificated Salary Schedule- Site Supervisor **Action**
This item amends the current salary schedule by increasing the base salary. Staff recommends approval of this item.

10.0 **Board Staff Discussion**

11.0 **Adjournment**

7.1

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Board of Trustees' Meeting –Tuesday January 15, 2019 Board Minutes

1.0 Call to Order/Roll Call

President Brown called the meeting to order at 3:37pm. from 4165 N. US Hwy 69 Mineola, Tx., Vice President Taylor & Trustee Walters present and Trustee Meyer absent.

2.0 Approval of Agenda

Moved by President Brown & seconded by Vice President Taylor to approve the agenda as presented.

AYES: Brown, Walters, Taylor

NOES: None

ABSTAIN: None

ABSENT: Trustee Meyer

3.0 Pledge of Allegiance

The Pledge of Allegiance was let by Trustee Walters

4.0 Public Comment

None

5.0 Introductions

Erin Gorence, Director of Curriculum;; Kathi Cohen, Lead High School Teacher; Lori Bentley, Human Resources & Business Services Specialist; Kathy Meck, Lead K8 Teacher; Gayl Johnson, Director of Student Services

6.0 Executive Director's Report

- ✚ We will be presenting our 2017-18 Annual Report at the February 12 OUSD Board Meeting
- ✚ The OUSD will also be voting on our Charter Renewal at the same meeting. Please mark your calendars and attend. We have invited parents, students, and staff to speak at the public hearing
- ✚ Abby from Palomar Family Counseling conducted a professional development for staff on Screen Dependency but focused on students/ children
- ✚ We continue to have Interquest come with the dogs to do random searches
- ✚ Enrollment- Oceanside 432 and Moreno Valley 170
- ✚ Due to a successful summer our P1 ADA came in at 701

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 Removed from the Consent Calendar was the Tri-Vista Proposal it was moved to Action Item 8.3

Moved by President Brown & seconded by Vice President Taylor to approve the Board Minutes of November 13 & 19 as presented.

AYES: Brown, Walters, Taylor

NOES: None

ABSTAIN: None

ABSENT: Trustee Meyer

8.0 Action/Discussion Items

8.1 Moved by President Brown & seconded by Vice President Taylor to approve the Conspiracy theorists Anonymous Student Club as presented.

AYES: Brown, Walters, Taylor

NOES: None

ABSTAIN: None

ABSENT: Trustee Meyer

8.2 No Action was taken on 2018-19 Resolution#1 Unfunded Liability item to be revised and brought back

8.3 Moved by Trustee Walters & seconded by President Brown to approve the Tri Vista Proposal as presented.

AYES: Brown, Walters, Taylor

NOES: None

ABSTAIN: None

ABSENT: Trustee Meyer

9.0 Curriculum

9.1 Moved by President Brown & seconded by Vice President Taylor to approve amending the Foreign Transcript Policy #11 as presented.


AYES: Brown, Walters, Taylor

NOES: None

ABSTAIN: None

ABSENT: Trustee Meyer

10.0 Board/Staff Discussion

 President Brown shared she is considering resigning and would update the Board

11.0 Adjournment

President Brown adjourned the meeting at 4:16 p.m.

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Board of Trustees' Meeting –Tuesday February 19, 2019 Board Minutes

1.0 Call to Order/Roll Call

Chairperson Brown called the meeting to order at 3:41pm. from 1359 E US Hwy 80 Sp.18 Mineola, Tx. 75773, Vice Chairperson Taylor & Trustee Walters present and Trustee Meyer absent.

2.0 Approval of Agenda

Moved by Chairman Brown & seconded by Trustee Walter to approve the agenda with the following changes. Move Ratification of Letter of Authorization – Ken Erickson, Architect to 8.6, move Ratification of Letter of Authorization for Development Services New Facility Space to 8.7, and move Ratification of Development Services Agreement for Current Facility Expansion to 8.8 for discussion. Also remove item 9.5 for further discussion.

AYES: Brown, Walters, Taylor

NOES: None

ABSTAIN: None

ABSENT: Trustee Meyer

3.0 Pledge of Allegiance

The Pledge of Allegiance was let by Trustee Walters

4.0 Public Comment

None

5.0 Introductions

Erin Gorence, Director of Curriculum; Lori Bentley, Human Resources & Business Services; Gayl Johnson, Director of Student Services

6.0 Executive Director's Report

- ✚ School Counselor had a College presentation for 8th graders
- ✚ FASFA application meetings are being held weekly
- ✚ Basketball games are coming to an end of the season with two games remaining. 10-15 players on the roster with practices Tues and Thurs here on campus
- ✚ Workshops in January attended are: Effectively Dealing with Disruptive Students. Two teachers from Moreno Valley and one from Oceanside attended. The Business Office attended the January Governor's Budget Workshop. Myself our Director of Curriculum, School Psychologist, Education Specialist attended a legal forum put on by El Dorado Selpa.

Three staff attended a mini conference regarding the new law for Charters to provide one nutritional meal for students meeting the Free&Reduced Meal Program if they are on campus more than 2hr per day.

- ✚ Workshops in February attended are: Business Office attended CA Teaching Credentials 101, Science K-12 Instructional Materials Fair 3 staff from Oceanside and 1 from Moreno Valley attended, 2019 ELPAC Summative Assessment was attended by the Director of Student Services, Putting It all Together was attended by the Director of Curriculum.
- ✚ OUSD Board Meeting- On February 12 our Annual Presentation and Charter Renewal went before the OUSD Board for approval. Many staff, parents and students attended and spoke to the Board about the school. Board approved by a 3-2 vote.

7.0 Adjournment

Chairperson Brown adjourned the meeting at 4:10 p.m. due to a personal emergency. Meeting rescheduled for Tuesday, March 5 at 3:30pm

8.1

PACIFIC VIEW CHARTER SCHOOL

BOARD OF TRUSTEES' MEETING

February 19, 2019

2018/2019 SECOND INTERIM REPORT

**Pacific View Charter School
2018/19 Second Interim Budget
Financial Summary – January 31, 2019**

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 2018/19 financial status, Second Interim 2018/19 Budget and projections for two subsequent fiscal years. The 2018/19 Budget will require the Board's review and action.

The Second Interim 2018/19 Budget includes the following items:

- ✓ 2018/19 Multi-year Projection and Assumptions
- ✓ 2018/19 Local Control Funding Formula Summary
- ✓ 2018/19 School Services Dartboard
- ✓ 2018/19 Second Interim Certification Form

California Department of Education created the LCFF calculator. LCFF base funding, supplemental and concentration grants are calculated using CDE's original Proposed/Adopted model. SSC Dartboard reflect the per student formula. PVCS continues to project conservative enrollment for the current and two following school years. Enrollment and other financial data will be updated at Second Interim.

	K-3	4-6	7-8	9-12
LCFF Base Grant	7193	7303	7518	8712
Supplemental Grants	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%

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

	2018/19	2019/20	2020/21
Enrollment	542	557	572
A.D.A	596.93	634.21	653.25
A.D.A. Ratio	1.11%	1.11%	1.11%

**Pacific View Charter School
2018/19 Second Interim Budget
Financial Summary – January 31, 2019**

The spreadsheet below reflects all changes that have taken place since the First Interim was approved.

Revenue Budget Line Item	Description	Amount
62-00-0000-0000-0000-8590	Other State Revenue	\$63,341.00
62-00-0000-0000-0000-8600	Other Local Revenue	\$12,771.00

Total Revenue Increase/Decrease	\$76,112.00
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Expenditure Budget Line Item	Description	Amount
62-00-0000-1110-1000-1100	Certificated Salaries	\$7,454.00
62-00-0000-1110-1000-2000	Classified Salaries- Inst	\$12,717.00
62-00-0000-0000-0000-3000	Employee Benefits	\$5,129.00
62-00-0000-1110-1000-4100	Books & Supplies	(\$1,000.00)
62-00-0000-0000-0000-5800	Services/Operating Supplies	<u>\$113,182.00</u>
	Total	\$137,482.00

Total Expenditure Increase/Decrease	(\$61,370.00)
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**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2018-2021 Second Interim Budget**

ENTERPRISE FUND		2018-19 First Interim Budget	2018-19 Second Interim Budget	2019-20 Projected Budget	2020-21 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	6,402,334	6,402,334	6,785,130	7,286,816
2) Other Federal Revenues	8100-8299	0	0	0	0
3) Other State Revenues	8300-8599	560,622	623,963	225,129	231,083
4) Other Local Revenues	8600-8799	13,175	25,946	26,724	27,526
5) TOTAL REVENUES		6,976,131	7,052,243	7,036,984	7,545,425
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	2,908,024	2,915,478	3,002,942	3,093,031
2) Classified Salaries	2000-2999	772,589	785,306	808,865	833,131
3) Employee Fringes	3000-3999	1,266,192	1,271,321	1,373,676	1,467,383
4) Books, Supplies, Non-Capital Equip	4000-4999	232,340	231,340	238,280	245,429
5) Services, Other Operating Exp	5000-5999	1,878,785	1,991,967	1,647,112	1,696,525
7) Other Outgo	7100-7299	0	0	0	0
8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
9) TOTAL EXPENDITURES		7,057,930	7,195,412	7,070,876	7,335,499
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		-81,799	-143,169	-33,892	209,926
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619					
E. Net Increase(Decrease) in Fund Balance		-81,799	-143,169	-33,892	209,926
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		5,208,237	4,226,206	4,083,037	4,049,145
2) Ending Balance		4,226,206	4,083,037	4,049,145	4,259,071
Components of Fund Balance					
Restricted for Econ Uncert.		211,738	215,862	212,126	220,065
Restricted for Special Purposes		4,014,468	3,867,175	3,837,019	4,039,006
Undesignated		0	0	0	0
Total Components of Fund Balance		4,226,206	4,083,037	4,049,145	4,259,071
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		88,477	169,248	169,248	169,248

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2018-2021 Second Interim Budget**

		2018-19 First Interim	2018-19 Second Interim	2019-20 Projected Budget	2020-21 Projected Budget
Designated for Economic Uncertainty	9770-000	211,738	215,862	212,126	220,065
TOTAL		211,738	215,862	212,126	220,065
Revolving Cash Reserve	9711-000	200	200	200	200
Deferred Maintenance Reserve	9780-009	50,000	50,000	50,000	50,000
Laptops/Laptop Cart Replacements	9780-008	14,848	14,848	15,293	15,752
Payroll/Facilities Reserve	9780-007	150,000	150,000	150,000	150,000
Land/Bldg/Deprec/Growth	9780-000	3,577,708	3,430,415	3,399,813	3,601,342
Long Term Debt Reserve (Building)	9780-012	217,571	217,571	217,571	217,571
Long Term Debt Reserve (Automobile)	9780-013	4,141	4,141	4,141	4,141
TOTAL		4,014,468	3,867,175	3,837,018	4,039,006
Undesignated	9790-000	0	(0)	0	(0)
TOTAL		0	(0)	0	(0)
TOTAL RESERVES		4,226,206	4,083,037	4,049,145	4,259,071

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2018-2021 Second Interim Budget**

	2018-19 PROJECTED	2019-20 PROJECTED	2020-21 PROJECTED
<u>REVENUE</u>			
1. COLA	2.71%	2.57%	2.67%
2. LOTTERY	\$151.00	\$151.00	\$151.00
3. ENROLLMENT ESTIMATES			
Totals	542	557	572
4. ENROLLMENT INCREASE(DECREASE)	40	15	15
5. REVENUE LIMIT ADA	596.93	634.21	653.25
<u>EXPENDITURES</u>			
1. FRINGE BENEFIT RATES			
STRS State Teachers Retirement System	16.28%	18.130%	19.10%
PERS Public Employee Retirement System	18.062%	20.800%	23.500%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	1.10%	1.10%	1.10%
Workers Compensation/09/10 1.80%	1.89%	1.89%	1.89%
Health Insurance cost per year	\$ 420,964	\$ 433,593	\$ 446,601
Books and Supplies/Other Operating Services	5%	3%	3%

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2018-2021 Second Interim Budget**

REVENUES	2018-19	2019-20	2020-21
<i>Total Student Enrollment</i>	<i>542</i>	<i>557</i>	<i>572</i>
<i>Total Student ADA</i>	<i>596.93</i>	<i>634.21</i>	<i>653.25</i>
<i>Student ADA at 111% - MS - Grade K-3</i>	<i>16.30</i>	<i>16.79</i>	<i>17.30</i>
<i>Student ADA at 111% - MS - Grade 4-6</i>	<i>46.27</i>	<i>47.66</i>	<i>49.09</i>
<i>Student ADA at 111% - MS - Grade 7-8</i>	<i>86.88</i>	<i>89.49</i>	<i>92.18</i>
<i>Student ADA at 111% - HS - Grade 9-12</i>	<i>447.48</i>	<i>460.91</i>	<i>475.64</i>
Revenue Limit Sources			
0000-000 8011 LCFF Base Funding	2,643,540	2,915,797	3,217,558
0000-000-8011-001 LCFF Base Funding Prior Year	0	0	0
0000-500-8011 Supplemental & Concentration Grants	783,128	804,379	911,039
0000-500-8011-001 Supplemental & Concentratio Grants PY	0	0	0
1400-000-8012 Education Protection Account	859,526	885,330	913,206
1400-000-8012-001 Education Protection Account Prior Year	0	0	0
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	1,770,518	1,823,634	1,878,343
6500-000-8792-000 Special Education	345,622	355,991	366,670
TOTALS	6,402,334	6,785,130	7,286,816
Other State Revenues			
0000-000-8550 Mandated Costs	77,049	79,360	81,741
1100-000-8560 State Lottery - CY Unrestricted	84,224	86,751	89,353
1100-000-8560-001 State Lottery - Prior Year Unrestricted	0	0	0
6300-000-8560 State Lottery - CY Restricted	31,401	32,343	33,313
6300-000-8560-001 State Lottery Restricted Adjustment		0	0
Various-8590 Star Testing Revenue	26,675	26,675	26,675
6230-000-8590-000	404,614	0	0
TOTALS	623,963	225,129	231,083
Other Local Revenues			
0000-000-8660 Interest	20,946	21,574	22,222
0000-000-8699 All other local revenue	5,000	5,150	5,305
0000-000-8699 Microsoft Voucher Funds		0	0
TOTALS	25,946	26,724	27,526
TOTAL REVENUE	\$7,052,243	\$7,036,984	\$7,545,425

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2018-2021 Second Interim Budget**

EXPENDITURES		2018-19	2019-20	2020-21
		21.9	21.9	21.9
<i>Certificated Salaries</i>				
1000-1999		2,915,478	3,002,942	3,093,031
Teacher salaries based on 21.9 FTE				
Admin Salaries 3.7FTE				
<i>Classified Salaries</i>				
2000-2999		785,306	808,865	833,131
Support staff & office salaries 7.5 FTE				
Admin Salaries 1.0 FTE				
<i>Employee Fringes</i>				
3111/3211 STRS		476,805	544,433	590,769
3212 PERS		141,779	168,244	195,786
3311/3312 Social Security		53,117	50,150	51,654
3321/3322 Medicare		53,818	55,271	56,929
3401/3402 Health & Welfare Benefits		420,964	433,593	446,601
3501/3502 Unemployment Insurance		48,487	49,942	51,440
3601/3602 Workman's Compensation Ins.		76,351	72,043	74,204
TOTALS		1,271,321	1,373,676	1,467,383
<i>Books and Supplies</i>				
4000-4999		231,340	238,280	245,429
<i>Services, Other Operating Expense</i>				
5000-5999		1,991,967	1,647,112	1,696,525
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		\$7,195,412	\$7,070,876	\$7,335,499

Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:						
Base Grant	5,247,763	5,156,754	5,448,224	5,770,245	6,146,656	6,537,765
Grade Span Adjustment	119,242	116,830	123,421	131,037	139,389	148,126
Supplemental Grant	853,915	638,104	667,594	723,969	780,224	823,834
Concentration Grant	158,863	145,024	136,785	187,070	221,898	220,968
Add-ons	-	-	-	-	-	-
Total Target	6,179,783	6,056,712	6,376,024	6,812,321	7,288,167	7,730,693
Transition Components:						
Target	\$ 6,179,783	\$ 6,056,712	\$ 6,376,024	\$ 6,812,321	\$ 7,288,167	\$ 7,730,693
Funded Based on Target Formula (based on prior)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	5,802,370	5,699,348	6,237,973	6,433,797	6,626,386	6,824,741
Remaining Need after Gap (informational only)	206,936	-	-	-	-	-
Current Year Gap Funding	170,477	357,364	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 5,972,847	\$ 6,056,712	\$ 6,376,024	\$ 6,812,321	\$ 7,288,167	\$ 7,730,693

Components of LCFF By Object Code						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 3,314,544	\$ 3,426,668	\$ 3,720,176	\$ 4,128,597	\$ 4,577,027	\$ 4,991,316
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	900,909	859,526	885,330	913,206	940,622	968,859
Local Revenue Sources:						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,757,394	1,770,518	1,770,518	1,770,518	1,770,518	1,770,518
Property Taxes net of in-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 5,972,847	\$ 6,056,712	\$ 6,376,024	\$ 6,812,321	\$ 7,288,167	\$ 7,730,693
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-in Entitlement	\$ 5,972,847	\$ 6,056,712	\$ 6,376,024	\$ 6,812,321	\$ 7,288,167	\$ 7,730,693
8012 - EPA Receipts (for budget & cashflow)	\$ 905,638	\$ 859,526	\$ 885,330	\$ 913,206	\$ 940,622	\$ 968,859

Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	282.00	320.00	350.00	355.00	360.00	370.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	282.00	320.00	350.00	355.00	360.00	370.00
Rolling %, Supplemental Grant	60.9200%	60.5000%	59.9100%	61.3400%	62.0600%	61.6100%
Rolling %, Concentration Grant	60.9200%	60.5000%	59.9100%	61.3400%	62.0600%	61.6100%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	17.07	16.30	16.79	17.30	17.82	18.36
Grades 4-6	48.49	46.27	47.66	49.09	50.57	52.09
Grades 7-8	91.06	86.88	89.49	92.18	94.95	97.80
Grades 9-12	469.05	447.48	460.91	475.64	489.91	504.61
Total Adjusted Base Grant ADA	625.67	596.93	614.85	634.21	653.25	672.86
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	625.67	596.93	614.85	634.21	653.25	672.86
ACTUAL ADA (Current Year Only)						
Grades TK-3	17.07	16.30	16.79	17.30	17.82	18.36
Grades 4-6	48.49	46.27	47.66	49.09	50.57	52.09
Grades 7-8	91.06	86.88	89.49	92.18	94.95	97.80
Grades 9-12	469.05	447.48	460.91	475.64	489.91	504.61
Total Actual ADA	625.67	596.93	614.85	634.21	653.25	672.86
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

LCAP Percentage to Increase or Improve Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concer	\$ 812,778	\$ 783,128	\$ 804,379	\$ 911,039	\$ 1,002,122	\$ 1,044,802
Current year Percentage to Increase or Improve	15.75%	14.85%	14.44%	15.44%	15.94%	15.63%

SSC School District and Charter School Financial Projection Dartboard 2018-19 Adopted State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 adopted 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 GRADESPAN FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.70%	\$266	\$270	\$278	\$322
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$776	—	—	\$235
2018-19 Adjusted Base Grants	\$8,235	\$7,571	\$7,796	\$9,269
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF FUNDING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	42.97%	100.00%	—	—	—
Department of Finance Gap Funding Percentage	42.97%	100.00%	—	—	—
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	—	—	—
COLA ¹	1.56%	3.70% ²	2.57%	2.67%	3.42%

OTHER PLANNING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ³	1.56%	2.71%	2.57%	2.67%	3.42%
California CPI	3.40%	3.66%	3.50%	3.23%	2.94%
California Lottery	Unrestricted per ADA	\$153	\$151	\$151	\$151
	Restricted per ADA	\$55	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.16	\$31.96	\$32.81
	Grades 9-12 per ADA	\$58.25	\$59.83	\$61.37	\$63.01
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.33	\$16.75	\$17.20
	Grades 9-12 per ADA	\$44.04	\$45.23	\$46.39	\$47.63
One-Time Discretionary Funds per ADA	\$147	\$184	—	—	—
Interest Rate for Ten-Year Treasuries	2.58%	3.17%	3.38%	3.50%	3.40%
CalPERS Employer Rate (projected) ⁴	15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)	14.43%	16.28%	18.13%	19.10%	18.60%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

²Includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools. County offices of education receive only the statutory COLA.

³Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

⁴Rate is final for 2017-18 and 2018-19 fiscal years

Pacific View Charter School
Second Interim Report
Charter Number 247
CDE Number 37-73569
Fiscal Year 2018/2019
Charter School Certification

2018/2019 Second Interim is hereby submitted to the chartering authority and the county superintendent of schools.

Signed: _____ Date: _____
Charter School Official

Printed Name: Gina Campbell, Founding Executive Director

For additional information on the First Interim Report, please contact:

Kira Fox, Director of Central Office & Finance
760-757-0161 Ext.105
kfox@pacificview.org

8.2

RESOLUTION

Pacific View Charter School

Resolution Number 1

On motion of Member _____, Seconded by Member _____, the following resolution is adopted:

WHEREAS, public and charter schools are authorized to establish restricted reserves, in this case to be known as the Pacific View Charter School Unfunded Pension Reserves; and

WHEREAS, bond rating agencies encourage pension funding reserves to improve the management of unfunded pension liabilities; and

WHEREAS, the adoption of such reserves will contribute to the improved financial management of the Charter's unfunded pension liabilities; and

WHEREAS, such reserves provide separate accounting for resources to be set aside to offset unfunded pension reserves for CalSTRS and CalPERS; and

WHEREAS, such resources benefit individual employee's retirement benefits; and enable the Charter to prepare in advance for future retirement benefit costs; and

WHEREAS, the School has committed to setting assets aside for unfunded pension liability in the SB740 report filed in February 2017, and

WHEREAS, the established minimum reserve contribution per year shall be \$100,000 (One Hundred Thousand Dollars and No/100) or 3% of fiscal year end reserves, whichever is greater, and

WHEREAS, the full annual contribution will only be implemented if the school budget and/or reserves are adequate to support such contribution without a negative impact, and

WHEREAS, the annual contribution may be reduced with the approval of the Executive Director to reduce any negative impact, and

WHEREAS, the School's full intent is to hold these unfunded liability reserves until required to meet the future obligations to retirees' pension funds as related to CalSTRS and CalPERS.

THEREFORE, BE IT RESOLVED that the Governing Board hereby authorizes the Pacific View Charter School to establish a reserve account known as the Pacific View Charter School Unfunded Pension Reserves.

PASSED AND ADOPTED by the Governing Board on _____

- AYES:
- NOES:

- ABSENT:

STATE OF CALIFORNIA

COUNTY OF SAN DIEGO

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

Clerk/Secretary of the Governing Board

8.3

RESOLUTION

Pacific View Charter School

Resolution Number 2

On motion of Member _____, Seconded by Member _____, the following resolution is adopted:

WHEREAS, public and charter schools are authorized to offer sign on or bonus incentives; and

WHEREAS, public and charter schools have determined that specific special education positions are considered "hard to fill"; and

WHEREAS, the adoption of such sign on or bonus incentives will benefit the students of Pacific View Charter School; and

WHEREAS, special education "hard to fill" positions must be filled to ensure public and charter school obligation to serve students under State and Federal law; and

WHEREAS, the Pacific View Charter School recognizes the need to establish a sign on or bonus incentive for specific special education positions as of September 1, 2018 to retain current staff and recruit new staff; and

WHEREAS, the need to establish such a sign on or bonus incentive will be accompanied by a two-year commitment on behalf of specific special education positions; and

WHEREAS, the two-year commitment is not fulfilled, this action will result in repayment of the sign on or bonus incentive; and

WHEREAS, Pacific View Charter School At-Will employment status is not altered or changed by the aforementioned two-year commitment; and

WHEREAS, the one-time sign on or bonus incentive shall be established to be \$5,000.00 (Five Thousand and No/100); and

WHEREAS, the intent of this sign on or bonus is to incentivize Psychologist, Speech Pathologist and Educational Specialist Certificated Staff to apply for open positions and retain staff presently in these positions.

THEREFORE, BE IT RESOLVED that the Governing Board hereby authorizes the Pacific View Charter School to implement such sign on or bonus incentive and create an employee two-year obligation commitment document to be signed and implemented upon receipt of such sign on or bonus incentive.

PASSED AND ADOPTED by the Governing Board on _____

- AYES:
- NOES:
- ABSENT:

STATE OF CALIFORNIA

COUNTY OF SAN DIEGO

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

Clerk/Secretary of the Governing Board

8.4

PACIFIC VIEW CHARTER SCHOOL 2019-2020 SCHOOL CALENDAR- DRAFT						
	M	T	W	TH	F	TRACK 1 TRACK 2/K-8
July						Track 1 Starts 7.1
	1	2	3	4	5	Holiday July 4
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			21 Days
August						
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	8.13 Track 2 Starts
	19	20	21	22	23	
	26	27	28	29	30	22 Days (cum 43)
						14 Days
September						
	2	3	4	5	6	Labor Day
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30					20 Days (cum 63)
						20 Days (cum 34)
October						
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		23 Days (cum 86)
						23 Days (cum 57)
November						
					1	
	4	5	6	7	8	
	11	12	13	14	15	Veteran's Day Observed
	18	19	20	21	22	Thanksgiving
	25	26	27	28	29	15 Days (cum 101)
						15 days (cum 72)
December						
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	15 Days (cum 116)
	23	24	25	26	27	
	30	31				Winter Recess
						Winter Recess
January						
			1	2	3	Winter Recess
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	MLK Holiday
	27	28	29	30	31	19 Days (cum 135)
						19 Days (cum 106)
February						
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	Presidents Holiday
	24	25	26	27	28	19 Days (cum 154)
						19 Days (cum 125)
March						
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	Track 1 ends 3.30
	30	31				21 Days (cum 175)
						21 Days (cum 146)
April						
			1	2	3	Intercession 3.31
	6	7	8	9	10	Spring Break
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30		17 Days (cum 163)
May						
	4	5	6	7	8	
	11	12	13	14	15	Intercession Ends 5.15
	18	19	20	21	22	Track 2 ends 5.18
	25	26	27	28	29	12 Days (cum 175)
						Memorial Day
June						
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

8.5

Independent Contractor Agreement

2018/19 School Year

Contract Date: February 20, 2018

This Agreement is entered into between the Pacific View Charter School hereinafter called the **“The Charter School”** and California School Business Consultants hereinafter called the **“Contractor”**.

WHEREAS, it is the desire of The Charter School to contract with Contractor to provide special education services and support, which are not available through standard channels due to lack of sufficient and/or active special education certificated teachers and/or specialist, and

WHEREAS, The Charter School is in need of such special education services, advice and guidance concerning hard to fill special education positions, and

WHEREAS, Contractor is specially trained, experienced and competent to supply Independent Contractors and/or Consultants to perform the special education services required by the Charter School, and such special education services are needed on a limited basis;

NOW THEREFORE, the parties agree as follows:

1. Services to be provided by Contractor:

- Assist with Special Education documentation related to Job descriptions and salary surveys as needed
- Assist with Special Education Administrative planning, site related issues and Independent Contractor and/or Consultants options as determined necessary by the Executive Director
- Provide access to Independent Contractors and/or Consultants on an as needed basis
- Determine qualifications of Independent Contractors and/or Consultants and perform appropriate TB testing for such individuals
- Independent Contractors and/or Consultants supplied by Contractor will pay directly for Fingerprinting and background check prior to providing services
- Answer questions and discuss options via email, telephone, virtually or in person on a as needed basis

2. Term of Agreement:

1. Contractor shall commence providing services under this Agreement on February 20, 2019 through June 30, 2019 and services may be discontinued by either party to this agreement.

Independent Contractor Agreement 2018/19 School Year

2. It shall be expressly understood by Contractor that time is of the essence per this Agreement and the Charter School may terminate this Agreement in the event of an unexcused delay in Contractor's, Independent Contractor's and or Consultant's performance hereunder.
 3. Contractor has the right to perform services for other agencies and/or schools during the term of this agreement.
 4. The Charter School shall not obtain workers' compensation insurance on behalf of the Contractor. Contractor shall pay all income taxes and FICA (Social Security and Medicare taxes) incurred while performing services under this Agreement.
3. Compensation:
- A. The Charter School agrees to pay Contractor for services rendered pursuant to this Agreement on a monthly basis. The annual contract is not to exceed \$38,000 (Thirty-Eight Thousand Dollars and 62/100). Invoice shall be submitted monthly and contain a breakdown of Special Education Independent Contractor and/or Consultant services provided onsite, offsite or other forms of communication as specified in section 1.
 - B. The Charter School agrees to pay Contractor's 10% of Independent Contractors and/or Consultants hourly rate for services rendered onsite, offsite and by other forms of communication. Cost of transportation, supplies, hardware and possible lodging are to be paid by the Contractor, Independent Contractor and/or Consultant.
 - C. The Charter School shall pay the Contractor according to the following terms and conditions: Upon presentation of a monthly invoice, payment will be made on or before 30 working days after completion of service.
4. Termination of Agreement:
- The Charter School may terminate this Agreement and will be relieved of all obligations under this Agreement should Contractor fail to perform any of the terms and conditions hereof at the time and places set forth herein. In the event of such termination, Contractor shall be paid the reasonable value of the services rendered up to the date of such terminations, less any payments theretofore made, as determined by the Charter School, and the Contractor hereby expressly waives any and all claims for damages or compensation arising under this Agreement in the event of such terminations.

Independent Contractor Agreement 2018/19 School Year

5. Status of Contractor:

It is expressly understood that at all times while rendering the services described herein and in complying with any terms and conditions of this Agreement, Contractor, Subcontractors and Consultants are acting as an independent contractor and not as an officer, agent, or employee of the Charter School.

6. Compliance with Law:

The Contractor shall be subject to and shall comply with all Federal, State, and local laws and regulations applicable with respect to its performance under this Agreement including, but not limited to: licensing, employment and purchasing practices, and wages, hours and conditions of employment, including nondiscrimination.

The Contractor with the assistance of The Charter will ensure that all Independent Contractors and/or Consultants are fingerprinted and a criminal background check performed. Contractor will ensure all Independent Contractors and/or Consultants have current tuberculosis tests in compliance with California State law.

7. Alterations or Variance:

No alterations to this Agreement or variance from the provisions hereof shall be valid unless made in writing and executed by both of the parties hereto.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date hereinabove first written.

The Charter School

Contractor

Signature

Signature

Date

Date

Pacific View Charter School
3670 Ocean Ranch Blvd.
Oceanside, California 92056
760-757-0161

CSBC
1310 La Salle Court
Vista, California 92081
760-450-4179

8.6

Letter of Authorization

January 29, 2019

Ms. Gina Campbell
3670 Ocean Ranch Blvd
Oceanside, CA 92056

Project Pacific View Charter School
3670 Ocean Ranch Blvd
Oceanside, CA 92056

Client: Pacific View Charter School
3670 Ocean Ranch Blvd
Oceanside, CA 92056

Architect: Ken Erickson
122 ½ S. Kalmia Street
Escondido, CA 92025

Site: The Client's buildings are located in the
Venture Commerce Center
3600-2382 Ocean Ranch Blvd
Oceanside CA 92056

Project Description:

The proposed project involves various improvements of the two buildings owned by the Client, as addressed above. The two buildings, identified as Buildings 6 & 7, are made up of six condominium units each, for a total of 12 units. Improvements involve modifying some existing spaces and converting rear warehouses for educational uses.

Letter of Authorization

This executed letter authorizes the Architect to work on and complete the following scope of work divided into the following tasks:

Task 1

1.1 Meetings:

- Meetings with the Client's representatives to discuss their space needs and program.
- Meet with City of Oceanside for preliminary input
- Meet with prospective Contractor on site

1.2 Based on the Client's input and original plans provided by the Client, prepare a conceptual space plan.

1.3 Preliminary code search.

1.4 As necessary, visit the buildings to confirm existing conditions.

1.5 Meet with Client to review the conceptual space plan and preliminary code findings.

Task 2 –Concept Sketch

2.1 Based on the Client's input and completed Task One work, finalize a concept space plan sketch for the Client's use, meetings with the City and prospective Contractor.

Meetings: Approximately five meetings are anticipated.

Fee:

The above scope will be completed on and Time and Material basis with an estimated fee of \$6,4000.

Consultant services not in in this scope of services include, but are not limited to:

- Geotechnical, Civil, Storm Water Engineering
- Structural Engineering
- Landscape Architecture design
- Environmental/Hazardous Material work
- Off-site Design Improvement plans
- Acoustical Engineering
- Utility Design

Letter of Authorization

Additional Services:

Additional services will be performed on an hourly basis

Reimbursables

Reimbursable expenses are in addition to the estimated fees noted above and will be billed at 1.15% of actual expense of the Architect's costs and will include: reprographics, blueprinting, delivery service, postage and similar expenses.

Billing will occur at the end of each month or when work is complete and is due and payable upon receipt.

Schedule of Billing Rates:

Architect.....\$160/hr.
CADD Operator.....\$100/hr.
Technical Support.....\$65/hr.

Termination

Either party may terminate this agreement with seven days notice. In the event termination, the Architect shall be compensated for all services performed, and reimbursable expenses incurred, to the termination date.



January 29, 2019

Ken Erickson, Architect

Date



Gina Campbell, Executive Director
Pacific View Charter School

1-29-19 

Date

8.7



Letter of Authorization for Development Services Pacific View Charter School: New Facility Space

Pacific View Charter School ("Pacific View") hereby authorizes Quotidian Partners II LLC ("Quotidian") to begin the development services outlined herein ("Services") for the purpose of identifying and establishing the feasibility of potential options for new facility space at another location ("Project").

The intent of this Letter of Authorization ("Agreement") is to formalize an initial agreement under which the Services can begin, pending a future, comprehensive development services agreement for the Project as described in section D below.

A. Scope. It is agreed that the Services to be provided by Quotidian under this Agreement shall be some or all of the initial feasibility tasks as follows:

- 1) Needs Assessment. Review and assess the school's future needs for an expanded facility in conjunction with the school's five-year enrollment and financial projections. Prepare a written program outlining these future needs based on discussions with School officials and the findings of this feasibility work;
- 2) Existing Facility. As appropriate, incorporate the spaces of the existing facility into the Needs Assessment as outlined in item 1 above, with a preliminary program of retaining the existing space for high school programs, and relocating grades TK-8 off site.
- 3) Other Properties. Within approximately 90-120 days, identify potential properties, including both existing buildings and/or vacant land. Provide initial assessment and findings relative to their opportunities and constraints for development. Consider options for project phasing to accommodate the growth needs;
- 4) Entitlements. Identify probable City entitlement processes for potential properties including anticipated studies/exhibits, timing, and estimated agency fees;
- 5) Financials. Review relevant financial information and provide preliminary qualification assessment in regard to lender underwriting criteria;
- 6) Lenders. Begin discussions and pursue further evaluations with potential lenders and financing opportunities suitable for the Project, including pre-development, construction, and long-term financing;
- 7) Proforma. Working with the school, the proforma will identify preliminary funding sources and uses which will generally outline expected project costs and sources of funds required for the Project, along with anticipated monthly financing payments. This will incorporate ADA student enrollment projections and corresponding LCFF revenue projections as provided and updated by the school. Potential lenders will rely on the accuracies of these projections for any offer of financing;
- 8) Design and Construction Professionals. Work with the school's pre-development consultants, such as architect, engineers, and general contractor, as needed to pursue the feasibility, entitlements, design, and cost implications for the Project; and
- 9) Summary Presentation. Prepare a final presentation summarizing all findings and potential facility options from the initial work as outlined above for consideration by the school and its Board.

B. Compensation and Talent. It is agreed that as compensation for services rendered, Quotidian will receive a fixed fee of \$5,000 per month ("Monthly Fee"). Billings will occur on a monthly basis starting on February 24, 2019 and ending May 24, 2019, and are due within 30 days of receipt. Pacific View also agrees to reimburse Quotidian for any authorized out-of-pocket expenses. Should there be a need for any

specialized consultant services from other consultants, or any other personnel in completing the Services for the Project outlined in section A, above, Quotidian shall inform Pacific View of such need in advance, and the parties shall mutually agree upon a course of action.

C. No Personal Liability. This Agreement has been executed on behalf of the parties by their respective officers solely in their representative capacities, and no officer, director, agent, member, or employee of Pacific View or Quotidian shall have any personal liability hereunder to the other, or any person claiming by or through the other, under any circumstances.

D. Intent to Form Longer Term Agreement. The parties agree that this Agreement is intended to allow Quotidian to immediately begin work on the Project, and that the compensation shown above is not commensurate with the value of the Services to be performed toward the full completion of a school Project. For this reason, the parties will work in good faith to reach agreement on the terms of a comprehensive, longer-term development services agreement, as soon as the site for the project is identified, or a more definitive scope of work for the Project is identified.

E. Indemnity. Pacific View agrees to defend, indemnify and hold harmless (including, without limitations, reasonable attorney fees and expenses) Quotidian against any and all losses, damages, deficiencies or liabilities caused by, resulting or arising from or otherwise relating to the Project, unless such losses, damages, deficiencies or liabilities are caused by, resulting or arising from fraud or gross negligence by Quotidian in their performance relating to the Project.

F. Termination. This agreement will end on May 24, 2019. At that time, the parties will work in good faith to enter into the development services agreement described in paragraph D above.

The parties agree to the above on this 24th day of January, 2019.

PACIFIC VIEW CHARTER SCHOOL:



By: Gina Campbell, Founding Executive Director

QUOTIDIAN PARTNERS



Quotidian Partners LLC
By: Brad Burke, Partner



Quotidian Partners LLC
By: Steve Nelson, Partner

8.8



DEVELOPMENT SERVICES AGREEMENT
for
Pacific View Charter School
Current Facility Expansion

This Development Services Agreement ("Agreement") is entered into as of January 24, 2019 by and between Quotidian Partners II LLC ("Developer") whose address is 122 ½ S. Kalmia, Escondido, CA 92025; and Pacific View Charter School, Inc. ("School") whose address is 3670 Ocean Ranch Blvd., Oceanside, CA 92056. Developer and School are collectively referred to as the "Parties."

RECITALS

A. School desires to have Developer perform certain "Services" associated with their current facility located at 3670 Ocean Ranch Blvd., Oceanside, CA ("Project").

B. Developer has agreed to provide these Services to School according to the terms of this Agreement.

IN CONSIDERATION of the foregoing facts and the mutual covenants set forth below, the Parties have agreed as follows:

1. Services to be Provided by Developer. Developer shall perform, as necessary, on behalf of School, the following Services with respect to the Project:
 - 1.1 Entitlements.
 - a) Research Government Project Requirements. Assist in determining municipal, state and federal requirements affecting the planning for the Project.
 - b) Applications for Entitlements. Coordinate the preparation of all entitlement documentation and prepare all administrative applications to obtain approval of governmental authorities that have jurisdiction over the Project, as required.
 - c) Liaison With City Staff. Serve as the primary contact for discussions with all governmental agencies having jurisdiction over the Project, and negotiate on behalf of School the terms and conditions of approval that may be proposed by governmental agencies during the entitlement process.
 - d) Preparation of Application Documents. File the required documents with and use its best efforts to secure the approval of governmental authorities having jurisdiction over the Project.
 - 1.2 Schedule.
 - a) Schedule Preparation. Prepare for School an overall schedule of Project development activities.
 - b) Schedule Maintenance. Maintain and update schedule from time to time for changing circumstances.
 - c) Critical Path Schedules. Develop critical path schedules, and update throughout the Project's duration.

1.3 Proforma Budget.

- a) Budget Preparation. Prepare for School a Project proforma budget including all estimated total Project costs such as building construction, lending, professional services and governmental agency fees.
- b) Budget Maintenance. Maintain and update proforma budget from time to time for changing circumstances.
- c) Cash Flow Requirements. Provide and maintain an estimate of anticipated cash flow requirements for project expenses.

1.4 Financing.

- a) Funding Sources. Identify potential funding sources, work with existing school banking relationships, and present alternative scenarios to School where applicable.
- b) Assistance With Loan Documentation and Negotiations. Assist School with preparing loan application documents and other materials necessary to make application. Also assist in negotiating the terms of any proposed financing.
- c) No Commission. Developer shall receive no commission or other separate compensation apart from this Agreement for its work related to assistance in obtaining Project financing.
- d) Not a Financial Adviser. Neither Developer nor its principals are licensed financial advisers. School may seek additional, independent advice on such matters, in addition to Developer's assistance in locating financing.

1.5 Construction.

- a) General Contractor. Identify potential General Contractor(s) and obtain qualifications/proposals needed for the proper completion of the Project. Present them to School for its consideration and decision. General Contractor services to be obtained by a negotiated bid hiring process. School shall contract directly with the selected General Contractor.
- b) Construction Budget Documentation. Assist School in negotiating General Contractor budget and fees. Review Schedule of Values to align with work proposed.
- c) Subcontractor Selection. Where necessary, work with General Contractor in reviewing subcontractor bids.
- d) Contractor Pay Requests/Draws. Review pay request documents prepared by the General Contractor.
- e) Contractor and Consultant Team. Work with all project team members to help facilitate the Project throughout the construction process.
- f) Communication with School. Update School in regard to information and documentation received from the General Contractor such as schedules and budgets.

1.6 Project Management.

- a) Serve the Interests of School. Furnish School its expertise and knowledge throughout all phases of the development of the Project.
- b) Primary Contact. Act on behalf of School as the primary contact for all aspects of the Project related to its development.
- c) Third Party Consultants. Obtain proposals from all design, engineering or other consultants as needed for the proper completion of the Project. The Parties will mutually agree on consultants needed to serve the Project, and Developer will coordinate and manage the efforts of all consultants. School shall contract directly with all third party consultants.
- d) Budget Management for Consulting Costs. As all consultants prepare and complete necessary documentation for the Project, Developer shall keep School informed of any adjustments necessary to the proforma as may be required by changes in scope, Project conditions, agency requirements, etc.
- e) Project Permitting. Manage the process for obtaining all required planning, building and occupancy permit approvals and requirements necessary to complete the Project.
- f) Not an Architect or Attorney. The Developer will utilize their collective experiences in these disciplines for the benefit of the Project, but will not provide such specific, licensed services. Should the School desire such services (for any portion of the Project), they would be completed under a separate and independent agreement, or by other parties.

2. School's Responsibilities. School shall perform each of the following with respect to the Project:

- a) Best Efforts and Full Cooperation. School agrees that it will use its best efforts to fulfill, in a timely manner, all of the terms of loans agreed to and obtained for the Project. Such terms shall include, but not be limited to, the payment of commitment fees, the assignment, encumbering or pledging of its rights or assets, and providing up to date enrollment data to Developer.
- b) Inform and Decide on Legal Counsel. Consult with Developer when legal counsel is needed, and obtain legal counsel at School's cost to perform necessary legal services. Developer will not perform nor have the responsibility to perform legal services in connection with the Project obligations.
- c) Timely Review of Project Documents. Review documents submitted by Developer, attend meetings when necessary, and render decisions pertaining the Project as promptly as reasonably possible, to avoid delay in the progress of the Project.
- d) Payment of Fees. Pay all filing fees, taxes or other sums as may be required by governmental or other agencies.
- e) District Charter and State Funding. Make timely application for School's authorizing charter and all required material amendments, and timely application for funding of its non-classroom based programs by the California Department of Education.
- f) Timely Payment of Developer Invoices. Pay invoices from Developer within 30 days of receipt, including reimbursement to Developer for any School authorized out-of-pocket expenses incurred by Developer such as printing, submittal fees, etc.
- g) Timely Payment of Invoices. Pay all invoices for all required costs of the Project in a timely manner, including third party consultants, closing costs, financing costs, governmental fees and construction costs, and others.

3. Compensation. School agrees to compensate Developer (not including authorized out-of-pocket expenses) as described below.

- a) The Services as outlined under Item 1 above shall be completed for a fixed fee and billed on a monthly basis. It is anticipated that the Services will commence January 24, 2019 and be completed on August 24, 2019.

Based on the anticipated amount of work to be completed during each of those seven months, the amounts to be billed for each month is as follows:

An initial payment is due upon signature of this contract in the amount of \$6,500.

February 23 (billing date) \$7,000 (upon approval by School's Board of Directors)

March 23 \$7,000

April 23 \$7,000

May 23 \$7,000

June 23 \$7,000

July 23 \$7,000

August 23 (initial payment credited)

Total fixed fee of \$48,500.

Should the scope or timing of the Project change, the compensation shall be adjusted accordingly by mutual agreement of the Parties.

4. Miscellaneous Provisions.

a) Standard of Performance. Developer will devote its best efforts to the development of the Project and will act in good faith toward its completion in accordance with the terms and conditions of this Agreement.

b) Power to Bind the Other Party. The Parties shall not be considered as agents for nor joint venturers nor partners of each other. Neither shall have the power to bind or obligate the other party.

c) No Personal Liability. This Agreement has been executed on behalf of School and Developer by their respective officers solely in their representative capacities, and no officer, director, agent, member, or employee of School or Developer shall have any personal liability hereunder to the other, or any person claiming by or through the other, under any circumstances.

d) Indemnification. School and Developer each agree that the others shall be and are fully indemnified, exonerated, and held harmless from and against any claim, loss, cost, damage, expense or other liability, including attorneys' fees, which arises out of said party's performance under this Agreement, except only after a court of competent jurisdiction finds liability attributable to the gross negligence, willful misconduct or willful, wanton or reckless conduct by the party to be held liable, or by its agents, servants, or employees who perform obligations under this Agreement.

e) Mediation and Arbitration. If any dispute arises out of, or relates to, a claimed breach of this agreement, the professional services rendered by the Developer or any other disagreement of any nature, type or description, regardless of the facts or legal theories which may be involved, the parties shall work to resolve such dispute. And if they are unable to do so, the parties agree to first submit to non-binding mediation in accordance with the rules of the American Arbitration Association. If after such process the parties continue to have a dispute, such dispute shall be resolved by binding arbitration before the San Diego Office of JAMS, 401 B Street, Suite 2100, San Diego, CA 92101 (or similar alternative dispute resolution firm should JAMS cease to operate),

by a panel of three arbitrators. Discovery shall be permitted pursuant to the provisions of California Civil Procedure Code section 1283.05, unless otherwise ordered by the JAMS arbitration panel. Each side shall bear his/her own costs and attorney's fees in the mediation and arbitration process.

f) Costs of Dispute. In any legal action or proceeding arising out of this Agreement, the successful or prevailing party or Parties therein shall be entitled to recover from the other party or Parties reasonable attorney's fees and other costs incurred in that action or proceeding, including those related to appeal of any such action, but not including those costs and attorneys' fees related to mediation and to the JAMS arbitration process, as described in the preceding paragraph 4(e). Such recovery of attorney's fees and costs shall be in addition to any other relief to which the successful or prevailing party or Parties may be entitled. A party shall be deemed to prevail if an action or proceeding against it is dismissed or vacated, whether voluntarily or involuntarily.

g) Termination. This Agreement may be terminated by either party upon seven days written notice. Developer shall be entitled to compensation for all work and pro-ration of all fixed fees owed through the date of termination.

h) Successors. This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto, their successors, and permitted assigns.

i) Assignment. The Parties may not assign their respective rights and obligations to a third party, except after receiving the prior written consent of the other party to this Agreement.

j) Entire Agreement. This Agreement sets forth the entire Agreement between the Parties. Any change or modification of this Agreement must be in writing and signed by both Parties.

k) Jurisdiction and Venue. This Agreement is governed by the laws of the State of California, with venue in North San Diego County.


IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized officers, all as of the day and year first above written.

PACIFIC VIEW CHARTER SCHOOL

By: 
Gina Campbell
Founding Executive Director

QUOTIDIAN PARTNERS, LLC

By: 
Steve Nelson
Partner

By: 
Brad Burke
Partner

8.9



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

VALUE THE *difference*

January 7, 2019

Ms. Kira Fox, Director of Central Office & Finance
Pacific View Charter School
3670 Ocean Ranch Blvd.
Oceanside, CA 92056

Dear Ms. Fox,

We are pleased to confirm our understanding of the services we are to provide for Pacific View Charter School Charter No. 0247 for the years ended June 30, 2019, 2020, and 2021, respectively.

We will audit the financial statements (the "Financial Statements") of Pacific View Charter School, which comprise the statement of financial position as of June 30, 2019, 2020, and 2021, respectively, and the related statements of activities, functional expenses (if applicable), and cash flows for the years ended June 30, 2019, 2020, and 2021, respectively, and the related notes to the Financial Statements. Also, the following supplementary information accompanying the Financial Statements will be subjected to the auditing procedures applied in our audit of the Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Financial Statements or to the Financial Statements themselves, in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the Financial Statements as a whole:

- 1) Schedule of Expenditures of Federal Awards ("SEFA"), if applicable
- 2) Schedule of Average Daily Attendance
- 3) Schedule of Instructional Time
- 4) Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

We will also prepare the organization's Federal and State information returns for the June 30 year-end.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with United States generally accepted accounting principles ("GAAP") and the applicable *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations; and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the Financial Statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the Financial Statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 United States *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"),

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that: (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance; and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Pacific View Charter School. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with management in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the Financial Statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the Financial Statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements. We will plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement, whether from: (1) errors; (2) fraudulent financial reporting; (3) misappropriation of assets; or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with United States generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the Financial Statements; SEFA; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the Financial Statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the Financial Statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the Financial Statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under the American Institute of Certified Public Accountants ("AICPA") professional standards and *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the Financial Statements are free of material misstatement, we will perform tests of Pacific View Charter School's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. The purpose of these procedures will be to express an opinion on Pacific View Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Charter's federal and state information returns for the June 30 year end based on information provided by you. We will assist in preparing the Financial Statements, SEFA, and related notes of the Organization in conformity with United States generally accepted accounting principles and the Uniform Guidance based on information provided by you. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable profession standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Annual Tax Return Preparation

We will prepare the Exempt Organization Tax Form 990 and the corresponding State Returns – Form 199 from information you furnish to us and we may process them with an outside computer service. We will not audit or otherwise verify the data you submit, although, we may ask you to clarify some of the information.

It is your responsibility, to provide us with all the information required for preparing complete and accurate returns including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance neither of doubtful deductions or inadequately supported documentation nor for resulting taxes, penalties, and interest.

You should retain all the documents, canceled checks, and other data that form the basis of the returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

We must receive all audit and tax information to prepare your return (as detailed above) no later than October 20. If, for some unforeseen reason, your data is not complete at that time, please submit whatever is ready. Be aware that if you submit your data later, it may be necessary to apply for an extension to file these returns. Ultimately, you may be subjected to late penalties on your June 30 year-end returns because of this delay.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate agreement. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examinations, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. Fees and services will be communicated in a separate engagement letter.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. When possible, we will resolve questions involving application of tax rules in your favor, if there is reasonable justification for doing so. If the Internal Revenue Service (IRS) should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for such additional penalties, interest, or assessments. Additional services will be subject to arrangements made in writing at the time requested.

As your CPA, we collect information provided by you from your tax information, worksheets, documents, and will developed as part of this engagement. We are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. As your CPA, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information. Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the United States Government in a Federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

It is our firm's policy to retain copies of your tax returns for seven years, after which they will be destroyed. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven year period Vavrinek, Trine, Day & Co., LLP shall be free to destroy our records related to this engagement.

Management Responsibilities

Management is responsible for: (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the Financial Statements, SEFA, and all accompanying information in conformity with United States generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the Financial Statements; (2) access to personnel, accounts, books, records, supporting documents, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the Financial Statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving: (1) management; (2) employees who have significant roles in internal control; and (3) others where the fraud could have a material effect on the Financial Statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review a week prior to the report date.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the SEFA (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the SEFA in any document that contains and indicates that we reported on the SEFA. You also agree to include the audited financial statements with any presentation of the SEFA that includes our report thereon OR make the audited financial statements readily available to intended users of the SEFA no later than the date the SEFA is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that: (1) you are responsible for presentation of the SEFA in accordance with Uniform Guidance; (2) that you believe the SEFA, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the SEFA.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with United States generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Organization's website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the tax services, financial statements, SEFA, and related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the Financial Statements, the SEFA, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the Financial Statements, the SEFA, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written, advance authority to make that disclosure.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, SEFA, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

The audit shall be completed and the audit report shall be delivered in accordance with time requirements as specified in the *Standards and Procedures for Audits of California Office*, unless delayed by circumstances beyond the control of the Auditors. Fifteen (15) copies of the audit report may be rendered to the Organization, in addition to the copies required to be filed with the applicable governmental units; however, management is responsible for distribution of the reports and the Financial Statements. Copies in excess of the contract amount may be billed for an additional fee. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Vavrinek, Trine, Day & Co, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Department of Education or its designee, a federal agency providing direct or indirect funding, or the United States Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vavrinek, Trine, Day & Co, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education.

Matthew S. Miller is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately April 1 and to complete your information returns and issue our report no later than December 15.

To ensure that Vavrinek, Trine, Day & Co, LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

We estimate that our fees for the audit and other services other than the preparation of the information returns will be \$10,500 for the audit and \$1,200 for the information returns for the years ended June 30, 2019, 2020, and 2021, respectively. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. No additional expenses are estimated at this time. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Additional audit fees may be assessed if additional auditing services are provided for: (1) any changes in reporting format and/or audit requirements as stated in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California State Controller's Office or Governmental Accounting Standards Board, (2) any changes in the number of funds or accounts maintained by the Organization during the period under this contract; and (3) additional audit procedures required due to the lack of preparation for the audit on the part of the Organization. These fees shall be in addition to the above maximum fee for audit services.

Pacific View Charter School shall pay the auditor in two installments throughout the year as the work progresses for the not to exceed amount. The first installment will be in September and will represent up to 90% of the total contract. The final installment will represent the 10% withheld amount pursuant to *Education Code* Section 14505 and will be presented for payment upon certification by the Controller that the audit report conforms to the reporting provisions of the Audit Guide. All billings for additional audit fees or services will be billed as these services are provided. In accordance with *Education Code* Section 14505 (b), Pacific View Charter School shall withhold fifty percent (50%) of the audit fee for any subsequent year of multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Audit Guide. This contract shall be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The withheld amount shall not be payable unless payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the controller as conforming to reporting provisions of the Audit Guide.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2017 peer review accompanies this letter.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceedings shall be shared equally by all parties. The Organization and Auditors both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

Annual Report - Form and Content, Delivery

The form and content of the annual audit shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State of California under Section 41020 of the *Education Code*, Audits of State of Local Governments, issued by the United States Office of Management and Budget, as issued pursuant to the Single Audit Act Amendments of 1996 and Title 2 United States *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Non-Licensee Owners

Vavrinek, Trine, Day & Co., LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business and Professions Code. It is not anticipated that any of the non-licensee owners will be performing audit services for Pacific View Charter School.

We appreciate the opportunity to be of service to Pacific View Charter School and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Matt Miller", is written over a light gray circular background.

Matthew S. Miller
of Vavrinek, Trine, Day & Co, LLP

MSM/dr

RESPONSE:

This letter correctly sets forth the understanding of Pacific View Charter School Charter No. 0247.

Signature

Title

Date

Report on the Firm's System of Quality Control

June 13, 2018

To the Partners of
Vavrinek, Trine, Day & Co., LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Vavrinek, Trine, Day & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the single audit act; audits of employee benefit plans, and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Vavrinek, Trine, Day & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2017 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Vavrinek, Trine, Day & Co., LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Watson Coon Ryan, LLC". The script is cursive and fluid.

Watson Coon Ryan, LLC

9.1



Pacific View Charter School

Classified

Job Description – Lead Instructional Aide / Student Support Assistant

Description of Position:

The Lead Instructional Aide will support the Computer Lab and Study Hall during daily operations. Provide assistance in the training and evaluation of Instructional Aides in both General and Special Education settings. Assist Director of Student Services in the successful implementation of policies and procedures in the Computer Lab Study Hall and Special Education Resource Room.

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

- Monitor and enforce the Code of Conduct in the Computer Lab and Study Hall.
- Collaborate with Education Specialists and Instructional Aides to ensure the Code of Conduct is being followed in the Resource Room.
- Provide feedback to Director of Student Services regarding disciplinary actions.
- Ensure safety procedures are met.
- Assist students in the Computer Lab with assignments and the use of computers.
- Understand the function of the educational software.
- Assign students as needed on the educational software and monitor their progress.
- Report progress to students' teachers.
- Answer phone.
- Greet parents and students.
- Assist with file maintenance both digital and paper based.
- Manage all testing procedures within the Computer Lab and Study Hall
- Tutor or assist individuals and small groups of students to reinforce, follow up learning activities.
- Make copies of instructional material and other documents as needed.
- Understand and be able to use all office equipment.
- Support the Director Student Services with their management of Instructional Aides.
- Assist Director of Curriculum with end-of-year Inventory
- Assist School Counselor and Front Office during registration.
- Provide curriculum feedback to Director of Curriculum.
- Manage the ID card process.

- Maintain SST Plan folder and provide feedback to teachers.
- Perform other duties as required

Qualifications:

1. High School Diploma
2. Completion of college-level course work in general academic subject areas such as Math, Science, and English, and work experience in a school or other educational environment is highly desirable.
3. Strong math skills in Algebra 1 or higher
4. Knowledge of basic computer software
5. Strong Communication Skills
6. Ability to supervise others and maintain a productive environment.

Physical Demands:

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

While performing the duties of this job, the employee is required to sit, stand, bend, and use hands to finger, handle or feel objects, tools or controls. Be able to lift and carry up to 25 pounds. The employee is required to walk and access all areas of the School.

Work Environment:

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

The noise level in the work environment is usually moderate.

Supervisor: Director of Student Services

Work Days: 233 days

Board Approved:

Amended:

9.2



Classified

Job Description – Administrative Assistant

Description of Position:

An Administrative Assistant performs complex administrative level office responsibilities including, but not limited to, planning, organizing, and participating in the clerical operations related to the assigned functions of the position.

This position is distinguished by the scope and complexity of work, level of technical skills and, significance of duties assigned. The work is identified as confidential and sensitive, requiring independent judgment and the ability to organize and expedite the flow of work through the office.

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

- Perform challenging clerical and secretarial work using considerable independent judgment and an understanding of departmental functions and procedures.
- Deadlines, meetings, and reports are constant
- Compile, verify and distribute attendance forms.
- Input, verify and correct attendance submitted by teachers.
- Input and/or oversee Student Registration using multiple Student Information System (SIS) databases.
- Audit and verify student work folders for state reporting compliance of the Master Agreements, student attendance, credits attempted/earned, signatures, and dates.
- Maintain the permanent cumulative records of PVCS students per state and federal requirements.
- Oversee incoming and outgoing student cumulative records.
- Maintain confidential student files including Special Education, 504 and Expulsion.
- Familiarity and knowledge of expulsion and IEP laws and procedures.
- Maintain the PVCS archive system of student records in compliance with state destruction guidelines.
- Prepare general correspondence, memos and directives for distribution.
- Learn rules, regulations, laws, and policies governing the school.
- Compile reports and statements requiring the use of independent judgment.
- Meet with outside agencies police, cps, and probation officers, as needed.
- Maintain the confidential school log of staff alarm codes, as well as, coordinating staff access to buildings and scanning equipment.
- Perform other duties related to the position.

Education and Experience:

Four years of professional office experience, preferably including experience in a school setting; or any combination of training and/or experience that could likely provide the desired knowledge and abilities. Equivalent to completion of the twelfth grade.

Knowledge, skill, and Abilities:

- Perform a variety of confidential secretarial work that involves a high level of administrative detail and accuracy.
- Independently compose correspondence.
- Perform in situations requiring specialized knowledge, using tact and good judgment.
- Read, understand, explain and apply complex policies and material.
- Understand and carry out oral and written instructions.
- Ability to plan, organize, write with clarity and correctness
- Work cooperatively with fellow employees, staff, administrators, and parents.
- Working knowledge of rules, regulations, laws, and policies as they relate to charter schools.
- Obtain, interpret, and provide information to various parties concerning office functions, policies, and procedures.
- Understand and operate standard office equipment, including the use of advanced computer applications.

Physical Demands:

- Dexterity of hands and fingers to operate a computer keyboard
- Sitting or standing for extended periods of time
- Hearing and speaking to exchange information and making presentations
- Seeing to read a variety of materials

The amount of time for each activity varies depending on daily work load and priority schedules. Some days, sitting could occur more frequently, and on other days standing and walking could occur throughout the workday. May sit for prolonged time when completing projects; however, standing breaks are encouraged. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

Work Environment:

- School office environment
- Constant interruptions and a moderate to loud noise level

License:

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

Supervisor: Director of Central Office and Finance

WORK YEAR: 233

Board Approved:

Amended:

9.3

DRAFT

PACIFIC VIEW CHARTER SCHOOL 2018-19 CLASSIFIED SALARY SCHEDULE

MONTHLY

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
<i>Administrative Assistant</i>	<i>\$ 3,352.00</i>	<i>\$ 3,486.08</i>	<i>\$ 3,625.52</i>	<i>\$ 3,770.54</i>	<i>\$ 3,921.37</i>	<i>\$ 4,078.22</i>	<i>\$ 4,241.35</i>
	<i>\$ 40,224.00</i>	<i>\$ 41,832.96</i>	<i>\$ 43,506.28</i>	<i>\$ 45,246.53</i>	<i>\$ 47,056.39</i>	<i>\$ 48,938.65</i>	<i>\$ 50,896.19</i>
Business Services Assistant	\$ 3,055.41	\$ 3,177.63	\$ 3,304.73	\$ 3,436.92	\$ 3,574.40	\$ 3,717.37	\$ 3,866.07
	\$ 36,664.92	\$ 38,131.52	\$ 39,656.78	\$ 41,243.05	\$ 42,892.77	\$ 44,608.48	\$ 46,392.82
Instructional Aide	\$ 2,326.90	\$ 2,419.98	\$ 2,516.78	\$ 2,617.45	\$ 2,722.14	\$ 2,831.03	\$ 2,944.27
	\$ 27,922.80	\$ 29,039.71	\$ 30,201.30	\$ 31,409.35	\$ 32,665.73	\$ 33,972.36	\$ 35,331.25
<i>Lead Instructional Aide/Student Support Assistant</i>	<i>\$ 3,436.17</i>	<i>\$ 3,573.62</i>	<i>\$ 3,716.56</i>	<i>\$ 3,865.22</i>	<i>\$ 4,019.83</i>	<i>\$ 4,180.63</i>	<i>\$ 4,347.85</i>
	<i>\$ 41,234.04</i>	<i>\$ 42,883.40</i>	<i>\$ 44,598.74</i>	<i>\$ 46,382.69</i>	<i>\$ 48,237.99</i>	<i>\$ 50,167.51</i>	<i>\$ 52,174.22</i>
Office Clerk	\$ 2,566.73	\$ 2,669.40	\$ 2,776.18	\$ 2,887.22	\$ 3,002.71	\$ 3,122.82	\$ 3,247.73
	\$ 30,800.76	\$ 32,032.79	\$ 33,314.10	\$ 34,646.67	\$ 36,032.53	\$ 37,473.83	\$ 38,972.79
Office Clerk - Bilingual	\$ 2,903.78	\$ 3,019.93	\$ 3,140.73	\$ 3,266.36	\$ 3,397.01	\$ 3,532.89	\$ 3,674.21
	\$ 34,845.36	\$ 36,239.17	\$ 37,688.74	\$ 39,196.29	\$ 40,764.14	\$ 42,394.71	\$ 44,090.50
Receptionist - Data Entry	\$ 2,091.96	\$ 2,175.64	\$ 2,262.66	\$ 2,353.17	\$ 2,447.30	\$ 2,545.19	\$ 2,647.00
	\$ 25,103.52	\$ 26,107.66	\$ 27,151.97	\$ 28,238.05	\$ 29,367.57	\$ 30,542.27	\$ 31,763.96

Work Year
233 Days

HOURLY

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Business Services Assistant	\$ 19.67	\$ 20.46	\$ 21.28	\$ 22.13	\$ 23.01	\$ 23.93	\$ 24.89
Instructional Aide & Educational Specialist							
Instructional Aide	\$ 14.98	\$ 15.58	\$ 16.20	\$ 16.85	\$ 17.52	\$ 18.23	\$ 18.95
Enrichment/Intervention Instructor	\$ 21.40	\$ 22.26	\$ 23.15	\$ 24.07	\$ 25.03	\$ 26.04	\$ 27.08

Support Services Stipend **\$5,000.00 annually**

Stipends for Longevity

8th Year 5%
13th Year 5%
18th Year 3%

Board Approved: 6/21/2011

Board Amended: 5/20/2014

Board Amended: 6/16/2015

Board Amended: 06/29/2015

Board Amended: 06/27/2016

Board Amended: 02/21/2017

Board Amended 10/05/2017

Board Amended: 11/14/2017

Board Amended 06/19/2018

Board Amended: 08/27/2018

9.4

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PACIFIC VIEW CHARTER SCHOOL 2018-19 CERTIFICATED SALARY SCHEDULE SUPERVISORY TEACHER ~ GRADES 9 -12

Work Year
223 Days

	I				II				III				IV		
	B.A.	Per Diem	Hourly		B.A. +20*	Per Diem	Hourly		B.A. +40*	Per Diem	Hourly		B.A. +60*	Per Diem	Hourly
1	53,582	240.28	30.03		56,261	252.29	31.54		59,074	264.91	33.11		62,028	278.15	34.77
2	55,725	249.89	31.24		58,512	262.38	32.80		61,437	275.50	34.44		64,509	289.28	36.16
3	57,954	259.88	32.49		60,852	272.88	34.11		63,895	286.52	35.82		67,089	300.85	37.61
4	60,272	270.28	33.79		63,286	283.79	35.47		66,450	297.98	37.25		69,773	312.88	39.11
5	62,683	281.09	35.14		65,818	295.15	36.89		69,108	309.90	38.74		72,564	325.40	40.67
6	65,191	292.33	36.54		68,450	306.95	38.37		71,873	322.30	40.29		75,466	338.41	42.30
7	67,798	304.03	38.00		71,188	319.23	39.90		74,748	335.19	41.90		78,485	351.95	43.99
8	70,510	316.19	39.52		74,036	332.00	41.50		77,738	348.60	43.57		81,624	366.03	45.75
9	73,331	328.84	41.10		76,997	345.28	43.16		80,847	362.54	45.32		84,889	380.67	47.58
10	76,264	341.99	42.75		80,077	359.09	44.89		84,081	377.04	47.13		88,285	395.90	49.49
11	80,077	359.09	44.89		84,081	377.04	47.13		88,285	395.90	49.49		92,699	415.69	51.96
16	84,081	377.04	47.13		88,285	395.90	49.49		92,699	415.69	51.96		97,334	436.48	54.56
21	86,603	388.36	48.54		90,934	407.77	50.97		95,480	428.16	53.52		100,254	449.57	56.20

Stipends

Education Specialist *5,000.00 annual*

Masters \$2,000.00 annual

Doctorate \$3,500.00 annual

WASC Accreditation \$5,000.00 annual

Interim Site Supervisor \$5,000.00

Longevity

11th Year 5%

16th Year 5%

21st Year 3%

Hourly Certificated Positions

PT/FT Temporary Supervisory Teacher - \$28.09 per hour

Curriculum Writers - \$27.88 per hour

Curriculum Data Entry - \$21.40 per hour

*Column Advancement Criteria

Upper division/graduate college semester units
earned from an accredited college or university

Board Approved: 6/19/2007

Board Amended: 8/17/2010 6/19/2018

Board Amended: 2/18/2014 11/19/2018

Board Amended: 4/15/2014

Board Amended: 4/21/2015

Board Amended: 6/16/2015

Board Amended: 10/05/2017

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**PACIFIC VIEW CHARTER SCHOOL
2018-19 CERTIFICATED SALARY SCHEDULE
SUPERVISORY TEACHER ~ GRADES K - 8
EDUCATIONAL SPECIALIST TEACHER**

**Work Year
192 Days**

	I				II				III				IV		
	B.A.	Per Diem	Hourly		B.A. +20*	Per Diem	Hourly		B.A. +40*	Per Diem	Hourly		B.A. +60*	Per Diem	Hourly
1	46,126	240.24	30.03		48,432	252.25	31.53		50,854	264.86	33.11		53,397	278.11	34.76
2	47,971	249.85	31.23		50,370	262.34	32.79		52,888	275.46	34.43		55,532	289.23	36.15
3	49,890	259.84	32.48		52,384	272.84	34.10		55,004	286.48	35.81		57,754	300.80	37.60
4	51,885	270.24	33.78		54,480	283.75	35.47		57,204	297.94	37.24		60,064	312.83	39.10
5	53,961	281.05	35.13		56,659	295.10	36.89		59,492	309.85	38.73		62,466	325.35	40.67
6	56,119	292.29	36.54		58,925	306.90	38.36		61,872	322.25	40.28		64,965	338.36	42.30
7	58,364	303.98	38.00		61,282	319.18	39.90		64,346	335.14	41.89		67,564	351.89	43.99
8	60,699	316.14	39.52		63,734	331.95	41.49		66,920	348.54	43.57		70,266	365.97	45.75
9	63,127	328.78	41.10		66,283	345.22	43.15		69,597	362.48	45.31		73,077	380.61	47.58
10	65,652	341.94	42.74		68,934	359.03	44.88		72,381	376.98	47.12		76,000	395.83	49.48
11	68,934	359.03	44.88		72,381	376.98	47.12		76,000	395.83	49.48		79,800	415.63	51.95
16	72,381	376.98	47.12		76,000	395.83	49.48		79,800	415.63	51.95		83,790	436.41	54.55
21	74,552	388.29	48.54		78,280	407.71	50.96		82,194	428.09	53.51		86,304	449.50	56.19

Stipends

Educational Specialist 5,000.00 annual

Masters \$2,000.00 annual
 Doctorate \$3,500.00 annual
 WASC Accreditation \$5,000.00 annual
 Interim Site Supervisor \$5,000.00

Longevity

11th Year 5%
 16th Year 5%
 21st Year 3%

Hourly Certificated Positions

PT/FT Temporary Supervisory Teacher - \$28.09 per hour
 Curriculum Writers - \$27.88 per hour
 Curriculum Data Entry \$21.40 per hour

***Column Advancement Criteria**

Upper division/graduate college semester units
 earned from an accredited college or university

Board Approved 6/19/2007
 Board Amended 8/17/2010 6/19/2018
 Board Amended 2/18/2014 11/19/2018
 Board Amended 4/15/2014
 Board Amended: 4/21/2015
 Board Amended: 6/16/2015
 Board Amended: 10/05/2017

9.5

****DRAFT****

**PACIFIC VIEW CHARTER SCHOOL
2019-20 CERTIFICATED SALARY SCHEDULE
SITE SUPERVISOR**

233 Work Year

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
High School Site Supervisor	<i>91,500</i>	<i>95,160</i>	<i>98,966</i>	<i>102,925</i>	<i>107,042</i>	<i>111,324</i>	<i>115,777</i>

Stipends for advanced degrees

Masters	2,000
Doctorate	3,500

Stipend for Longevity

8th Year	5%
13th Year	5%
18th Year	3%

High School Site Supervisor

Student Caseload to be determined by Executive Director

Board Approved: 08/18/2015

Board Amended: 04/18/2017

Board Amended: 10/05/2017

Board Amended: 06/19/2018

Board Amended: 3/5/2019