

My apologies as I completed this last Friday and posted the agenda. I was called away from the office and did not get back to send this out earlier.



PACIFIC VIEW CHARTER SCHOOL 2.0

Pacific View Charter School Board of Directors Meeting Agenda

115 Henderson Street
Eureka, California
95501

707/269-9490
FAX 707/269-9491

Date: June 15, 2021
Time: 5:30 P.M.
Location: Pacific View Charter School
115 Henderson Street
Eureka, CA 95501

1.0 Opening

2.0 Roll Call

2.1 Approval of Agenda Order

3.0 Approval of Consent Calendar

4.0 Adjustments to the Agenda/Pulled Consent Items

5.0 Correspondence & Informational Items

6.0 Comments and Messages from the Floor on Non-Agenda Items

(Note: The board provides this opportunity to directly address the legislative body on any item of interest, however, no action or discussion shall be undertaken on any item not appearing on the agenda. The board may briefly respond, ask for clarification, or may direct to place a matter of business on a future agenda.)

7.0 Business

7.1 Approve Local Control Accountability Plan

7.2 Approve Salary Increase for the 2020-2021 FY Retroactive to July 1, 2020

7.3 Approve 2021-2022 Budget

8.0 Adjournment

Pacific View Charter School
Board of Director's Meeting
June 15, 2021

Agenda Item:

1.0 Opening .

2.0 Roll Call

Members Present: _____

Members Absent: _____

School Staff _____

Public _____

2.1 Approval of Agenda Order

Motion _____

Second _____

Ayes _____ Nays _____ Abstain _____

3.0 Approval of Consent Calendar

3.1 Minutes and Warrants

4.0 Adjustments to the Agenda/Pulled Consent Items

4.1 _____

4.2 _____

Pacific View Charter School
Board of Director's Meeting
June 15, 2021

5.0 Correspondence & Informational Items

5.1 Directors Report

5.1.1

5.2 Principal's Report

5.2.1 Henderson Resource Center

5.2.2 Moore Avenue Resource Center

5.3 Dean of Student's Report

Pacific View Charter School
Board of Director's Meeting
Date: June 15, 2021

6.0 Comments and Messages from the Floor on Non-Agenda Items

6.1 Speaker: _____

6.2 Speaker: _____

6.3 Speaker: _____

6.4 Speaker: _____

6.5 Speaker: _____

Pacific View Charter School
Board of Director's Meeting
Date: January 12, 2021

Agenda Item: 7.1

Agenda Title: Approve Local Control Accountability Plan

Action Requested: Approve

Background Information:

The public hearing for the LCAP was held last Tuesday and a motion was made to approve the plan. The legal requirements are that the plan must be approved at a separate meeting from the public hearing. We should move approval at this meeting.

Pacific View Charter School
Board of Director's Meeting
Date: January 12, 2021

Agenda Item: 7.2

Agenda Title: Approve Salary Increase for the 2020-2021 FY Retroactive to July 1, 2020

Action Requested: Approve

Background Information:

As I presented at the last meeting, I am recommending we add a 2% salary increase for all employees retroactive to July 1, 2020. I recommend this because of the time and effort staff has put in to address the issues brought on by the pandemic.

I estimate the cost of the increase to be:

Salaries	Certificated	\$16,000
	Classified	\$ 3,400
	Benefits	<u>\$ 3,540</u>
	Total	\$22,940

Pacific View Charter School
Board of Director's Meeting
Date: January 12, 2021

Agenda Item: 7.3

Agenda Title: Approve 2021-2022 Budget

Action Requested: Approve

Background Information:

Included it the 2021-2022 budget. This budget includes the 2% increase in salaries we approved in the prior item. It also includes the CARES and ESSER funds recently allocated. With HCOE moving to a new financial accounting system, they prepared this budget under my direction. Once the new financial system is in full operation I will bring back the budget and present what expenditures are in which funds.

Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: _____

Title: _____

For additional information on the budget report, please contact:

Charter School Contact:

Name

Title

Telephone

E-mail Address

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,949,418.00	1,938,895.00	-0.5%
2) Federal Revenue		8100-8299	354,441.00	138,770.00	-60.8%
3) Other State Revenue		8300-8599	304,776.00	152,000.00	-50.1%
4) Other Local Revenue		8600-8799	73,452.00	87,587.00	19.2%
5) TOTAL, REVENUES			2,682,087.00	2,317,252.00	-13.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	851,535.00	894,757.00	5.1%
2) Classified Salaries		2000-2999	143,855.00	142,766.00	-0.8%
3) Employee Benefits		3000-3999	591,113.00	619,571.00	4.8%
4) Books and Supplies		4000-4999	139,056.00	487,354.00	250.5%
5) Services and Other Operating Expenses		5000-5999	456,838.00	490,707.00	7.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,022.00	2,022.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,184,419.00	2,637,177.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			497,668.00	(319,925.00)	-164.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			497,668.00	(319,925.00)	-164.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	252,844.31	750,512.31	196.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			252,844.31	750,512.31	196.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			252,844.31	750,512.31	196.8%
2) Ending Net Position, June 30 (E + F1e)			750,512.31	430,587.31	-42.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	750,512.31	430,587.31	-42.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(7,143.99)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,369.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,225.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	16,570.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			16,570.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			(10,345.37)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,131,538.00	1,122,793.00	-0.8%
Education Protection Account State Aid - Current Year		8012	37,878.00	36,100.00	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	780,002.00	780,002.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,949,418.00	1,938,895.00	-0.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	37,687.00	37,946.00	0.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	627.00	22,896.00	3551.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	54,259.00	57,628.00	6.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,299.00	7,299.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	13,001.00	13,001.00	0.0%
Other NCLB / Every Student Succeeds Act					
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	241,568.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			354,441.00	138,770.00	-60.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,601.00	New
Mandated Costs Reimbursements		8550	4,560.00	4,560.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	39,004.00	37,412.00	-4.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	261,212.00	108,427.00	-58.5%
TOTAL, OTHER STATE REVENUE			304,776.00	152,000.00	-50.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	37.00	2,871.00	7659.5%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	6,279.00	17,368.00	176.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	66,636.00	66,848.00	0.3%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,452.00	87,587.00	19.2%
TOTAL, REVENUES			2,682,087.00	2,317,252.00	-13.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	611,549.00	654,771.00	7.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	239,986.00	239,986.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			851,535.00	894,757.00	5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	2,799.00	New
Classified Support Salaries		2200	36,256.00	31,000.00	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,919.00	78,460.00	-3.0%
Other Classified Salaries		2900	26,680.00	30,507.00	14.3%
TOTAL, CLASSIFIED SALARIES			143,855.00	142,766.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	228,927.00	238,749.00	4.3%
PERS		3201-3202	25,892.00	32,707.00	26.3%
OASDI/Medicare/Alternative		3301-3302	22,175.00	23,379.00	5.4%
Health and Welfare Benefits		3401-3402	301,957.00	299,459.00	-0.8%
Unemployment Insurance		3501-3502	495.00	12,436.00	2412.3%
Workers' Compensation		3601-3602	11,667.00	12,841.00	10.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			591,113.00	619,571.00	4.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,604.00	9,604.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	128,565.00	476,513.00	270.6%
Noncapitalized Equipment		4400	887.00	887.00	0.0%
Food		4700	0.00	350.00	New
TOTAL, BOOKS AND SUPPLIES			139,056.00	487,354.00	250.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,862.00	14,862.00	0.0%
Dues and Memberships		5300	2,099.00	2,099.00	0.0%
Insurance		5400-5450	37,041.00	37,041.00	0.0%
Operations and Housekeeping Services		5500	45,023.00	45,023.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	236,758.00	236,758.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,055.00	146,924.00	30.0%
Communications		5900	8,000.00	8,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			456,838.00	490,707.00	7.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	1,736.00	1,736.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	286.00	286.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,022.00	2,022.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			2,184,419.00	2,637,177.00	20.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,949,418.00	1,938,895.00	-0.5%
2) Federal Revenue		8100-8299	354,441.00	138,770.00	-60.8%
3) Other State Revenue		8300-8599	304,776.00	152,000.00	-50.1%
4) Other Local Revenue		8600-8799	73,452.00	87,587.00	19.2%
5) TOTAL, REVENUES			2,682,087.00	2,317,252.00	-13.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,257,438.00	1,655,367.00	31.6%
2) Instruction - Related Services	2000-2999		466,966.00	469,104.00	0.5%
3) Pupil Services	3000-3999		8,826.00	46,020.00	421.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	20,229.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		97,469.00	97,939.00	0.5%
8) Plant Services	8000-8999		351,698.00	346,496.00	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,022.00	2,022.00	0.0%
10) TOTAL, EXPENSES			2,184,419.00	2,637,177.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			497,668.00	(319,925.00)	-164.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			497,668.00	(319,925.00)	-164.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	252,844.31	750,512.31	196.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			252,844.31	750,512.31	196.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			252,844.31	750,512.31	196.8%
2) Ending Net Position, June 30 (E + F1e)			750,512.31	430,587.31	-42.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	750,512.31	430,587.31	-42.6%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

PACIFIC VIEW CHARTER SCHOOL DISTRICT
ALL FUNDS
ADOPTED BUDGET
FISCAL YEAR 2021-22

PACIFIC VIEW CHARTER SCHOOL DISTRICT ALL FUNDS											6/2/2021		
ADOPTED BUDGET FISCAL YEAR 2021-22			General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Total All Funds	
						Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES													
Local Control Funding Formula		\$	1,938,895	\$	1,938,895	\$	\$	\$	\$	\$	\$	\$	\$ 1,938,895
Federal Sources				138,770	138,770								138,770
Other State Sources			33,125	118,875	152,000								152,000
Other Local Sources			17,868	69,719	87,587								87,587
Total Revenue			1,989,888	327,364	2,317,252								2,317,252
B. EXPENDITURES													
Certificated Salaries			800,654	94,103	894,757								894,757
Classified Salaries			142,766		142,766								142,766
Employee Benefits			462,801	156,770	619,571								619,571
Supplies			109,042	378,312	487,354								487,354
Services & Other Operating			375,327	115,380	490,707								490,707
Capital Outlay				2,022	2,022								2,022
Other Outgo			286	(266)									
Support Costs													
Total Expenditures			1,890,876	746,301	2,637,177								2,637,177
C. EXCESS REVENUES (EXPENDITURES)			99,012	(418,937)	(319,925)								(319,925)
D. OTHER FINANCING SOURCES/USES													
Interfund Transfers In													
Interfund Transfers Out													
Other Sources													
Other Uses													
Contributions			(99,936)	99,936									
Total Other Sources (Uses)			(99,936)	99,936									
E. FUND BALANCE INCREASE (DECREASE)			(926)	(318,999)	(319,925)								(319,925)
F. ADJUSTED BEGINNING BALANCE			417,379	333,133	750,512								750,512
G. ENDING BALANCE		\$	416,453	\$ 14,134	\$ 430,587	\$	\$	\$	\$	\$	\$	\$	\$ 430,587

MULTI-YEAR BUDGET PROJECTION

PACIFIC VIEW CHARTER SCHOOL DISTRICT											
ALL FUNDS											
ADOPTION MULTI-YEAR PROJECTION											
FISCAL YEAR 2022-23											
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				6/2/2021
				Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 1,967,143	\$	\$ 1,967,143	\$	\$	\$	\$	\$	\$	\$	\$ 1,967,143
Federal Sources		138,770	138,770								138,770
Other State Sources	33,125	118,875	152,000								152,000
Other Local Sources	17,868	69,719	87,587								87,587
Total Revenue	2,018,136	327,364	2,345,500								2,345,500
B. EXPENDITURES											
Certificated Salaries	800,656	94,103	894,759								894,759
Classified Salaries	142,767		142,767								142,767
Employee Benefits	518,659	164,892	683,551								683,551
Supplies	97,242	59,705	156,947								156,947
Services & Other Operating	375,327	115,380	490,707								490,707
Capital Outlay		2,022	2,022								2,022
Other Outgo	286	(286)									
Support Costs											
Total Expenditures	1,934,937	435,816	2,370,753								2,370,753
C. EXCESS REVENUES (EXPENDITURES)	83,199	(108,452)	(25,253)								(25,253)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(108,060)	108,060									
Total Other Sources (Uses)	(108,060)	108,060									
E. FUND BALANCE INCREASE (DECREASE)	(24,861)	(392)	(25,253)								(25,253)
F. ADJUSTED BEGINNING BALANCE	416,453	14,134	430,587								430,587
G. ENDING BALANCE	\$ 391,592	\$ 13,742	\$ 405,334	\$	\$	\$	\$	\$	\$	\$	\$ 405,334

MULTI-YEAR BUDGET PROJECTION

PACIFIC VIEW CHARTER SCHOOL DISTRICT			6/2/2021							
ALL FUNDS										
ADOPTION MULTI-YEAR PROJECTION										
FISCAL YEAR 2023-24										
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----			
				Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities
										Total All Funds
A. REVENUES										
Local Control Funding Formula	\$ 2,014,040	\$	\$ 2,014,040	\$	\$	\$	\$	\$	\$	\$ 2,014,040
Federal Sources		138,770	138,770							138,770
Other State Sources	33,125	118,875	152,000							152,000
Other Local Sources	17,868	69,719	87,587							87,587
Total Revenue	2,055,033	327,364	2,392,397							2,392,397
B. EXPENDITURES										
Certificated Salaries	801,797	94,103	895,900							895,900
Classified Salaries	142,962		142,962							142,962
Employee Benefits	520,363	164,892	685,255							685,255
Supplies	97,089	59,705	156,794							156,794
Services & Other Operating	375,327	115,380	490,707							490,707
Capital Outlay		2,022	2,022							2,022
Other Outgo	286	(286)								
Support Costs										
Total Expenditures	1,937,824	435,816	2,373,640							2,373,640
C. EXCESS REVENUES (EXPENDITURES)	127,209	(108,452)	18,757							18,757
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In										
Interfund Transfers Out										
Other Sources										
Other Uses										
Contributions	(108,060)	108,060								
Total Other Sources (Uses)	(108,060)	108,060								
E. FUND BALANCE INCREASE (DECREASE)	19,149	(392)	18,757							18,757
F. ADJUSTED BEGINNING BALANCE	391,592	13,742	405,334							405,334
G. ENDING BALANCE	\$ 410,741	\$ 13,350	\$ 424,091	\$	\$	\$	\$	\$	\$	\$ 424,091

PACIFIC VIEW CHARTER SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)
2021-2022

	0	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of	Before FY start	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash		223,220	243,563	244,260	312,604	351,314	356,491	367,836	370,457	270,554	309,346	290,514	304,803	
Local Control Funding Formula		56,577	100,109	197,927	162,299	162,299	171,324	162,299	161,512	229,070	160,548	160,548	118,141	96,242
Federal Revenues		-	-	-	-	2,500	24,876	1,200	-	1,825	1,200	23,051	32,220	51,897
State Revenues		-	-	-	9,353	684	-	2,052	-	-	9,353	-	111,852	18,706
Local Revenues		3,342	4,064	6,018	10,384	8,521	7,880	6,540	6,016	6,862	6,605	8,395	6,818	6,141
Sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables		129,831	121,848	86,834	89,537	71,093	-	20,255	-	1,852	-	(0)	-	-
1000		20,702	20,702	83,586	83,845	83,586	83,781	83,068	84,582	84,388	87,611	87,273	91,631	-
2000		7,007	9,103	11,568	14,570	11,793	11,631	10,936	13,570	8,347	13,788	12,238	18,217	-
3000		15,975	16,697	28,692	60,009	78,687	44,724	44,461	45,389	44,118	45,391	43,030	152,398	-
4000		86,109	113,124	62,453	62,252	4,856	13,355	13,037	82,330	27,612	16,693	4,057	1,475	-
5000		39,614	65,698	36,134	12,188	60,998	39,245	38,223	41,562	36,354	33,055	31,107	56,531	-
6000		-	-	-	-	-	-	-	-	-	-	-	-	-
7000		-	-	-	-	-	-	-	-	-	-	-	2,022	-
TF in		-	-	-	-	-	-	-	-	-	-	-	-	-
TF out		-	-	-	-	-	-	-	-	-	-	-	-	-
Uses		-	-	-	-	-	-	-	-	-	-	-	-	-
Payables		-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS Note Payable		-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance		243,563	244,260	312,604	351,314	356,491	367,836	370,457	270,554	309,346	290,514	304,803	251,561	

Total Projected Receivables (including deferred appropriations if any): 172,986
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: **\$251,561**