



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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

22695 Alessandro Blvd., Moreno Valley, CA 92533

Phone # (760) 757-0161

Phone # (951) 697-1990

Board of Trustees' Meeting Agenda

Tuesday, February 28, 2023

2:00pm

1.0 Call to Order/Roll Call

2.0 Approval of Agenda

Action

Recommended Action:

That the Board approve the agenda for the Regular Board Meeting of February 28, 2023, as presented.

3.0 Pledge of Allegiance

4.0 Public Comment

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

5.0 Introductions

6.0 Executive Director's Report

Information

7.0 Consent Calendar

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

7.1 [Meeting Minutes from January 17, 2023](#)

Action

Recommended Action:

That the Board approve the minutes for the Regular Board Meeting of January 17, 2023, as presented.

7.2 [Meeting Minutes from February 7, 2023](#)

Action

Recommended Action:

That the Board approve the minutes for the Regular Board Meeting of February 7, 2023, as presented.

8.0 Action/Discussion Items

Administrative

8.1 2023-2024 School Calendar

Action

Proposed school calendar for the 2023-2024 school year

Responsible Party

Executive Director Gorence will discuss the school calendar

Recommended Action:

That the Board approve the 2023/24 School Calendar

8.2 Revised County Annual Resolutions

Action

Updates to the County Resolutions due to change in staffing

Responsible Party

Executive Director Gorence will discuss the revised resolutions

Recommended Action:

That the Board approve the Revised Annual Resolutions

Business and Financial

8.3 Board Warrant Listing January 1 through January 31, 2023

Action

Information Summary

Warrants and Automated Clearing House (ACH) payments are issued in accordance with approved budget and/or contracts.

Responsible Party

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

Recommended Action:

That the Board approve the warrants and Automated Clearing House (ACH) payments issued from January 1 through January 31, 2023.

8.4 2022-2023 Second Interim Financial Report

Action

Information/Summary

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

Responsible Party

Director of Business and Operations Fox will discuss the Second Interim Financial Report.

Recommended Action:

That the Board approve the Second Interim Financial Report and related budget revisions, as presented.

Personnel

8.5 Certificated Initial Placement on Salary Schedule

Action

Information/Summary

Update to language regarding the placement of certificated staff upon hire

Responsible Party

Human Resources and Business Services Coordinator Bentley will discuss the changes to the policy.

Recommended Action:

That the Board approve the Certificated Initial Placement changes.

Curriculum

8.6	<u>Community Service Course A and B Outlines</u>	Action
	<u>Information/Summary</u>	
	New community service courses to be offered to High School students	
	<u>Responsible Party</u>	
	Director of Curriculum Cohen will discuss the Community Service Course	
	<u>Recommended Action:</u>	
	That the Board approve the Community Service Course Outlines, as presented.	

9.0 Board/Staff Discussion

10.0 Adjournment/Next Meeting

The next regularly scheduled meeting of the Board of Trustees will be held Tuesday, March 21, 2023.

7.1



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Board of Trustees' Meeting Agenda

Tuesday, January 17, 2023

3:30pm

1.0 Call to Order/Roll Call

Meeting was called to order at 3:32pm with Chair Walters, Vice Chair Cohen, Trustee Wally and Trustee Sanchez present.

2.0 Approval of Agenda

Chair Walters moved that the Board approve the agenda for the Regular Board Meeting of January 17, 2023, with the following modifications:

- Bring item 8.4 - 2021/2022 Annual Audit / Financial Report to immediately follow item 5.0 Introductions;
- Bring item 8.1 - Board Professional Development and Training to follow item 8.4, as amended, and then commence with following the agenda, as modified, with item 6.0 - Executive Director's Report

Vice Chair Cohen seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez

NOES: None

ABSTAIN: None

ABSENT: None

3.0 Pledge of Allegiance

Chair Walters led the Pledge of Allegiance.

4.0 Public Comment

There were no public comments.

5.0 Introductions

Executive Director Erin Gorence, Director of Business and Operations Ambur Borth, Director of Curriculum and Instruction Greg Cohen, Director of Student Services Gayl Johnson, SPED Coordinator Linda Moore, Site Supervisor Kathy Meck, Lead Supervisory Teacher 9-12 Diane Gibson, Counselor Celia Hernandez, and Human Resources and Business Services Coordinator Lori Bentley were introduced and present at the meeting.

Professional Service Providers Brenda Bock and Jerry W. Simmons were present via zoom.

6.0 Executive Director's Report

6.1 Annual Report to Oceanside Unified School District

Executive Director Gorence provided information and answered questions regarding the Annual Report to Oceanside Unified School District.

7.0 Consent Calendar

7.1 Meeting Minutes from October 18, 2022

7.2 Meeting Minutes from November 29, 2022

Vice Chair Cohen moved that the Board approve the minutes for the Regular Board Meeting of October 18, 2022, and for the Regular Board Meeting of November 29, 2022, as presented.

Chair Walters seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez

NOES: None

ABSTAIN: None

ABSENT: None

8.0 Action/Discussion Items

Administrative

8.1 Board Professional Development and Training

Jerry Simmons, Partner at Young Minney & Corr, LLP, provided professional development and training to the Board of Trustees and answered questions regarding the training.

Business and Financial

8.2 Board Warrant Listing November 1 through November 30, 2022

Director of Business and Operations Borth reviewed the warrants and ACH payments issued in November.

Vice Chair Cohen moved that the Board approve the warrants and Automated Clearing House (ACH) payments issued from November 1 through November 30, 2022 in the amount of \$118,042.67.

Trustee Sanchez seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez
NOES: None
ABSTAIN: None
ABSENT: None

8.3 Board Warrant Listing December 1 through December 30, 2022

Director of Business and Operations Borth reviewed the warrants and ACH payments issued in December.

Vice Chair Cohen moved that the Board approve the warrants and Automated Clearing House (ACH) payments issued from December 1 through December 30, 2022 in the amount of \$285,642.32.

Trustee Walley seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez
NOES: None
ABSTAIN: None
ABSENT: None

8.4 2021-2022 Annual Audit / Financial Report

Brenda Bock, Partner at Baker Tilly presented the 2021-2022 Pacific View Charter Annual Audit Report and Financial Statements.

Vice Chair Cohen moved that the Board accept the audit report for the fiscal year ending June 30, 2022, as presented.

Chair Walters seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez
NOES: None
ABSTAIN: None
ABSENT: None

Personnel

8.5 Receptionist / Data Entry Classified Position - Non-Exempt

Director of Business and Operations Borth reviewed the Receptionist / Data Entry Classified Position - Non-Exempt and the updated 2022-23 Classified Salary Schedule.

Chair Walters moved that the Board approve the retirement of the Receptionist / Data Entry Classified Position - Non-Exempt position and the updated 2022-23 Classified Salary Schedule, as presented.

Vice Chair Cohen seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez

NOES: None

ABSTAIN: None

ABSENT: None

8.6 2022-2023 Employee Handbook - Revised

Action

Director of Business and Operations Borth and Human Resources and Business Services Coordinator Bentley reviewed and answered questions regarding the 2022-2023 Employee Handbook revisions.

Vice Chair Cohen moved that the Board approve the revised 2022-2023 Employee Handbook, as presented.

Chair Walters seconded the motion.

AYES: Walters, Cohen, Walley and Sanchez

NOES: None

ABSTAIN: None

ABSENT: None

9.0 Board/Staff Discussion

10.0 Adjournment/Next Meeting

The meeting was adjourned at 4:55pm.

1.2



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Board of Trustees' Meeting Agenda

Tuesday, February 7, 2023

3:30pm

1.0 Call to Order/Roll Call

Meeting was called to order at: 3:30

Present were: John Walters, Julie Walley, Ricardo Sanchez

Absent: Kathi Cohen

2.0 Approval of Agenda

Motion to approve the agenda as presented: John Waters

Seconded motion: Julie Walley

AYES: John Waters, Julie Walley, Ricardo Sanchez

NOES:

ABSTAIN:

ABSENT: Cohen

3.0 Pledge of Allegiance

Pledge of Allegiance was led by: John Waters

4.0 Public Comment

Public comments:

There was no public comment.

5.0 Introductions

Introductions were made and included: Diane Gibson Lead High School Teacher, Linda Moore Special Ed Coordinator, Lori Bentley Human Resources and Business Services Coordinator, Erin Gorence Executive Director, Greg Cohen Director of Curriculum and Instruction, Dr. Richard Lawrence Oceanside Unified

6.0 Action/Discussion Items

Personnel

6.1 [Resolution #7 - 2022-2023](#)

Action

Information/Summary

Resolution to appoint Kira Fox as Interim Director of Business and Operations in accordance with Government Code Section 21221(h)

Responsible Party

Executive Director Erin Gorence discussed Resolution #7 - 2022-2023

Motion to approve Resolution #7: Julie Walley

Seconded motion: John Waters

AYES: John Waters, Julie Walley, Ricardo Sanchez

NOES:

ABSTAIN:

ABSENT: Kathi Cohen

6.2 [Director of Business and Operations Salary Schedule](#)

Action

Information/Summary

Update to the salary schedule to include the hourly rate calculations

Responsible Party

HR and Business Services Coordinator Lori Bentley discussed the change to the salary schedule

Motion to approve Director of Business Salary Schedule as presented: John Waters

Seconded motion: Julie Walley

AYES: John Waters, Julie Walley, Ricardo Sanchez

NOES:

ABSTAIN:

ABSENT: Kathi Cohen

7.0 Board/Staff Discussion

Board expresses gratitude that Kira can fill in.

Board agrees to ExDir's request to push the meeting date and create earlier time to accommodate Kira catching up and retired schedule. Tentative: Feb 28th, 2:30. ExDir will coordinate and confirm.

Board and Staff agreed Dir of Finance is key position, hopeful of long term commitment.

8.0 Adjournment/Next Meeting

The next regularly scheduled meeting of the Board of Trustees will be held Tuesday, February 21, 2023.

Meeting adjourned at 3:42 pm.

8.1

Pacific View Charter 2023/2024 School Calendar

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Student Days TK 1 20 TK 2 0

Cumulative Stu Dy TK 1 20 TK 2 0

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Student Days TK 1 16 TK 2 16

Cumulative Stu Dy TK 1 101 TK 2 70

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Student Days TK 1 21 TK 2 21

Cumulative Stu Dy TK 1 175 TK 2 144

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Student Days TK 1 23 TK 2 12

Cumulative Stu Dy TK 1 43 TK 2 12

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Student Days TK 1 16 TK 2 16

Cumulative Stu Dy TK 1 117 TK 2 86

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student Days TK 1 0 TK 2 17

Cumulative Stu Dy TK 1 175 TK 2 161

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Student Days TK 1 20 TK 2 20

Cumulative Stu Dy TK 1 63 TK 2 32

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Student Days TK 1 17 TK 2 17

Cumulative Stu Dy TK 1 134 TK 2 103

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student Days TK 1 0 TK 2 14

Cumulative Stu Dy TK 1 175 TK 2 175

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student Days TK 1 22 TK 2 22

Cumulative Stu Dy TK 1 85 TK 2 54

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

Student Days TK 1 20 TK 2 20

Cumulative Stu Dy TK 1 154 TK 2 123

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Student Days TK 1 0 TK 2 0

Cumulative Stu Dy TK 1 175 TK 2 175

Important Dates

July 3	First Day Track 1	Nov 6	Second Sem Track 1 Begins
Aug 16	First Day Track 2	Jan 8	Second Sem Track 2 Begins
Nov 3	Semester 1 Track 1 Ends	Mar 29	Second Sem Track 1 Ends
Dec 22	Semester 1 Track 2 Ends	May 21	Second Sem Track 2 Ends

Holidays

July 4	Independence Day	Dec 25-Jan 5	Winter Break	May 21	Last Day of School
Sept 4	Labor Day	Jan 15	MLK Day	May 27	Memorial Day
Nov 10	Veterans Day	Feb 19	Presidents Day	June 19	Juneteenth Day
Nov 20-24	Thanksgiving Break	Apr 8-12	Spring Break		

8.2

RESOLUTION # # 8 Revised
RESOLUTION DESIGNATING AUTHORIZED AGENT TO RECEIVE MAIL
AND PICK UP WARRANTS AT THE COUNTY OFFICE OF EDUCATION

Pacific View Charter School District, San Diego County ON MOTION

OF member _____, seconded by member _____

effective _____ through June 30, 2023.

IT IS RESOLVED AND ORDERED that:

1. The authorized agent (**one person only**) to receive mail from the Accounting/Payroll Sections is ERIN GORENCE.
2. The authorized person(s) or district(s) to pick up warrants from the County Office (other than the mail addressee) are:

Gayl Johnson

Lori Bentley

- | | mail | hold | consortium | |
|--------------|--------------------------|--------------------------|--------------------------|---|
| 3. Check one | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Monthly payroll warrants each and every month. |
| Check one | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Daily/Hourly payroll warrants each and every month. |

IT IS FURTHER RESOLVED that, this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on 2-28-23 by the following vote:
(date)

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Erin Gorence, Clerk 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.

Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp)

RESOLUTION # #9 Revised
PAYMENT ORDER RESOLUTION

Pacific View Charter School District, San Diego County ON MOTION
OF member _____, seconded by member _____
effective _____ through June 30, 2023.

IT IS RESOLVED AND ORDERED that, in accordance with the provisions of Section 3100 et seq., Chapter 8, Division 4, Title I of the Government Code (**all districts**), the following person(s) be and is hereby designated to ascertain and certify that each employee of said district has taken the oath of allegiance.

Lori Bentley or Gayl Johnson.

IT IS FURTHER RESOLVED AND ORDERED that, in accordance with the payroll procedure provided in Education Code Section 45310 (**merit system districts only**), no warrant shall be drawn by or on behalf of the governing board of this district for the payment of any salary or wage to any employee in the classified service unless the assignment bears the certification of the following person:

Erin Gorence, Personnel Director

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on 2-28-23 by the following vote:
(date)

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Erin Gorence, Clerk 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.

Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp) Gov Code Sec. 5501

RESOLUTION # #10 Revised
**RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS
(COMMERCIAL WARRANTS)**

Pacific View Charter School District, San Diego County ON MOTION

OF member _____, seconded by member _____
effective _____ through June 30, 2023.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code Section 42632 or 85232, Erin Gorence or Gayl Johnson be and is hereby authorized to sign any and all orders in the name of said District, drawn on the funds of said District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on 2-28-23 by the following vote: _____
(date)

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Erin Gorence, Clerk 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.

Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp)

Pacific View Charter **SCHOOL DISTRICT**

RESOLUTION #11 Revised AUTHORIZING THE REPLACEMENT OF WARRANTS

On a motion of Member _____, seconded by Member _____ the following Resolution is adopted:

WHEREAS, during the course of business, this School District issues payroll and commercial warrants for the payments of goods and services received by the District; and
WHEREAS, payroll and commercial warrants are lost, stolen, mutilated, or expire upon occasion; and
WHEREAS, a petition for issuance of a new warrant may be presented by the payee pursuant to Government Code section 29802.

NOW, THEREFORE BE IT RESOLVED by the governing Board of the
Pacific View Charter

School District of San Diego County, California, that the following persons shall be authorized to reissue new payroll and commercial warrants upon presentation of a properly completed petition for issuance of a new warrant if such new warrant does not exceed the amount of the original warrant.

	Manual Signature	Facsimile Signature
Superintendent	_____	_____
Assistant Superintendent, Business Services	_____	_____
Assistant Superintendent, Employer/Employee Relations	_____	_____
Assistant Superintendent, Educational Services	_____	_____
Director of Accounting	_____	_____

PASSED AND ADOPTED by said Governing Board on _____

AYES: _____

NOES: _____

ABSENT: _____

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

Clerk of the Governing Board

Bulletin

Topic: Annual Resolutions Authorized Designated Agents

Date: April 1, 2022

To: Chief Administrative Officers
Business Managers

From: Matthew Gilroy
Payroll Services Supervisor
Business Services

Pursuant to various sections of the Education Code, it is necessary that the governing board pass a series of resolutions prior to the beginning of each fiscal year in order to maintain a current register of persons authorized to act on behalf of the school district.

It is recommended that the governing board take necessary action for completion of the attached resolutions by its first meeting in May. The following fiscal year is the normal effective period for each resolution; however, the resolution forms are designed so that midyear changes can be made. Additions and/or deletions must be made by submitting **Revised (Board Approved)** resolutions to the County Office.

Exact specimen signatures must be on the resolution forms as they will appear on the documents. Where facsimile (rubber stamp) signature is to be used, the resolution form must illustrate both the manual signature and the facsimile. Additionally, only the mail addressee or authorized designee may pick up mail or warrants at the County Office of Education.

Please complete each resolution and return the originals to Marisa Pulido, Room 607 by June 24, 2022.

***PLEASE NOTE:** "The Resolution to Authorize the County Office of Education Credentials Department to Release Credentials Held Warrants to Employees" **Resolution 3** has been **removed**. If you have any questions regarding this, please contact Credentials Dept @ (858) 292-3581.

If you have questions regarding resolutions 1, 2 or 5, or the requirements at the San Diego County Office of Education, please contact Marisa Pulido at (858) 295-6719.

If you have questions regarding resolution 4 or the procedures for changing revolving cash funds, please call Sheri Walden at (858) 292-3602.

Annual Resolutions Authorized Designated Agents
April 1, 2022
Page 2

REMINDER -- Please review the authorized personnel on your Revolving Cash Funds each year. You must update the information if the authorized personnel leave/change.

The resolution forms are now a Writable PDF document. We hope this will make it easier for you to fill in your district's information.

MG:MP
Enclosures

8.3

Pacific View Charter
February 2023 Board Meeting
January 2023 Warrant Listings

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Fund Amount	Purchase Order Number
14973828	Riverside County Treasurer	1/12/2023	1627.27	Property Taxes - Moreno Valley	6200	\$ 1,627.27	0000001516
14973829	Citi Cards	1/12/2023	1679.45	Student Nutrition	6200	\$ 906.22	0000001603
14973829	Citi Cards	1/12/2023	1679.45	Leaseweb - website service fee	6200	\$ 88.52	0000001679
14973829	Citi Cards	1/12/2023	1679.45	Oceanside - Janitorial Supplies	6200	\$ 369.42	0000001643
14973829	Citi Cards	1/12/2023	1679.45	Student Nutrition	6200	\$ 226.55	0000001601
14973829	Citi Cards	1/12/2023	1679.45	Student Instructional Supplies -GE	6200	\$ 60.34	0000001600
14973829	Citi Cards	1/12/2023	1679.45	Student Instructional Supplies SpEd	6200	\$ 15.08	0000001599
14973829	Citi Cards	1/12/2023	1679.45	Oceanside-Administrative Supplies	6200	\$ 13.32	0000001558
14973830	Emcor Services Mesa Energy	1/12/2023	2590.00	HVAC PM & Repairs Moreno Valley	6200	\$ 2,590.00	0000001533
14973831	Teachers on Reserve	1/12/2023	204.52	Teachers Subs	6200	\$ 204.52	0000001692
14973832	AED Brands LLC	1/12/2023	106.67	AED Adult/ Pediatric Pads	6200	\$ 106.67	0000001688
14973833	Hollandia Dairy Inc.	1/12/2023	250.50	Child Nutrition- Dairy	6200	\$ 250.50	0000001618
14973834	HR Direct	1/12/2023	97.41	HR Posters- Oceanside & Moreno	6200	\$ 97.41	0000001589
14973835	KONICA MINOLTA BUS. SOLUTIONS	1/12/2023	1033.30	Copier LEASE- Student Fee	6200	\$ 559.24	0000001549
14973835	KONICA MINOLTA BUS. SOLUTIONS	1/12/2023	1033.30	Service fees Student Fee- Copier	6200	\$ 281.52	0000001549
14973835	KONICA MINOLTA BUS. SOLUTIONS	1/12/2023	1033.30	Service Fees Admin Fee: Copier	6200	\$ 93.85	0000001549
14973835	KONICA MINOLTA BUS. SOLUTIONS	1/12/2023	1033.30	Copier LEASE: Admin Fee	6200	\$ 98.69	0000001549
14973836	KONICA MINOLTA BUS. SOLUTIONS	1/12/2023	191.99	MV- Copier- Service Fees Student Fees	6200	\$ 143.99	0000001566
14973836	KONICA MINOLTA BUS. SOLUTIONS	1/12/2023	191.99	MV- Copier- Service Fees Admin Fees	6200	\$ 48.00	0000001566
14973837	YOUNG, MINNEY & CORR, LLP	1/12/2023	1899.50	Legal Services	6200	\$ 1,899.50	0000001554
14973838	NATIONAL BENEFIT SERVICES, LLC	1/12/2023	75.05	Admin Fees for Employee Cafeteria 125 Account	6200	\$ 75.05	0000001572
14973839	PALOMAR FAMILY COUNSELING	1/12/2023	5400.00	Student Counseling Services	6200	\$ 5,400.00	0000001669
14973840	RONALD LARRY HOLDEN	1/12/2023	6800.00	Janitorial Services - Moreno Valley	6200	\$ 2,600.00	0000001520
14973840	RONALD LARRY HOLDEN	1/12/2023	6800.00	Janitorial Services Floor Service - MV	6200	\$ 4,200.00	0000001520
14973841	Cintas Fire Protection	1/12/2023	39.94	Fire Extinguisher Inspections	6200	\$ 39.94	0000001725
14973842	SAN DIEGO GAS & ELECTRIC	1/12/2023	3025.97	Electrical Utilities - Oceanside	6200	\$ 3,025.97	0000001523
14973843	SAN DIEGO COUNTY TREASURER	1/12/2023	5826.46	Property Taxes - Oceanside	6200	\$ 5,826.46	0000001517
008340	Pediatric Therapy Services, LLC	1/17/2023	3910.00	SpEd Speech Therapy Services	6200	\$ 3,910.00	0000001703
008341	ATX Learning	1/17/2023	8053.75	ATX - SpEd Teacher	6200	\$ 8,053.75	0000001621
008342	AIR CRAFTS HEATING & AC INC.	1/17/2023	12500.00	HVAC - PM & Equipment	6200	\$ 12,500.00	0000001526

Pacific View Charter
February 2023 Board Meeting
January 2023 Warrant Listings

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Fund Amount	Purchase Order Number
008343	NANPOR SECURITY SERVICES	1/17/2023	1294.65	Security Guard - Oceanside	6200	\$ 1,294.65	0000001538
008344	OFFICE DEPOT	1/17/2023	298.75	Student Supplies	6200	\$ 113.56	0000001604
008344	OFFICE DEPOT	1/17/2023	298.75	Admin Office Supplies - Oceanside	6200	\$ 156.80	0000001573
008344	OFFICE DEPOT	1/17/2023	298.75	Student Instructional Supplies	6200	\$ 28.39	0000001598
008345	WASTE MANAGEMENT	1/17/2023	291.16	Trash Services - Moreno Valley	6200	\$ 291.16	0000001524
14976147	Specialized Therapy Services, Inc	1/19/2023	13415.43	SpEd ERMS	6200	\$ 1,781.25	0000001672
14976147	Specialized Therapy Services, Inc	1/19/2023	13415.43	SpEd - Nursing & Audiology Services	6200	\$ 6,706.40	0000001691
14976147	Specialized Therapy Services, Inc	1/19/2023	13415.43	SpEd ERMS	6200	\$ 1,353.75	0000001672
14976147	Specialized Therapy Services, Inc	1/19/2023	13415.43	SpEd - Nursing & Audiology Services	6200	\$ 3,574.03	0000001691
14976148	CHARTER SCHOOLS DEVELOPMENT	1/19/2023	1899.00	Annual Membership Fees	6200	\$ 1,899.00	0000001587
14976149	PALOMAR FAMILY COUNSELING	1/19/2023	5424.00	Student Counseling Services	6200	\$ 5,424.00	0000001669
008495	Reliable Translations Inc.	1/23/2023	422.00	SpEd Translations	6200	\$ 162.00	0000001602
008495	Reliable Translations Inc.	1/23/2023	422.00	SpEd Translations	6200	\$ 98.00	0000001602
008495	Reliable Translations Inc.	1/23/2023	422.00	SpEd Translations	6200	\$ 162.00	0000001602
008496	Pediatric Therapy Services, LLC	1/23/2023	4080.00	Speech Therapy Services	6200	\$ 4,080.00	0000001703
008497	AIR CRAFTS HEATING & AC INC.	1/23/2023	1360.00	HVAC - PM Services & Equipment Repair	6200	\$ 1,360.00	0000001526
008498	NANPOR SECURITY SERVICES	1/23/2023	1035.72	Security Guard - Oceanside	6200	\$ 1,035.72	0000001538
008499	SCHOOL PATHWAYS HOLDINGS, LLC	1/23/2023	10674.68	Student Services Curriculum Software	6200	\$ 7,285.98	0000001627
008499	SCHOOL PATHWAYS HOLDINGS, LLC	1/23/2023	10674.68	Cal Pads, Online Registration,	6200	\$ 3,388.70	0000001581
14977326	Cordata Shredding	1/23/2023	139.19	Oceanside Shred	6200	\$ 83.32	0000001545
14977326	Cordata Shredding	1/23/2023	139.19	Moreno Valley Shred	6200	\$ 55.87	0000001545
14977327	Cordata Shredding	1/23/2023	135.78	Off-Site Secure Storage	6200	\$ 135.78	0000001545
14977328	Gabriella Liem	1/23/2023	323.11	Employee Reimbursement - Mkting Supplies	6200	\$ 277.06	
14977328	Gabriella Liem	1/23/2023	323.11	Employee Reimbursement - Student Supplies	6200	\$ 17.30	
14977328	Gabriella Liem	1/23/2023	323.11	Employee Reimbursement - Mileage	6200	\$ 28.75	
14977329	ATX Learning	1/23/2023	15000.00	ATX SPED Teacher Finder's Fee	6200	\$ 15,000.00	0000001728
14977330	Karen Beverly	1/23/2023	32.00	Employee Reimbursement - fingerprints	6200	\$ 32.00	
14977331	Katrin Tellez	1/23/2023	60.00	Employee Reimbursement - fingerprints	6200	\$ 60.00	
14977332	AT&T MOBILITY	1/23/2023	485.43	Cell Phone Service	6200	\$ 485.43	0000001542
14977333	COX BUSINESS SERVICES	1/23/2023	467.59	Student- Internet & Phone Service	6200	\$ 280.55	0000001544
14977333	COX BUSINESS SERVICES	1/23/2023	467.59	SPED- Student Internet & Phone Service	6200	\$ 93.53	0000001544

Pacific View Charter
February 2023 Board Meeting
January 2023 Warrant Listings

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Fund Amount	Purchase Order Number
14977333	COX BUSINESS SERVICES	1/23/2023	467.59	Admin- Internet & Phone Service	6200	\$ 93.51	0000001544
14977334	COX BUSINESS SERVICES	1/23/2023	281.16	Security Cameras - Oceanside	6200	\$ 281.16	0000001612
14977335	SPARKLETTS & SIERRA SPRINGS	1/23/2023	260.23	Bottled Water Service - Both Campuses	6200	\$ 231.55	0000001530
14977335	SPARKLETTS & SIERRA SPRINGS	1/23/2023	260.23	Bottled Water Service - Both Campuses	6200	\$ 28.68	0000001530
14977336	OCEANSIDE UNIFIED SCHOOL DIST	1/23/2023	90.00	Print Shop Charges - Administrative	6200	\$ 90.00	0000001574
14977337	FRONTIER	1/23/2023	502.85	SPED-Student Phone & Internet Services	6200	\$ 100.57	0000001546
14977337	FRONTIER	1/23/2023	502.85	Student- Phone & Internet Services	6200	\$ 301.71	0000001546
14977337	FRONTIER	1/23/2023	502.85	Admin-Phone & Internet Services	6200	\$ 100.57	0000001546
008573	SCHOOL PATHWAYS HOLDINGS, LLC	1/25/2023	525.00	Cal Pads, Online Registration	6200	\$ 525.00	0000001581
14978645	Work Partners OHS	1/26/2023	32.00	Employer Required Medical Test	6200	\$ 32.00	0000001563
14978646	HopSkipDrive, INC	1/26/2023	1221.31	SpEd Student Transportation	6200	\$ 9.44	0000001605
14978646	HopSkipDrive, INC	1/26/2023	1221.31	SpED Student Transportation	6200	\$ 1,211.87	0000001733
14978647	U.S. Bank	1/26/2023	5276.61	Building & Maintenance Supplies	6200	\$ 50.00	0000001719
14978647	U.S. Bank	1/26/2023	5276.61	Administrative Supplies - Moreno Valley	6200	\$ 15.88	0000001713
14978647	U.S. Bank	1/26/2023	5276.61	Leaseweb - website service fee	6200	\$ 1.00	0000001717
14978647	U.S. Bank	1/26/2023	5276.61	ERGO Supplies for Staff	6200	\$ 238.14	0000001721
14978647	U.S. Bank	1/26/2023	5276.61	Calendly Membership - Counselor	6200	\$ 108.00	0000001722
14978647	U.S. Bank	1/26/2023	5276.61	Workshop Expenses	6200	\$ 315.99	0000001723
14978647	U.S. Bank	1/26/2023	5276.61	CBO Conference Travel Expenses	6200	\$ 137.97	0000001731
14978647	U.S. Bank	1/26/2023	5276.61	Field Trip K5 Zoo	6200	\$ 337.80	0000001732
14978647	U.S. Bank	1/26/2023	5276.61	Zoom Annual Membership	6200	\$ 149.90	0000001730
14978647	U.S. Bank	1/26/2023	5276.61	SpEd - Instructional Supplies	6200	\$ 41.73	0000001711
14978647	U.S. Bank	1/26/2023	5276.61	OSIDE - Janitorial Supplies	6200	\$ 1,073.98	0000001712
14978647	U.S. Bank	1/26/2023	5276.61	MV - Janitorial Supplies	6200	\$ 39.85	0000001712
14978647	U.S. Bank	1/26/2023	5276.61	Administrative Supplies Oceanside	6200	\$ 20.93	0000001713
14978647	U.S. Bank	1/26/2023	5276.61	Student Nutrition	6200	\$ 2,062.80	0000001714
14978647	U.S. Bank	1/26/2023	5276.61	Student Nutrition	6200	\$ 515.72	0000001715
14978647	U.S. Bank	1/26/2023	5276.61	Student Supplies	6200	\$ 166.92	0000001716
14978648	Asbeydi Arrazola	1/26/2023	77.00	Employee Reimbursement- fingerprints	6200	\$ 77.00	
14978649	EASTERN MUNICIPAL WATER DIST	1/26/2023	301.93	Water Utility - Moreno Valley	6200	\$ 301.93	0000001521

8.4



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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

22695 Alessandro Blvd., Moreno Valley, CA 92533

Phone # (760) 757-0161

Phone # (951) 697-1990

2022-2023 Second Interim Financial Report



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2022-2023 Second Interim Financial Report

Governing Board

Chair Jon Walters

Community Representative Vice Chair Kathi Cohen

Parent Representative Trustee Julie Walley

Trustee Ricardo Sanchez

District Administration

Executive Director, Erin Gorence

Director of Business & Operations, Ambur Borth

Director of Curriculum & Instruction, Greg Cohen

Director of Student Services, Gayl Johnson

Special Education Coordinator, Linda Moore

Site Supervisor, Katherine Meck

Counselor, Celia Gaytan Hernandez

Lead Supervisory Teacher 9-12, Diane Gibson

Lead Supervisory Teacher K-8, Geoffrey Weeks

Fiscal Staff

Human Resources and Business Services Coordinator Lori Bentley

Business Services Assistant II, Zuleyma Hernandez Cruz



2022-23 Second Interim Financial Report

Certification and Assumptions

The Second Interim budget report is a snapshot in time of a local educational agency's revenue and expenditure forecasts for the current fiscal year, as well as a projection of the three subsequent fiscal years. It is a time to adjust the budget based upon the Governor's January State Budget proposal, adjust revenues and expenditures, and begin projecting the ending balance for each fund and resource.

The Charter School's Authorizing entity requires a certification of Pacific View's Interim Financial Reports.



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2022-2023 Second Interim Financial Report

Legislation outlined in Education Code Section 47604.33 requires Charter Schools to report their financial statements four times a year to their Sponsoring District, County Office of Education, and the California Department of Education. The financial reporting includes Budget Adoption, First Interim, Second Interim and Unaudited Actuals. The enclosed financial reports provide an update and detail of the School's 2022/23 Operating Budget, 2022/23 Actuals to Date, and 2022/23 Projected Year Totals/Second Interim Budget. Also included is a cashflow and multi-year projections. The 2022/23 Second Interim will require the Board's review and action.

The 2022/23 Second Interim includes the following items:

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

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

Background

The Second Interim Report contains data from July 1 through January 31, 2023, including revenue and expenditures forecasts, and budget adjustments. When preparing and updating the financial report it is imperative to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in this report are recommendations from School Services of California (SSC) as of the Governor's January Proposed 2023-24 Budget. Additionally, the action items listed under the Local Control and Accountability Plan (LCAP), Educator Effectiveness Funding Plan (EEF), and Universal PreKindergarten Planning and Implementation Grant (UPK P&I), have been taken into consideration during the budget development and multi-year projections. Pacific View Charter School received additional funds for the Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant with the State Enacted Budget. Once plans are developed and approved then budgets will be allocated for these funds.

Revenue Assumptions



2022-23 Second Interim Financial Report

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

Factor	2022-23		2023-24		2024-25		2025-26	
Enrollment	633		678		708		738	
Funded ADA	733.02		769.68		804.16		838.36	
ADA to Enrollment	116%		114%		114%		114%	
Cost of Living Adjustment (COLA)	6.56%		5.38%		4.02%		3.72%	
Base Grant per ADA	TK-3	\$9,132	TK-3	\$9,659	TK-3	\$10,047	TK-3	\$10,421
	4-6	\$9,304	4-6	\$9,805	4-6	\$10,199	4-6	\$10,578
	7-8	\$9,580	7-8	\$10,095	7-8	\$10,501	7-8	\$10,892
	9-12	\$11,102	9-12	\$11,699	9-12	\$12,169	9-12	\$12,622
LCFF Base Revenue	\$7,863,181		\$8,700,441		\$9,453,797		\$10,220,159	
Change from Prior Year	\$1,232,642		\$837,260		\$753,356		\$766,362	

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

Factor	2022-23	2023-24	2024-25	2025-26
GSA Revenue	\$197,078	\$217,766	\$236,426	\$255,681
Change from Prior Year	\$30,948	\$20,688	\$18,660	\$19,255



2022-23 Second Interim Financial Report

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

Factor	2022-23	2023-24	2024-25	2025-26
Unduplicated Count 3-year Average	71.38%	71.89%	71.47%	71.23%
Supplemental Grant	\$1,150,682	\$1,282,259	\$1,385,121	\$1,492,389
Concentration Grant	\$858,176	\$979,085	\$1,037,386	\$1,105,149
Total Supplemental and Concentration Grant Funding	\$2,008,858	\$2,261,344	\$2,422,507	\$2,597,538
Change from Prior Year	\$771,899	\$252,486	\$161,163	\$175,031
% to Increase or Improve Services	24.92%	25.36%	25.00%	24.80%

Note: The single year Unduplicated Pupil Percentage in 21-22 was 72.50% and in 22-23 was 72.04%, so the estimated 3 year rolling average is slightly lower than immediate past-year actual percentages. These figures will continue to be updated as more data becomes known.



2022-23 Second Interim Financial Report

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

Factor	2022-23	2023-24	2024-25	2025-26
Lottery Unrestricted Rate per ADA	\$170	\$170	\$170	\$170
Budgeted Unrestricted Lottery Revenue	\$119,004	\$130,846	\$136,707	\$145,521
Lottery Restricted Rate per ADA	\$67	\$67	\$67	\$67
Budgeted Restricted Lottery Revenue	\$44,902	\$51,569	\$53,879	\$56,170

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

Factor	2022-23	2023-24	2024-25	2025-26
Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21
Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96
Budgeted Mandate Block Grant Revenue	\$30,641	\$34,676	\$37,698	\$40,658



2022-23 Second Interim Financial Report

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

Contribution to Special Education	2022-23	2023-24	2024-25	2025-26
Federal Program	\$317,170	\$354,827	\$367,577	\$380,581
State Program	\$961,985	\$1,010,186	\$1,057,441	\$1,105,041
Total Contribution to SPED	\$1,279,155	\$1,365,013	\$1,425,018	\$1,485,622

Note: Second Interim Budget was updated to reflect Adopted Budget staffing allocations and reflects desired staffing levels in this program (increased staff).

Expenditure Assumptions

Enrollment projections are estimated to increase by 4.8% which is conservative based on pre-COVID trend analysis of 11.14% average growth per year.

Fiscal Year	Enrollment per CDE DataQuest	% Change Over Prior Year	Average Annual % Change	Estimated Annual % Change
2015-16	410			
2016-17	492	20.00%	20.00%	
2017-18	490	(0.41%)	9.80%	
2018-19	583	18.98%	12.86%	
2019-20	618	6.00%	11.14%	
2020-21	630	1.94%	9.30%	
2021-22	589	(6.51%)	6.67%	
2022-23	633	7.47%	6.78%	
2023-24	678		6.16%	4.88%
2024-25	708		5.99%	4.65%
2025-26	738			



2022-23 Second Interim Financial Report

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

Factor	2022-23	2023-24	2024-25	2025-26
Step and Column for Certificated	\$110,389	\$131,496	\$135,441	\$139,505
Step and Column for Classified	\$32,207	\$41,091	\$42,323	\$43,593
Total Step and Column	\$142,596	\$172,587	\$177,764	\$183,098

Second Interim Budget Projections include vacant positions that, at this point, remain desired and are projected in the multi-year expenditure assumptions.

CalSTRS and CalPERS estimated Employer Rates are updated annually. Current estimates reflect the School Services of California 2023-24 Governor's Budget dashboard and are as follows:

Factor	2022-23		2023-24		2024-25		2025-26	
CalSTRS	19.10%	\$1,197,026	19.10%	\$1,425,658	19.10%	\$1,697,959	19.10%	\$2,022,269
CalPERS	25.37%	\$387,906	27.00%	\$492,641	28.10%	\$631,073	28.80%	\$812,822
Change				\$333,367		\$410,733		\$506,059

Ending Fund Balance and Reserve

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



2022-23 Second Interim Financial Report

Financial Projection Dartboard

School Services of California maintains and updates the financial dartboard for use by school districts and charter schools. The included dartboard reflects the Governor's January State Budget Proposal and is the most current version of the form.

SSC School District and Charter School Financial Projection Dartboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,031	—	—	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41	\$41.72
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85	\$80.36
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21	\$21.90
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96	\$60.86
Interest Rate for Ten-Year Treasuries		3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵		0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

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

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.



2022-23 Second Interim Financial Report

Local Control Funding Formula

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

Pacific View Charter (3731221) - Second Interim		1/26/2023						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$6,522,718	\$6,522,718	\$6,630,539	\$7,863,181	\$8,700,441	\$9,453,797	\$10,220,159	\$11,077,353
Grade Span Adjustment	142,718	142,718	166,130	197,078	217,766	236,426	255,681	277,494
Supplemental Grant	763,059	819,049	862,769	1,150,682	1,282,259	1,385,121	1,492,389	1,617,612
Concentration Grant	74,653	214,627	374,190	858,176	979,085	1,037,386	1,105,149	1,197,879
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$7,503,148	\$7,699,112	\$8,033,628	\$10,069,117	\$11,179,551	\$12,112,730	\$13,073,378	\$14,170,338
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	7,503,148	7,699,112	8,033,628	10,069,117	11,179,551	12,112,730	13,073,378	14,170,338
LCFF Entitlement Per ADA	\$ 10,376	\$ 10,647	\$ 11,476	\$ 13,736	\$ 14,525	\$ 15,063	\$ 15,594	\$ 16,134
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 4,345,354	\$ 3,360,540	\$ 3,162,938	\$ 5,060,663	\$ 5,927,425	\$ 6,640,798	\$ 7,377,663	\$ 8,224,771
EPA (for LCFF Calculation purposes)	\$ 700,159	\$ 1,712,323	\$ 2,234,800	\$ 2,288,701	\$ 2,532,373	\$ 2,752,179	\$ 2,975,962	\$ 3,225,814
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	2,457,635	2,626,249	2,635,890	2,719,753	2,719,753	2,719,753	2,719,753	2,719,753
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	7,503,148	7,699,112	8,033,628	10,069,117	11,179,551	12,112,730	13,073,378	14,170,338
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	7,503,148	7,699,112	8,033,628	10,069,117	11,179,551	12,112,730	13,073,378	14,170,338
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11000000%	42.11000000%	42.11000000%	42.11000000%
EPA (for LCFF Calculation purposes)	\$ 700,159	\$ 1,712,323	\$ 2,234,800	\$ 2,288,701	\$ 2,532,373	\$ 2,752,179	\$ 2,975,962	\$ 3,225,814
EPA, Current Year (Object Code 8012)	\$ 700,159	\$ 1,712,323	\$ 2,234,800	\$ 2,288,701	\$ 2,532,373	\$ 2,752,179	\$ 2,975,962	\$ 3,225,814
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 9,568.00	\$ 2,213.00	\$ (13,313.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Pacific View Charter (3731221) - Second Interim		1/26/2023														
		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES																
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	6,665,436	\$	6,665,436	\$	6,796,669	\$	8,060,259	\$	8,918,207	\$	9,690,223	\$	10,475,840	\$	11,354,847
Supplemental and Concentration Grant funding in the LCAP year	\$	837,712	\$	1,033,676	\$	1,236,959	\$	2,008,858	\$	2,261,344	\$	2,422,507	\$	2,597,538	\$	2,815,491
Percentage to Increase or Improve Services		12.57%		15.51%		18.20%		24.92%		25.36%		25.00%		24.80%		24.80%
SUMMARY OF STUDENT POPULATION																
Unduplicated Pupil Population																
Enrollment		618		630		589		633		678		708		738		768
COE Enrollment		-		-		-		-		-		-		-		-
Total Enrollment		618		630		589		633		678		708		738		768
Unduplicated Pupil Count		300		439		427		456		483		504		526		547
COE Unduplicated Pupil Count		-		-		-		-		-		-		-		-
Total Unduplicated Pupil Count		300		439		427		456		483		504		526		547
Rolling %, Supplemental Grant		57.2400%		61.4400%		63.4700%		71.3800%		71.8900%		71.4700%		71.2300%		71.2300%
Rolling %, Concentration Grant		57.2400%		61.4400%		63.4700%		71.3800%		71.8900%		71.4700%		71.2300%		71.2300%

Pacific View Charter (3731221) - Second Interim				1/26/2023				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				-	-	-	-	-
Grades 4-6				-	-	-	-	-
Grades 7-8				-	-	-	-	-
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				-	-	-	-	-
Grades 4-6				-	-	-	-	-
Grades 7-8				-	-	-	-	-
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				-	-	-	-	-
Grades 4-6				-	-	-	-	-
Grades 7-8				-	-	-	-	-
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	-	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98
LCFF Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27
Change in LCFF ADA (excludes NSS ADA)	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase

Pacific View Charter (3731221) - Second Interim		1/26/2023						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u> . Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.								
Yield Calculation								
Total ADA	723.14		700.02					
Total Enrollment	618.00		589.00					
Attendance Yield	100.0000%		100.0000%					
Quotient			1.0000					
2021-22 Proxy ADA								
Grades TK-3			-					
Grades 4-6			-					
Grades 7-8			-					
Grades 9-12			-					
Subtotal			-					
NSS			-					
Combined Subtotal			-					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98
Subtotal	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27
	Current	Current	Current	Current	Current	Current	Current	Current
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98
Total Actual ADA	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27
TOTAL FUNDED ADA								
Grades TK-3	9.34	9.34	32.12	33.73	35.42	37.19	39.05	41.00
Grades 4-6	30.65	30.65	47.59	49.97	52.47	55.09	57.84	60.73
Grades 7-8	126.62	126.62	74.88	78.62	82.55	86.68	91.01	95.56
Grades 9-12	556.53	556.53	545.43	570.70	599.24	625.20	650.46	680.98
Total	723.14	723.14	700.02	733.02	769.68	804.16	838.36	878.27
Funded Difference (Funded ADA less Actual ADA)								
	-	-	-	-	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA								

Pacific View Charter (3731221) - Second Interim		1/26/2023								
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	9,572	\$ 9,822	\$ 10,561	\$ 12,641	\$ 13,368	\$ 13,865	\$ 14,358	\$ 14,856	
Grades 4-6	\$	8,801	\$ 9,030	\$ 9,710	\$ 11,623	\$ 12,291	\$ 12,749	\$ 13,201	\$ 13,659	
Grades 7-8	\$	9,062	\$ 9,298	\$ 9,997	\$ 11,968	\$ 12,655	\$ 13,126	\$ 13,593	\$ 14,064	
Grades 9-12	\$	10,775	\$ 11,056	\$ 11,887	\$ 14,230	\$ 15,047	\$ 15,606	\$ 16,161	\$ 16,723	
Base Grants										
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783	
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945	
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270	
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060	
Grade Span Adjustment										
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121	
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340	
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,664	\$ 11,092	\$ 11,505	\$ 11,904	
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945	
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270	
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,003	\$ 12,485	\$ 12,950	\$ 13,400	
Prorated Base Grants										
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783	
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945	
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270	
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060	
Prorated Grade Span Adjustment										
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121	
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340	
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,133	\$ 2,218	\$ 2,301	\$ 2,381	
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 1,961	\$ 2,040	\$ 2,116	\$ 2,189	
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,019	\$ 2,100	\$ 2,178	\$ 2,254	
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,401	\$ 2,497	\$ 2,590	\$ 2,680	
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$	57.24%	\$ 61.44%	\$ 63.47%	\$ 71.38%	\$ 71.89%	\$ 71.47%	\$ 71.23%	\$ 71.23%	
Grades 4-6	\$	973	\$ 1,045	\$ 1,134	\$ 1,445	\$ 1,533	\$ 1,585	\$ 1,639	\$ 1,696	
Grades 7-8	\$	895	\$ 961	\$ 1,043	\$ 1,328	\$ 1,410	\$ 1,458	\$ 1,507	\$ 1,559	
Grades 9-12	\$	922	\$ 989	\$ 1,074	\$ 1,368	\$ 1,451	\$ 1,501	\$ 1,552	\$ 1,606	
Grades 9-12	\$	1,096	\$ 1,176	\$ 1,277	\$ 1,626	\$ 1,726	\$ 1,785	\$ 1,845	\$ 1,909	
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP		50%	50%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 6,577	\$ 6,932	\$ 7,210	\$ 7,478	\$ 7,738	
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,373	\$ 6,629	\$ 6,876	\$ 7,114	
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,562	\$ 6,826	\$ 7,080	\$ 7,326	
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 7,802	\$ 8,115	\$ 8,418	\$ 8,710	
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	\$	2.2400%	\$ 6.4400%	\$ 8.4700%	\$ 16.3800%	\$ 16.8900%	\$ 16.4700%	\$ 16.2300%	\$ 16.2300%	
Grades 4-6	\$	95	\$ 274	\$ 492	\$ 1,077	\$ 1,171	\$ 1,187	\$ 1,214	\$ 1,256	
Grades 7-8	\$	88	\$ 252	\$ 452	\$ 991	\$ 1,076	\$ 1,092	\$ 1,116	\$ 1,155	
Grades 9-12	\$	90	\$ 259	\$ 466	\$ 1,020	\$ 1,108	\$ 1,124	\$ 1,149	\$ 1,189	
Grades 9-12	\$	107	\$ 308	\$ 554	\$ 1,213	\$ 1,318	\$ 1,337	\$ 1,366	\$ 1,414	



2022-23 Second Interim Financial Report

Second Interim Financial Report and Multi-Year Projections

Education Code Section 47604.33 requires Pacific View to submit the Second Interim report to ourr sponsoring school district by March 15, 2023. Oceanside Unified School District is then required to forward the report to the San Diego County Office of Education by the same deadline.

We are not required to use a particular format for Second Interim reporting nor are we required to prepare multi-year projections, however, we do follow best practices and have prepared a financial report with multi-year projections. The financial report also includes detailed fund and resource financial information in preparation of transitioning to the CDE SACS software for financial reporting when available to new users.



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

ENTERPRISE FUND		2022-23 Current Operating Budget	2022-23 Second Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
A. REVENUES						
1) Revenue Limit Sources	8010-8099	10,021,033	10,069,117	11,179,632	12,112,818	13,073,378
2) Other Federal Revenues	8100-8299	98,125	98,620	73,625	73,625	73,652
3) Other State Revenues	8300-8599	2,771,216	2,822,656	847,916	859,109	873,174
4) Other Local Revenues	8600-8799	52,419	166,383	120,000	120,000	120,000
5) TOTAL REVENUES		12,942,793	13,156,776	12,221,173	13,165,552	14,140,204
B. EXPENDITURES						
1) Certificated Salaries	1000-1999	4,145,415	4,383,216	4,514,712	4,650,154	4,789,658
2) Classified Salaries	2000-2999	1,252,746	1,369,689	1,410,780	1,453,103	1,496,696
3) Employee Fringes	3000-3999	2,524,690	2,697,810	2,977,710	3,420,226	3,959,021
4) Books, Supplies, Non-Capital Equip	4000-4999	487,525	495,400	501,749	516,802	532,306
5) Services, Other Operating Exp	5000-5999	2,245,815	2,305,954	2,313,591	2,382,999	2,454,489
6) Capital Outlay	6000-6999	60,000	60,000	-	-	-
7) Other Outgo	7100-7299	-	-	-	-	-
8) Direct Support/Indirect Costs	7300-7399	-	-	-	-	-
9) TOTAL EXPENDITURES		10,716,191	11,312,069	11,718,543	12,423,283	13,232,170
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		2,226,602	1,844,707	502,630	742,269	908,034
D. Other Financing Sources/Uses						
1) Interfund Transfers In - 8919						
2) Interfund Transfers Out - 7619						
E. Net Increase(Decrease) in Fund Balance		2,226,602	1,844,707	502,630	742,269	908,034
F. FUND BALANCE, RESERVES						
1) Fund 62/62-01 Beginning Balance/July 1		8,840,841	8,840,841	10,685,548	11,188,178	11,930,447
2) Ending Balance		11,067,443	10,685,548	11,188,178	11,930,447	12,838,481
Components of Fund Balance						
Restricted for Econ Uncert.		321,486	339,362	351,556	372,698	396,965
Restricted for Special Purposes		10,745,957	10,346,186	10,836,622	11,557,748	12,441,516
Undesignated		-	-	-	-	-
Total Components of Fund Balance		11,067,443	10,685,548	11,188,178	11,930,447	12,838,481



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

	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED
<u>REVENUE</u>				
1. COLA	6.56%	5.38%	3.54%	3.31%
2. LOTTERY	\$237.00	\$237.00	\$237.00	\$237.00
3. ENROLLMENT ESTIMATES				
Totals	633	678	708	738
4. ENROLLMENT INCREASE(DECREASE)		45	30	30
5. REVENUE LIMIT ADA	733.02	769.68	804.16	838.36
<u>EXPENDITURES</u>				
STRS State Teachers Retirement System	19.10%	19.100%	19.10%	19.10%
PERS Public Employee Retirement System	25.370%	27.000%	28.100%	28.800%
Social Security	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI State Unemployment Insurance/ 09/10 .30%	0.50%	0.20%	0.20%	0.20%
Workers Compensation/09/10 1.80%	2.40%	2.40%	2.40%	2.40%
Health Insurance cost per year	\$ 619,463	\$ 638,047	\$ 657,188	\$ 676,904
Books and Supplies/Other Operating Services	6%	3%	2%	2%



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

REVENUES	2022-23	2023-24	2024-25	2025-26
<i>Total Student Enrollment</i>	633	678	708	738
<i>Total Student ADA</i>	733.02	769.68	804.16	838.36
<i>Student ADA at 111% - MS - Grade K-3</i>	33.73	35.42	37.19	39.05
<i>Student ADA at 111% - MS - Grade 4-6</i>	49.97	52.47	55.09	57.84
<i>Student ADA at 111% - MS - Grade 7-8</i>	78.62	82.55	86.68	91.01
<i>Student ADA at 111% - HS - Grade 9-12</i>	570.70	599.24	625.20	650.46
Revenue Limit Sources				
0000-000 8011 LCFF Base Funding	3,051,805	3,666,081	4,218,291	4,780,125
0000-500-8011 Supplemental & Concentration Grants	2,008,858	2,261,344	2,422,507	2,597,538
1400-000-8012 Education Protection Account	2,288,701	2,532,454	2,752,267	2,975,962
0000-000-8096 In lieu of Property Taxes-Included in Prin Appor	2,719,753	2,719,753	2,719,753	2,719,753
TOTALS	10,069,117	11,179,632	12,112,818	13,073,378
Other State Revenues				
1100-000-8560 State Lottery - CY Unrestricted	150,098	130,846	136,707	145,521
Various-8590 Star Testing Revenue	2,000	2,000	2,000	2,000
0000-000-8550 Mandated Block Grant	30,641	34,676	37,698	40,658
3310- SPED IDEA	98,620	73,625	73,625	73,652
6053 - 000 - 8590 UPK	28	0	0	0
6300-000-8560 State Lottery - CY Restricted	69,040	51,569	53,879	56,170
6500-000-8792 SPED AB 602	592,975	592,975	592,975	592,975
6546-000-8590 SPED ERMHS	35,850	35,850	35,850	35,850
6762-000-8590 Instructional Materials Block Grant	466,297	0	0	0
7435-000-8590 Learning Recovery Block Grant	1,064,580	0	0	0
7810-000-8590 Ethnic Studies Block Grant	11,147	0	0	0
7690-000-8590 STRS on Behalf	400,000	0	0	0
TOTALS	2,921,276	921,541	932,734	946,826
Other Local Revenues				
0000-000-8660 Interest	140,662	100,000	100,000	100,000
0000-000-8699 All other local revenue	23,799	20,000	20,000	20,000
TOTALS	164,461	120,000	120,000	120,000
TOTAL REVENUE	\$13,154,854	\$11,179,632	\$12,112,818	\$13,073,378



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

EXPENDITURES		2022-23	2023-24	2024-25	2025-2026
Certificated Salaries					
1000-1999		4,383,216	4,514,712	4,650,154	4,789,658
Classified Salaries					
2000-2999		1,369,689	1,410,780	1,453,103	1,496,696
Employee Fringes					
3111/3211 STRS		1,197,026	1,425,658	1,697,959	2,022,269
3212 PERS		387,906	492,641	631,073	812,822
3311/3312 Social Security		86,974	87,468	90,092	92,795
3311/3312 OASDI and Medicare		142,487	146,762	151,165	155,700
3401/3402 Health & Welfare Benefits		619,463	638,047	657,188	676,904
3501/3502 Unemployment Insurance		43,614	44,922	46,270	47,658
3601/3602 Workman's Compensation Ins.		71,872	142,212	146,478	150,873
TOTALS		2,549,342	2,977,710	3,420,226	3,959,021
Books and Supplies					
4000-4999		487,135	501,749	516,802	532,306
Services, Other Operating Expense					
5000-5999		2,246,205	2,313,591	2,382,999	2,454,489
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					
Other Outgo		60,000	0	0	0
Direct Support/Indirect Costs		0	0	0	0
TOTAL EXPENDITURES		\$11,095,587	\$11,718,543	\$12,423,283	\$13,232,170



2022-23 Second Interim Financial Report

General Fund 6200

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

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



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim General Fund Summary (Funds 6200 and 6201)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
State Revenues / LCFF						
Sources	7,512,716.00	6,469,750.06	8,033,628.00	10,021,033.00	4,786,925.00	10,069,117.00
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	98,620.00
Other State Revenues	1,179,722.57	1,201,059.23	1,308,994.55	2,771,216.00	1,139,616.23	2,822,656.00
Other Local Revenues	127,783.84	819,634.05	61,597.45	52,419.00	56,295.39	166,383.00
TOTAL REVENUES	8,897,811.41	8,615,070.34	9,501,376.00	12,942,793.00	5,982,836.62	13,156,776.00
Certificated Salaries	3,660,325.98	3,589,897.92	3,679,632.89	4,145,415.00	2,129,213.60	4,383,216.00
Classified Salaries	981,743.12	1,048,639.70	1,073,556.21	1,252,746.00	676,924.93	1,369,689.00
Employee Benefits	1,907,087.67	1,890,085.41	1,864,355.82	2,524,690.00	1,089,964.48	2,697,810.00
Books and Supplies	471,319.81	186,997.44	224,825.02	487,525.00	177,521.40	495,400.00
Services and Other						
Operating Expenditures	981,876.10	1,522,740.62	1,873,544.79	2,245,815.00	653,852.01	2,305,954.00
Capital Outlay	142,858.00	167,956.60	167,960.00	60,000.00	40,517.33	60,000.00
Other Outgo	116,213.00	-	-	-	-	-
TOTAL EXPENDITURES	8,261,423.68	8,406,317.69	8,883,874.73	10,716,191.00	4,767,993.75	11,312,069.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	636,387.73	208,752.65	617,501.27	2,226,602.00	1,214,842.87	1,844,707.00
Interfund Transfers In						
Interfund Transfers Out						
Other Sources						
Other Uses						
Contributions	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	636,387.73	208,752.65	617,501.27	2,226,602.00	1,214,842.87	1,844,707.00
BEGINNING FUND BALANCE	6,560,278.50	7,196,666.23	7,405,418.88	8,840,840.94	8,840,840.94	8,840,840.94
ADJUSTMENTS / RESTATEMENTS	0	-	817,920.79			
ENDING FUND BALANCE	7,196,666.23	7,405,418.88	8,840,840.94	11,067,442.94	10,055,683.81	10,685,547.94

**PACIFIC VIEW
CHARTER SCHOOL**

2022-2023 Second Interim General Fund Summary (Funds 6200 and 6201)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable / Revolving						
Cash	700.00	700.00	700.00	700.00	-	700.00
Restricted	1,034,451.16	687,285.95	352,071.95	1,863,171.95	527,923.10	1,823,948.95
Committed						
Assigned						
Reserve of Economic Uncertainties	247,842.71	252,189.53	444,193.74	535,809.55	-	565,603.45
Land/Bldg/Deprec/Growth	4,877,484.28	5,280,112.88	6,756,832.85	7,255,486.04	9,010,781.63	6,856,233.14
Unrestricted Lottery	204,793.33	352,566.47	453,602.00	578,215.00	-	603,700.00
Deferred Maintenance						
Reserve	146,823.75	147,993.05	148,869.40	149,489.40	99,408.08	150,791.40
Facilities / Architect	50,000.00	50,000.00	50,000.00	50,000.00	-	50,000.00
Facilities Reserve	217,000.00	217,000.00	217,000.00	217,000.00	-	217,000.00
Long Term Debt Reserve						
(Building)	217,571.00	217,571.00	217,571.00	217,571.00	217,571.00	217,571.00
STRS/PERS Unfunded						
Liability Reserve	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00



2022-23 Second Interim Financial Report

Second Interim Financial Report Cash Flow Projections

The Cash Flow Report is used to monitor when cash is received (sources of cash) and what liabilities the Charter School must pay (used of cash). Cash flow report provide a summary of the cash flowing through the Charter School and help identify any potential shortfall before it occurs. The cash flow report should include projected operating cash balances as well as estimated cash receipts and projected disbursements.

This report supplements the Second Interim report and provides a quick look at the Charter School's cash performance.



2022-23 Second Interim Financial Report

Standardized Account Code Structure (SACS)

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

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

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

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



2022-2023 Second Interim General Fund Summary (Fund 6200)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-23 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
State Revenues / LCFF						
Sources	7,512,716.00	6,469,750.06	8,033,628.00	10,021,033.00	4,786,925.00	10,069,117.00
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	98,620.00
Other State Revenues	1,179,722.57	1,201,059.23	1,308,994.55	2,771,216.00	1,139,616.23	2,822,656.00
Other Local Revenues	126,349.02	818,464.75	60,721.10	51,799.00	55,756.71	164,461.00
TOTAL REVENUES	8,896,376.59	8,613,901.04	9,500,499.65	12,942,173.00	5,982,297.94	13,154,854.00
Certificated Salaries	3,660,325.98	3,589,897.92	3,679,632.89	4,145,415.00	2,129,213.60	4,383,216.00
Classified Salaries	981,743.12	1,048,639.70	1,073,556.21	1,252,746.00	676,924.93	1,369,689.00
Employee Benefits	1,907,087.67	1,890,085.41	1,864,355.82	2,524,690.00	1,089,964.48	2,697,810.00
Books and Supplies	471,319.81	186,997.44	224,825.02	487,525.00	177,521.40	495,400.00
Services and Other						
Operating Expenditures	981,876.10	1,522,740.62	1,873,544.79	2,245,815.00	653,852.01	2,305,954.00
Capital Outlay	142,858.00	167,956.60	167,960.00	60,000.00	40,517.33	60,000.00
Other Outgo	116,213.00	-	-	-	-	-
TOTAL EXPENDITURES	8,261,423.68	8,406,317.69	8,883,874.73	10,716,191.00	4,767,993.75	11,312,069.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	634,952.91	207,583.35	616,624.92	2,225,982.00	1,214,304.19	1,842,785.00
Interfund Transfers In						
Interfund Transfers Out						
Other Sources						
Other Uses						
Contributions	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	634,952.91	207,583.35	616,624.92	2,225,982.00	1,214,304.19	1,842,785.00
BEGINNING FUND BALANCE	6,464,889.57	7,099,842.48	7,307,425.83	8,741,971.54	8,741,971.54	8,741,971.54
ADJUSTMENTS / RESTATEMENTS			817,920.79			
ENDING FUND BALANCE	7,099,842.48	7,307,425.83	8,741,971.54	10,967,953.54	9,956,275.73	10,584,756.54



2022-23 Second Interim Financial Report

Unrestricted General Fund 6200

Resource Codes 0000000 through 1999000

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



2022-2023 Second Interim Unrestricted General Fund 6200 Summary (0000000 - 1999000)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-23 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
State Revenues / LCFF Sources	7,512,716.00	6,469,750.06	8,033,628.00	10,021,033.00	4,786,925.00	10,069,117.00
Federal Revenues	-	-	-	-	-	-
Other State Revenues	265,608.35	179,532.24	1,578,432.53	158,684.00	113,810.34	182,739.00
Other Local Revenues	126,349.02	818,464.75	60,721.10	51,799.00	55,756.71	164,461.00
TOTAL REVENUES	7,904,673.37	7,467,747.05	9,672,781.63	10,231,516.00	4,956,492.05	10,416,317.00
Certificated Salaries	2,991,195.30	3,040,387.96	3,181,833.35	3,504,249.00	1,758,333.39	3,537,686.00
Classified Salaries	895,033.57	904,724.58	944,941.93	1,140,484.00	591,312.83	1,129,455.00
Employee Benefits	1,680,689.20	1,684,202.99	1,334,705.36	1,803,209.00	925,084.73	1,833,602.00
Books and Supplies	448,966.15	120,602.21	218,835.40	448,436.00	161,503.45	448,436.00
Services and Other Operating Expenditures	806,717.70	995,124.15	1,354,508.14	1,728,955.00	441,287.28	1,732,080.00
Capital Outlay	142,858.00	167,956.60	167,960.00	60,000.00	40,517.33	60,000.00
Other Outgo	116,213.00	-	(72,632.40)	-	-	-
TOTAL EXPENDITURES	7,081,672.92	6,912,998.49	7,130,151.78	8,685,333.00	3,918,039.01	8,741,259.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	823,000.45	554,748.56	2,542,629.85	1,546,183.00	1,038,453.04	1,675,058.00
Contributions - SPED Federal	-	-	(215,155.59)	(270,219.00)	-	(342,165.00)
Contributions - SPED State	(636,948.06)	-	(464,313.50)	(561,082.00)	-	(961,985.00)
Contributions - SPED State ERMHS	-	-	(1,463.00)	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(636,948.06)	-	(680,932.09)	(831,301.00)	-	(1,304,150.00)
NET INCREASE (DECREASE) IN FUND BALANCE	186,052.39	554,748.56	1,861,697.76	714,882.00	1,038,453.04	370,908.00
BEGINNING FUND BALANCE	5,781,346.26	5,967,398.65	6,522,147.21	8,291,906.92	8,291,906.92	8,291,906.92
ADJUSTMENTS / RESTATEMENTS			(91,938.05)			
ENDING FUND BALANCE	5,967,398.65	6,522,147.21	8,291,906.92	9,006,788.92	9,330,359.96	8,662,814.92



2022-2023 Second Interim Unrestricted General Fund 6200 (0000000 - 1999000) Revenue	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Principal Apportionment						
State Aid - Current Year	4,370,607.00	2,332,816.00	3,161,417.00	5,024,160.00	2,334,217.00	5,060,663.00
Education Protection Account State Aid - Current Year	707,514.00	1,727,849.00	2,221,487.00	2,288,701.00	1,092,833.00	2,288,701.00
In Lieu Property Taxes	2,434,595.00	2,409,085.06	2,650,724.00	2,708,172.00	1,359,875.00	2,719,753.00
State Revenues / LCFF Sources	7,512,716.00	6,469,750.06	8,033,628.00	10,021,033.00	4,786,925.00	10,069,117.00
Special Education Entitlement			-			
Federal Revenues	-	-	-	-	-	-
Mandated Cost Reimbursement	158,945.00	28,894.00	29,492.00	32,071.00	30,641.00	30,641.00
Lottery - Unrestricted and Instructional Materials Universal PreSchool Planning	104,360.03	147,773.14	101,035.53	124,613.00	83,169.34	150,098.00
Educator Effectiveness			-			
Special Education			-			
SPED - Educationally Related Mental Health Services			-			
College Readiness			-			
Instructional Materials Block Grant			-			
A-G Success			-			
A-G Learning Loss Mitigation			-			
Expanded Learning Opportunities Grant			-			
Learning Recovery Block Grant			-			
STRS On Behalf			1,447,905.00			
Other State Revenues	2,303.32	2,865.10	-	2,000.00	-	2,000.00
Other State Revenues	265,608.35	179,532.24	1,578,432.53	158,684.00	113,810.34	182,739.00
Interest	87,040.73	22,268.11	39,004.79	28,000.00	33,863.70	140,662.00
All Other Local Revenue	39,308.29	796,196.64	21,716.31	23,799.00	21,893.01	23,799.00
Other Local Revenues	126,349.02	818,464.75	60,721.10	51,799.00	55,756.71	164,461.00
TOTAL REVENUES	7,904,673.37	7,467,747.05	9,672,781.63	10,231,516.00	4,956,492.05	10,416,317.00

2022-2023 Second Interim Unrestricted General Fund 6200 (0000000 - 1999000) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Certificated Teachers' Salaries	2,325,127.61	2,283,345.91	2,233,012.35	2,788,807.00	1,340,995.91	2,821,260.00
Certificated Pupil Support Salaries	16,779.27	77,643.96	84,703.50	83,817.00	48,893.25	83,817.00
Certificated Supervisors' and Administrators' Salaries	649,288.42	679,398.09	864,117.50	631,625.00	368,444.23	632,609.00
Other Certificated Salaries	-	-	-	-	-	-
Certificated Salaries	2,991,195.30	3,040,387.96	3,181,833.35	3,504,249.00	1,758,333.39	3,537,686.00
Classified Instructional Salaries	256,162.76	244,821.33	247,252.30	331,795.00	144,242.52	331,795.00
Classified Support Salaries	26,241.24	52,437.96	57,261.71	66,134.00	38,578.19	66,134.00
Classified Supervisors' and Administrators' Salaries	158,546.25	171,035.52	196,840.14	167,102.00	96,838.14	167,102.00
Clerical, Technical and Office Salaries	454,083.32	436,429.77	443,587.78	575,453.00	311,653.98	564,424.00
Other Classified Salaries	-	-	-	-	-	-
Classified Salaries	895,033.57	904,724.58	944,941.93	1,140,484.00	591,312.83	1,129,455.00
STRS	941,864.69	923,079.50	473,233.80	630,219.00	322,695.20	632,418.00
PERS	186,781.13	195,529.94	215,603.37	323,748.00	163,099.99	323,748.00
OASDI/Medicare/Alternative	112,068.71	112,334.34	119,248.59	145,770.00	71,983.17	142,487.00
Health & Welfare Benefits	375,875.41	389,315.88	442,147.32	588,661.00	320,492.62	619,463.00
Unemployment Insurance	2,841.92	3,656.99	23,834.22	45,174.00	13,446.29	43,614.00
Workers' Compensation	61,257.34	60,286.34	60,638.06	69,637.00	33,367.46	71,872.00
OPEB, Allocated	-	-	-	-	-	-
APEB, Active Employees	-	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	1,680,689.20	1,684,202.99	1,334,705.36	1,803,209.00	925,084.73	1,833,602.00
Textbooks and Core Curricula Materials	105,736.09	8,632.24	28,270.49	77,650.00	10,709.00	77,650.00
Books and Other Reference Materials	-	-	-	-	-	-
Materials and Supplies	343,230.06	111,969.97	190,564.91	370,786.00	144,328.46	370,786.00
Noncapitalized Equipment	-	-	-	-	-	-
Emergency Preparedness	-	-	-	-	6,465.99	-
Books and Supplies	448,966.15	120,602.21	218,835.40	448,436.00	161,503.45	448,436.00



2022-2023 Second Interim Unrestricted General Fund 6200 (0000000 - 1999000) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Sub agreements for Services			-	-	-	-
Travel and Conferences	12,119.46	8,706.78	7,478.57	7,440.00	446.67	7,440.00
Dues and Memberships	11,894.00	15,023.00	29,208.00	27,069.00	13,549.03	27,069.00
Insurance			-			
Operations & Housekeeping Services	50,345.30	44,391.15	59,751.54	71,722.00	38,876.01	71,722.00
Rentals, Leases, Repairs & Noncapitalized Improvements			-			
Transfers of Direct Costs Professional /Consulting Services & Operating Expenditures	714,680.50	910,067.62	1,238,625.88	1,602,878.00	377,612.93	1,606,003.00
Communications	17,678.44	16,935.60	19,444.15	19,846.00	10,802.64	19,846.00
Services and Other Operating Expenditures	806,717.70	995,124.15	1,354,508.14	1,728,955.00	441,287.28	1,732,080.00
Land and Land Improvements	-	-	-	-	-	-
Buildings & Improvement of Buildings	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	-	-	-	-	-	-
Equipment	-	-	-	60,000.00	40,517.33	60,000.00
Equipment Replacement	-	-	-	-	-	-
Lease Assets	-	-	-	-	-	-
Depreciation Expense	142,858.00	167,956.60	167,960.00	-	-	-
Amortization Expense	-	-	-	-	-	-
Capital Outlay	142,858.00	167,956.60	167,960.00	60,000.00	40,517.33	60,000.00
Transfers of Indirect Costs		-	(72,632.40)	-	-	-
Debt Services - Interest	116,213.00			-	-	-
Debt Services - Principal				-	-	-
Other Outgo	116,213.00	-	(72,632.40)	-	-	-
SUB TOTAL EXPENDITURES	7,081,672.92	6,912,998.49	7,130,151.78	8,685,333.00	3,918,039.01	8,741,259.00
Contributions - SPED Federal	-	-	215,155.59	270,219.00	-	342,165.00
Contributions - SPED State	636,948.06	-	464,313.50	561,082.00	-	961,985.00
Contributions - SPED State ERMHS	-	-	1,463.00	-	-	-
TOTAL OTHER FINANCING SOURCES/USES			680,932.09	831,301.00	-	1,304,150.00
TOTAL EXPENDITURES AND OTHER FINANCING	7,081,672.92	6,912,998.49	7,811,083.87	9,516,634.00	3,918,039.01	10,045,409.00



2022-23 Second Interim Financial Report

Unrestricted General Fund 6200

State Testing

Resource 0000000

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



PACIFIC VIEW
CHARTER SCHOOL

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



2022-23 Second Interim Financial Report

Unrestricted General Fund 6200

State Lottery

Resource 1100000

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

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



PACIFIC VIEW
CHARTER SCHOOL

2022-2023 Second Interim Unrestricted General Fund 6200 Lottery (1100000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Other State Revenues	104,360.03	147,773.14	114,100.00	124,613.00	52,075.74	119,004.00
Prior Year Other State Revenues	-	-	(13,064.47)	-	31,093.60	31,094.00
TOTAL REVENUES	104,360.03	147,773.14	101,035.53	124,613.00	83,169.34	150,098.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	104,360.03	147,773.14	101,035.53	124,613.00	83,169.34	150,098.00
BEGINNING FUND BALANCE	100,433.30	204,793.33	352,566.47	453,602.00	453,602.00	453,602.00
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	204,793.33	352,566.47	453,602.00	578,215.00	536,771.34	603,700.00



2022-23 Second Interim Financial Report

Unrestricted General Fund 6200

State Education Protection Account (EPA)

Resource 1400000

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

The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment. *Article XIII, Section 36, Subdivision (e), Paragraph (6)* of the California Constitution requires all districts, counties and charter schools to report on their websites an accounting of how much money was received from the EPA and how that money was spent.

The law specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. For this purpose the resource code for Unrestricted Lottery was established and tracked in accordance with the California School Accounting Manual and FCMAT Charter School Manual for best practices.



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Unrestricted General Fund 6200 Education Protection Account (EPA) (1400000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
State Revenues / LCFF Sources	707,514.00	1,727,849.00	2,234,800.00	2,288,701.00	1,092,833.00	2,288,701.00
Prior Year State Revenues / LCFF Sources	-	-	(13,313.00)	-	-	-
TOTAL REVENUES	707,514.00	1,727,849.00	2,221,487.00	2,288,701.00	1,092,833.00	2,288,701.00
Certificated Salaries	789,545.27	1,558,021.39	1,463,230.53	1,864,937.00	600,040.33	1,864,937.00
Classified Salaries			-			
Employee Benefits	293,707.68	169,827.61	381,852.69	423,764.00	231,588.52	423,764.00
Books and Supplies			-			
Services and Other						
Operating Expenditures			-			
Capital Outlay			-			
Other Outgo			-			
TOTAL EXPENDITURES	1,083,252.95	1,727,849.00	1,845,083.22	2,288,701.00	831,628.85	2,288,701.00
NET INCREASE (DECREASE)	(375,738.95)	-	376,403.78	-	261,204.15	-
BEGINNING FUND BALANCE	(664.83)	(376,403.78)	(376,403.78)	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	(376,403.78)	(376,403.78)	-	-	261,204.15	-



2022-23 Second Interim Financial Report

Restricted General Fund 6200

Resource Codes 2000000 through 9999999

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


**PACIFIC VIEW
CHARTER SCHOOL**

2022-2023 Second Interim Restricted General Fund 6200 Summary (2000000 - 9999999)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
State Revenues / LCFF Sources	-	-	-	-	-	-
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	98,620.00
Other State Revenues	914,114.22	1,021,526.99	(269,437.98)	2,612,532.00	1,025,805.89	2,639,917.00
Other Local Revenues	-	-	-	-	-	-
TOTAL REVENUES	991,703.22	1,146,153.99	(172,281.98)	2,710,657.00	1,025,805.89	2,738,537.00
Certificated Salaries	669,130.68	549,509.96	497,799.54	641,166.00	370,880.21	845,530.00
Classified Salaries	86,709.55	143,915.12	128,614.28	112,262.00	85,612.10	240,234.00
Employee Benefits	226,398.47	205,882.42	529,650.46	721,481.00	164,879.75	864,208.00
Books and Supplies	22,353.66	66,395.23	5,989.62	39,089.00	16,017.95	46,964.00
Services and Other Operating Expenditures	175,158.40	527,616.47	519,036.65	516,860.00	212,564.73	573,874.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	72,632.40	-	-	-
TOTAL EXPENDITURES	1,179,750.76	1,493,319.20	1,753,722.95	2,030,858.00	849,954.74	2,570,810.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(188,047.54)	(347,165.21)	(1,926,004.93)	679,799.00	175,851.15	167,727.00
Contributions - SPED Federal	-	-	215,155.59	270,219.00	-	342,165.00
Contributions - SPED State	636,948.06	-	464,313.50	561,082.00	-	961,985.00
Contributions - SPED State ERMHS	-	-	1,463.00	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	636,948.06	-	680,932.09	831,301.00	-	1,304,150.00
NET INCREASE (DECREASE) IN FUND BALANCE	448,900.52	(347,165.21)	(1,245,072.84)	1,511,100.00	175,851.15	1,471,877.00
BEGINNING FUND BALANCE	585,550.64	1,034,451.16	687,285.95	352,071.95	352,071.95	352,071.95
ADJUSTMENTS / RESTATEMENTS			909,858.84			
ENDING FUND BALANCE	1,034,451.16	687,285.95	352,071.95	1,863,171.95	527,923.10	1,823,948.95



**PACIFIC VIEW
CHARTER SCHOOL**

2022-2023 Second Interim Restricted General Fund 6200 Summary (2000000 - 9999999)	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
COMPONENTS OF ENDING FUND BALANCE						
Restricted Federal Special Education IDEA / ARP				24,995.00	24,995.00	24,995.00
Restricted Federal Special Education IDEA	-	(6,632.27)	-	-	(205,643.43)	-
Restricted State Special Education	(32,903.70)	(903,226.57)	-	-	(268,014.10)	-
Restricted State SPED Educationally Related Mental Health Services	-	-	0.49	14,000.49	(673.51)	0.49
Restricted State Universal Preschool Planning and Implementation	-	-	26,130.00	26,130.00	26,158.00	26,158.00
Restricted State Educator Effectiveness	(5,488.94)	-	131,954.65	(0.35)	103,368.07	(0.35)
Restricted State Lottery / Textbooks and Core Curricula	76,123.80	149,239.79	193,986.81	243,098.81	218,123.70	263,026.81
Restricted Instructional Materials Block Grant	-	-	-	466,297.00	218,026.00	434,042.00
Restricted Learning Recovery Emergency Block Grant	-	-	-	1,064,542.00	532,290.00	1,064,542.00
Restricted State STRS on Behalf	996,720.00	1,447,905.00	-	-	-	-
Restricted Ethnic Studies	-	-	-	11,147.00	11,147.00	11,147.00



**PACIFIC VIEW
CHARTER SCHOOL**

2022-2023 Second Interim Restricted General Fund 6200 (2000000 - 9999999) Revenue	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Principal Apportionment						
State Aid - Current Year	-	-	-	-	-	-
Education Protection Account State Aid - Current Year	-	-	-	-	-	-
In Lieu Property Taxes	-	-	-	-	-	-
State Revenues / LCFF Sources	-	-	-	-	-	-
Special Education Entitlement	77,589.00	72,536.00	97,156.00	98,125.00	-	98,620.00
Learning Loss Mitigation		52,091.00	-			
Federal Revenues	77,589.00	124,627.00	97,156.00	98,125.00	-	98,620.00
Mandated Cost Reimbursement			-			
Lottery - Unrestricted and Instructional Materials	37,536.22	73,115.99	44,747.02	49,112.00	24,136.89	69,040.00
Universal PreSchool Planning		-	26,130.00		28.00	28.00
Educator Effectiveness		-	137,362.00	-	-	-
Special Education	355,336.00	433,282.00	630,596.00	611,581.00	212,120.00	592,975.00
SPED - Educationally Related Mental Health Services			5,852.00	21,000.00	12,950.00	35,850.00
Classified EE PD	1,974.00					
Learning Loss Mitigation		63,944.00				
College Readiness	75,000.00		-			
Instructional Materials Block Grant				466,297.00	233,134.00	466,297.00
A-G Success			-			
A-G Learning Loss Mitigation			-			
Expanded Learning Opportunities Grant			-			
Learning Recovery Block Grant				1,064,542.00	532,290.00	1,064,580.00
STRS On Behalf	444,268.00	451,185.00	(1,114,125.00)	400,000.00	-	400,000.00
Ethnic Studies Block Grant					11,147.00	11,147.00
Other State Revenues	914,114.22	1,021,526.99	(269,437.98)	2,612,532.00	1,025,805.89	2,639,917.00
Interest			-			
All Other Local Revenue			-			
Other Local Revenues	-	-	-	-	-	-
TOTAL REVENUES	991,703.22	1,146,153.99	(172,281.98)	2,710,657.00	1,025,805.89	2,738,537.00



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 (2000000 - 9999999) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Certificated Teachers' Salaries	539,760.16	409,686.64	349,778.69	496,503.00	285,355.27	700,731.00
Certificated Pupil Support Salaries	129,370.52	139,823.32	148,020.85	144,663.00	85,524.94	144,799.00
Certificated Supervisors' and Administrators' Salaries	-	-	-	-	-	-
Other Certificated Salaries	-	-	-	-	-	-
Certificated Salaries	669,130.68	549,509.96	497,799.54	641,166.00	370,880.21	845,530.00
Classified Instructional Salaries	86,709.55	143,915.12	128,614.28	112,262.00	85,612.10	240,234.00
Classified Support Salaries	-	-	-	-	-	-
Classified Supervisors' and Administrators' Salaries	-	-	-	-	-	-
Clerical, Technical and Office Salaries	-	-	-	-	-	-
Other Classified Salaries	-	-	-	-	-	-
Classified Salaries	86,709.55	143,915.12	128,614.28	112,262.00	85,612.10	240,234.00
STRS	111,836.08	91,348.84	413,108.59	521,509.00	69,883.12	564,608.00
PERS	13,968.57	24,947.56	24,635.18	26,749.00	19,880.30	64,158.00
OASDI/Medicare/Alternative	14,966.86	16,869.18	15,795.40	16,789.00	11,354.59	40,506.00
Health & Welfare Benefits	73,518.86	61,838.47	63,489.14	141,693.00	54,815.98	147,038.00
Unemployment Insurance	291.46	383.39	3,448.69	4,213.00	2,555.96	20,073.00
Workers' Compensation	11,816.64	10,494.98	9,173.46	10,528.00	6,389.80	27,825.00
OPEB, Allocated	-	-	-	-	-	-
APEB, Active Employees	-	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	226,398.47	205,882.42	529,650.46	721,481.00	164,879.75	864,208.00



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 (2000000 - 9999999) Expense	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Textbooks and Core Curricula Materials	-	-	-	-	-	-
Books and Other Reference Materials	-	-	-	-	-	-
Materials and Supplies	22,353.66	66,395.23	5,989.62	39,089.00	16,017.95	41,899.00
Noncapitalized Equipment			-			5,065.00
Books and Supplies	22,353.66	66,395.23	5,989.62	39,089.00	16,017.95	46,964.00
Subagreements for Services			-			
Travel and Conferences	9,028.52	1,209.13	5,833.09	98,049.00	10,783.96	98,439.00
Dues and Memberships	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Operations & Housekeeping Services	-	-	-	-	-	-
Rentals, Leases, Repairs & Noncapitalized Improvements	-	-	-	-	-	-
Transfers of Direct Costs	-	-	-	-	-	-
Professional /Consulting Services & Operating Expenditures	166,129.88	526,407.34	513,203.56	416,236.00	200,036.91	440,872.00
SELPA Annual Fee						19,998.00
Emergency Preparedness						11,990.00
Postage					459.00	700.00
Communications			-	2,575.00	1,284.86	1,875.00
Services and Other Operating Expenditures	175,158.40	527,616.47	519,036.65	516,860.00	212,564.73	573,874.00
Depreciatoin Expense	-	-	-	-	-	-
All Other Capital Outlay	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers of Indirect Costs	-	-	72,632.40	-	-	-
Debt Services - Interest	-	-	-	-	-	-
Debt Services - Principal	-	-	-	-	-	-
Other Outgo	-	-	72,632.40	-	-	-
SUBTOTAL EXPENDITURES	1,179,750.76	1,493,319.20	1,753,722.95	2,030,858.00	849,954.74	2,570,810.00
Contributions - SPED Federal	-	-	(215,155.59)	(270,219.00)		(342,165.00)
Contributions - SPED State	(636,948.06)	-	(464,313.50)	(561,082.00)		(961,985.00)
Contributions - SPED State ERMHS	-	-	(1,463.00)	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(636,948.06)	-	(680,932.09)	(831,301.00)	-	(1,304,150.00)
TOTAL EXPENDITURES AND OTHER FINANCING	542,802.70	1,493,319.20	1,072,790.86	1,199,557.00	849,954.74	1,266,660.00



2022-23 Second Interim Financial Report

Restricted General Fund 6200

Special Education Funding Summary

Resource Codes 3305000, 3310000, 6500000 and 6540000

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



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Special Education (33100000, 6500000 & 6545000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Special Education Revenue	432,925.00	505,818.00	604,669.00	681,602.00	225,070.00	727,445.00
Prior Year Special Education Revenue	-	-	128,935.00	-	-	-
TOTAL REVENUES	432,925.00	505,818.00	733,604.00	681,602.00	225,070.00	727,445.00
Certificated Salaries	669,130.68	549,509.96	497,799.54	641,166.00	330,703.19	845,530.00
Classified Salaries	86,709.55	143,915.12	128,614.28	112,262.00	74,053.57	240,234.00
Employee Benefits	226,398.47	205,882.42	195,870.46	321,481.00	143,134.72	464,208.00
Books and Supplies	22,353.66	5,077.73	5,989.62	22,100.00	14,347.65	25,100.00
Services and Other Operating Expenditures	98,184.40	478,387.91	513,629.30	401,894.00	137,162.40	431,528.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	72,632.40	-	-	-
TOTAL EXPENDITURES	1,102,776.76	1,382,773.14	1,414,535.60	1,498,903.00	699,401.53	2,006,600.00
NET INCREASE (DECREASE)	(669,851.76)	(876,955.14)	(680,931.60)	(817,301.00)	(474,331.53)	(1,279,155.00)
Contribution from UGF	636,948.06	-	680,932.09	831,301.00	-	1,304,150.00
BEGINNING FUND BALANCE	-	(32,903.70)	(909,858.84)	0.49	0.49	0.49
ADJUSTMENTS / RESTATEMENTS	-	-	909,858.84			
ENDING FUND BALANCE	(32,903.70)	(909,858.84)	0.49	14,000.49	(474,331.04)	24,995.49



2022-23 Second Interim Financial Report

Restricted General Fund 6200

Special Education Federal IDEA/ARP 611 Funding

Resource 3305000

The Individuals with Disabilities Education Act (IDEA)/American Rescue Plan Act of 2021 (ARP), Part B, Section 611, Local Assistance Entitlements (IDEA/ARP 611 Local Assistance) funds are specifically allocated for special education and services to students with disabilities ages three through twenty-one.



PACIFIC VIEW
CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Special Education Federal IDEA/ARP (33050000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Special Education Federal Revenue				-	-	24,995.00
Prior Year Special Education Federal Revenue	-	-	-			
TOTAL REVENUES	-	-	-	-	-	24,995.00
Certificated Salaries						
Classified Salaries						
Employee Benefits						
Books and Supplies						
Services and Other						
Operating Expenditures						
Capital Outlay						
Other Outgo						
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	-	-	24,995.00
Contribution from UGF						-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS			-			
ENDING FUND BALANCE	-	-	-	-	-	24,995.00



2022-23 Second Interim Financial Report

Restricted General Fund 6200

Special Education Federal IDEA, Part B Funding

Resource 3310000

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

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



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Special Education Federal IDEA (33100000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Special Education Federal Revenue	77,589.00	72,536.00	97,156.00	73,625.00	-	73,625.00
Prior Year Special Education Federal Revenue	-	-	-	-	-	-
TOTAL REVENUES	77,589.00	72,536.00	97,156.00	73,625.00	-	73,625.00
Certificated Salaries	-	-	126,966.04	166,966.00	97,566.94	167,102.00
Classified Salaries	49,241.65	42,655.34	53,247.13	31,297.00	20,604.03	97,872.00
Employee Benefits	-	12,803.23	66,496.42	93,206.00	40,898.37	95,441.00
Books and Supplies	11,177.13	-	5,864.81	9,500.00	9,471.59	12,500.00
Services and Other Operating Expenditures	17,170.22	23,709.70	44,070.80	42,875.00	37,102.50	42,875.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	15,666.39	-	-	-
TOTAL EXPENDITURES	77,589.00	79,168.27	312,311.59	343,844.00	205,643.43	415,790.00
NET INCREASE (DECREASE)	-	(6,632.27)	(215,155.59)	(270,219.00)	(205,643.43)	(342,165.00)
Contribution from UGF			215,155.59	270,219.00		342,165.00
BEGINNING FUND BALANCE	-	-	(6,632.27)	-	-	-
ADJUSTMENTS / RESTATEMENTS			6,632.27			
ENDING FUND BALANCE	-	(6,632.27)	-	-	(205,643.43)	-



2022-23 Second Interim Financial Report

Restricted General Fund 6200

Special Education State Funding

Resource 6500000

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



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Special Education State (65000000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Special Education State Revenue - SELPA	355,336.00	433,282.00	501,661.00	572,977.00	212,120.00	592,975.00
Prior Year Special Education Federal Revenue	-	-	128,935.00	-	-	-
TOTAL REVENUES	355,336.00	433,282.00	630,596.00	572,977.00	212,120.00	592,975.00
Certificated Salaries	669,130.68	549,509.96	370,833.50	474,200.00	233,136.25	678,428.00
Classified Salaries	37,467.90	101,259.78	75,367.15	80,965.00	53,449.54	142,362.00
Employee Benefits	226,398.47	193,079.19	129,374.04	228,275.00	102,236.35	368,767.00
Books and Supplies	11,176.53	5,077.73	124.81	12,600.00	4,876.06	12,600.00
Services and Other						
Operating Expenditures	81,014.18	454,678.21	462,624.00	338,019.00	86,435.90	352,803.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	56,586.00	-	-	-
TOTAL EXPENDITURES	1,025,187.76	1,303,604.87	1,094,909.50	1,134,059.00	480,134.10	1,554,960.00
NET INCREASE (DECREASE)	(669,851.76)	(870,322.87)	(464,313.50)	(561,082.00)	(268,014.10)	(961,985.00)
Contribution from UGF	636,948.06	-	464,313.50	561,082.00	-	961,985.00
BEGINNING FUND BALANCE	-	(32,903.70)	(903,226.57)	-	-	-
ADJUSTMENTS / RESTATEMENTS		-	903,226.57			
ENDING FUND BALANCE	(32,903.70)	(903,226.57)	-	-	(268,014.10)	-



2022-23 Second Interim Financial Report

Restricted General Fund 6200

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

Resource 6546000

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



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Special Education Educational Related Mental Health State (6546000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Special Education State Revenue - SELPA	-	-	5,852.00	35,000.00	12,950.00	35,850.00
Prior Year Special Education Federal Revenue	-	-	-	-	-	-
TOTAL REVENUES	-	-	5,852.00	35,000.00	12,950.00	35,850.00
Certificated Salaries	-	-	-			
Classified Salaries	-	-	-			
Employee Benefits	-	-	-			
Books and Supplies	-	-	-			
Services and Other Operating Expenditures	-	-	6,934.50	21,000.00	13,624.00	35,850.00
Capital Outlay	-	-	-			
Other Outgo	-	-	380.01	-	-	-
TOTAL EXPENDITURES	-	-	7,314.51	21,000.00	13,624.00	35,850.00
NET INCREASE (DECREASE)			(1,462.51)	14,000.00	(674.00)	-
Contribution from UGF			1,463.00			
BEGINNING FUND BALANCE	-	-	-	0.49	0.49	0.49
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	0.49	14,000.49	(673.51)	0.49



2022-23 Second Interim Financial Report

Restricted General Fund 6200

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

Resource 3220000

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



PACIFIC VIEW
CHARTER SCHOOL

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



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State Universal PreKindergarten Planning and Implementation Grant

Resource 6053000

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

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

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



PACIFIC VIEW
CHARTER SCHOOL

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



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Restricted General Fund 6200

State Educator Effectiveness 2021-26 Block Grant

Resource 6266000

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

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

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

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

**PACIFIC VIEW
CHARTER SCHOOL**

2022-2023 Second Interim Restricted General Fund 6200 Educator Effectiveness Funding (626x000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Other State Revenues		-	137,362.00	-	-	-
Prior Year Other State Revenues		-	-			
TOTAL REVENUES	-	-	137,362.00	-	-	-
Certificated Salaries		-	-	-	-	-
Classified Salaries		-	-	-	-	-
Employee Benefits		-	-	-	-	-
Books and Supplies		-	-	16,599.00	734.83	16,599.00
Services and Other						
Operating Expenditures		(5,488.94)	5,407.35	115,356.00	27,851.75	115,356.00
Capital Outlay			-			
Other Outgo			-			
TOTAL EXPENDITURES	-	(5,488.94)	5,407.35	131,955.00	28,586.58	131,955.00
NET INCREASE (DECREASE)	-	5,488.94	131,954.65	(131,955.00)	(28,586.58)	(131,955.00)
BEGINNING FUND BALANCE	(5,488.94)	(5,488.94)	-	131,954.65	131,954.65	131,954.65
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	(5,488.94)	-	131,954.65	(0.35)	103,368.07	(0.35)



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State Lottery

Resource 6300000

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

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

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



PACIFIC VIEW CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Lottery / Textbooks & Core Curricula (6300000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Other State Revenues	37,536.22	73,115.99	44,747.02	49,112.00	-	44,902.00
Prior Year State Revenues					24,136.89	24,138.00
TOTAL REVENUES	37,536.22	73,115.99	44,747.02	49,112.00	24,136.89	69,040.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other						
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	37,536.22	73,115.99	44,747.02	49,112.00	24,136.89	69,040.00
BEGINNING FUND BALANCE	38,587.58	76,123.80	149,239.79	193,986.81	193,986.81	193,986.81
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	76,123.80	149,239.79	193,986.81	243,098.81	218,123.70	263,026.81



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State Arts, Music, and Instructional Materials Discretionary Block Grant

Resource 6762000

On June 30, 2022, Governor Gavin Newsom approved AB 181, which established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. On September 27, 2022, Governor Newsom approved AB 185, which revised the Arts, Music, and Instructional Materials Block Grant. The grant allocates funds for five purposes as described in Section 134(a) of Chapter 52 of the Statutes of 2022 and can be summarized as (1) obtaining standards-aligned professional development and instructional materials for specific subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increased; and (5) COVID-19 related costs necessary to keep pupils and staff safe and schools open for in-person instruction. Section 134(c) provides that local educational agencies are "encouraged, but not required" to "proportionally use" their allocation for the five purposes enumerated in Section 134 (a)(1)-(5). Funds are available for encumbrance through 2025-26 fiscal year.

In January 2023, Governor Newsom shared proposals for the 2023-24 fiscal year and one of these would reduce the AMIM Grant from \$3.6 billion to \$2.3 billion. The final Budget Act and Implementing Trailer Bill may or may not reflect this proposal.



PACIFIC VIEW
CHARTER SCHOOL

2022-2023 Second Interim Restricted General Fund 6200 Instructional Materials Block Grant (6762000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Other State Revenues	-	-	-	466,297.00	233,134.00	466,297.00
TOTAL REVENUES	-	-	-	466,297.00	233,134.00	466,297.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	108.00	5,265.00
Services and Other	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	15,000.00	26,990.00
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	15,108.00	32,255.00
NET INCREASE (DECREASE)	-	-	-	466,297.00	218,026.00	434,042.00
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	-	-	-	466,297.00	218,026.00	434,042.00



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State Classified Employee Professional Development

Resource 7311000

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



PACIFIC VIEW
CHARTER SCHOOL

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



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State College Readiness Block Grant

Resource 7338000

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



**PACIFIC VIEW
CHARTER SCHOOL**

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



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State Learning Loss Mitigation Funding

Resource 7420000

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

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



PACIFIC VIEW
CHARTER SCHOOL

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



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State Learning Recovery Emergency Block Grant

Resource 7435000

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



PACIFIC VIEW
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2022-2023 Second Interim Restricted General Fund 6200 State Learning Recovery Emergency Block Grant (7435000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Other State Revenues	-	-	-	1,064,542.00	532,290.00	1,064,542.00
TOTAL REVENUES	-	-	-	1,064,542.00	532,290.00	1,064,542.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	-	-	-	1,064,542.00	532,290.00	1,064,542.00
BEGINNING FUND BALANCE	-	-	-	-	-	-
ADJUSTMENTS / RESTATEMENTS	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	1,064,542.00	532,290.00	1,064,542.00



2022-23 Second Interim Financial Report

Restricted General Fund 6200

State STRS On-Behalf Pension Contributions

Resource 7690000

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

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

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

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

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



PACIFIC VIEW CHARTER SCHOOL

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



2022-23 Second Interim Financial Report

Restricted General Fund 6200

Ethnic Studies

Resource 7810000

Section 132 of the Education Omnibus Trailer Bill (Assembly Bill 130) for the 2021-22 California State Budget appropriated \$50 million from the General Fund for allocation to school districts, county offices of education, charter schools, and state special schools serving pupils in grades nine to twelve to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the state-adopted ethnic studies model curriculum as a guide..



PACIFIC VIEW
CHARTER SCHOOL

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



2022-23 Second Interim Financial Report

Restricted General Fund 6201

Special Reserves – Capital Projects Fund

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

**PACIFIC VIEW
CHARTER SCHOOL**

2022-2023 Second Interim Restricted General Fund 6201 Capital Project Reserve (0000000) Summary	2019-2020 Unaudited Actuals	2020-2021 Unaudited Actuals	2021-2022 Unaudited Actuals	2022-2023 Current Operating Budget	2022-2023 Actuals to Date	2022-2023 Projected Totals / Second Interim Budget
Interfund Transfers In						
Interest	1,434.82	1,169.30	876.35	620.00	538.68	1,922.00
TOTAL REVENUES	1,434.82	1,169.30	876.35	620.00	538.68	1,922.00
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other						
Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET INCREASE (DECREASE)	1,434.82	1,169.30	876.35	620.00	538.68	1,922.00
BEGINNING FUND BALANCE	95,388.93	96,823.75	97,993.05	98,869.40	98,869.40	98,869.40
ADJUSTMENTS / RESTATEMENTS						
ENDING FUND BALANCE	96,823.75	97,993.05	98,869.40	99,489.40	99,408.08	100,791.40



Pacific View Charter School
Second Interim Report
Charter Number 247
CDE Number 37-73569
Fiscal Year 2022/2023
Charter School Certification

2022/2023 Second Interim is hereby submitted to the chartering authority and the county superintendent of schools.

Signed: _____
Charter School Official

Date: _____

Printed Name: Erin Gorence, Executive Director

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

Kira Fox, Interim Director of Business and Operations
760-757-0161 Ext.105
kfox@pacificview.org

8.5

Certificated Initial Placement on Salary Schedule – New Employees

Initial step placement on the Pacific View Charter School Certificated Salary Schedule will be based on documented completion of 75% of a contracted annual work year for a similar position in a **regionally accredited** public **or private TK-12** school setting. Maximum step placement based on verified employment will be Step 10.

Board Approved: May 19, 2015

Amended: March 15, 2022

February XX, 2023

8.6

Pacific View Charter School Course Outline

Course Title: Community Service A
Department: Electives
Credits: 2.5

Course #: 1355
Prerequisite: None

Course Description: Community Service provides students an opportunity to assess needs of their community, engage in community service projects, and reflect on their experience, growth and benefits as an active community member. Students are required to do at least thirty (30) hours of community service, including participating in and organizing projects. Students will produce plans, documentation and thoughtful written reflections. The course will conclude with a student presentation to share experiences and reflections.

Student Outcome:

The student will be able to:

- 1) Identify a meaningful project or service plan through a deliberate thinking process
- 2) Evaluate capabilities to fulfill the project/plan
- 3) Prepare for, coordinate and communicate intentions
- 4) Fulfill and complete service
- 5) Acquire and procure documentation and evidence of service
- 6) Reflect on their service
- 7) Communicate their experience to peers and staff

Assessment: Assessments of student outcomes will be based on verification of student activity log, written assignments and reflections.

Instructional Materials: Pacing Guide and Online Community Service curriculum.

Board Approval:

Amended:

Pacing Guide Community Service A

Course Name: Community Service A

Course Number: 1355

Credits: 2.5

Week 1

Assignment	Points
1. Self Assessment	10
2. Guided Thinking: Project Selection	25
3. Plan Your Service	10
4. Waiver	5
Total	50

Week 2

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 3

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 4

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 5

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 6

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 7

Assignment	Points
1. Reflection Essay	50
2. Service Presentation	50
Total	100

Total Points: 500

Pacific View Charter School Course Outline

Course Title: Community Service B

Department: Electives

Credits: 2.5

Course #: 1356

Prerequisite: None

Course Description: Community Service provides students an opportunity to continue to assess needs of their community, engage in community service projects, and reflect on their experience, growth and benefits as an active community member. Students are required to do at least thirty (30) hours of community service, including participating in and organizing projects. Students will produce plans, documentation and thoughtful written reflections. The course will conclude with a student presentation to share experiences and reflections.

Student Outcome:

The student will be able to:

- 1) Identify a meaningful project or service plan through a deliberate thinking process
- 2) Evaluate capabilities to fulfill the project/plan
- 3) Prepare for, coordinate and communicate intentions
- 4) Fulfill and complete service
- 5) Acquire and procure documentation and evidence of service
- 6) Reflect on their service
- 7) Communicate their experience to peers and staff

Assessment: Assessments of student outcomes will be based on verification of student activity log, written assignments and reflections.

Instructional Materials: Pacing Guide and Online Community Service curriculum.

Board Approval:

Amended:

Pacing Guide Community Service B

Course Name: Community Service B

Course Number: 1356

Credits: 2.5

Week 1

Assignment	Points
1. Self Assessment	10
2. Guided Thinking: Project Selection	25
3. Plan Your Service	10
4. Waiver	5
Total	50

Week 2

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 3

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 4

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 5

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 6

Assignment	Points
1. Six Logged Community Service Hours	50
Total	50

Week 7

Assignment	Points
1. Reflection Essay	50
2. Service Presentation	50
Total	100

Total Points: 500