

Pacific View Charter School

Regular Meeting of the Board of Trustees

Tuesday, January 16, 2024 at 3:00pm

Board Packet

Agenda Item	Table of Contents	Page Number
2.0	Agenda	2
6.0	Annual Report to OUSD	6
7.1	Meeting Minutes from December 5, 2023	62
8.1	2022-2023 Annual Audit / Financial Report	66
8.2	Board Warrant Listing: November 1 - December 31, 2023	94
8.3	Whitehouse CPAs	102
8.4	Safety Policy #1: Emergency Plan	114
8.5	Safety Policy #2: Administration of Medications and First Aid	117
8.6	SDSU College of Education Internship Credential Agreement	124
8.7	Revised Declaration Of Need For Fully Qualified Educators	135



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

Meeting of the Board of Trustees

Agenda

Tuesday, January 16, 2024 at 3:00pm

- 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 January 16, 2024, 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](#) & [Annual Report to Oceanside Unified School District](#) Information
- 7.0 Consent Calendar Action
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 December 5, 2023](#)
- 8.0 Action/Discussion Items
Business and Financial
 - 8.1 [2022-2023 Annual Audit / Financial Report](#) Action
Information/Summary
In accordance with Education Code 47605(m) the PVC 2022-23 Annual Audit was submitted prior to December 15, 2023, and is available for the Board to review.
Responsible Party
Chris Thibodeau Senior Manager at Baker Tilly will present the 2022-2023 Pacific View Charter Annual Audit Report and Financial Statements.
Recommended Action:
That the Board accept the audit report for the fiscal year ending June 30, 2023, as presented.
 - 8.2 [Board Warrant Listing November 1-30 & December 1-31](#) Action
Information Summary
Warrants and Automated Clearing House (ACH) payments are issued in accordance with approved budget and/or contracts.
Responsible Party
Fiscal and Operations Coordinator Chang will discuss the Board Warrant Listing.

Recommended Action:

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

8.3 [Whitehouse CPAs Service Agreement](#)Information/Summary

Preparing for an unexpected change with our current back office financial consulting firm

Responsible Party

Executive Director Gorence will discuss the current need and proposed change

Recommended Action:

That the Board approves the service agreement as presented.

Administrative8.4 [Safety Policy #1: Emergency Plan](#)Information/Summary

This Policy clarifies the purpose and content of the Pacific View Charter Crisis Plan that is updated annually and approved by the Board.

Responsible Party

Executive Director Gorence will discuss the revised Safety Policy #1: Emergency Plan

Recommended Action:

That the board approve the Safety Policy #1: Emergency Plan as presented

8.5 [Safety Policy #2: Administration of Medications and First Aid](#)Information/Summary

This expanded Policy clarifies the responsibilities and procedures for the administration of, or assisting in the administration of, medication to students attending school during regular school hours when required.

Responsible Party

Executive Director Gorence will discuss the revised Safety Policy #1: Emergency Plan

Recommended Action:

That the board approve the Safety Policy #2: Administration of Medications and First Aid as presented

Personnel8.6 [SDSU College of Education Internship Credential Agreement](#)

Action

Information/Summary

The purpose of the internship credential agreement between the SDSU and PVC is to provide teachers (referred to as "Intern"), hired by PVC in a pre-credential status, to teach full time while pursuing a University teaching credential.

Responsible Party

Human Resources and Business Services Coordinator Bentley will discuss the SDSU College of Education Internship Credential Agreement

Recommended Action:

That the Board approve the SDSU College of Education Internship Credential Agreement

8.7 [Revised Declaration Of Need For Fully Qualified Educators](#)Information/Summary

The DON allows a school to certify that there is an insufficient number of certificated persons who meet the specified employment criteria for the position(s) and enables the school to hire a teacher(s) on an emergency, intern, or limited assignment permit.

Responsible Party

Human Resources and Business Services Coordinator Bentley will discuss the Revised Declaration of Need

Recommended Action:

That the Board approve the Declaration Of Need For Fully Qualified Educators

Curriculum

None

9.0 Closed Session: Conference with Legal Counsel - Anticipated Litigation
significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of
government code 54956.9

10.0 Board/Staff Discussion

11.0 Adjournment/Next Meeting

The next regularly scheduled meeting of the Board of Trustees will be held February 20, 2024 at 3:00 p.m.

Access to Board Materials: A copy of the written materials which will be submitted to the Board may be reviewed by any interested persons on The Pacific View Charter School's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (760) 757-0161x105. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

6.0



PACIFIC VIEW CHARTER SCHOOL

A California Public School

Pacific View Charter School Annual Report 2022-2023



Report Highlights

1. PVC continues to service a diverse student population, mirroring the district demographics while also enrolling any and all students who wish to attend the school. Page 12
2. The school continues to build strong positive relationships and maintains a low suspension rate. Page 23
3. High school students showed growth in ELA as measured by the SBAC tests. Page 26
4. PVC students rank 1st when compared to local similar schools in both ELA and Math as measured through SBAC performance. Pages 27 and 29
5. PVC increased the percentage of students reclassifying as English Learners. Page 31
6. NWEA Maps Achievement scores for Math and Reading show that Cohorted students (those that have attended PVC for at least 1 year) outperform students who have not attended PVC for at least a year in every grade level. Pages 33 and 36
7. Overall, Ds and Fs continue to decrease for all groups as measured by semester grade reports. Pages 40 and 41.
8. Low income students continue to outperform all students in semester grades, indicating that the interventions and supports for these students are successful. Pages 39-40
9. When comparing grade data by race/ethnicity, there continues to be no significant disparity between student groups. Pages 42 and 49
10. The 1-Year State Calculated Graduated rate for 2022 is 89.2%, higher than the state average for the same year. Page 53
11. PVC continues to make significant growth in its locally measured graduation rate, with 88% of seniors graduating in the one year cohort. Page 53
12. FAFSA completion rates skyrocketed to 76%. Page 56
13. PVC continues to help students earn more credits than they earned at previous schools with 78% of credit deficient students earning higher in the spring of 2023. Page 56

Table of Contents

1. School Programs	5
2. Enrollment	10
3. Attendance Data	18
4. Staff Information	19
5. School Culture & Climate	23
6. Performance Data	25

Pacific View Charter School (PVC) is a direct-funded, K-12 WASC-accredited charter school situated in Oceanside serving approximately 1500 students each year. PVC offers the flexibility of multiple learning models. Students have access to an independent study format using a hybrid personalized learning model, which combines classroom time with independent learning. The school opened its doors to the community in August 1999 serving grades K-12 and is authorized through the Oceanside Unified School District (OUSD). In 2008, PVC moved to its current facility, which was then purchased in 2010 and is situated in Oceanside, California. In August 2015, PVC opened an additional site in Moreno Valley, with the capacity of serving a total of 250 students in grades K-12, through a non-classroom based Learning Center.

The students who come to Pacific View are those seeking an alternative to the traditional school setting. High school students choose PVC predominantly in their 3rd and 4th year of high school and are often credit deficient in need of a more personalized approach and attention to their specific learning needs. High school students are able to earn extra credits through the year by utilizing a two track calendar where they are able to start school in July (Track 1) or August (Track 2) and by enrolling in courses at the local community colleges. In addition, PVC serves the community by giving at-risk students an educational program that meets their social, emotional and academic needs and allows them to remain in school until graduation, which often goes beyond four years. Families in the K-8 program choose PVC for the smaller school environment, blended personalized learning model, or homeschool format, and the flexibility provided by the programs. PVC supports its K-8 students by providing a robust educational program through a variety of approaches including extra intervention periods during the school day as well as the introduction of character building and growth mindset initiatives to build school connectedness and willingness to persevere through both social and academic difficulties.

The ethnic make-up at Pacific View Charter School mirrors that of the surrounding districts for both Oceanside and Moreno Valley (see graphs on page 12). With respect to the cultural diversity of the student population, Pacific View attempts to incorporate student backgrounds and culture when designing curriculum. Through the conscientious selection of texts and materials, PVC pushes students to examine the issues of the past and apply critical thinking to how these issues have been echoed in their own lives and in the world they live in today. The staff at Pacific View Charter School cares deeply about children and the way they learn. The Learning Team, which consists of the Supervisory Teacher, the parent/guardian, and the student, work in an atmosphere of collaboration and mutual understanding as they strive to help the student meet their academic goals. In addition to the pursuit of high academic skills, staff and students work together to create rich opportunities for learning and service outside of PVC's environment.

To help students achieve their full potential, curriculum has been developed that takes learning styles into consideration and meets the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), the Social Science/History Framework, and English Language Development Standards (ELD); sensitive and thorough monitoring of student progress is an ongoing process; personalized learning plans are generated to help each student develop and reach their full academic potential; and students are provided the opportunity to work independently as well as in small group settings. Opportunities to enrich the curriculum and student activities are actively researched and pursued in order to offer

Pacific View students a full and rich environment for learning. High school students are also provided with extensive post-high school planning that begins in 9th grade that continues throughout their high school careers.

The parent/guardian and staff are accountable for meeting the academic needs of all students attending PVC. Parents attend the weekly (or bi-weekly) meetings with their student and supervisory teacher to track student progress through courses and towards graduation. This is also a time for parents and students to share input on the activities and services in place at the school and teachers are directed to seek parent input in the functions of the school when parents do not voice them directly. Parents are also encouraged to assist in school activities and serve on school committees including the school board. There is currently one parent serving as a PVC board member. In addition, PVC communicates with current and prospective students and families through its website, which is updated on a weekly basis and social media including Instagram, YouTube, Google+, LinkedIn, and Yelp.

Mission

The Pacific View Charter School community is focused on the success of each student and partners with parent/guardians in the education of their children. The school is committed to providing a safe and inclusive educational environment for all students. Highly skilled credentialed teachers guide the learning process using personalized learning, resources and curriculum to prepare students for college and/or careers.

Vision

Students at Pacific View Charter School use technological tools and research based curriculum to achieve personal and academic success. In a Personalized Learning environment, the students develop the skills they need to be prepared for college and the workforce. Pacific View Charter School students learn to collaborate, work effectively, and manage interpersonal relationships within diverse groups and settings.

1. School Programs

Pacific View Charter School offers a pathway to academic success for each student. PVC's educational program is based upon a highly effective, multi-tiered Response to Intervention Model. Upon enrollment, the supervisory teacher examines the students academic history including transcripts, state testing data and local assessment data, as available. A Personalized Learning Plan is developed for each student, which adheres to State Standards, Curriculum Frameworks, and Pacific View Charter School's graduation requirements. Student progress towards these goals are carefully monitored throughout the school year by frequent and diverse assessments. High school students are enrolled in a Graduation Pathways course upon enrollment which requires them to create a plan for graduation, meet with the school's academic counselor and develop a graduation planner that is discussed at each weekly meeting and tracks credits towards graduation. Certificated staff and instructional assistants work in collaboration to ensure that all students are progressing towards their goals, and often adjust

the curriculum and instructional support students receive throughout the year to meet academic needs.

Grades K-5

In grades K-5, a Credentialed Supervisory teacher meets with the parent/guardian and students once every two weeks. During this meeting, teachers conduct a progress check, administer assessments, and monitor student progress. [Calvert Learning Online Curriculum](#) offers a combination of interactive online lessons with offline materials that supports the diverse learning styles of students. In addition, grades K-5 may participate in synchronous learning opportunities delivered virtually by their supervisory teacher as well as optional enrichment classes and field trips. PVC offers the following student academic support and enrichment for elementary students: [IXL](#): a supplemental math and reading tool that allows students to build reading and math skills at their own pace, virtual tutoring services are provided through the school's learning management system by qualified instructional assistants, and specialized services including special education, EL supports and counseling are provided as dictated by students' IEPs and personalized learning plans.

Grades 6-8

Students in grades 6-8 may choose from a homeschool program or a four day a week onsite hybrid learning program. Students who are homeschooled meet every other week with their Supervisory Teacher. During this meeting teachers conduct a progress check, administer quizzes and/or oral/writing assessments, reteach missed concepts, and provide any needed tutoring. [Edgenuity](#) online curriculum is utilized and offers students a robust online educational program. Students who choose the blended learning option are provided direct instruction from credentialed teachers. In these classes students work on coursework both individually and collaboratively with their peers. Students receive support in and out of the classroom from highly qualified instructional assistants, as needed. In addition, PVC offers the following student academic support and enrichment for middle school students:

- All students in grades 6-8 are issued a Chromebook. This allows them to access their coursework, their digital textbooks, and helps them complete their assignments.
- Community Building Events: Students have the opportunity to participate in events at school. These include our Winter Festival, Field Days, Campus Clean Up activities, and more. Student can also participate in and form clubs that meet after school or during lunch breaks.
- College and career planning and lessons taught through elective classes and presentations from local colleges and career programs.
- Reading and Math intervention and extension classes are built into the master schedule.
- Student Enrichment: PVC offers student activities within the community which may include trips to Sea World, the San Diego Natural History Museum, the Oceanside Surf Museum, the San Diego Zoo, local college campuses, Oceanside City Hall, and others.
- After School Tutoring: Students have access to an afterschool program where they receive homework help and tutoring from highly experienced instructional assistants.
- Specialized services including special education, EL supports, and counseling are provided as dictated by students' IEPs and personalized learning plans.

Grades 9-12

PVC offers an independent study/personalized-learning environment for high school students. A Credentialed Supervisory teacher meets with the parent/guardian and the student on a weekly basis for approximately an hour. During this meeting, teachers conduct a progress check, administer quizzes, and/or oral/writing assessments, review Graduation Planners, preview upcoming assignments, and provide synchronous instruction in the students' individual courses. There are several courses that may require weekly attendance in addition to the meeting with the Supervisory Teacher. They include Math courses, Literacy Prep, ELD, English, Biology Lab, American Government, and Study Skills. PVC offers various curricular options for students, which include:

- Traditional textbook-based curriculum that is Common Core aligned and UC A-G and NCAA approved
- Asynchronous and synchronous workshops – by Specialized Credential teachers, where students receive onsite instruction with a reduced student to teacher ratio of 25:1
- Edgenuity Online Courses which are UC A-G and NCAA approved
- Specialized services including special education, EL supports and counseling are provided as dictated by students' IEP's and personalized learning plans.

Students may also access the following academic and social enrichment programs:

- Virtual and onsite tutoring by instructional aides in all subjects
- Virtual or onsite weekly office hours with the Supervisory Teacher and PLC Leads
- Student clubs
- Club Sports including: Flag Football, Soccer and Basketball
- 1:1 College and career planning with academic counselor
- College & Career field trips, workshops and events
- Academic and social/emotional counseling services

Instructional Materials

Pacific View Charter is committed to implementing the state academic standards in a way that makes content comprehensible for all students in all grade levels and all students have access to standards aligned instructional materials. To ensure this, PVC employs a Director of Curriculum & Instruction who supervises the implementation and standards alignment for all PVC curriculum as well as provides instructional support for teachers to best deliver curriculum to students. In addition, the Director of Curriculum & Instruction supervises a Curriculum Committee tasked with reviewing curriculum, aligning curriculum to standards and assessing student understanding mastery of the content standards. All instructional materials are inventoried annually and replaced as needed to ensure that each student has access to individual textbooks and materials.

Table 1: High School Materials

English/Language Arts	
------------------------------	--

	Edgenuity, Holt, <i>Literature & Language</i>
Math	Edgenuity, Prentice Hall
World History	Edgenuity, McGraw Hill, <i>World History, Cultures & Geography</i>
US History	Edgenuity, Boorstein Killey, <i>History of the U.S.</i>
American Government	Edgenuity, Prentice Hall, MacGruder's <i>American Government</i>
Economics	Edgenuity, Prentice Hall, <i>Economics and Principles in Action</i>
Science	Edgenuity, Holt, <i>CA Education & the Environment Initiative</i>
Spanish	Edgenuity
World Cultures	Prentice Hall
Health	Edgenuity, Prentice Hall, <i>Rights, Respect & Responsibility</i>

Table 2: K-8 Materials

Language Arts	Edgenuity, CA Journeys, HMH CA Collections, Calvert
Math	Edgenuity, Math Expressions, Calvert, Pearson enVision Math
History/Social Studies	Edgenuity, Teacher Curriculum Institute, Calvert, Edgenuity
Science	Edgenuity®, Amplify Science

2. Enrollment

Upon enrollment, a Supervisory Teacher is assigned to each student. The student is administered diagnostic assessments in Reading and Mathematics using the NWEA MAP assessments, followed by a transcript review (for high school students). A Personalized Learning Plan (PLP) is then developed based on an analysis of the following: diagnostic assessment results, transcript review, and goals identified by the student and parent. For students with IEP's, the Education Specialist conducts the change of placement IEP within 30 days of enrollment to ensure that IEP goals and student needs are addressed. For students identified as English Learners, a home language survey is also administered and appropriate language supports are put in place for the student.

Table 1: Student Enrollment by Grade Level

	2020-2021	2021-2022	2022-2023
Kindergarten	5	9	12
First	11	8	6
Second	10	10	3
Third	6	8	10
Fourth	5	6	6
Fifth	3	9	10
Sixth	10	31	17
Seventh	33	26	49
Eighth	80	45	39
Ninth	66	107	128**
Tenth	103	98	131
Eleventh	128	85	130
Twelfth	179	148	96
Total	639	590*	633

*The drop in enrollment during the 21/22 school year was due to the state cap on charter enrollments that went into effect in the state of California at the beginning of the school year.

**Starting in the 2022/23 school year, PVC began assigning grade levels to students based on credits completed and not age. Because of the high percentage of credit deficient students that the school serves, this change gives students a much clearer picture of their

pathway to graduation and the required time to complete their schooling. This also changes the reported numbers of students in each grade level. In previous years, PVC high school students were primarily enrolling in grades 11 and 12, after being unsuccessful somewhere else. Now, PVC students are still primarily enrolling in their third or fourth year of high school but are categorized as 9th or 10th grade students based on their accumulated credits.

Graph 1: Enrollment by Grade Level

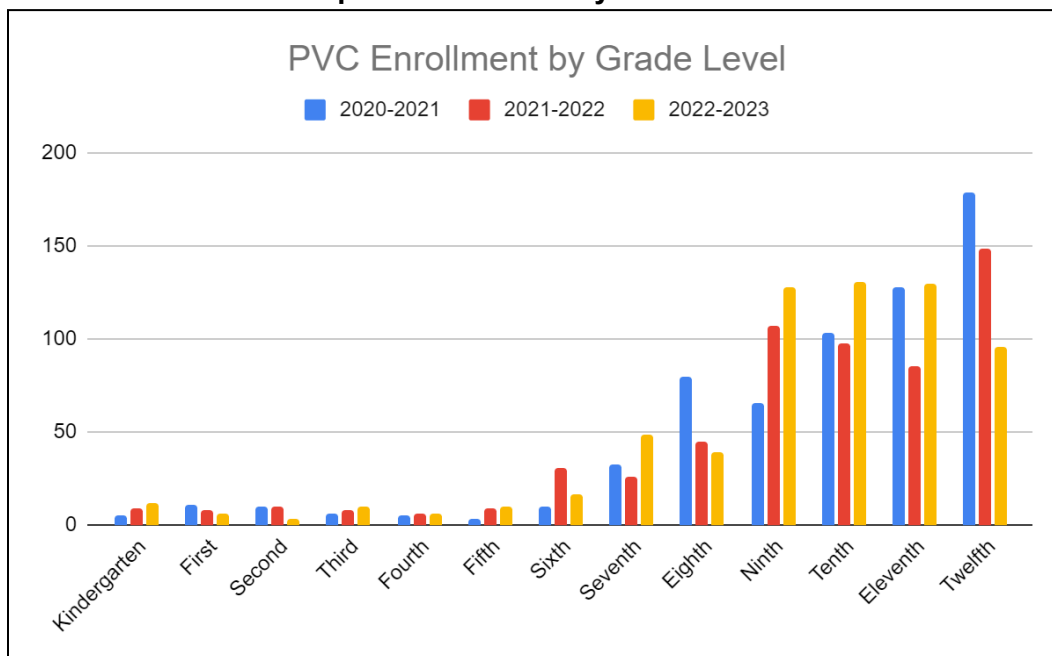


Table 2: Enrollment by Gender

Year	Male	Female	Non Binary	Total
2022-2023	308	320	5	633
2021-2022	284	304	2	590
2020-2021	296	342	1	639

Table 3: Enrollment by Ethnicity

	2020-2021	2021-2022	2022-2023
American Indian or Alaskan Native	1	2	3
Black or African American	39	33	33
Asian	5	6	3

Filipino	2	0	3
Hispanic or Latino	410	410	435
Pacific Islander	9	6	6
White	107	92	108
Two or More Races	47	36	37
Not Reported	10	4	5
Total	639	590	633

The ethnic makeup of the student body at PVC continues to mirror that of the authorizing district, confirming that the school is meeting its requirements to ensure that marketing efforts support the enrollment of students in the surrounding communities. This graph illustrates enrollment for PVC and for the Oceanside Unified School District during the 2022-23 school year.

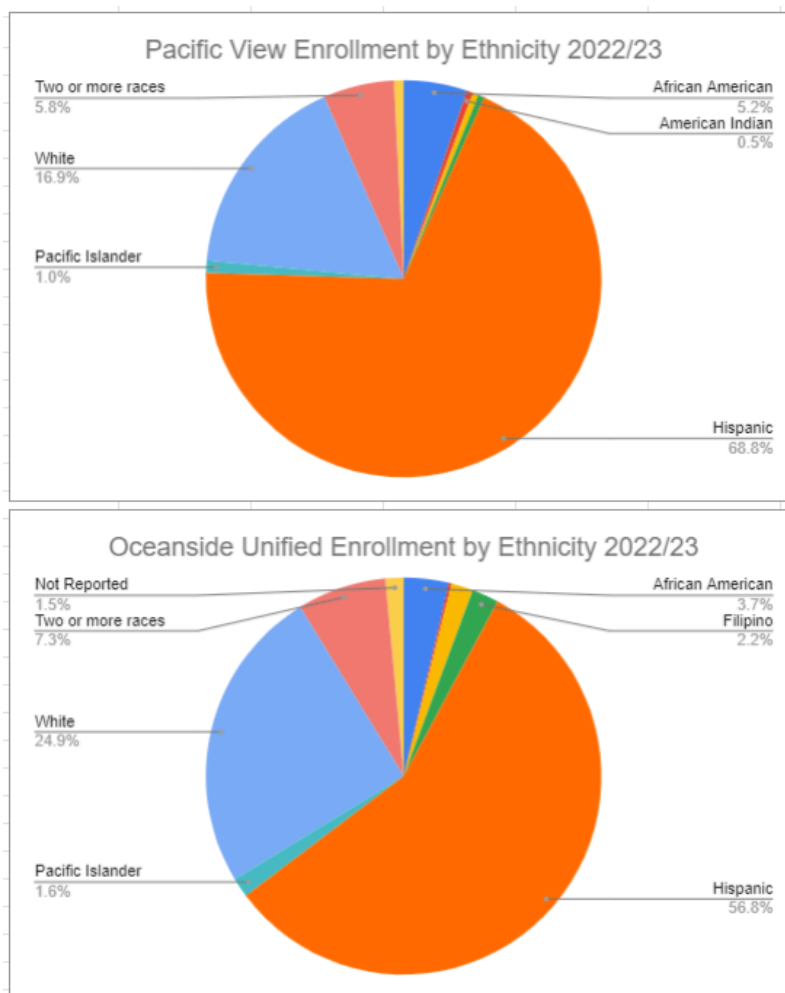


Table 4: Enrollment by District 2022-23

District	Number
Oceanside	289
Vista	104
Carlsbad	17
Encinitas	4
Escondido	4
Fallbrook	20
San Diego	10
San Marcos	2
Riverside County	176
Orange County	7
Total	633

Although primarily serving the communities of Oceanside and Moreno Valley, PVC also educates a diverse population of students in other districts within San Diego and the surrounding counties.

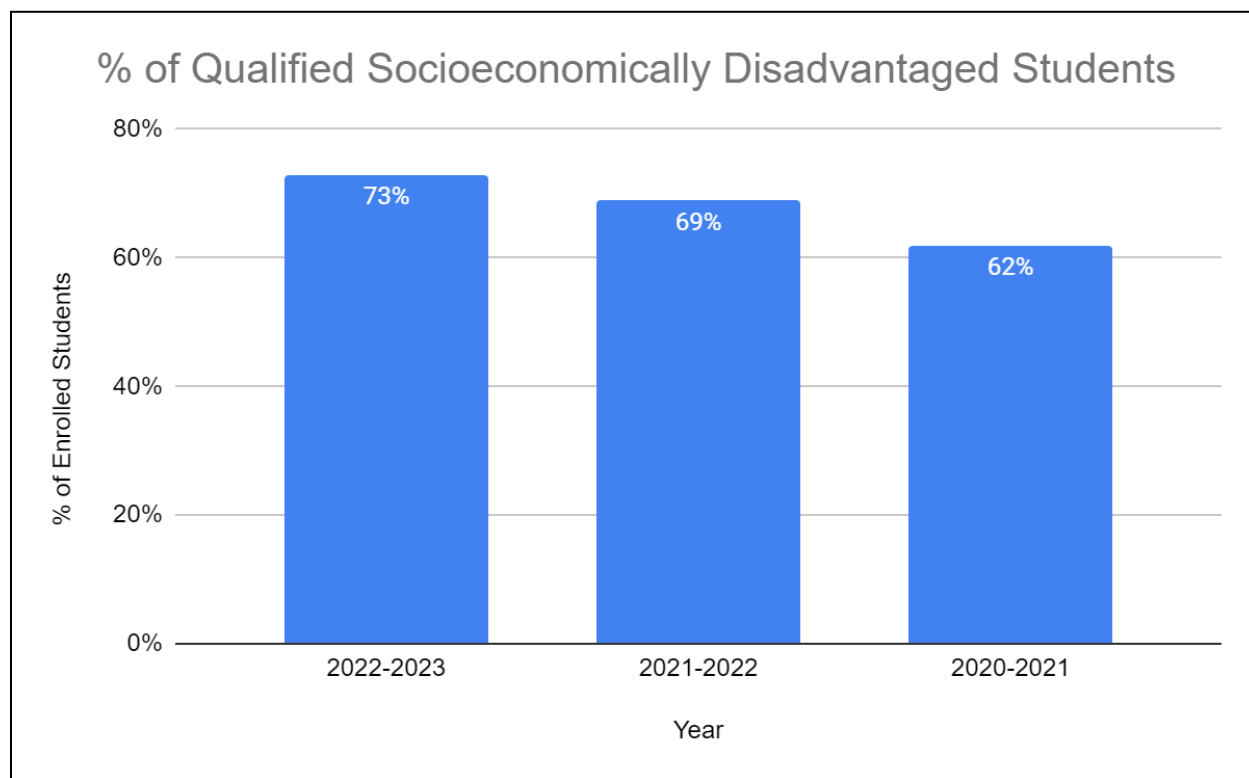
Enrollment by Subgroups

Economically Disadvantaged

Pacific View services a large and increasing number of economically disadvantaged students. Supports and services are in place to ensure that these students are able to access their education. Data, including SBAC and semester grade reports, continue to show that these students are performing as well as or better than those students who are not identified as economically disadvantaged. There are many factors that may account for the increasing number of FRPM eligible students, primarily the changing demographics of the city of Oceanside as well as in the entire state of California.

Table 5: Socioeconomic Status

Year	FRPM Eligible Students	% of Enrolled Students
2022-2023	462	73%
2021-2022	404	69%
2020-2021	397	62%



English Learners

When a student is identified as an English Language Learner, the student is provided with appropriate curriculum and instruction, and is given the annual ELPAC assessment. Performance data is reviewed each year and students reclassify when they meet the state requirements for reclassification.

The following interventions and supports are available for English Language Learners:

- **ELLs grades K-12** are identified each fall and appropriately placed in curriculum and intervention and provided with Integrated ELD instruction.
- **Grades 6-8:** Integrated ELD Instruction is provided to ELLs with appropriate scaffolds and supports across the curriculum. Classroom instruction is provided in English with some native language support. Designated ELD instruction is provided to students in grades 7 and 8.
- **Grades 9-12:** Integrated ELD Instruction is provided to ELLs with appropriate scaffolds and supports across the curriculum. Designated ELD instruction is provided to students who have not reclassified. ELPAC preparation is embedded in designated ELD course for high school students grades 9-12

Table 6: English Learners Per Grade Level

Grade level	2020/2021	2021-2022	2022-23
Kinder	0	0	1
Grade 1	0	2	1
Grade 2	0	0	0
Grade 3	0	1	0
Grade 4	0	0	0
Grade 5	1	0	0
Grade 6	0	4	2
Grade 7	3	2	6
Grade 8	8	5	4
Grade 9	7	13	23
Grade 10	14	10	13
Grade 11	11	13	11
Grade 12	16	10	3
Total:	60	60	64
Percentage	9%	10%	9%

Special Education

In 2018, Pacific View Charter schools developed an internal special education department. Previously the school contracted with OUSD for SPED services. This transition was made to allow PVC to support an increasing population of sped students. The school shows continual growth in special education and averages approximately 20% special education students each year, double the state average for districts. Qualitative data gathered from families at enrollment shows that many families with students who have exceptional needs feel that their child's needs are more able to be met in the small school environment that PVC provides and feel that the personalized learning model and relationships that develop between the Supervisory Teacher and student during the weekly meetings and SAI time provide more support that the student received in the traditional classroom setting.

In 2022 Pacific View began developing an alternate option for high school completion. Within the 2022-23 school year, the certificate of completion (COC) program continues to grow by

student count and meets all federal, state, and local requirements, along with IDEA guidelines. The certificate of completion option is available to those students who are not able to meet the requirements for a regular high school diploma. The COC program includes a Board approved course of study. Students may earn a COC if any one of the following are met:

(a) The individual has satisfactorily completed a prescribed alternative course of study approved by the governing board of the school LEA and is identified in his or her IEP including a transition plan within the IEP.

(b) The individual has satisfactorily met his or her IEP goals and objectives during high school as determined by the IEP program team.

(c) The individual has satisfactorily attended high school, participated in the instruction under his or her IEP, and has met the objectives of the statement of transition services.

Table 7: Special Education Qualified Students

Year	Number of Students	% of Student Enrollment
2022-2023	137	20%
2021-2022	114	19%
2020-2021	132	21%
2019-2020	128	21%

PVC complies with all applicable state and federal laws in serving students with disabilities, including, but not limited to, the Individuals with Disabilities Education Improvement Act ("IDEA"), Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act ("ADA"). Pacific View is its own local educational agency ("LEA") and is a member of The El Dorado Charter Special Education Local Plan Area ("SELPA") in conformity with Education Code Section 47641(a). As an LEA member of the SELPA, Pacific View receives state and federal revenues directly, in accordance with the SELPA's allocation plan.

Pacific View provides special education and related services by hiring credentialed providers directly as well as by hiring credentialed or licensed providers through private agencies or independent contractors. School facilities are accessible for all students with disabilities. Middle and high school students have the opportunity to attend on-site and/or virtual learning classes during the school day. Students with special needs are supported in the classroom and, if needed, provided separate setting SAI services along with all other needed services and supports both virtually and onsite. K-5 students are enrolled in the home study program where students learn at home with a learning coach and are provided an online curriculum. All special education services and support for these students are provided while learning at home. Students and parents either come to campus or attend virtually to work with both the general education, special education teachers, and related service providers. If agreed upon, related services can be serviced virtually or in a mutually agreed upon place. Currently, students are provided the following services via vendor support: Speech language pathologist, Nursing plans, Vision/Hearing screenings, physical therapy, occupational therapy, adaptive

physical ed, deaf/hard of hearing, translation services, audiologists, and education related mental health services for both students and parents.

School Marketing Information

In alignment with charter law, PVC enrolls any student living in San Diego or the surrounding counties who would like to attend the school. PVC markets in the local community to ensure that the demographics of the school mirror that of the Oceanside and Moreno Valley communities and is proud to educate a diverse population of students. In addition to serving a community-aligned student population, as a DASS school, PVC continues to service a high percentage of students from a variety of significant subgroups including students with exceptional needs, low income students, and students who are credit deficient and needing remediation to be successful.

In the first nine months of the year, the marketing committee was focused on getting information out about our School by:

- Generating leads through Google Adwords
- Building a community on Facebook
- Posting on Instagram, Facebook, Twitter
- Advertising PVC through a Billboard in Moreno Valley
- Advertising in movie theaters in Moreno Valley
- Visiting schools in the local districts
- Improving search visibility with SEOs
- Advertising PVC on Bus Backs in Oceanside, Carlsbad, Vista
- Advertising via iHeartMedia

In the last three months of 2022, the approach was adjusted. Based on the key objective of the marketing strategy for the school, namely growth, Marketing made website SEO optimization key, which involves redesigning the website, and making it the information repository to which all lead generation activities are linked. The website overhaul also includes simplifying the Graphical User Interface, for easy access to information and the development of content that is relevant/of interest to anyone who visits the website.

The most efficient way of generating leads is to receive positive referrals. As PVC students come and leave campus at varying times, it is of paramount importance to instill a greater sense of community. Consequently, as a first step, the PVC Newsletter was introduced to help improve mind-share and dialogue amongst the students, parents and the school.

Lastly, the school continues to partner with local community organizations to increase support for students and to ensure that the community has access to information about the school programs from a variety of sources. These organizations include: Oceanside Police Department, Reach, Lifeline, Vista Community Clinic, Palomar Family Counseling, Oceanside Boys and Girls Club.

3. Attendance Data

Pacific View Charter School is an independent study school with a personalized learning model. Attendance is based on time-value of assignments completed, as outlined in the Independent Study Educational Code. Therefore, most of the attendance issues that occur at a traditional school site, such as tardiness, truancy, SARB, or referrals are generally not problematic at Pacific View Charter School. However, post-Covid the school has seen an increase in attendance and engagement issues, similar to national trends.

The following Tiered Re-Engagement Strategies are implemented for all students participating in independent study for 15 or more school days in a school year who are not generating attendance for more than 10 percent of required minimum instructional time over four continuous weeks of a local educational agency's approved instructional calendar, or 50 percent of the scheduled times of synchronous instruction in a school month as applicable by grade span, or who are in violation of the written agreement. Tiered reengagement strategies shall include at least all of the following:

- Verification of current contact information
- Notification to parent or guardian of lack of participation within one school day of the recording of a non-attendance day or lack of participation
- Outreach to determine pupil needs including connection with health and social services as necessary.
- Student Success Team meetings with student, parent, teacher and administration to determine steps to re-engage students in the educational program and provide interventions.

Table 1: Average Daily Attendance by Grade Level

Grade	2020-2021	2021-2022	2022-2023
K	5.58	8.83	11.04
1	2.60	6.69	5.74
2	8.91	8.99	3.71
3	6.00	7.39	7.74
4	5.66	8.03	7.06
5	4.56	6.78	6.44
6	10.33	32.45	20.10
7	33.45	29.95	48.15
8	77.74	46.61	43.42
9	75.97	166.88	144.01
10	125.45	190.61	177.50
11	167.03	173.48	172.75
12	199.86	235.72	132.07

As a nonclassroom-based, independent study school, Pacific View Charter School collects attendance through work completion, rather than physical presence, as required by law. The above chart calculates the standard deviation of each grade level's attendance.

4. Staff Information

Table 1: Certificated Staff Information

Credentialed Staff	Number	Percent of Total
Credentialed	49	88%
Psychologist	1	2%
Pupil Personnel Services	1	2%
Speech Pathologist	contracted	contracted
Administrators	5	8%
TOTAL	56	100%

Table 2: Certificated Staff Ethnicity

Credentialed by Ethnicity	Number	Percent of Total
Asian	1	2%
Chinese	1	2%
Filipino	1	2%
Hispanic/Latin X	6	11%
African American	3	5%
White	44	78%

Table 3: Credential Status

Clear Credential	87
Preliminary Credential	10
Level 1	0
Level 2	2
Teachers with EL Standing	55
BTSA Enrolled Teachers	8

Table 4: Staff Credential Types

Staff Credentials	2020-2021	2021-2022	2022-23
Administrative Services	2	4	5
English	16	11	17
Business (Intro)	1	1	1
Computer Concepts & Applications	1	0	0
CTE - Business / Construction Trade	1	0	0
Drama	0	0	1
Foreign Language - Spanish	0	0	2
Health Science	1	1	0
Math (Mathematics & Foundational Math)	9	7	8
Multiple / General Subject	16	13	17
Music	1	1	1
Physical Education	0	0	0
Pupil Services - Psychology	1	1	1
Pupil Services - Counseling	2	2	2
Social Science	23	20	19
Social Science (Economics)	0	0	1
Social Science (Intro)	0	0	1
Speech Language Pathologist	1	0	0
Special Education - AAAS	3	3	4
Special Education - Mild/Moderate	7	7	7
Special Education - Moderate/Severe	2	1	1
Special Education - Learning Handicap	1	0	1
Special Education - Severely Handicap	0	0	1
Science (Biology, Geo Sci, Physics, Chem)	6	6	9
TOTAL CREDENTIALS	94	78	99

Table 5: Credentialed Staff Education Levels

	Number	Percentage of Total
Bachelor's Degrees	56	100%
Master's Degrees	34	61%

Table 6: Certificated Salaries

Year	Teacher Salaries	Administrative Salaries
2022-2023	\$4,244,782	\$693,076
2021-2022	\$3,858,611	\$893,803
2020-2021	\$2,908,813	\$601,524

Table 7: Classified Staff Information

	Number
Office/Paraprofessionals	29
Classified - Confidential	3
Classified - Administrative	2

Table8: Classified Staff Ethnicity

Classified by Ethnicity	Number	Percentage of Total
Hispanic/Latin X	18	53%
African American	2	6%
Pacific Islander	1	3%
Asian Indian	1	3%
Chinese	1	3%
White	11	32%

Professional Development

Professional Development is at the core of the school's success and data-driven culture. During the 2022-2023 school year, Pacific View continued to implement a schoolwide Instructional Framework to guide all staff in teaching and learning. Individualized coaching for all instructional staff was implemented around identified areas of growth and in alignment with the school's Framework.

In addition, PVC began the school year with a team and culture building training through Emergenetics to improve communication and support between staff members. A schoolwide half day safety training was also conducted through the KSL company, providing site-specific safety training at both sites. Finally, PVC continues to provide professional development based on identified goals in the school's LCAP and has a process for staff to request and receive relevant professional development and training of interest. The following conferences, trainings and professional development events were attended by staff in the 2022-23 school year:

- NWEA Implementation
- NWEA Growth Reports
- Restorative Practices Refresher
- CCSA Conference
- WestEd ELD Training
- Statewide Financial Aide Workshop
- CSU High School Conference
- Teacher Assignment Data Rollout
- Title IX Training Workshop
- Charter School HR: Employment Law
- Charter School HR: Handling Difficult Conversations
- Attendance Works Training
- LCFF School Summit
- Governor's Budget Workshop
- Charter School Accounting and Oversight
- Great California ShakeOut
- Top 4 Safety Risks and How to Protect Your Students
- El Dorado Charter Selpa Leadership Academy
- In2vate Child Trafficking Awareness
- Independent Study 101
- APlus Network Conference
- CSDC Leadership Conference
- May Revision Workshop



5. School Culture and Climate

Educational Partner Relationships

Throughout the school year, staff was engaged through surveys, monthly staff meetings, weekly department meetings and the PLCs. 90% of staff feel they have the tools necessary to be successful at their jobs, with the primary request being additional time in the day. 98% of staff believe that PVC is able to meet the needs of the students at the school. 91% report being satisfied with their positions. Staff survey recommendations included continuing with the graduation planners, more career and college trips, training for all staff on post-secondary options for students. They also recommended developing an alumni network. Staff also suggested increased tutoring, a review of the ELA courses, development of a common ELA language and further electives that incentivize reading to improve reading performance for students.

Students are also encouraged to participate in biannual surveys, to discuss ideas with their teachers and to engage in polls and questionnaires through Schoology. Students responding to the surveys continue to report a high level of satisfaction, 94% reported overall satisfaction with the school and 90% of respondents were satisfied with their Supervisory Teachers. 96% of students stated that they receive sufficient help with their school work, consistent with previous years. However only 57% reported that they have created a plan for graduation, which is a 10% increase over last year. When targeting 12th grade students however, 93% reported that they had met with the school counselor to plan for graduation and to complete applications. 94% of students indicate that they feel supported by the school in overcoming difficulties. 73% believe the school takes bullying seriously, and only 3% of students reported not feeling safe at school. Students requested more tutoring, different courses and more extra curricular activities as well as more college and career presentations. Additionally, many students requested better food, continuing to have security on campus and more social events on campus. Students overwhelmingly supported continuing the health and wellness day that was held this year.

Suspension Rate

Suspension Rates at PVC have remained consistently low and are primarily due to confiscation of controlled substances and not to defiance, disruptions or other discipline issues. The extremely low suspension rate in 2020-21 was due to the covid-19 pandemic and the lack of students on campus. PVC continues with the implementation of the alternative to suspension program that allows students who would have otherwise been suspended for low level infractions, to remain on campus in a supervised environment to complete school work, participate in counseling and complete community service instead of losing campus privileges.

Table 1: Suspensions and Expulsions - 3-Year Comparison

	Suspensions	Expulsions
2020-2021	2	0
2021-2022	9	0

2022-2023	9	0
-----------	---	---

Extra Curricular Activities

PVC staff worked hard to encourage student participation in extra curricular activities in the 2022/23 school year. Major events such as Family Movie Night, Winter Festival and Fit and Fun Day were introduced, providing schoolwide socialization opportunities.



PVC also held the first ever High School Dance at the El Corazon Senior Center and students from both campuses attended.



The school continued to prioritize college and career readiness by hosting a Career Day, a variety of onsite college and career presentations and field trips to Moreno Valley College, Palomar College and MiraCosta College. Students also participated in co-ed sports and a variety of clubs. Active clubs for grades 9-12 included the Fundraising Club, Art Club, and Gameboard Club. For grades 6-8, students participated in the Democracy and Debate Club.



6. Performance Data

- A. School Performance Updates
- B. State Assessment Data
- C. Local Assessments
- D. Semester Grade Reports
- E. Graduation and Credit Data

A. School Performance Updates: DASS Status and Alternative Metrics

PVC continues to qualify for Dashboard Alternative School Status (DASS) and was re-approved in the 2022-23 school year for another three year term. Dashboard Alternative School Status is the alternative accountability system for schools that serve a “high risk” population of students. 70% of the student population must fall into one of the high risk categories in order for the school to qualify. DASS schools are measured on alternative metrics for academic achievement and for graduation rate, reflecting the different needs of these students. The California State Dashboard continues to be an ineffective way to measure progress for Pacific View and other DASS qualified schools.

In addition to the Dashboard changes, DASS Eligibility also changes the way that DASS Charter schools are considered for charter renewal. Schools qualifying for the Dashboard Alternative School System are not subject to the three general renewal criteria. Instead, authorizers shall consider “performance on alternative metrics applicable to the charter school based on the population served” in addition to the DASS-specific Dashboard indicators. During the 2022/23 school year, PVC and OUSD mutually agreed on these alternative metrics. These alternatives are categorized in alignment with the categories set forth in the California School Dashboard. These metrics include the following and data regarding each metric is included in the appropriate section below:

- ❖ Academic Performance - Growth
- ❖ Academic Performance - Similar School Comparison
- ❖ Academic Engagement - Credit Completion
- ❖ Academic Engagement - 1-Year Graduation Cohort
- ❖ College and Career Readiness - Post-Secondary Plans
- ❖ Conditions and Climate - Student Surveys

B. SBAC and ELPAC Data

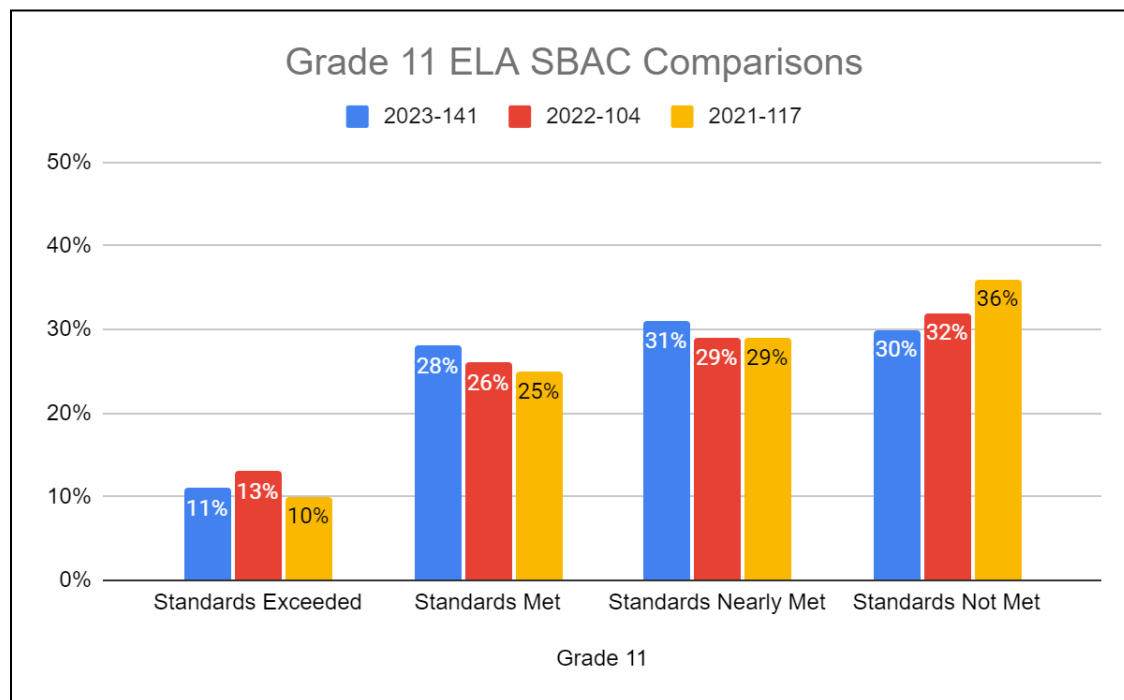
As mentioned previously, Pacific View serves a very specific group of students, the majority of whom are considered 'high risk'. The metrics for meeting standards on the state SBAC test do not accurately reflect what students at Pacific View are able to accomplish. Reviewing information related to student grades, recovery from credit deficiencies, and graduation from high school are all more relevant factors of student success and will be highlighted in further sections below. With that being said, students at PVC continue to show growth and outperform students enrolled at similar schools, indicating that the interventions and supports offered at PVC are beneficial to students.

English/Language Arts SBAC Performance

ELA SBAC Performance - 3 Year Comparison - Grade 11

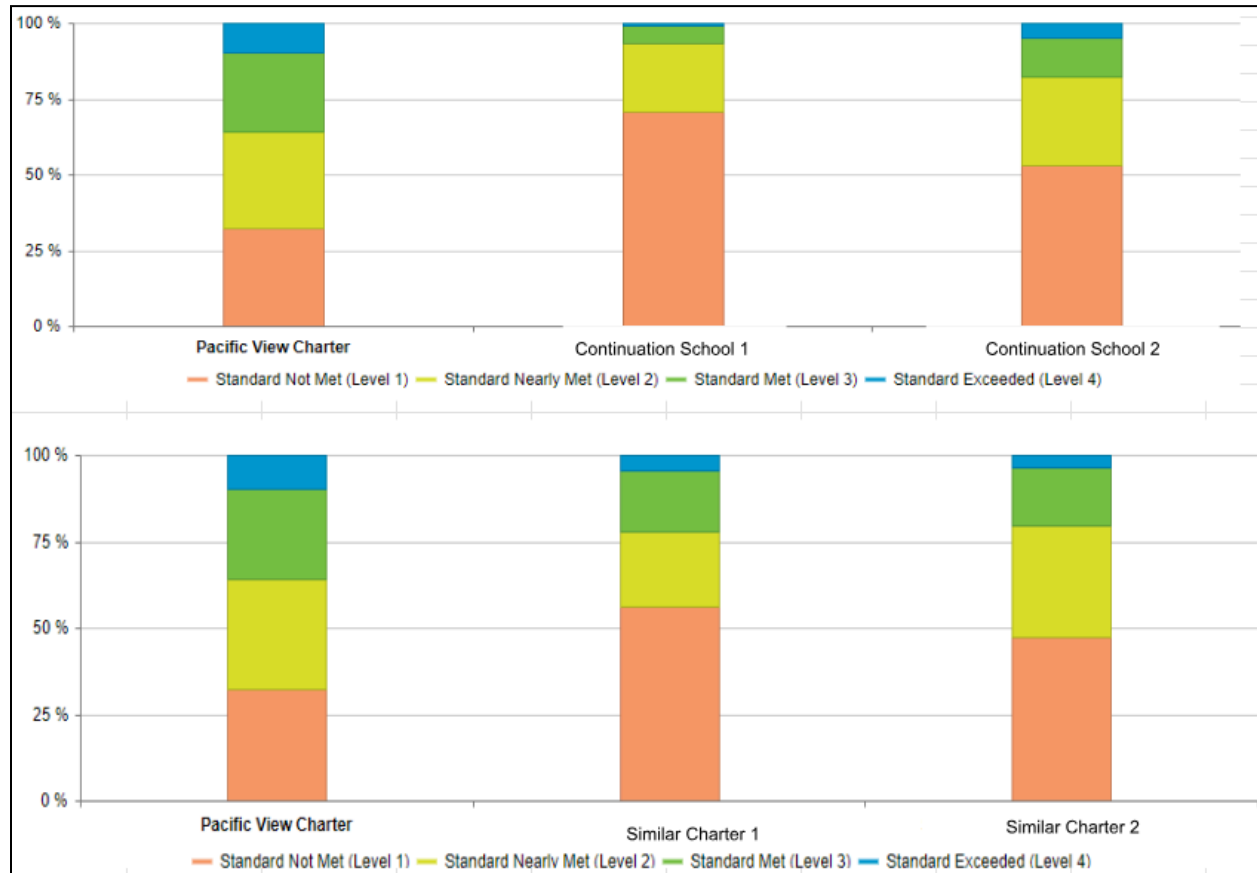
Pacific View Charter is open to any students in San Diego and the surrounding counties wishing to attend, however, the majority of students who attend at the high school level come to PVC after being unsuccessful at a traditional high school. Many high school students enter PVC with reading skills below to far below grade level. The personalized learning model at PVC allows students to continue in grade level courses, while also enrolling in intervention courses to build deficient skills. PVC feels that students in the 11th grade who require reading intervention and foundational curriculum cannot be expected to perform at standard on the CAASPP Smarter Balanced Assessments and this explains the reason for lower performance on the state exam. However, students continue to make gains in ELA as demonstrated by the increases in students meeting standards for ELA over time. In the 2022/23 school year, students in Grade 11 showed a scaled score increase from the previous year, as more students scored standards met than the previous year.

Graph 1: Grade 11 ELA SBAC Comparisons 2021-2023



PVC also compared 2023 ELA SBAC Scores to the other similar schools (Continuation and DASS qualified) schools in the local area. When compared to these schools, PVC ranks 1st in ELA performance, indicating that the interventions and supports for students in ELA are working and helping students to continue to outperform students in the schools in which they would otherwise attend.

Graph 2: ELA SBAC Similar Schools Comparison



English/Language Arts Strategies and Interventions

PVC is working on the following to help students build skills in reading, writing, speaking and listening:

- Redesign reading intervention course in high school to better meet student needs
- Data analysis of student learning gaps by Ed Specialists and Gen Ed teachers
- Pull out class for ELA for grades 6, 7 and 8 to support students with highest need
- Additional updates to existing curriculum to provide additional grade level supports, and additional scaffolding to assist students with reading grade level material
- Continued analysis of SBAC Accommodations to ensure correct supports are in place during testing. Training for both students and teachers on these accommodations.
- Staff training on using NWEA Maps Score Reports to drive instruction in the classroom.
- Instructional coaching for ELA teachers.

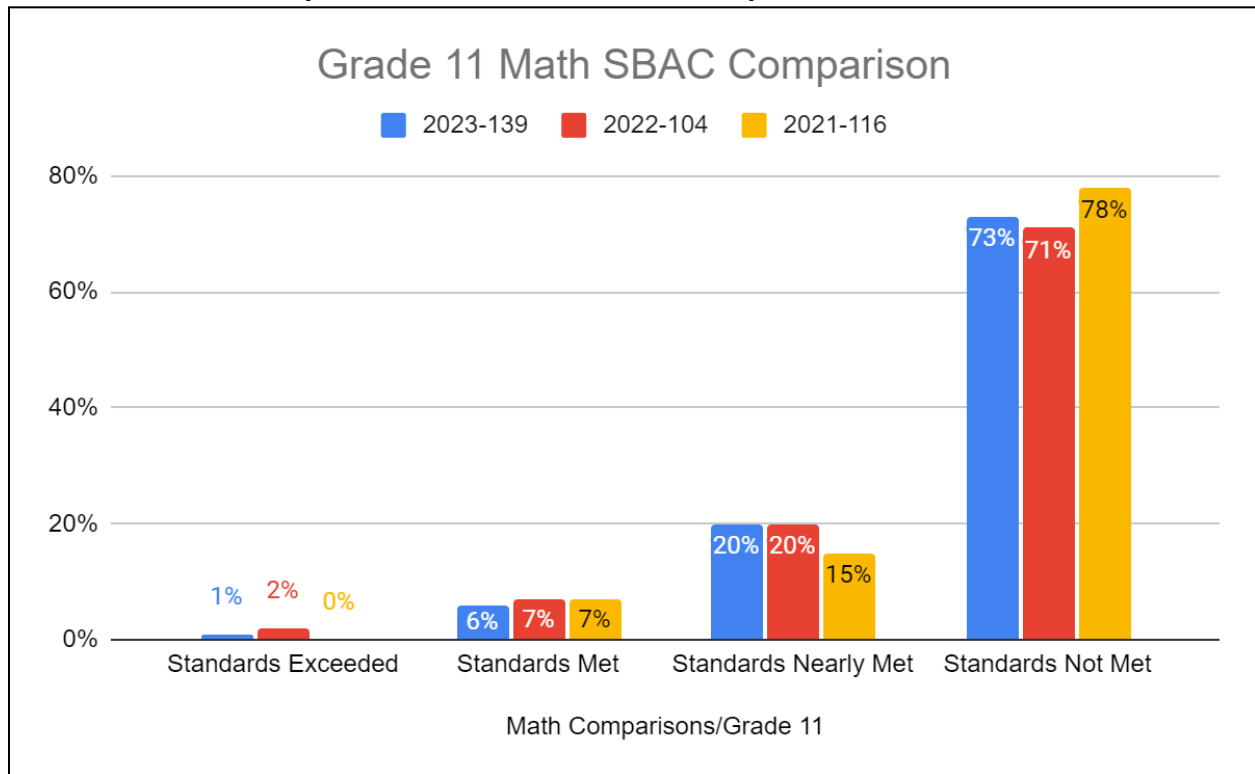
Math SBAC Performance

Math SBAC - 3 Year Comparison Grade 11

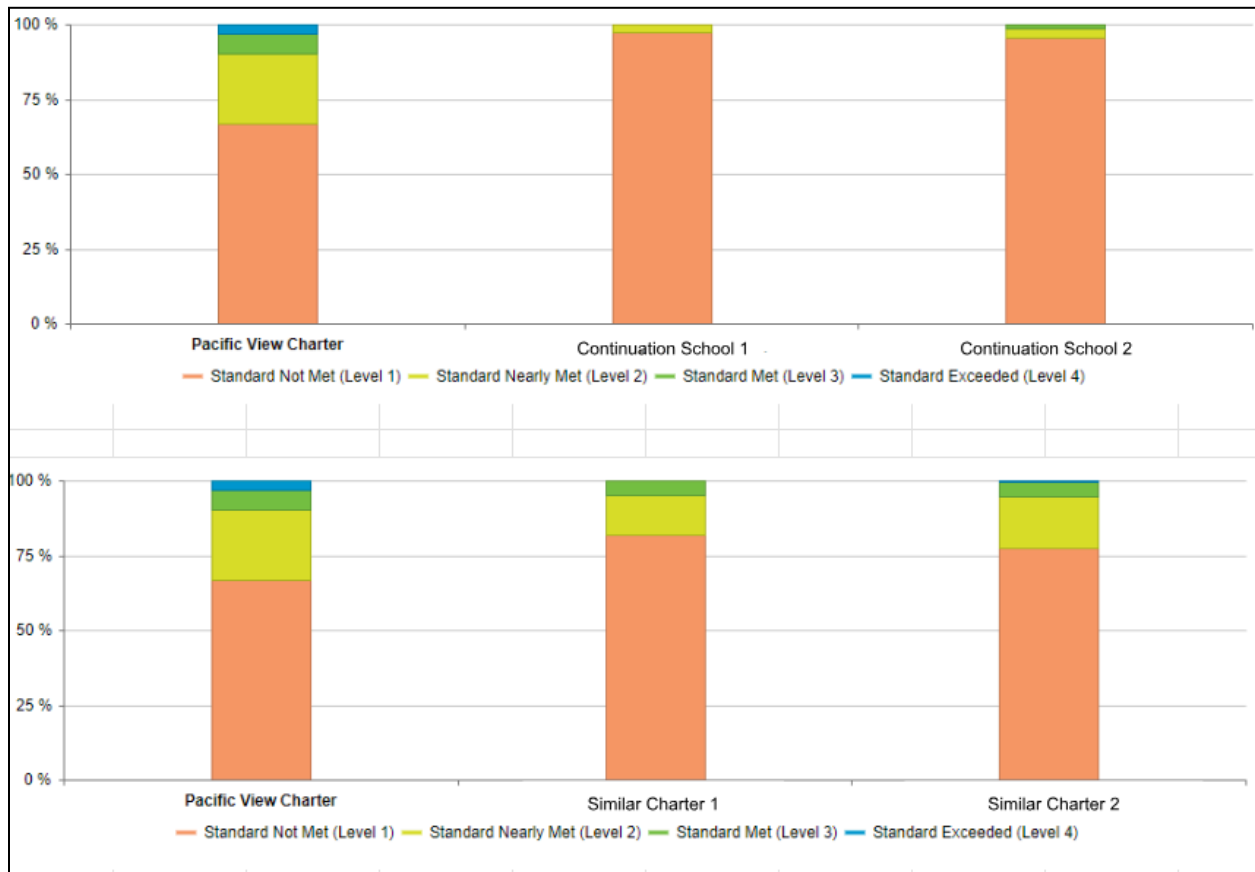
PVC serves those students who have been unable to mold themselves into the box of traditional education and require a different approach and mindset than a typical school. Students arrive at PVC after having been unsuccessful specifically in math, and often need remediation in order to be successful in grade level math courses. The school program allows students at any grade level to go back and take the appropriate courses to build mathematical skills in order to be successful in grade level math courses, even at the 11th and 12th grade years. Students are also not allowed to advance in math courses until they have demonstrated proficiency in their current course through a passing grade.

Because so many students need remediation in math, PVC feels that while the CAASPP test for math may assess where students are, it does not take into account the progress they have made, nor the fact that the majority of 11th grade students are not enrolled in 11th grade math courses (Math 3 or higher). However, students held steady this year in performance and show growth over time. Students also significantly outperformed students at similar schools both continuation and charter, indicating that the interventions and supports for math continue to benefit students.

Graph 3: Grade 11 Math SBAC Comparison 2021-2023



PVC compares 2023 Math SBAC Scores to the other similar schools, both continuation and DASS qualified charter schools in the local area. When compared to these schools, PVC ranks 1st in Math performance, indicating that the interventions and supports for students is superior to that which they would receive at the majority of other schools they would otherwise attend.

Graph 4: Math SBAC Similar Schools Comparison

Math Strategies and Interventions

PVC is working on the following initiatives and interventions to support math growth both schoolwide and for significant subgroups:

- Evaluate which standards from Math 3 can be taught in Math 1 and Math 2 so students have exposure to content
- Implement local assessment NWEA Maps to track growth at beginning and end of each HS Math course
- Change testing schedule for K8 to break math test into smaller testing blocks
- Host Math review sessions prior to SBAC tests to help students understand how to use the accommodations embedded in the test and review the skills needed to take the SBAC
- Train teachers in interpreting NWEA Student Score Reports to drive instruction
- Create a process for correctly identifying students with learning challenges and train supervisory teachers in this process.

Grades 3-8 Longitudinal SBAC Data

(students in grades 3-8 did not take the SBAC in 2020 or 2021 due to the Covid Pandemic)

Graph 5: Percentage of students meeting or exceeding standards grades 3-8: Language Arts 2019-2023

*n/a = student groups less than 15 students.

	2019	2022	2023
Grade 3	n/a	n/a	n/a
Grade 4	n/a	n/a	n/a
Grade 5	n/a	n/a	n/a
Grade 6	30	34	n/a
Grade 7	28	24	28
Grade 8	34	26	26

Graph 6: Percentage of students meeting or exceeding standards grades 3-8: Math 2019-2023

*n/a = student groups less than 15 students.

	2019	2022	
Grade 3	n/a	n/a	n/a
Grade 4	n/a	n/a	n/a
Grade 5	n/a	n/a	n/a
Grade 6	12	17	n/a
Grade 7	2	9	17
Grade 8	12	8	6

The transitional nature of students enrolling at the elementary and middle school levels means that PVC has an extremely small cohort of students who are educated by PVC from year to year. This fact in combination with the two year break in testing, makes it difficult to compare progress in student learning based on state assessment results. Students in grade 7 made significant improvements compared to previous years, however grade 8 showed a decline. These inconsistencies in the progress made by the middle school students indicate a continued need to focus interventions and supports to improve ELA and math learning overall in that program.

English Language Proficiency

When a student is identified as an English Language Learner, the student is provided with appropriate curriculum and instruction, and is given an annual ELPAC assessment. Performance data is reviewed each year and students reclassify when they meet the state requirements for reclassification. English Language development continues to be an area of

growth for the students, especially for those students who arrive during the middle of the school year. The school has targeted EL Performance as an identified need in the school's LCAP.

Graph 7: Reclassification Rates

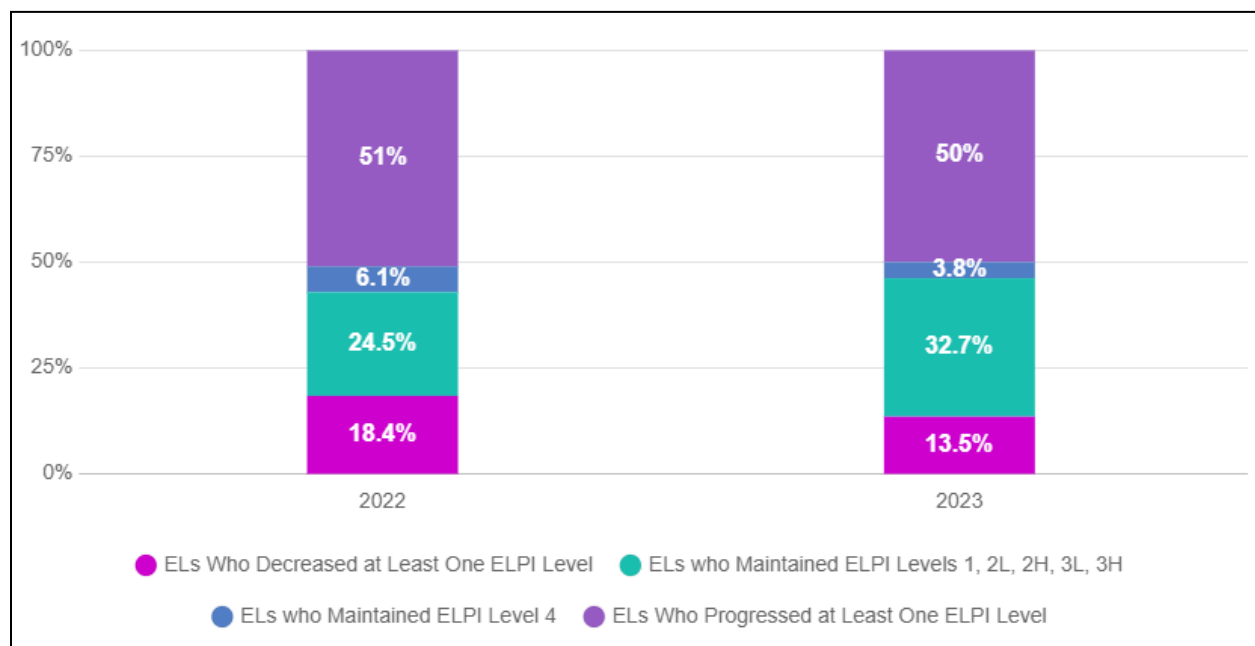
Reclassification Rates for ELs			
Year	2019/2020	2020/2021	2022/2023
Students	6/59	2/60	10/69
Percentage	10%	3.3%	14%

**Graph 8: English Language Proficiency Assessments for California (ELPAC) Results
Percentage of Students Performing at Level 4**

ELPAC Performance				
Year	19/20	20/21	21/22	22/23
Percentage	17%	8%	28%	14%

ELPI Performance

The state of California now records the English Learner Progress Indicator for English Learners. This measures the percentage of students making progress towards English proficiency or maintaining the highest level on the ELPAC. For the 2022/23 school year, PVC had 46.7% of students making progress towards EL Proficiency. While this is a decline from last year - it is important to recognize what that data does not show. Fewer students decreased in level, more students maintained progress and the same number of students increased levels as last year. In addition, the state average also declined and is only 2 percentage points higher than PVC's (48.7%). This is extremely significant considering the high percentage of at-promise students the school serves.

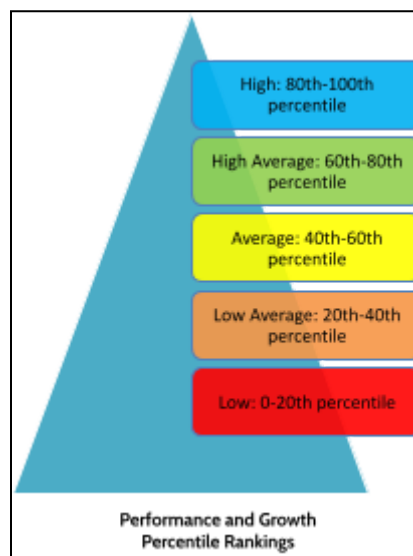


C. Local Assessments

NWEA

Starting in the 2021-22 school year, PVC began assessing students using the NWEA Measure of Academic Progress (MAP) tests. 2021-22 served as a baseline to establish student score bands and set goals for future years. By switching to NWEA MAP assessments, a new tiered percentile chart was applied, with five tiers of classification split evenly into fifths. The plan for administering the diagnostic assessments is:

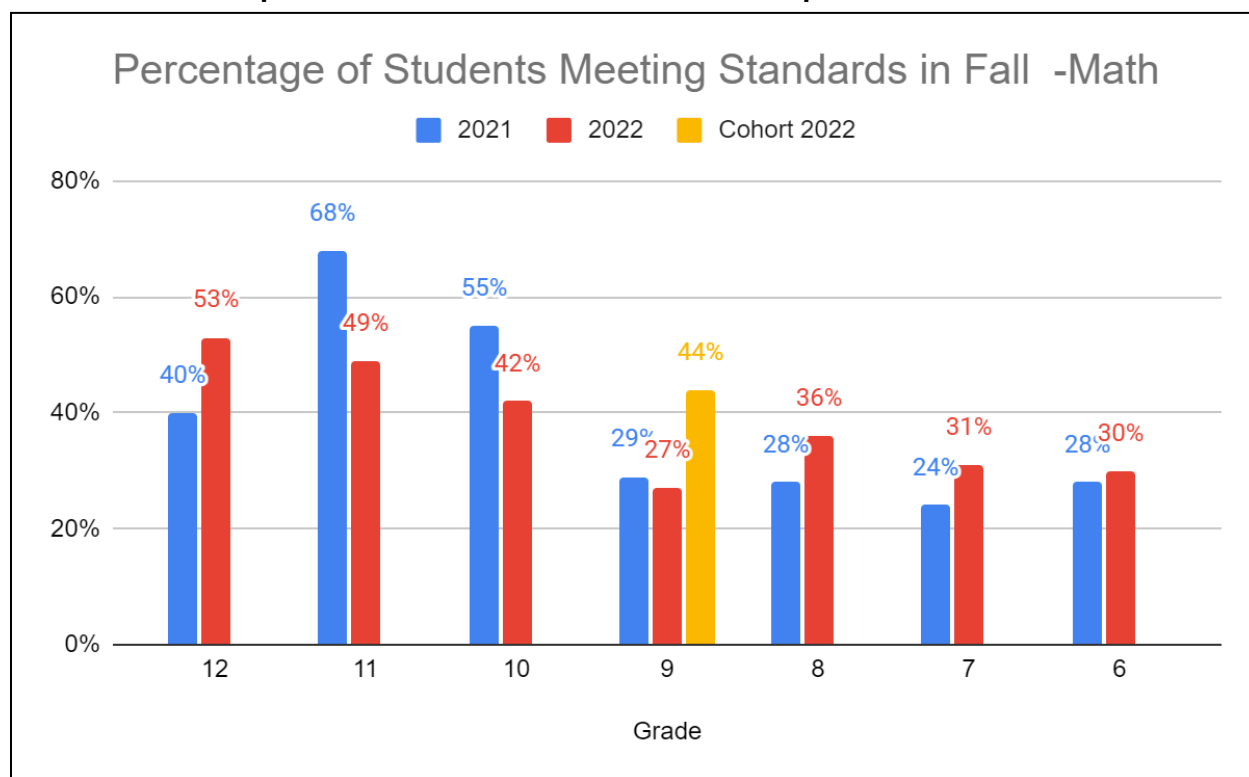
- In grades 2-8, students will be tested in ELA and Math at the beginning of the school year (or upon enrollment) to determine the need for intervention and instructional support. A mid-year assessment will be used to guide instruction and track student progress and an end of year assessment will be conducted to determine overall growth for the year.
- High school students will be tested at the beginning of the school year (or upon enrollment) to help guide decisions on course placement and intervention and at the end of the year to track growth. All teachers document the progress of every student in an RTI chart.



Analysis of 2022/23 Data allowed for comparisons from one year to the next. Student progress in the Maps test was measured by both Achievement and Growth. Achievement scores tended to trend higher than the SBAC scores, especially in the upper level grades. The following charts show Math achievement in both Map scores for middle school and high school students:

NWEA Maps Math

Graph 1: Math Achievement Fall 2021 Compared to Fall 2022



Graph 1 shows the percentage of students who are meeting standards in the Fall of 2022 compared to Fall of 2021. This graph serves as a baseline for where students are at the beginning of the year. Due to the transient nature of the student population at Pacific View, this graph indicates that high school-aged students arriving at PVC are performing lower in math upon enrollment in 2022 than in 2021, however cohorted students (those who have been at PVC for a year) outperform those entering the school from another school. This is consistent with quantitative data collected from teacher feedback.

Table 1: Math Achievement: Percentage of Students Meeting Standards in Math

Percentage of Students Meeting Standards				
Grade	2022	2023	Cohort 2023	
12	54%	64%	70%	Higher
11	45%	46%	47%	Higher
10	46%	48%	50%	Higher
9	29%	32%	52%	Higher
8	31%	31%		Same
7	24%	28%		Higher
6	29%	27%		Lower

Table 1 shows the percentage of students who meet standards in math as measured by the spring assessment. Overall, students performed better this spring than last, indicating that the interventions and supports in place at PVC are benefiting students' math knowledge acquisition. Of particular note, Cohorted students (those that have attended PVC for at least 1 year) outperform students who have not attended PVC for at least a year in every grade level.

When examining Maps scores for Growth, as opposed to achievement, it is significant to note that five out of seven grades of statistical significance (grades 2-5 have n sizes >15) showed growth in math from the fall assessment to the spring assessment with the exception of grades 6 and 11 :

Graph 2: Math Growth Percentiles Fall to Spring 2023

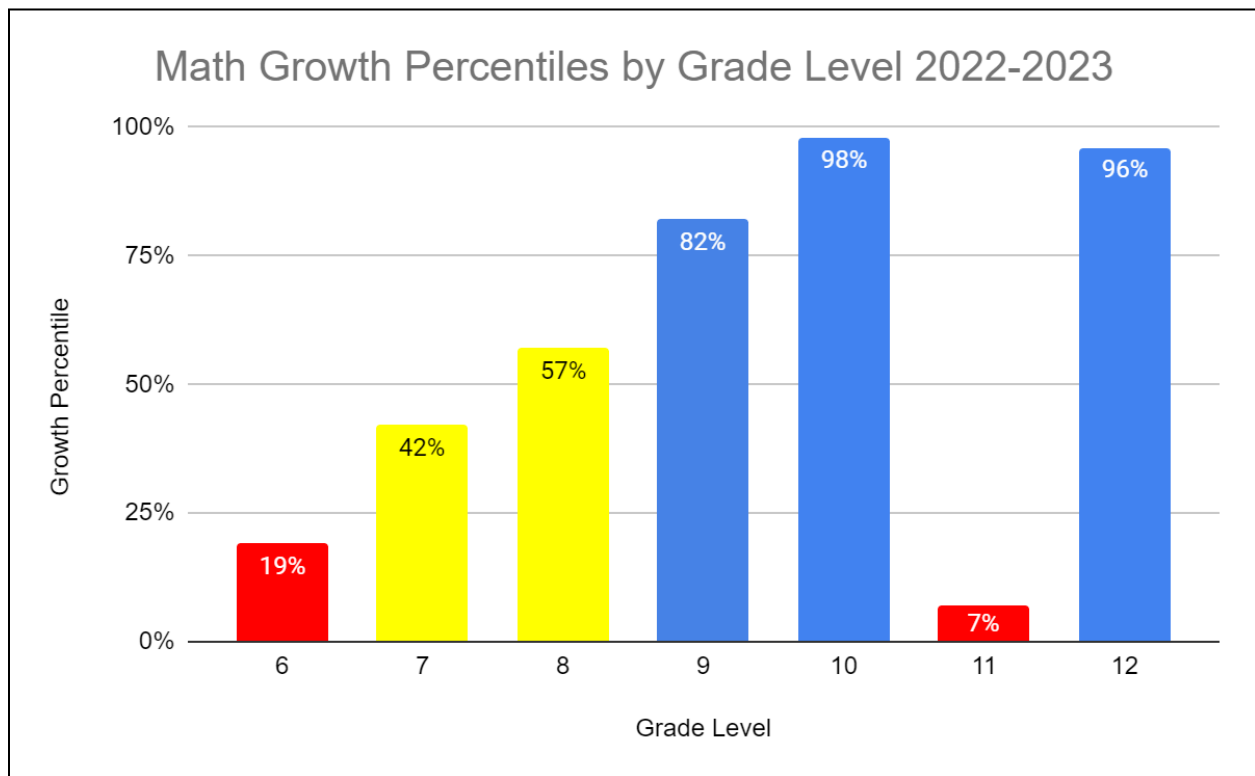
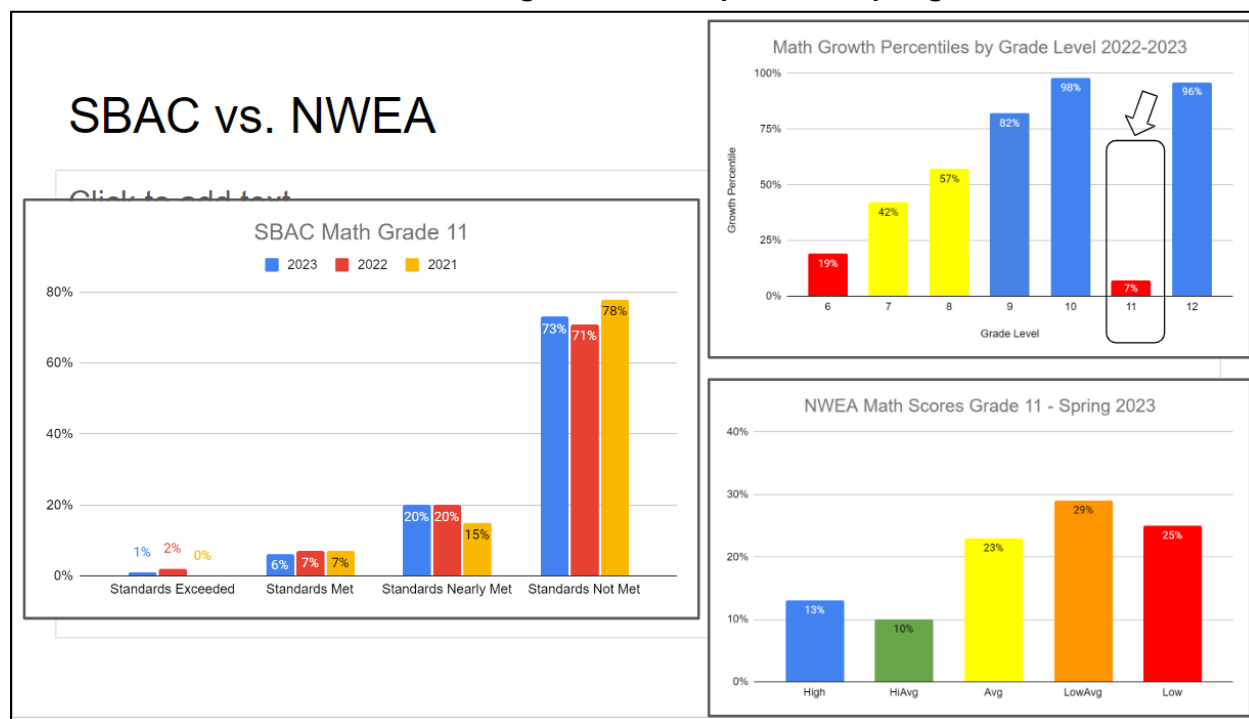


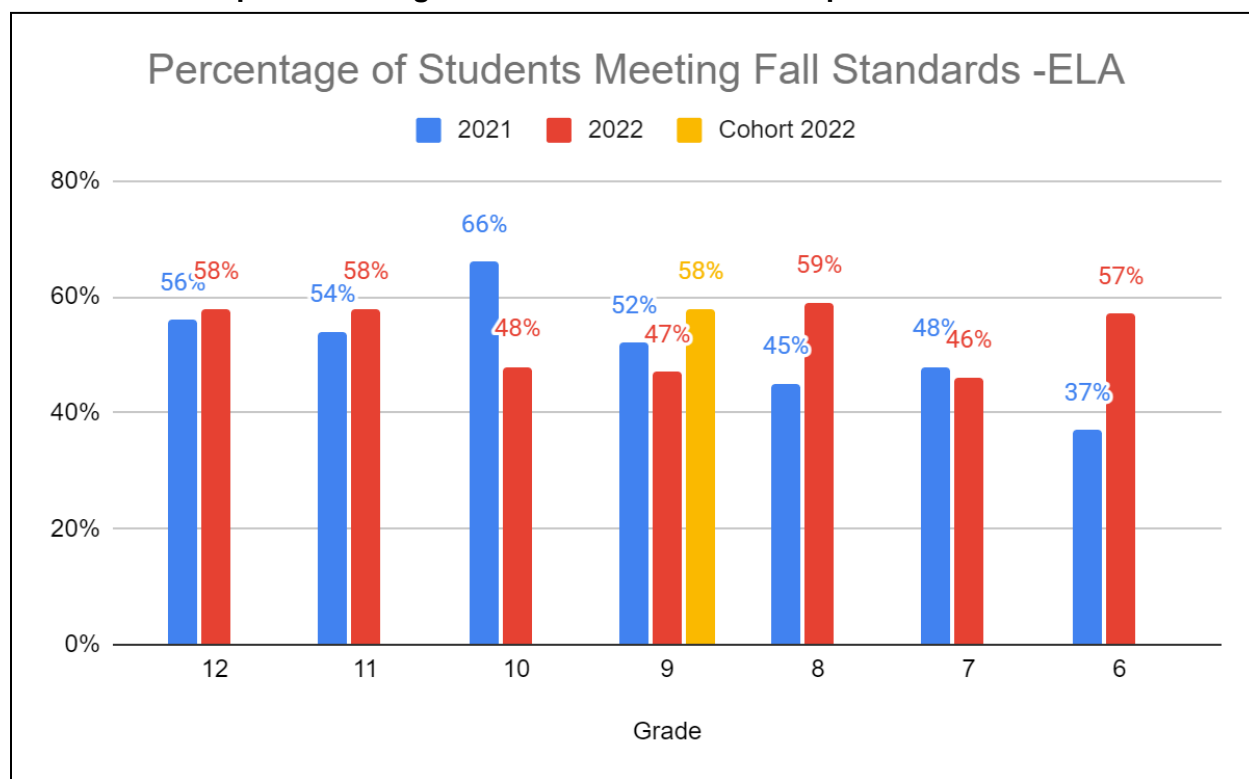
Table 2: Math Testing/Growth Comparison - Spring 2023



As to be expected, students performed better on their semester grade reports than on their individual Map tests. For grade 11, the SBAC scores were significantly lower than the spring Math Maps test with 46% of students meeting the standard for Maps but only 7% meeting the state standard on SBAC. It is also important to note that although student performance in grade 11 was higher on their Maps scores than previously, growth declined. This may be due to testing fatigue and the school will need to examine testing schedules for this grade next year.

NWEA Maps - Reading

Graph 3: Reading Achievement Fall 2021 Compared to Fall 2022



Graph 3 shows the percentage of students who are meeting standards in the Fall of 2022 compared to Fall of 2021. This graph serves as a baseline for where students are at the beginning of the year. Similar to the math scores, reading scores also indicate that high school-aged students arriving at PVC are performing lower in reading upon enrollment in 2022 than in 2021, however cohorted students (those who have been at PVC for a year) outperform those entering the school from another school. This is consistent with quantitative data collected from teacher feedback.

Table 3: Reading Achievement: Percentage of Students Meeting Standards in Reading (Spring 2023)

Percentage of Students Meeting Standards				
Grade	2022	2023	Cohort 2023	
12	55%	70%	81%	Higher
11	50%	51%	61%	Higher
10	52%	43%	44%	Lower
9	38%	39%	52%	Higher
8	47%	41%		Lower
7	42%	44%		Higher
6	36%	47%		Higher

Table 3 shows the percentage of students who meet standards in reading as measured by the spring assessment. Overall, students performed better this spring than last with the exception of two grade levels (grade 10 and grade 8), indicating that the interventions and supports in place at PVC are benefiting students' reading knowledge acquisition. Of particular note, just like in math achievement, Cohorted students (those that have attended PVC for at least 1 year) outperform students who have not attended PVC for at least a year in every grade level for reading.

When examining Maps scores for Growth, as opposed to achievement and as opposed to math, there is significant work to do. Students do not grow at the expected rates as measured by the Maps test. Although 5 out of the seven grade levels with significant numbers did grow, the growth was less than predicted. Two grade levels showed negative growth targets. Because of this, there will be a schoolwide focus on Reading in the 23/24 school year.

Graph 4: Reading Growth Percentiles Fall to Spring 2023

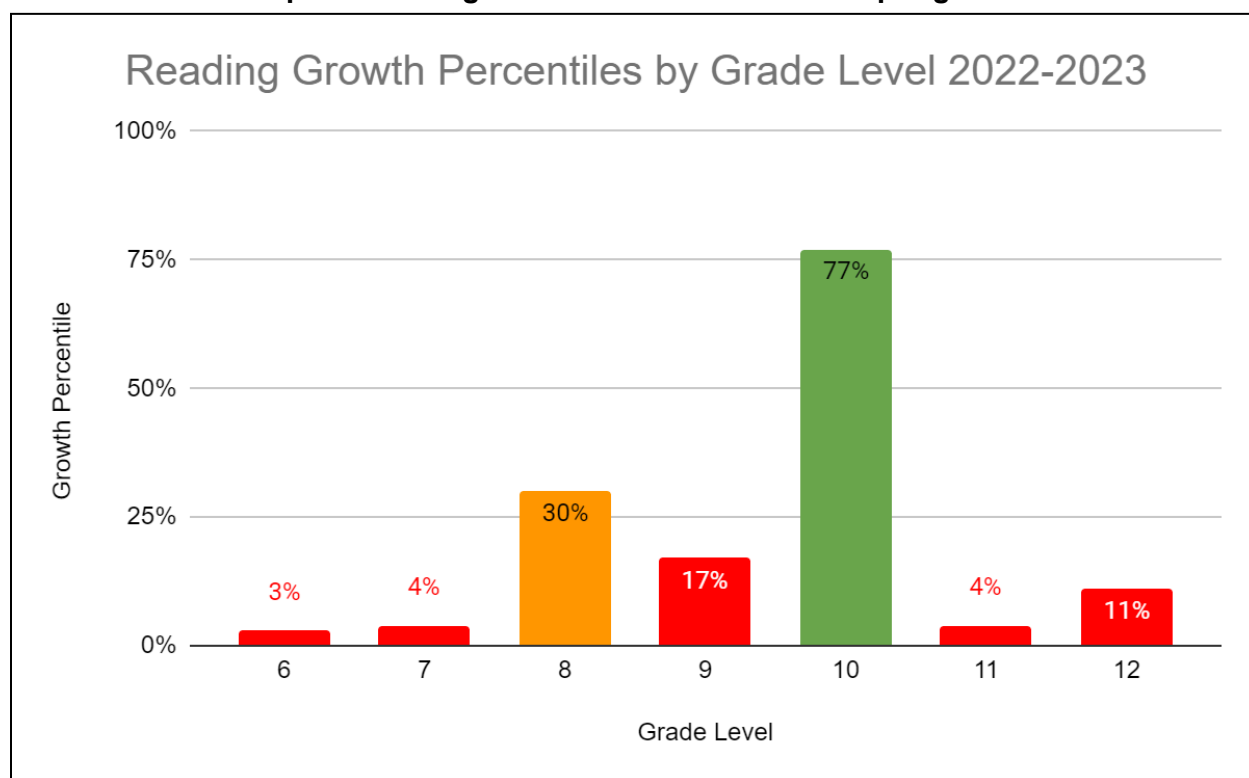
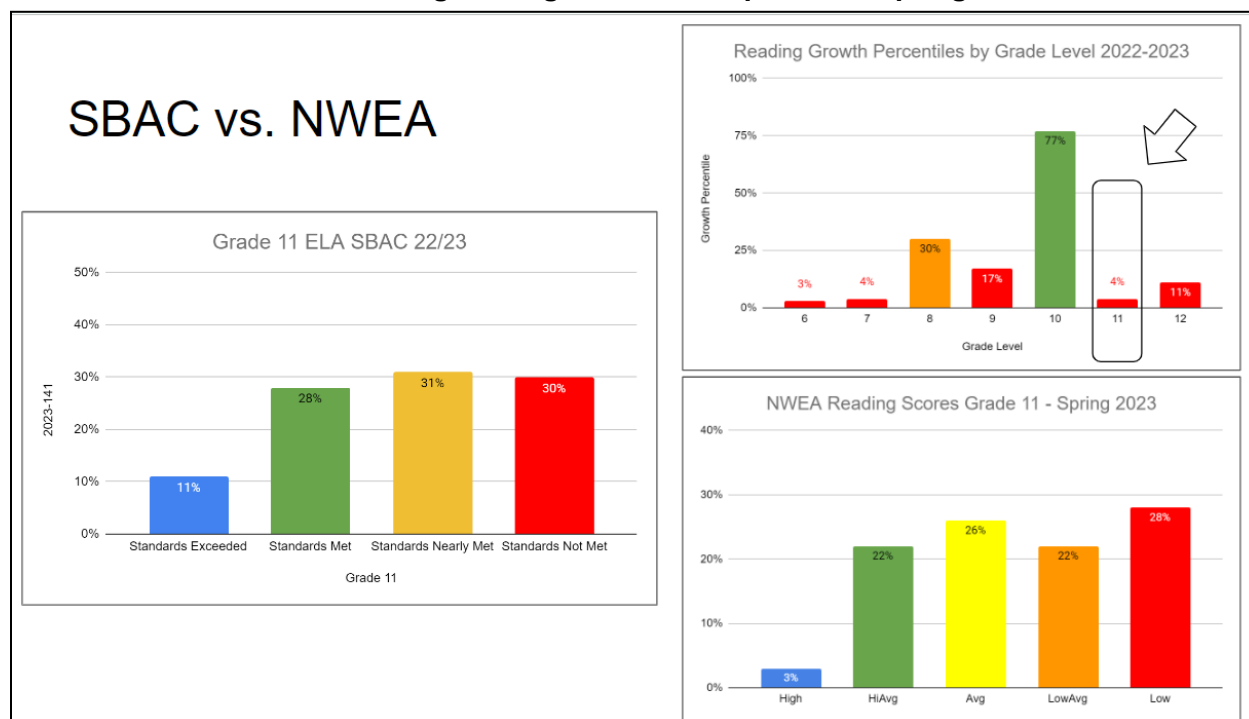


Table 4: Reading Testing/Growth Comparison - Spring 2023



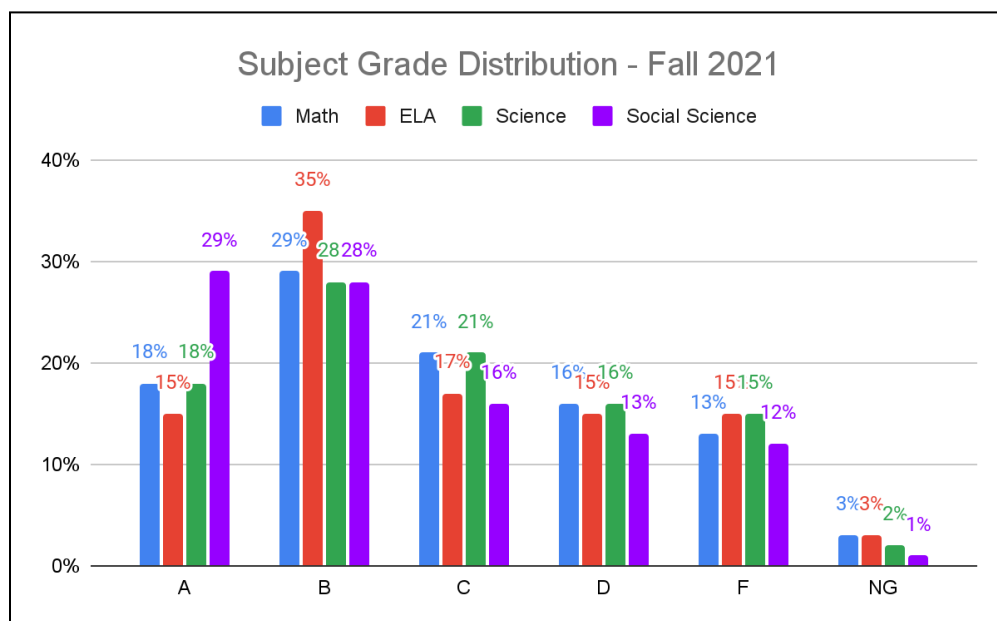
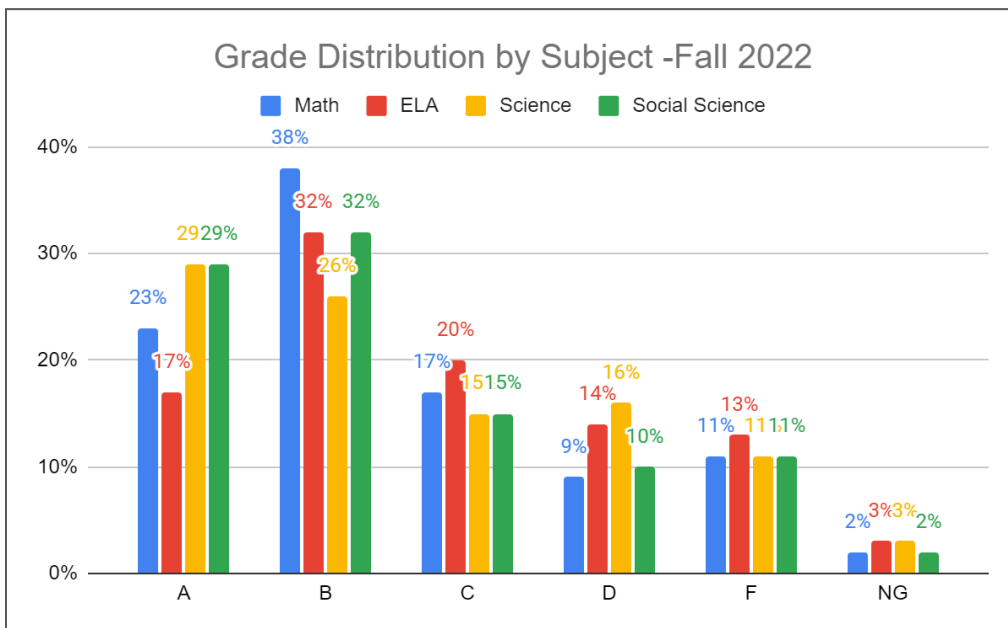
Students in grade 11 also took the state SBAC exam and in this case, student scores on both assessments correlated fairly nicely (49% of students met standards for Reading on the Maps test and 39% of students met standards for the ELA SBAC).

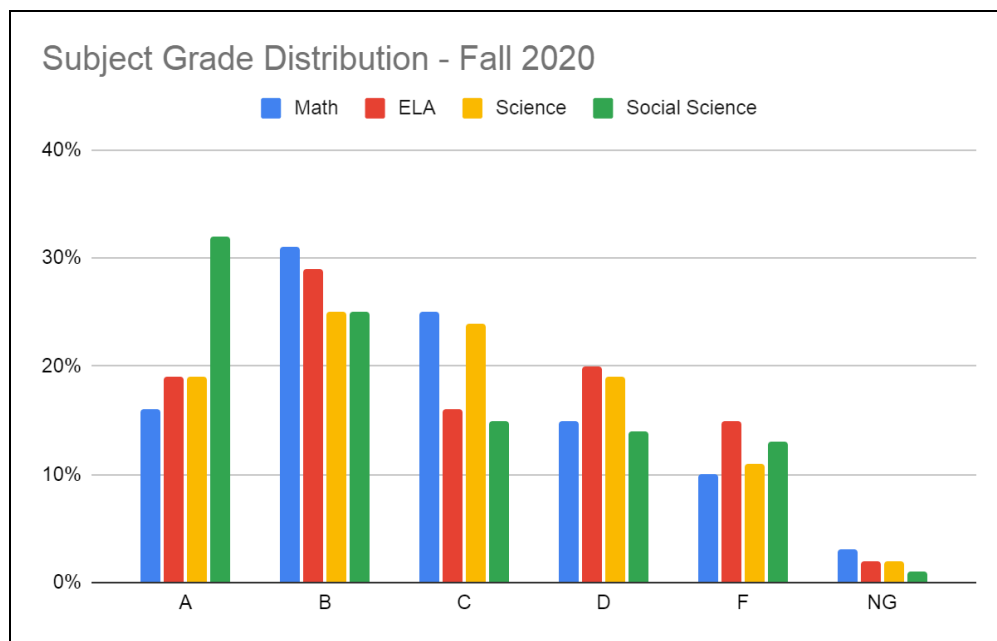
D. Semester Grade Reports

Fall 2022 Semester (Semester 1) Grade Reports

The following charts show Fall (Semester 1) grades for high school students for the previous 3 years, both in aggregate and by significant subgroups.

Graphs 1-3: Grade Distribution by Subject Area Fall 2020-2022

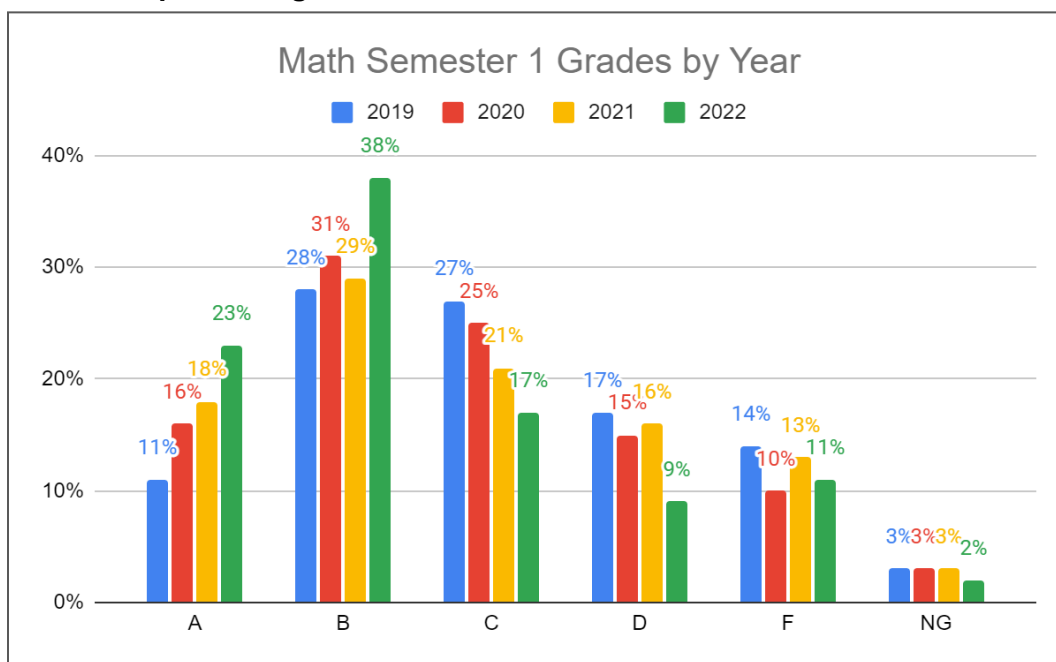


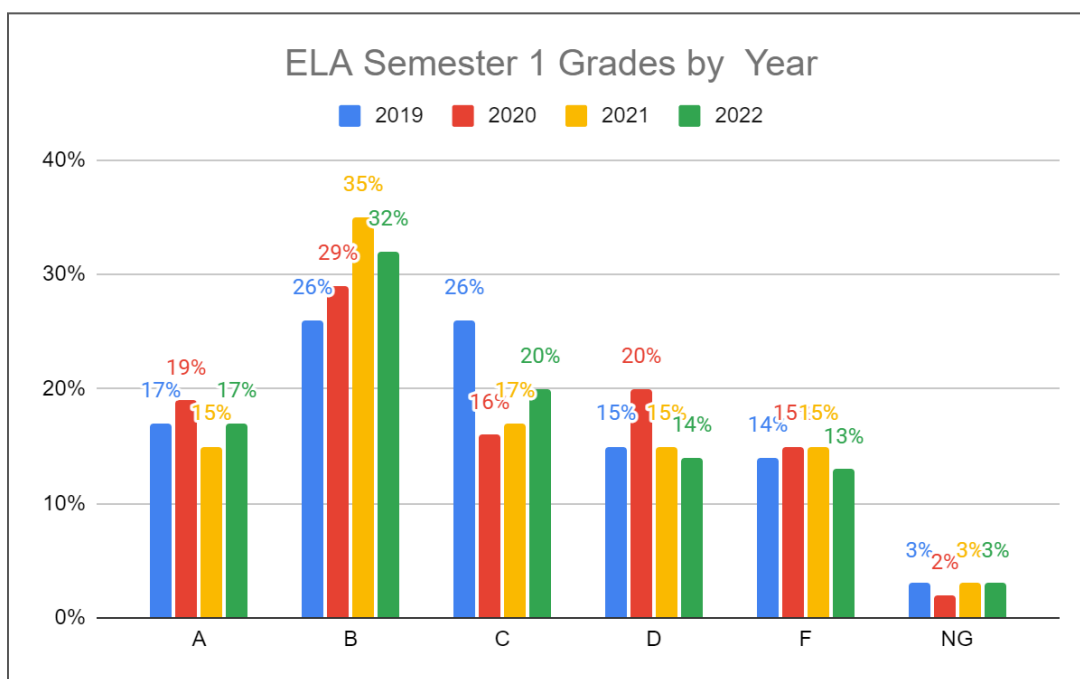


An analysis of the grade reports by subject areas show:

- Students consistently earn more As in Social Science classes than in other subjects. However there was an uptick in As for Science in the 2022 Fall Semester
- Students consistently score more As and Bs in all subjects than Ds and Fs.

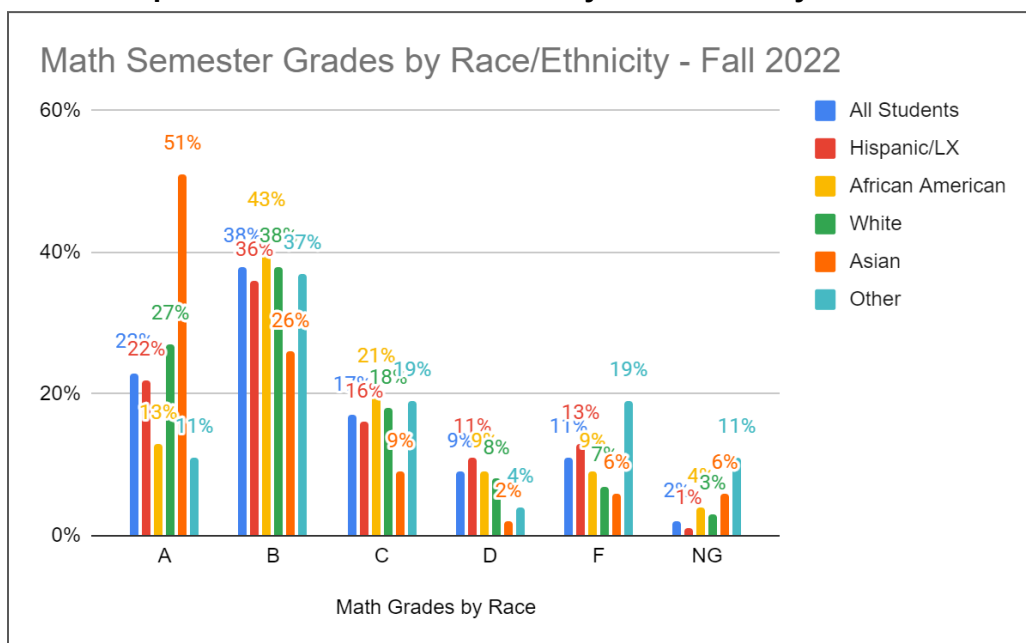
Graph 4: Longitudinal Semester 1 Math Grades Fall 2019-2022

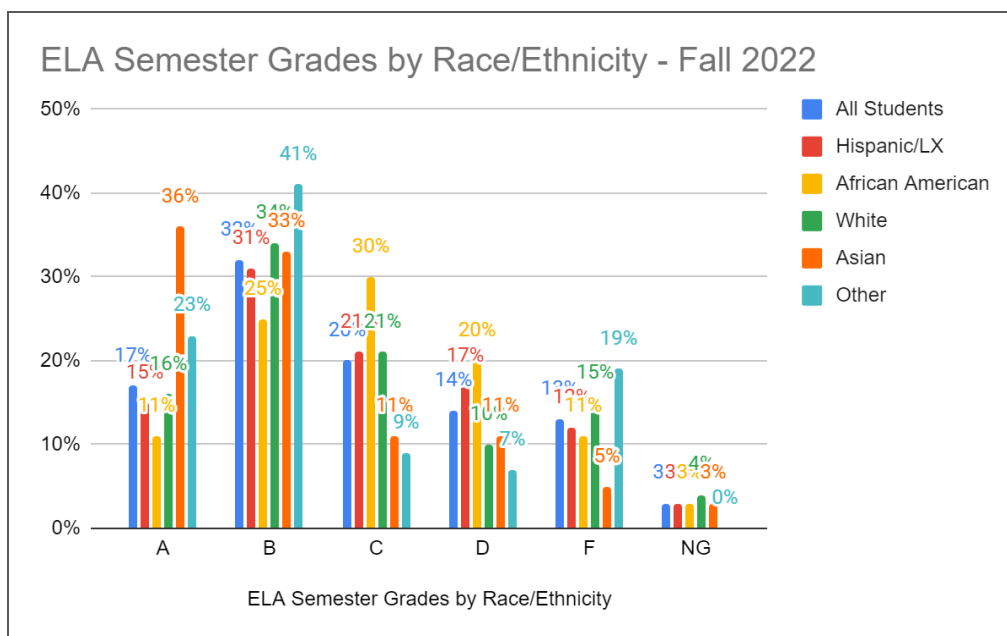


Graph 5: Longitudinal Semester 1 ELA Grades Fall 2019-2022

An analysis of the ELA and Math reports shows:

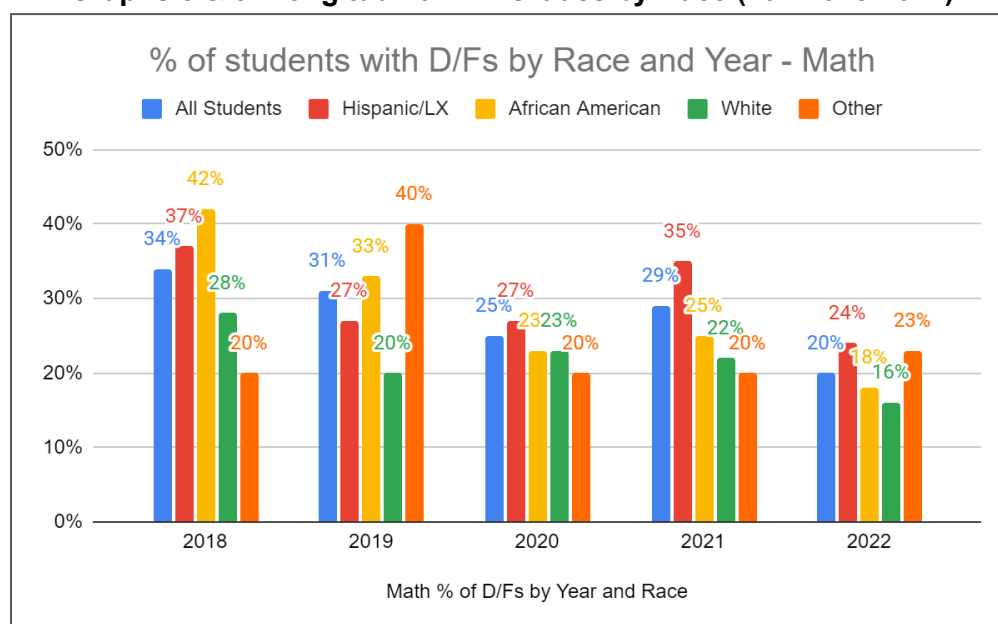
- Students perform slightly better in 2022 in ELA than in previous years.
- Ds and Fs continue to decrease in both ELA and Math.

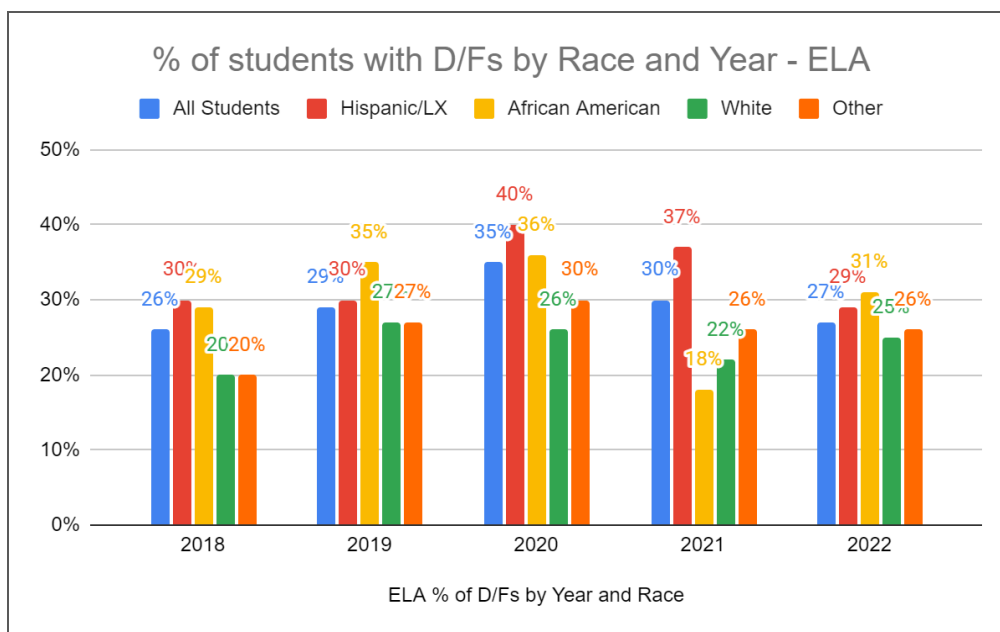
Graphs 6 & 7: Grade Distribution by Race/Ethnicity Fall 2022



When exploring the grade reports in relation to student race and ethnicity, there are few significant gaps in performance for any specific subgroups. African Americans continue to outperform all students and other subgroups, which bucks the national trends. Asian students perform better than all students in Math and ELA but the numbers in the sample size may skew the data (there are significantly more students in the other groups than the Asian category). The school demographics consistently report close to 70% of students identified as Hispanic/Latin X, while all other groups account for less than 15% each.

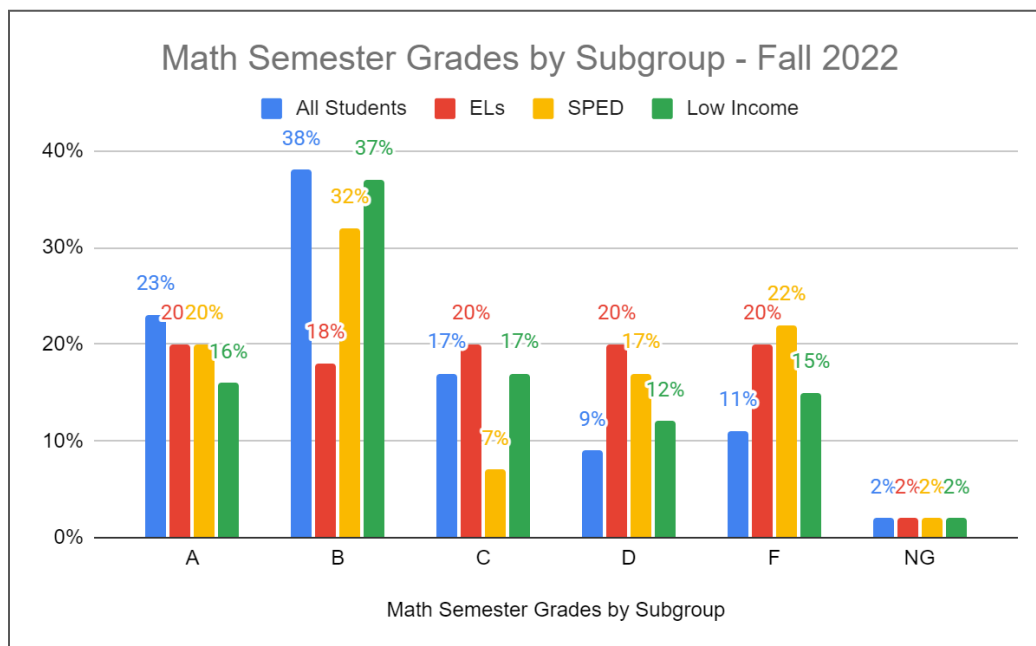
Graphs 8 & 9: Longitudinal D/F Grades by Race (Fall 2018-2022)

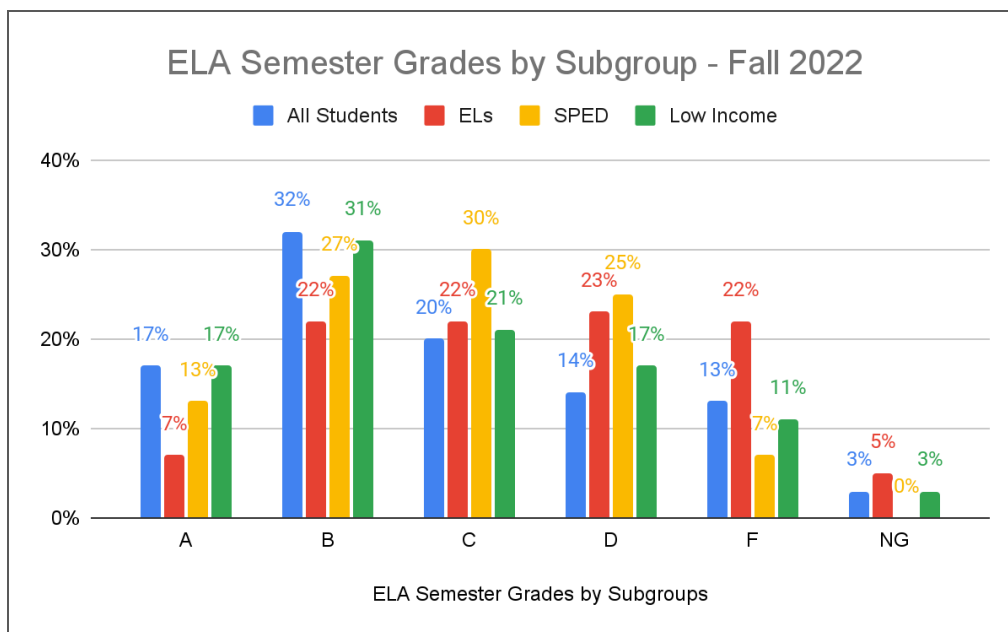




Overall, the percentage of D/Fs for math significantly decreased for all students in 2022 and for Hispanics/All students for ELA. This could be explained by the fact that a statistically significant percentage of the students at PVC identify as Hispanic.

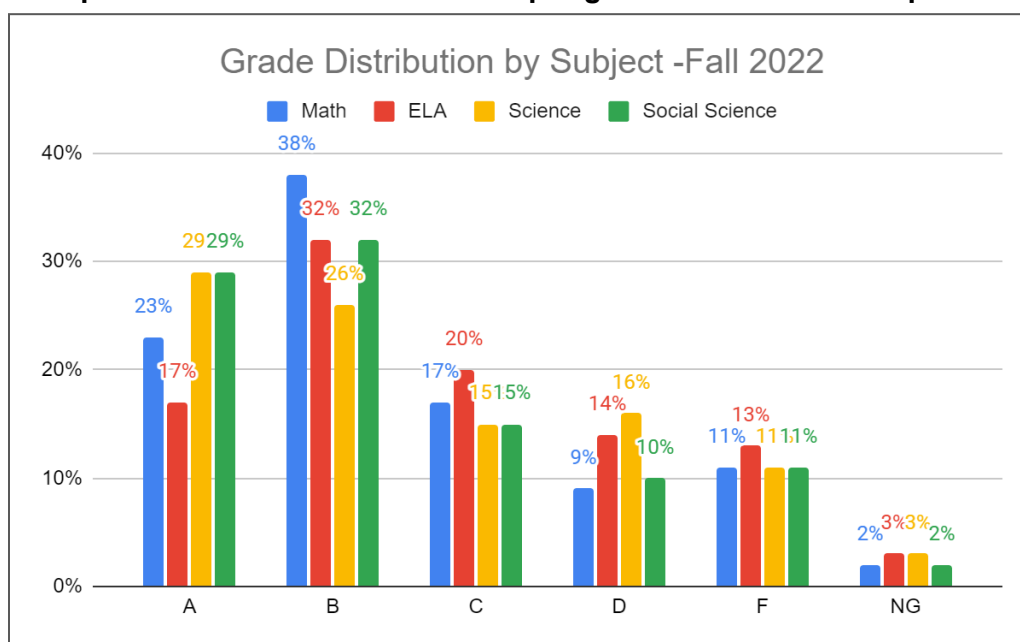
Graphs 10 & 11: Grade Distribution by Significant Subgroups

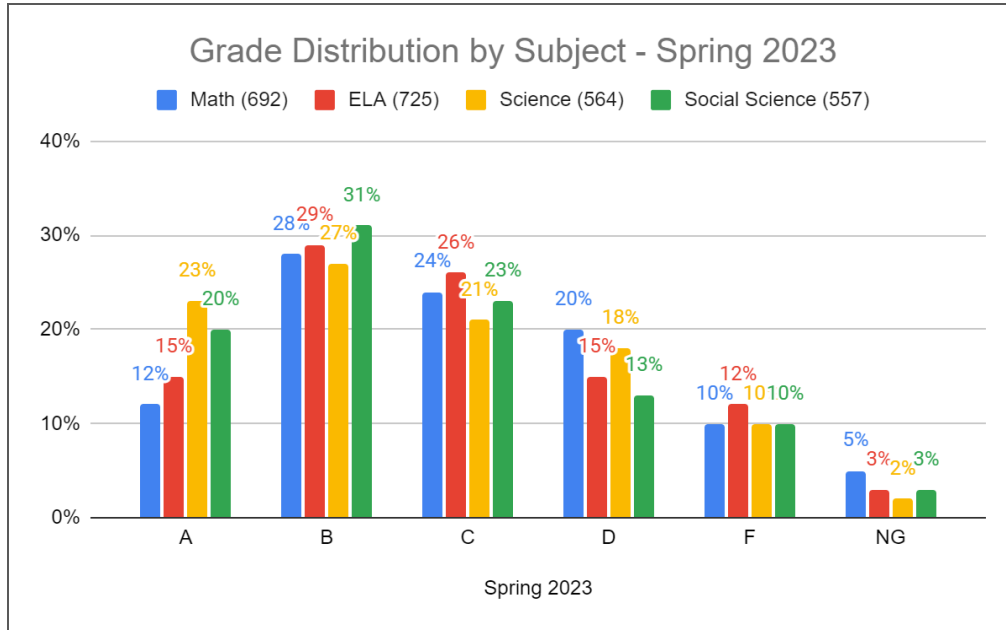




When evaluating the performance of students by significant subgroups, student performance does show some important differences for the Fall of 2022. Low Income students outperform all students in both ELA and Math, indicating that the support in place for these students continues to be successful. Students with disabilities have made gains, especially in ELA, showing fewer Fs than any other group including All Students. English Language learners earn fewer As and Bs than their peers in ELA and math and indicate a need for additional support and services.

Graphs 12 & 13: 2022-2023 Fall vs Spring Semester Grade Comparison



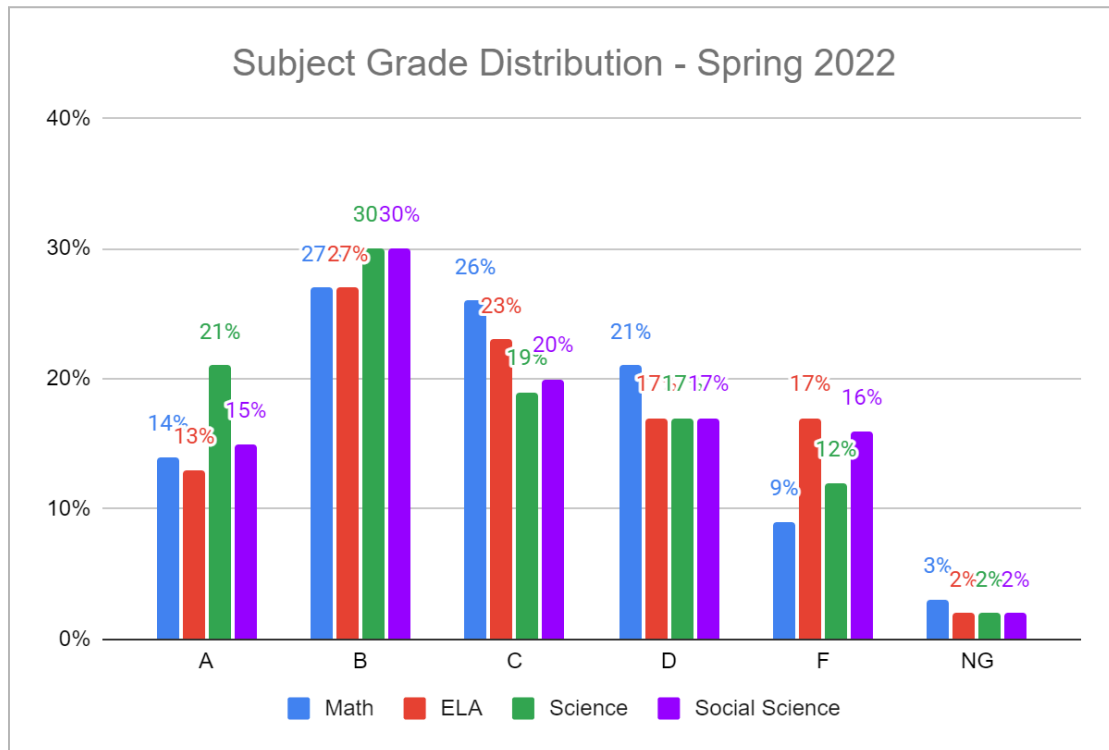
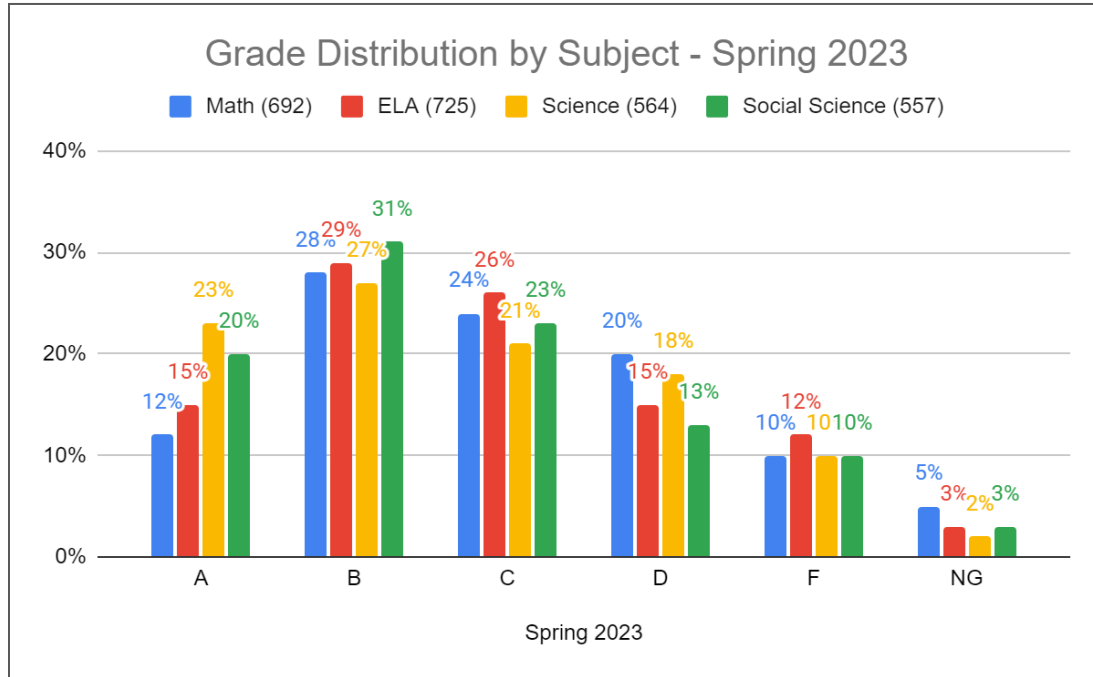


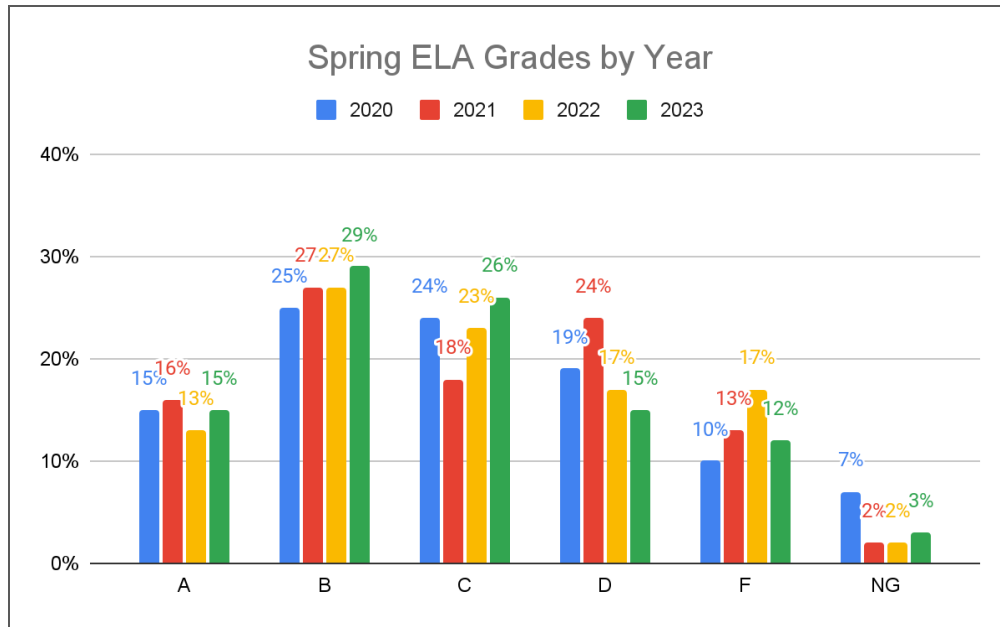
Students in Math did perform slightly better in the Fall semester compared to the spring but performed better in ELA in the Spring. Both sets of data follow a fairly similar pattern and a traditional bell curve for grades.

Spring (Semester 2) Grade Reports

The following charts show Spring (Semester 2) grades for high school students for the previous three years, both in aggregate and by significant subgroups.

Graphs: 14-16: Grade Distribution by Subject Area Spring 2021-23

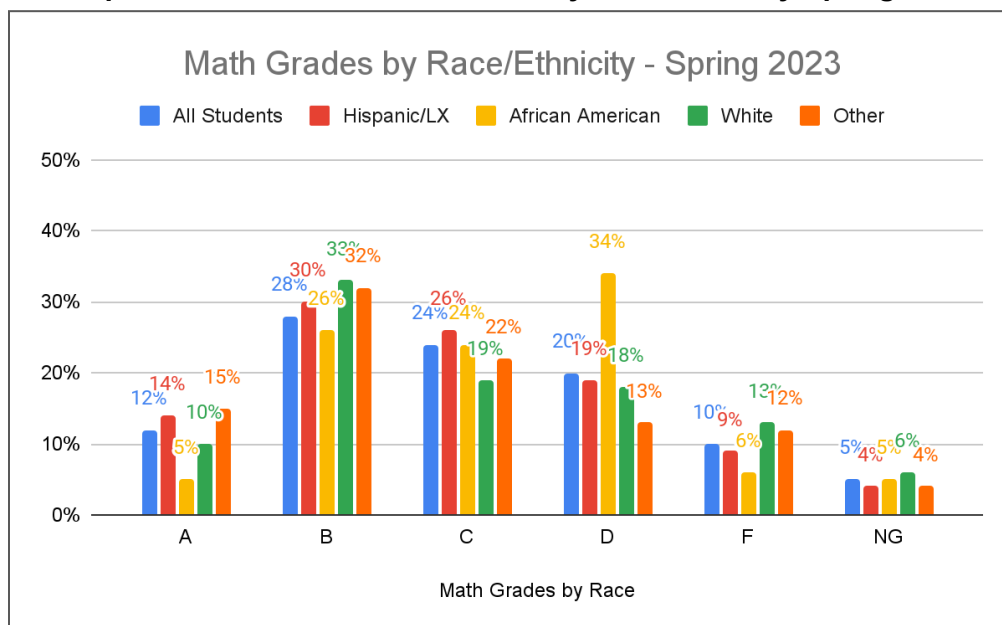


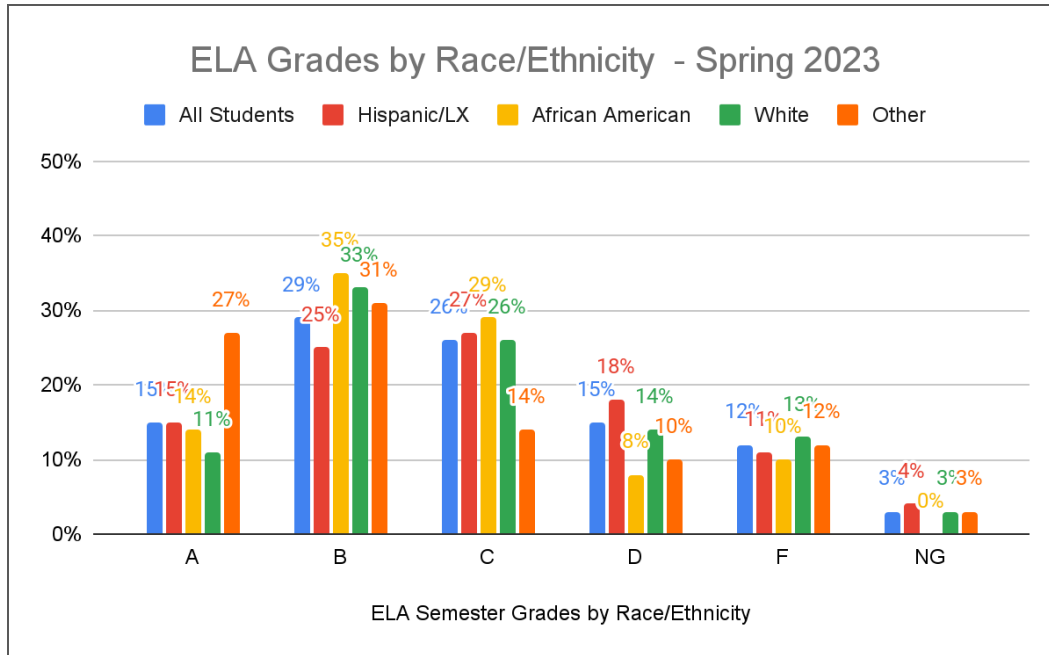


An analysis of the grade reports show:

- Students continue to perform slightly better in 2023 than the previous years in both math and ELA.
- There was a decrease in D/F percentages for ELA in the 2023 spring, indicating that supports in place for students are working. However, this does not align with the growth seen on the NWEA Maps Reading Test, indicating a need to examine testing practices and protocols.

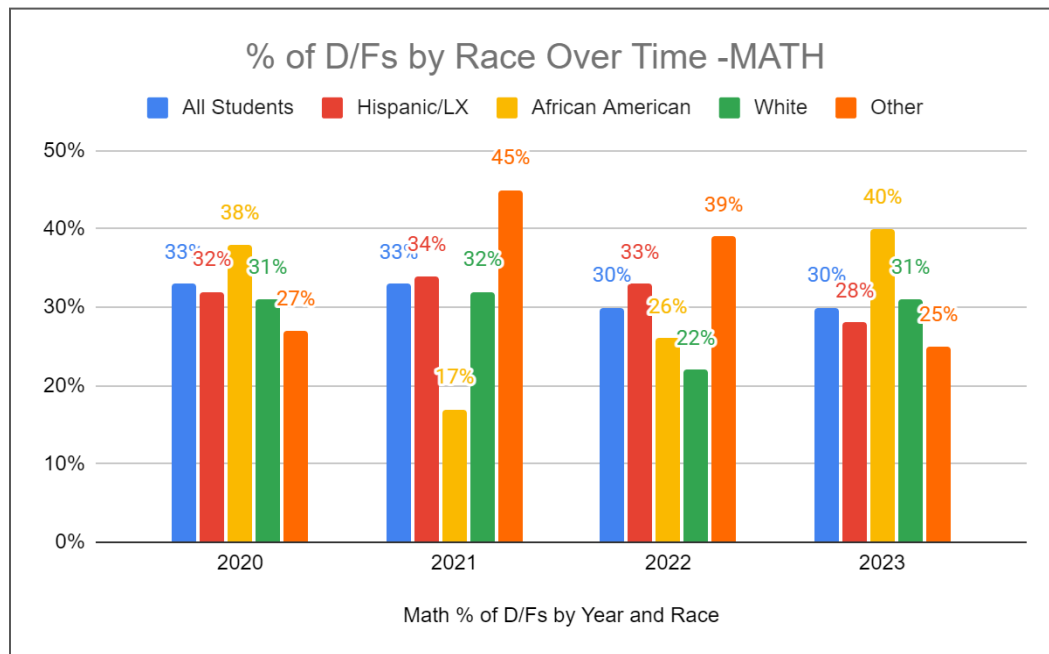
Graphs 19 & 20: Grade Distribution by Race/Ethnicity Spring 2023

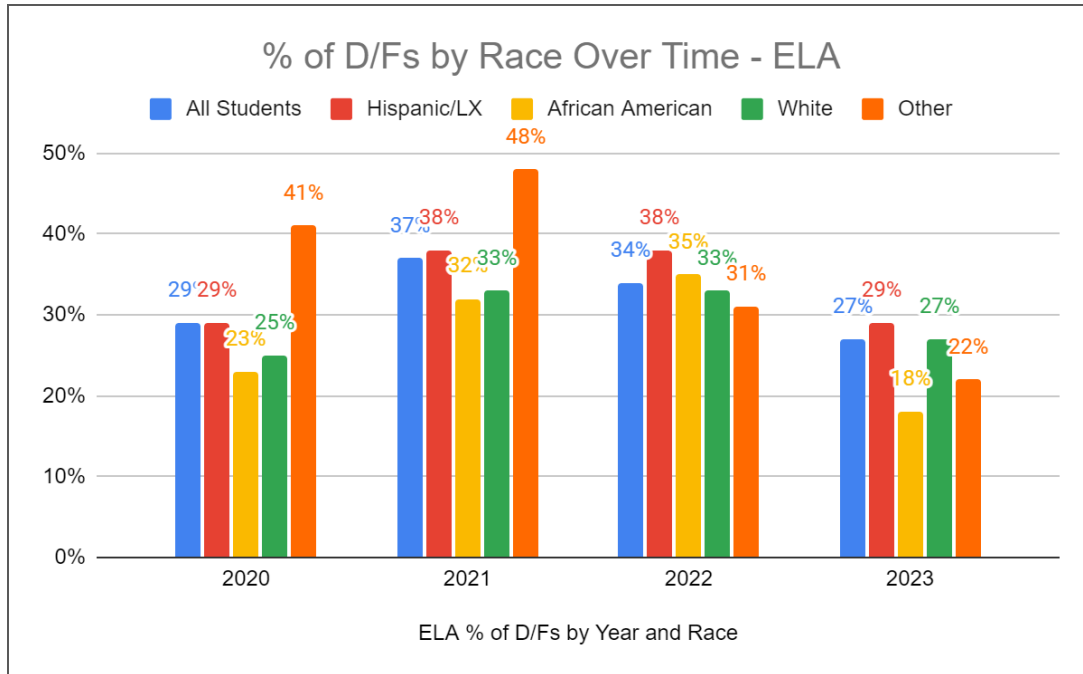




Although there are some slight variations in grades by race, overall there are not true statistically significant trends. White students have a higher percentage of Bs in ELA but a lower percentage of As and Cs. African American students have a higher percentage of Ds in math, but a lower percentage of Fs. The large discrepancy in Asian students' performance from the fall does not continue in the spring, indicating that it is a data anomaly and not a trend.

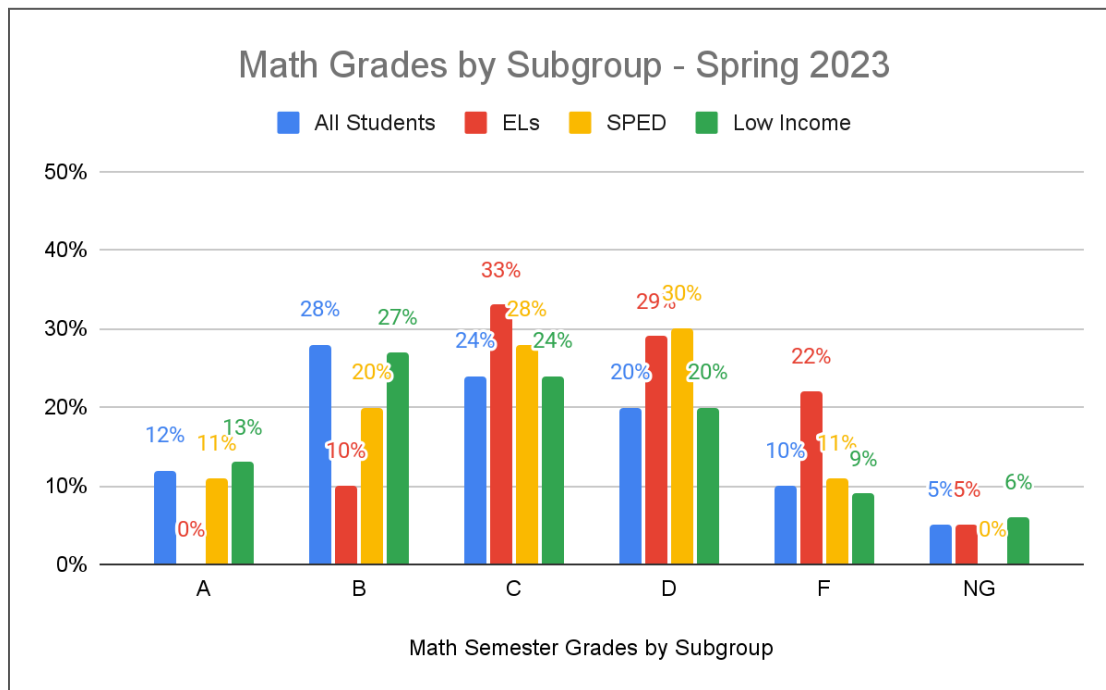
Graphs 21 & 22: Longitudinal D/F Grades by Race (Spring 2020-2023)

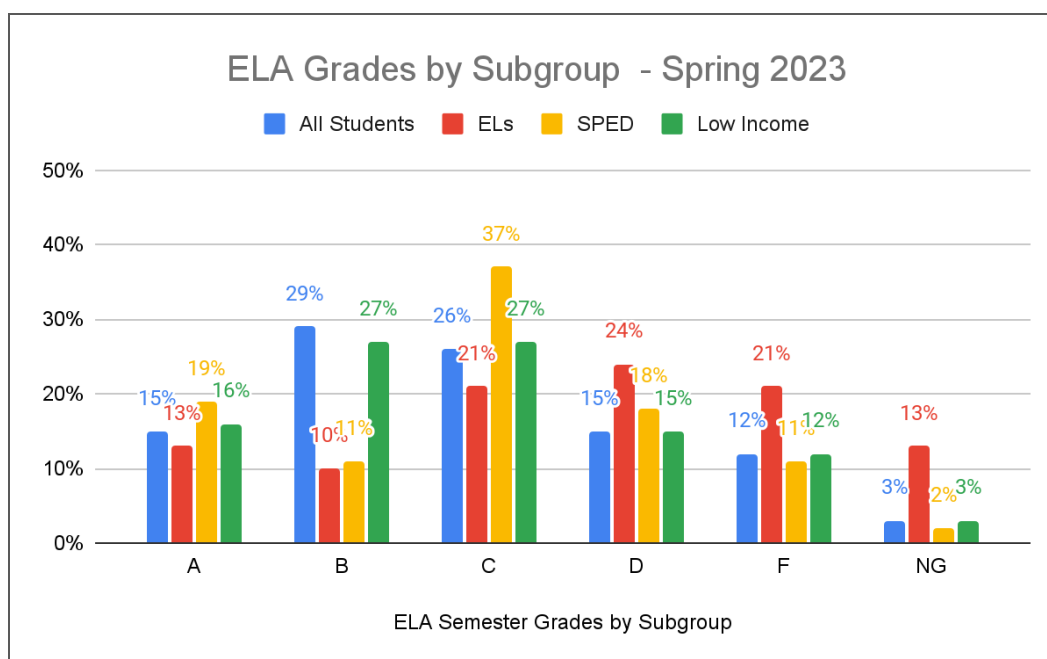




When examined over time, the trend of African American students doing better in math than other races does not continue due to the increase in Ds, however it does continue in ELA. The percentage of D/Fs for all student groups continues to decline indicating that the supports in courses are benefiting the students at PVC.

Graphs 23 & 24: Grade Distribution by Significant Subgroups





The data for grade distribution for spring semester grades mirrors that of the fall semester in that low income students continue to perform as well or better than all students, however English Language Learners continue to perform slightly less well as their peers in Language Arts. Special education students show higher performance in language arts and math than in previous years which is consistent with Fall data. However, additional support for both EL and SPED students are a focus of the school. Plans for additional support for these student groups are detailed below as well as in the school's LCAP.

The following interventions have or will be put in place to support special education students:

- Additional tutoring and specialized academic instruction onsite or through a virtual platform as required by their individualized education plans
- Modifications and accommodations to curriculum as dictated by student IEPs
- Consultation between Education Specialist and General Education Teacher to monitor student performance
- Hire an additional Education Specialist
- Add a high school Study Skills class to provide additional support and SAI for high school students as well as to build study skills for all courses and to earn credit.
- Analysis of student accommodations to ensure that correct supports are in place in classes and course work.
- Use of NWEA data to guide instruction in areas of need for students in reading and math

The following interventions and supports are targeted for English Language Learners:

- Tutoring assigned specifically to EL students by a specially trained instructional aide
- Translation services for family members to discuss student support, progress and needs
- Language supports in the curriculum including: videos, audio support, closed captioning, embedded translations and translation dictionaries

- Designated ELD courses offered to students onsite in Oceanside and virtually for Moreno Valley and virtual students.
- Use of NWEA data to guide instruction in areas of need for students in reading and math

E. Graduation and Credit Data

The flexible enrollment policies at Pacific View mean that students enter and exit the program all throughout the year. Many students enroll for a short period of time to earn extra credits or get caught up on credits and then return to their school of residence. Many of the most vulnerable at-promise students enroll at Pacific View after being unsuccessful at other schools and are so credit deficient that they cannot possibly graduate on time. The flexibility of the programs at PVC allows students to stay enrolled until they graduate, even after their fourth year of high school. While this flexibility is of great benefit to these students and their families, it does result in poor graduation rates as measured by the state's 4-year cohort requirements. This is another reason why PVC applied for and was accepted for DASS status, which was meant to change the way the state calculated graduation rates for the school beginning in the 2021-22 school year. However, the US Department of Education rejected California's measurement of DASS schools on a one year graduation rate, so the DASS school status does not reflect the school's one-year graduation rate. Even so, PVC finds that local calculations of a 1-year graduation rate is a much better measure of student progress than the state calculations as presented below.

State Graduation Rates

The following chart shows the state calculated graduation rate based on the four year cohort of students. This rate does not take into account the high number of credit deficient students enrolling in the school each year, nor the transitional nature of the program for many students, as discussed above.

Table 1: State Graduation Rates (4 Year Cohort)

Year	Rate
2020/21	64.5%
2021/22	73.9%*
2022/23	56.5

*Although this number looks great for data purposes, it is not an accurate reflection of the school as it includes an inflated percentage of graduates who graduated under AB 104. PVC anticipated the loss in graduation percentage for the four year cohort in the 2023 school year.

DASS 1 Year Rate**Table 2: State DASS 1-Year Rate by Student Groups for 2022**

Note that this rate is for the 2022 school year. The 2023 State calculated rate has not yet been released

Student Group	Graduation Rate
All Students	89.2%
English Learners	91.7%
Homeless	81.0%
Socioeconomically Disadvantaged	86.7%
Students with Disabilities	80.0%

Local Graduation Rates

The following chart shows the total number of graduates as measured by Pacific View. For these calculations, the school includes not only the 4 year cohort of students, but includes students who have graduated in the fifth or sixth year, as well as early graduates. The percentages show the number of 12th grade students enrolled on Oct 1 (CBEDs) day and then the number of students enrolled in January. The data is collected in October because this is a common data reporting date, but then again in January to allow for students who planned to return to their school of residence for their final semester or transitioned to Adult Ed to come out of the total. These percentages give the school a more accurate picture of students who plan to graduate at PVC and actually do graduate each year. When calculated this way, the school reports graduation rates in line with the surrounding high schools and state rates.

Table 3: Locally Calculated Graduation Rates

Year	Total Graduates	4-year cohort	5th Year Seniors	11 Graders	% based on CBEDS	% based on Jan. 26
2021	115	97	12	6	54%	79%
2022	158	96	54	7	108%*	171%*
2023	129	116	14	9	83%	88%

*In 2022, The passage of AB 104 allowed many 12th grade students, primarily 5th year seniors, an opportunity to graduate with the state minimum graduation requirements, increasing the percentage rates to over 100, since the majority of these students graduated either in the summer or early fall, prior to CBEDS or the January 26 dates of calculation.

Although PVC feels that when local data is taken into consideration, the majority of students are successfully able to graduate from the program, any single student who fails to

graduate presents a reason to continue to implement new interventions. The following are current plans the school is working on to increase future graduation rates:

- Identify credit deficient students on enrollment and track progress through counselor meetings, weekly schedule and individualized graduation learning planners
- Early SST/IEP meetings for credit deficient students to set plan for success in school program
- IEPs reviewed upon enrollment and strategies and SAI are put in place to align with PVC program
- School counselor hosts/schedules career presentations targeted at student interests.
- Continue to track progress towards graduation for students enrolled from the beginning of 9th grade to view credit completion, performance on state and local assessments and ability to develop plans towards graduation
- Develop and implement workshops for students on how to catch up on credits, plan for graduation, and prepare for life after high school
- Develop and implement a certificate of completion pathway to complete high school for special education students who cannot complete the 220 graduation requirements as dictated in their IEP
- Host career fair for students
- High school teachers will receive training on new Exit Course/Graduation Plans for graduating students.

Post Secondary Plans

The chart below shows the reported post secondary plans for graduating students. The majority of graduates from Pacific View are not on a 4-year university track and most plan to attend community college or join the workforce upon graduation.

Table 4: Post Secondary Plans for Graduates

Post Secondary Plans			
	2021 Graduates	2022 Graduates	2023 Graduates
Community College	76	116	89
4-year College	6	9	16
Trade School	9	11	6
Workforce	16	11	7
Military	6	1	1
Unknown/ Undecided	1	6	10
Other	Fire Academy 1	0	0
Total	115	154	129

College and Career Readiness

Pacific View Charter School has prioritized the development of college and career readiness activities and strives to create an environment where students graduate with a clear plan for life after high school. Every high school student that enrolls at Pacific View has a graduation planner that is tailored to them. The school's goal is to provide graduates with a roadmap to not only graduation, but also life after high school. Through the variety of course offerings, students are provided with a foundation that will enable them to be successful in their post-secondary endeavors. Pacific View Charter's graduation requirements also include the following college and career readiness courses: Careers- helps to guide students in determining a career path tailored towards their skills and interests. Personal finance - teaches students financial literacy. Exit course- includes a final meeting with the school counselor to review graduation requirements and post-high school plans, and create a portfolio of work including a resume. College-bound students can choose from NCAA-approved and A-G courses to be eligible for the UC/CSU entrance requirements. Each high school student is also enrolled in a Graduation Pathway course where they have access to college and career prep documents and training and where they meet virtually with teachers, counselors and support staff.

College and career presentations are offered throughout the year for both high school and middle school students. These presentations are designed to expose students to various careers and college pathways that may spark and interest in them. Middle school students receive college & career curriculum through their Exploratory course. Annually, 8th grade students are taken on field trips to visit their local University of California (either UC San Diego, or UC Riverside), however since these campuses were not open for in person tours, students went to visit Cal State San Marcos. The School Counselor is also available to help high school students concurrently enroll at the local community college to take college classes that work best for their goals. Approximately 25 students concurrently enroll each academic year. Similarly, students who are deficient in credits are able to concurrently enroll in MiraCosta's Adult High School program. Approximately 30 students per year take a course through this program while also completing their PVC courses. The collaboration with MiraCosta's Adult High School program has provided a smooth transition for many graduates.

All graduates meet with the school counselor to receive assistance applying for college and financial aid through FAFSA or the California Dream Act Application (CADAA). The school has found that providing one-on-one support for this has helped to increase FAFSA completion rates from 46% to 76% this past year. Although March 2nd is the priority date for students who plan to start at a 4-year university, PVC has also begun to collect data for the September 2nd priority date for students who enroll in a community college. The number of graduates who complete the FAFSA by the August 26th date is significantly higher. A goal at PVC is to find ways to continuously improve the financial aid application rates for graduating students.

Table 5: PVC FAFSA/CADAA Completion Rates

GRAD YEAR	By March 2nd	% of Grads	By August 26	% of Grads
2021	45	39%	77	67%
2022	39	24%	73	46%
2023	63	65%	73	76%

Finally, PVC also measures progress of students based on credit completion. Since so many PVC students come to the school after being unsuccessful somewhere else, a marker of student success is if they are able to earn more credits after enrolling at PVC than they were able to at their previous high school. The school examines student performance on credit completion after one semester at PVC and after two semesters, since often students need more than a few months to get back on track with their education. It should be noted that post-Covid, the percentage of students who come to the school credit deficient has not only increased, but the level of deficiency has also increased. The school now consistently enrolls students who have earned fewer than 20 credits in multiple years of high school, and many students enroll with zero credits after one or two years at another school.

Table 6: Credit Completion Rates

Percentage of Students Earning More Credit at PVC than at Previous School				
Enrolled Spring 2021	Enrolled Fall 2021	Enrolled Spring 2022	Enrolled Fall 2022	Enrolled Spring 2023
77.69	71.10	69.66	75.59	78.85

7.1



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

3670 Ocean Ranch Blvd., Oceanside, CA 92056

Phone # (760) 757-0161

22695 Alessandro Blvd., Moreno Valley, CA 92533

Phone # (951) 697-1990

Regular Meeting of the Board of Trustees Minutes

Tuesday, December 5, 2023 at 3:00pm

1.0 Call to Order/Roll Call

Meeting called to order at 3:00 pm

Members Present: Ricardo Sanchez, Kathi Cohen, Julie Walley

Absent: Jon Walters

2.0 Approval of Agenda

Action

Motion to approve the December 5th agenda was made by: Julie Walley

Seconded Motion: Kathi Cohen

Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez

Noes:

Abstain:

Absent: Jon Walters

~~3.0 Call to Order/Roll Call~~

4.0 Pledge of Allegiance

5.0 Public Comment

None

6.0 Introductions

Introductions were made and those present included: Erin Gorence, Jill Chang, Lori Bentley, Robert Merrill, Stephanie Whitehouse, Diane Gibson, Linda Moore, Jodi Campanielli, Kathy Meck, Dr. Richard Lawrence

7.0 [Marketing Update](#)

Information

8.0 Consent Calendar

Action

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

8.1 [Meeting Minutes from September 14, 2023](#)

Motion to approve the September meeting minutes was made by: Kathi Cohen

Seconded Motion: Julie

Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez

Noes:

Abstain:

Absent: Jon Walters

9.0 Action/Discussion Items

Business and Financial

- 9.1 [2023-2024 First Interim Report](#) Action
 Motion to approve the 2023-24 First Interim Report was made by: Ricardo Sanchez
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters
- 9.2 [Board Warrant Listing September 2023 & October 2023](#) Action
 Motion to approve the September and October Board Warrants was made by: Ricardo Sanchez
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters
- 9.3 [2023-24 Special Education Master Contract -ProCare](#) Action
 Motion to approve the 2023-24 ProCare Master Contract was made by: Julie Walley
 Seconded Motion: Ricardo Sanchez
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters
- 9.4 [2023-24 Special Education Master Contract - Partners in Education](#) Action
 Motion to approve the 2023-24 Partners in Education Master Contract was made by: Kathi Cohen
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

Administrative

- 9.5 [Harassment, Discrimination, Intimidation and Bullying Prevention Policy](#) Action
 Motion to approve the Harassment, Discrimination, Intimidation and Bullying Prevention Policy was made by: Kathi Cohen
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

Personnel

- 9.6 [Employee Handbook](#) Action
 Motion to approve the amended Employee Handbook was made by: Julie Walley
 Seconded Motion: Kathi Cohen
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters
- 9.7 [Human Resources & Business Services Coordinator Job Description](#) Action
 Motion to approve the Human Resources & Business Services Coordinator Job Description was made by: Ricardo Sanchez
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez

Noes:
 Abstain:
Absent: Jon Walters

- 9.8 [Business Services Assistant II](#) Action
 Motion to approve the Business Services Assistant II Job Description was made by: Julie Walley

Seconded Motion: Ricardo Sanchez
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

- 9.9 [Office Clerk - Bilingual](#) Action
 Motion to approve the Office Clerk Bilingual job description was made by: Kathi Cohen
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

- 9.10 [Stipend: Severely Disabled Premium Stipend for Special Education Instructional Aide](#) Action
 Motion to approve the Severely Disabled Premium Stipend for Special Education Instructional Aide stipend description was made by: Ricardo Sanchez
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

- 9.11 Job descriptions: [Administrative Assistant](#), [Office Clerk](#) & [Business Services Assistant I](#) Action
 Motion to approve the Administrative Assistant, Office Clerk & Business Services Assistant I job descriptions was made by: Ricardo Sanchez
 Seconded Motion: Julie Walley
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

Curriculum

- 9.12 [SBAC Prep Course Outline](#) Action
 Motion to approve the SBAC Prep Course Outline was made by: Julie Walley
 Seconded Motion: Ricardo Sanchez
 Ayes: Kathi Cohen, Julie Walley, Ricardo Sanchez
 Noes:
 Abstain:
 Absent: Jon Walters

- 10.0 Board/Staff Discussion
 None

- 11.0 Adjournment/Next Meeting
 Meeting adjourned at 4:06 PM
 The next regularly scheduled meeting of the Board of Trustees will be January 16 at 3:00 pm

8.1

**Pacific View Charter School
#0247**

Financial Statements and
Supplementary Information

June 30, 2023

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information	
Organization	15
Schedule of Average Daily Attendance	16
Schedule of Instructional Time	17
Reconciliation of Charter School Unaudited Actuals Financial Report - Alternative Form with Audited Financial Statements	18
Other Independent Auditor's Reports	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	19
Report on State Compliance and on Internal Control over Compliance for State Programs	21
Findings and Recommendations	
Schedule of Audit Findings and Questioned Costs	24
Summary Schedule of Prior Findings	25

Independent Auditors' Report

To the Board of Trustees of
 Pacific View Charter School
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Pacific View Charter School (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Organization, Schedule of Average Daily Attendance, Schedule of Instructional Time, and Reconciliation of Charter School Unaudited Actuals Financial Report Alternative Form with Audited Financial Statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Baker Tilly US, LLP

San Diego, California
December 15, 2023

Statement of Financial Position
June 30, 2023

Assets**Current Assets**

Cash	\$ 9,805,500
Accounts receivable	929,812
Prepaid expenses	<u>579</u>

Total current assets	10,735,891
----------------------	------------

Property and Equipment, Net

5,175,991

Total assets	<u><u>\$ 15,911,882</u></u>
--------------	-----------------------------

Liabilities and Net Assets**Current Liabilities**

Accounts payable	\$ 210,455
Accrued expenses	101,540
Deferred revenue	1,747,955
Notes payable, current portion	<u>296,287</u>

Total current liabilities	2,356,237
---------------------------	-----------

Long-Term Liabilities

Notes payable, net of current portion	<u>1,494,553</u>
---------------------------------------	------------------

Total liabilities	<u>3,850,790</u>
-------------------	------------------

Net Assets

Net assets without donor restrictions, undesignated	<u>12,061,092</u>
---	-------------------

Total net assets	<u>12,061,092</u>
------------------	-------------------

Total liabilities and net assets	<u><u>\$ 15,911,882</u></u>
----------------------------------	-----------------------------

Statement of Activities
Year Ended June 30, 2023

	Net Assets without donor Restriction
Revenues	
Revenue limit sources:	
State aid	\$ 6,614,828
Education protection account	718,555
In-lieu of property taxes	3,220,160
Federal revenues	64,421
State revenues	1,277,789
Local revenues:	
Interest	203,079
Miscellaneous	28,695
	<u>12,127,527</u>
Total revenues	
	<u>12,127,527</u>
Expenses	
Program services:	
Education	8,043,794
Support services:	
Management and general	1,142,141
	<u>9,185,935</u>
Total expenses	
	<u>9,185,935</u>
Change in net assets	2,941,592
Net Assets, Beginning	<u>\$ 9,119,500</u>
Net Assets, Ending	<u><u>\$ 12,061,092</u></u>

Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services Education	Support Services Management and General	Total
Salaries	\$ 4,640,394	\$ 64,313	\$ 4,704,707
Employee benefits	2,443,943	16,940	2,460,883
Dues and memberships	23,043	256	23,299
Books and supplies	268,208	17,947	286,155
Professional/consulting services and operating expenses	417,330	73,344	490,674
Operation and housekeeping services	-	61,314	61,314
Conference and meetings	19,265	-	19,265
Depreciation	210,119	-	210,119
Insurance	-	75,084	75,084
Communications	21,492	-	21,492
Rent, leases and repairs	-	832,943	832,943
Total expenses	<u>\$ 8,043,794</u>	<u>\$ 1,142,141</u>	<u>\$ 9,185,935</u>

Statement of Cash Flows
Year Ended June 30, 2023

Cash Flows From Operating Activities

Change in net assets	\$ 2,941,592
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	210,119
Change in operating assets and liabilities	
Accounts receivable	(420,561)
Prepaid expenses	(579)
Accounts payable	98,394
Deferred revenue	699,126
Accrued expenses	13,131
	<u>3,541,222</u>
Net cash flows provided by operating activities	<u>3,541,222</u>

Cash Flows From Investing Activities

Purchase of property and equipment	<u>(40,517)</u>
Net cash flows used in investing activities	<u>(40,517)</u>

Cash Flows From Financing Activities

Payments on notes payable	<u>(284,122)</u>
Net cash flows used in financing activities	<u>(284,122)</u>
Net change in cash	3,216,583

Cash, Beginning6,588,917**Cash, Ending**\$ 9,805,500**Supplemental Disclosures**

Cash paid for interest	<u><u>\$ 81,720</u></u>
------------------------	-------------------------

1. Organization and Mission

Pacific View Charter School (Organization) was incorporated in the State of California in 1999 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Organization provides the Oceanside and neighboring communities an educational alternative to the traditional school setting. Enrollment at the school is strictly on a voluntary basis. Students in San Diego County and in any neighboring counties are free to attend. The Organization was approved by the State of California Department of Education on July 14, 1999. The Organization currently serves approximately 780 students in grades Kindergarten through grade 12. In 2019, the Organization was renewed by Oceanside Unified School District for five years ending 2024.

The Organization strives to provide an educational opportunity for all students to work independently or in a small group setting and to pursue personalized educational plans created by the parents, students, and teachers. These plans provide for continuing academic progress and reflect the students' yearly goals and objectives.

The staff of the Organization desire to work in an atmosphere of collaboration and mutual understanding with all who attend. The learning team consists of the supervisory teacher, student, and parent. Parents are an integral part of their child's educational success and have an active voice in the governance of the Organization.

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

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

2. Summary of Significant Accounting Policies

Financial Statement Presentation

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update ASU No. 2016-14, *Not for Profit entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities*, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. As of June 30, 2023, there are no net assets without donor restrictions that have been designated by the Board of Directors for operating reserves or future program development.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no net assets with donor restrictions as of June 30, 2023.

Accounting Method, Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applicable to not-for-profit Organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

GAAP provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt Organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Cash and Cash Equivalents

Cash and cash equivalents are from time to time variously composed of cash on hand and in banks. The Organization considers all highly liquid investments with original maturities of three months or less at the time of acquisition to be cash equivalents. As of June 30, 2023, there were no cash equivalents.

Accounts Receivable

Accounts receivable are recorded based on the amount expected to be collected from the federal and state government agencies. The amount recorded is based on apportionment schedules issued by the California Department of Education (CDE) throughout the fiscal year. Management believes that collections of accounts receivable is reasonably assured based on the nature of the receivable coming from government agencies. As such, no allowance for doubtful accounts has been provided.

Property and Equipment

Property and Equipment are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 to 30 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred.

Deferred Revenue

Deferred revenue represents grant funds received, but not expended. These funds must be expended in accordance with the provisions of the grant to which they apply or refunded if not expended under the terms of the grant. As of June 30, 2023 the Organization had \$ 1,747,955 in deferred revenue which was comprised of:

Learning Recovery Emergency Block Grant	\$ 890,751
A-G Access Grant	90,862
A-G Learning Loss Mitigation Grant	75,000
Expanded Learning Opportunity Grant	329,228
Arts, Music, and Instructional Materials Discretionary Block Grant	210,692
Educator Effectiveness Block Grant	85,603
Universal Pre-Kindergarten Planning and Implementation Grant	54,672
Ethnic Studies	11,147
	<hr/>
Total	<u><u>\$ 1,747,955</u></u>

Revenue Sources and Recognition

The Organization primarily receives funds from the CDE. Revenue limit sources and state revenues received from the CDE are determined based on the Organization's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

Contributions and Grants

The Organization receives federal, state, and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue from contributions and grant income is evaluated under ASU No. 2018-08 and are accounted for as nonreciprocal transactions. Unconditional contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restrictions ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

Leases

Effective July 1, 2022, the Organization adopted FASB Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, and all related amendments using the modified retrospective approach. The Organization's 2022 financial statements continue to be accounted for under the FASB's Topic 840 and have not been adjusted.

ASU No. 2016-02 requires lessees to recognize the assets and liabilities that arise from leases on the state of financial position. At lease inception, leases are classified as either finance leases or operating leases with the associated right-of-use asset and lease liability measured at the net present value of future lease payments. Operating leases are expensed on a straight-line basis as lease expense over the noncancelable lease term. Expenses for finance leases are comprised of the amortization of the right-of-use asset and interest expense recognized based on the effective interest method. At the date of adoption, the Organization did not have any operating or financing leases and therefore the adoption of Topic 842 did not have a significant impact on the Organization's financial statements.

3. Cash

Cash at June 30, 2023, consisted of the following:

Cash in county treasury	\$ 9,767,333
Cash in banks	<u>38,167</u>
Total cash	<u><u>\$ 9,805,500</u></u>

Cash in County Treasury

A portion of the Organization's cash is in the San Diego County Treasury (County) as part of the common investment pool. Cash may be added or withdrawn from the investment pool without limitation.

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

Cash in Banks

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2023, the Organization's cash balance was fully insured by FDIC insured funds.

4. Accounts Receivable

Accounts receivable at June 30, 2023, consisted of the following:

Revenue limit sources:	
In Lieu of Property taxes	\$ 664,769
State revenues	<u>265,043</u>
Total accounts receivable	<u><u>\$ 929,812</u></u>

5. Property and Equipment, Net

Property and Equipment at June 30, 2023, consisted of the following:

Land	\$ 1,158,491
Buildings	4,214,404
Leasehold improvements	836,717
Equipment	<u>451,688</u>
Total property and equipment	6,661,300
Less accumulated depreciation	<u>(1,485,309)</u>
Property and Equipment, Net	<u>\$ 5,175,991</u>

During the fiscal year ended June 30, 2023, the Organization recorded \$210,119 in depreciation expense.

6. Accrued Expenses

Accrued expenses at June 30, 2023, consisted of the following:

Accrued compensated absences	<u>\$ 101,540</u>
Total accrued expenses	<u>\$ 101,540</u>

7. Notes Payable

Notes payable consisted of the following at June 30, 2023:

Oceanside Loan and Security Agreement

The Organization entered into a note payable agreement with the bank on July 1, 2013, in the amount of \$2,300,000. The note is collateralized by a Deed of Trust covering certain real property and improvements in Oceanside and certain personal property as described in the Deed of Trust. The note has an annual interest rate of 4.20%, requires monthly principal and interest payments and matures in 2027.

\$ 815,102

Moreno Valley Loan and Security Agreement

The Organization entered into a note payable agreement with the bank on May 20, 2016, in the amount of \$1,632,100. The note is collateralized with certain real property and improvements in Moreno Valley. The note has an annual interest rate of 4.20%, requires monthly principal and interest payments and matures in 2031.

975,738

Total

\$ \$1,790,840

Annual future principal and interest payments for notes payable as of June 30, 2023 are as follows:

	Principal	Interest	Total
Year ending June 30:			
2024	\$ 296,287	\$ 69,555	\$ 365,842
2025	308,973	56,869	365,842
2026	322,203	43,639	365,842
2027	354,067	29,906	383,973
2028	129,351	18,983	148,334
Thereafter	379,959	22,689	402,648
Total	<u>\$ 1,790,840</u>	<u>\$ 241,641</u>	<u>\$ 2,032,481</u>

Changes in notes payable for the year ended June 30, 2023, are as follows:

	Balance 2022	Additions	Payments	Balance 2023	Due in One Year
Oceanside Loan and Security Agreement	\$ 994,335	-	\$ (179,233)	\$ 815,102	\$ 186,908
Moreno Valley Loan and Security Agreement	1,080,627	-	(104,889)	975,738	109,379
Total	<u>\$ 2,074,962</u>	<u>-</u>	<u>\$ (284,122)</u>	<u>\$ 1,790,840</u>	<u>\$ 296,287</u>

8. Employee Retirement Systems

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

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available actuarial valuation report as of June 30, 2022, total plan net assets are \$300 billion, the total actuarial present value of projected plan benefits is \$434.2 billion, contributions from all employers totaled \$6.5 billion and the plan is 74.4% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members are required to contribute 10.25% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022-2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2023 were \$1,007,139 and equal 100% of the required contributions for the fiscal year.

CalPERS**Plan Description**

The Organization contributes to the School Employer Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

According to the most recently available actuarial valuation report as of June 30, 2022, the School Employer Pool total plan assets are \$79.4 billion, the total actuarial present value of the total pension liability is \$117 billion, contributions from all employers totaled \$3.6 billion, and the plan is 67.9% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary, and the Organization is required to contribute an actuarially determined rate. Effective January 1, 2013, any new participants in the plan will be required to contribute 7.0% of their salary. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022-2023 was 25.37% of annual payroll based on PERS reduction transfers. The contribution requirements of the plan members are established by the state statute. The Organization's contributions to CalPERS for the fiscal year ending June 30, 2023, were \$298,181 and equal 100% of the required contribution for the year.

9. Liquidity and Availability of Financial Assets

As part of its liquidity management, the Organization has a goal to maintain financial assets on hand to meet one year of normal operating expenses and debt service obligations. The Organization's goal is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditures are as follows:

Cash	\$ 9,805,500
Accounts receivable	929,812
	<hr/>
Total financial assets available within one year	<u>\$ 10,735,312</u>

10. Commitments and Contingencies**State Allowances, Awards and Grants**

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

11. Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the statement of financial position date through December 15, 2023, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

Organization
June 30, 2023

Pacific View Charter School [Charter #247], is a Grade Kindergarten through Grade 12 charter school and was granted a five-year charter renewal by the Oceanside Unified School District in July, 2019, expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2023, was comprised of the following members:

Member	Office	Term	Term Expiration
Jon Walters	Chairman	Ongoing	July 1, 2024
Kathi Cohen	Board Trustee- Community	Ongoing	May 25, 2025
Ricardo Sanchez	Board Trustee	Ongoing	July 1, 2024
Julie Walley	Board Trustee- Parent	Ongoing	February 16, 2025

Administration	
Name	Position
Erin Gorence	Executive Director
Greg Cohen	Director of Curriculum
Gayl Johnson	Director of Student Services
Ambur Borth	Director of Business and Operations
Kira Fox	Interim Director of Business and Operations

Schedule of Average Daily Attendance
Year Ended June 30, 2023

	Second Period Report	Annual Report
Traditional Kindergarten / Kindergarten - 3	28.44	28.23
Grades 4 - 6	32.66	33.60
Grades 7 - 8	90.29	91.57
Grades 9 -12	611.13	626.34
Total	762.52	779.74

The Organization is 100% independent study and generates no Average Daily Attendance from a classroom-based program.

Schedule of Instructional Time
Year Ended June 30, 2023

For the fiscal year ended June 30, 2023, the Organization was 100% independent study; therefore, a Schedule of Instructional Time was not applicable.

Reconciliation of Charter School Unaudited Actuals Financial Report—
Alternative Form With Audited Financial Statements
Fiscal Year Ended June 30, 2023

June 30, 2023, Charter School Unaudited Actual Financial Report - Alternative Form, Ending Fund Balance	<u>\$ 13,448,939</u>
Adjustments and Reclassifications	
Increasing (decreasing) the fund balance:	
Accounts receivable	(594,273)
Property and equipment, net	55,976
Due to grantors government	39,325
Deferred Revenue	(888,873)
Rounding adjustments	<u>(1)</u>
Net adjustments and reclassifications	<u>(1,387,847)</u>
June 30, 2023, Audited Financial Statements, Net Assets	<u><u>\$ 12,061,092</u></u>

**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the Board of Trustees of
Pacific View Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*) issued by the Comptroller General of the United States, the financial statements of Pacific View Charter School (the Organization), which comprise the Organization's statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters "B", "T", and "U" being particularly large and stylized.

San Diego, California
December 15, 2023

Report on State Compliance and on Internal Control over Compliance for State Programs

Independent Auditors' Report

To the Board of Trustees of
Pacific View Charter School

Report on Compliance

Opinion

We have audited the Pacific View Charter School's (the Organization) compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Not Applicable
Transitional Kindergarten	Not Applicable
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes, Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Baker Tilly US, LLP

San Diego, California
December 15, 2023

Schedule of Audit Findings and Questioned Costs
Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
One or more material weaknesses identified?	<u> </u> yes	<u> </u> X <u> </u> no
One or more significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> yes	<u> </u> X <u> </u> no
Noncompliance material to financial statements noted?	<u> </u> yes	<u> </u> X <u> </u> no

Federal Awards

Internal control over major programs:		
One or more material weaknesses identified?	<u> </u> yes	<u> </u> N/A <u> </u> no
One or more significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> yes	<u> </u> N/A <u> </u> none reported
Type of auditor's report issued on compliance for major programs:	<u> </u> N/A	
Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance?		
	<u> </u> yes	<u> </u> N/A <u> </u> no

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

The Organization did not have over \$750,000 in federal expenditures.

State Awards

Internal control over state programs:		
One or more material weaknesses identified?	<u> </u> yes	<u> </u> X <u> </u> no
One or more significant deficiencies identified that are not considered to be material weaknesses?	<u> </u> yes	<u> </u> X <u> </u> no
Type of auditor's report issued on compliance for state programs:	<u> </u> Unmodified	

Section II - Financial Statements Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

Summary Schedule of Prior Findings
Year ended June 30, 2023

Findings/Recommendations	Current Status	Not Implemented
None	N/A	N/A

8.2

Pacific View Charter
January Board Meeting
November 2023 - December 2023 Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
NOVEMBER							
016224	Reliable Translations Inc.	11/1/2023		SPED Translations	6200	\$ 231.00	0000001905
016224	Reliable Translations Inc.	11/1/2023	\$ 576.24	SPED Translations	6200	\$ 174.24	0000001905
016224	Reliable Translations Inc.	11/1/2023		SPED Translations	6200	\$ 171.00	0000001905
016225	Intersection R & M Services, Inc	11/1/2023	\$ 992.50	Handyman Services- Oceanside	6200	\$ 742.50	0000001922
016225	Intersection R & M Services, Inc	11/1/2023		Handyman Services- Oceanside	6200	\$ 250.00	0000001922
016339	Intersection R & M Services, Inc	11/6/2023	\$ 852.74	Handyman Services- Oceanside	6200	\$ 852.74	0000001922
016340	MV MEDICAL CTR MASTER ASSOC	11/6/2023	\$ 1,343.00	Property Association Fees - Mo	6200	\$ 1,343.00	0000001848
016341	PACIFIC VIEW CHARTER SCHOOL	11/6/2023	\$ 12,355.89	Mortgage Payment- MV- \$9884.71	6200	\$ 9,884.71	0000001851
016341	PACIFIC VIEW CHARTER SCHOOL	11/6/2023		Mortgage Payment- MV \$2471.18	6200	\$ 2,471.18	0000001851
016437	Reliable Translations Inc.	11/8/2023	\$ 171.00	TRANSLATION	6200	\$ 171.00	0000001905
016438	JAN-PRO OF SAN DIEGO	11/8/2023	\$ 3,799.00	Janitorial Services- Oceanside	6200	\$ 3,799.00	0000001844
016439	NANPOR SECURITY SERVICES	11/8/2023	\$ 2,730.00	Security Guard - Oceanside	6200	\$ 2,730.00	0000001849
016589	Reliable Translations Inc.	11/14/2023	\$ 171.00	TRANSLATION	6200	\$ 171.00	0000001905
016782	Pediatric Therapy Services, LLC	11/20/2023	\$ 182.00	SPED Physical Therapist	6200	\$ 182.00	0000001995
016783	WASTE MANAGEMENT	11/20/2023	\$ 225.62	Trash Service- MV	6200	\$ 225.62	0000001843
016884	OFFICE DEPOT	11/22/2023		Student Supplies	6200	\$ 69.96	0000001853
016884	OFFICE DEPOT	11/22/2023	\$ 102.89	MV- Admin Office Supplies	6200	\$ 15.43	0000001894
016884	OFFICE DEPOT	11/22/2023		SPED Instructional Supplies	6200	\$ 17.50	0000001932
016885	PACIFIC VIEW CHARTER SCHOOL	11/22/2023	\$ 18,130.94	Mortgage Payment- Oceanside- 1	6200	\$ 2,719.64	0000001852
016885	PACIFIC VIEW CHARTER SCHOOL	11/22/2023		Mortgage Payment- Oceanside- 8	6200	\$ 15,411.30	0000001852
			\$ 41,632.82				
DECEMBER							
017076	Reliable Translations Inc.	12/4/2023		SPED Translations	6200	\$ 171.00	0000001905
017076	Reliable Translations Inc.	12/4/2023	\$ 513.00	SPED Translations	6200	\$ 171.00	0000001905
017076	Reliable Translations Inc.	12/4/2023		SPED Translations	6200	\$ 171.00	0000001905
017077	Intersection R & M Services, Inc	12/4/2023	\$ 1,500.00	Handyman Services- Oceanside	6200	\$ 1,150.00	0000001922
017077	Intersection R & M Services, Inc	12/4/2023		Front Office Outlet for Display	6200	\$ 350.00	0000001994
017167	AIR CRAFTS HEATING & AC INC.	12/6/2023	\$ 2,390.00	HVAC Maintenance/Repairs- Oside	6200	\$ 2,390.00	0000001921
017168	CDW GOVERNMENT, INC.	12/6/2023	\$ 1,299.59	PRINTER FOR GAYL	6200	\$ 420.00	0000001988
017168	CDW GOVERNMENT, INC.	12/6/2023		Scanners CDW	6200	\$ 879.59	0000001989
017169	MV MEDICAL CTR MASTER ASSOC	12/6/2023	\$ 1,343.00	Property Association Fees - Mo	6200	\$ 1,343.00	0000001848
017170	PACIFIC VIEW CHARTER SCHOOL	12/6/2023	\$ 12,355.89	Mortgage Payment- MV- \$9884.71	6200	\$ 9,884.71	0000001851

Pacific View Charter
January Board Meeting
November 2023 - December 2023 Warrant Listing

95

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
017170	PACIFIC VIEW CHARTER SCHOOL	12/6/2023	\$ 12,555.03	Mortgage Payment- MV \$2471.18	6200	\$ 2,471.18	0000001851
017286	OFFICE DEPOT	12/11/2023	\$ 373.27	Student Supplies	6200	\$ 15.00	0000001853
017286	OFFICE DEPOT	12/11/2023		Oceanside- Admin Office Suppli	6200	\$ 3.30	0000001894
017286	OFFICE DEPOT	12/11/2023		Oceanside- Admin Office Suppli	6200	\$ 73.59	0000001894
017286	OFFICE DEPOT	12/11/2023		SPED Instructional Supplies	6200	\$ 47.20	0000001932
017286	OFFICE DEPOT	12/11/2023		Oceanside- Admin Office Suppli	6200	\$ 41.64	0000001894
017286	OFFICE DEPOT	12/11/2023		Student Supplies	6200	\$ 188.79	0000001853
017286	OFFICE DEPOT	12/11/2023		SPED Instructional Supplies	6200	\$ 3.75	0000001932
017389	Reliable Translations Inc.	12/13/2023	\$ 171.00	SPED Translations	6200	\$ 171.00	0000001905
017390	JAN-PRO OF SAN DIEGO	12/13/2023	\$ 3,799.00	Janitorial Services- Oceanside	6200	\$ 3,799.00	0000001844
017552	Total Education Solutions	12/18/2023	\$ 5,011.25	SPEECH SERVICES	6200	\$ 1,417.50	0000002011
017552	Total Education Solutions	12/18/2023		VISION SERVICES	6200	\$ 1,000.00	0000002011
017552	Total Education Solutions	12/18/2023		SPEECH SERVICES	6200	\$ 2,593.75	0000002011
017553	Reliable Translations Inc.	12/18/2023	\$ 342.00	SPED Translations	6200	\$ 171.00	0000001905
017553	Reliable Translations Inc.	12/18/2023		SPED Translations	6200	\$ 171.00	0000001905
017554	Pediatric Therapy Services, LLC	12/18/2023	\$ 208.00	SPED Physical Therapist	6200	\$ 208.00	0000001995
017555	NANPOR SECURITY SERVICES	12/18/2023	\$ 6,006.00	Security Guard - Oceanside	6200	\$ 3,276.00	0000001849
017555	NANPOR SECURITY SERVICES	12/18/2023		Security Guard - Oceanside	6200	\$ 2,730.00	0000001849
017556	SCHOOL PATHWAYS HOLDINGS, LLC	12/18/2023	\$ 92.83	CalPads, Online Registration,	6200	\$ 92.83	0000001879
017670	AIR CRAFTS HEATING & AC INC.	12/20/2023	\$ 3,380.00	HVAC Maintenance/Repairs- Oside	6200	\$ 3,380.00	0000001921
017671	NANPOR SECURITY SERVICES	12/20/2023	\$ 2,954.25	Security Guard - Oceanside	6200	\$ 2,954.25	0000001849
017672	PACIFIC VIEW CHARTER SCHOOL	12/20/2023	\$ 18,130.94	Mortgage Payment- Oceanside- 1	6200	\$ 2,719.64	0000001852
017672	PACIFIC VIEW CHARTER SCHOOL	12/20/2023		Mortgage Payment- Oceanside- 8	6200	\$ 15,411.30	0000001852
017673	PACIFIC VIEW CHARTER SCHOOL	12/20/2023	\$ 12,355.89	Mortgage Payment- MV- \$9884.71	6200	\$ 9,884.71	0000001851
017673	PACIFIC VIEW CHARTER SCHOOL	12/20/2023		Mortgage Payment- MV \$2471.18	6200	\$ 2,471.18	0000001851
017674	WASTE MANAGEMENT	12/20/2023	\$ 225.62	Trash Service- MV	6200	\$ 225.62	0000001843
017825	Total Education Solutions	12/26/2023	\$ 3,812.50	SPED Services	6200	\$ 312.50	0000001918
017825	Total Education Solutions	12/26/2023		SPEECH SERVICES	6200	\$ 906.25	0000002011
017825	Total Education Solutions	12/26/2023		SPEECH SERVICES	6200	\$ 2,593.75	0000002011
017826	Reliable Translations Inc.	12/26/2023	\$ 741.00	SPED Translations	6200	\$ 228.00	0000001905
017826	Reliable Translations Inc.	12/26/2023		SPED Translations	6200	\$ 171.00	0000001905
017826	Reliable Translations Inc.	12/26/2023		SPED Translations	6200	\$ 171.00	0000001905
017826	Reliable Translations Inc.	12/26/2023		SPED Translations	6200	\$ 171.00	0000001905

Pacific View Charter
January Board Meeting
November 2023 - December 2023 Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
017827	Pediatric Therapy Services, LLC	12/26/2023	\$ 14,266.36	SPED Teacher	6200	\$ 4,830.00	0000002015
017827	Pediatric Therapy Services, LLC	12/26/2023		SPED Teacher	6200	\$ 2,146.36	0000002015
017827	Pediatric Therapy Services, LLC	12/26/2023		SPED Physical Therapist	6200	\$ 104.00	0000001995
017827	Pediatric Therapy Services, LLC	12/26/2023		SPED Teacher	6200	\$ 6,900.00	0000002015
017827	Pediatric Therapy Services, LLC	12/26/2023		SPED Physical Therapist	6200	\$ 52.00	0000001995
017827	Pediatric Therapy Services, LLC	12/26/2023		SPED Physical Therapist	6200	\$ 234.00	0000001995
017828	OFFICE DEPOT	12/26/2023	\$ 159.44	Oceanside- Admin Office Suppli	6200	\$ 103.17	0000001894
017828	OFFICE DEPOT	12/26/2023		Oceanside- Admin Office Suppli	6200	\$ 56.27	0000001894
14081225	Hanna Plumbing	11/2/2023	\$ 140.00	Plumbing service - Oceanside	6200	\$ 140.00	0000001987
14081226	WorkPartners OHS	11/2/2023	\$ 32.00	Employee TB Test- Work Partner	6200	\$ 32.00	0000001936
14081227	Alfred Mapanao Jr.	11/2/2023	\$ 50.00	Reimbursement	6200	\$ 50.00	
14081228	SAN DIEGO COUNTY OFFICE OF	11/2/2023	\$ 700.00	TARGETED FEEDBACK INSTITUTE	6200	\$ 700.00	0000001983
14081229	VCC OCEAN RANCH CONDO. ASSOC.	11/2/2023	\$ 6,164.00	Property Association Fees - Oc	6200	\$ 6,164.00	0000001846
14082542	Pearson Educations, Inc.	11/6/2023	\$ 3,352.58	INSTRUCTIONAL SUPPLIES	6200	\$ 3,352.58	0000001973
14082543	Jill Chang	11/6/2023	\$ 122.09	Mileage Reimbursement	6200	\$ 122.09	
14082544	BAY ALARM	11/6/2023	\$ 1,977.16	Bay Alarm Security/ Fire Syste	6200	\$ 267.58	0000001881
14082544	BAY ALARM	11/6/2023		Bay Alarm Security/ Fire Syste	6200	\$ 1,709.58	0000001881
14082545	NATIONAL BENEFIT SERVICES, LLC	11/6/2023	\$ 82.95	Admin Fees for Cafe 125	6200	\$ 82.95	0000001929
14082546	FRONTIER	11/6/2023	\$ 34.85	Admin-Phone & Internet Service	6200	\$ 6.27	0000001901
14082546	FRONTIER	11/6/2023		Student- Phone & Internet Serv	6200	\$ 18.12	0000001901
14082546	FRONTIER	11/6/2023		SPED-Student Phone & Internet-	6200	\$ 10.46	0000001901
14082547	V TECHNOLOGY SOLUTION	11/6/2023	\$ 7,537.87	Front Office Monitor	6200	\$ 2,228.26	0000001928
14082547	V TECHNOLOGY SOLUTION	11/6/2023		Teacher Workstations	6200	\$ 5,309.61	0000001975
14084410	Emcor Services Mesa Energy	11/9/2023	\$ 3,400.00	HVAC PM & Repairs Moreno Valle	6200	\$ 3,400.00	0000001891
14084411	Carlsbad Village Lock & Key, Inc	11/9/2023	\$ 550.60	Locksmith services	6200	\$ 550.60	0000001923
14084412	U.S. Bank	11/9/2023		Oceanside- Admin Postage 33%	6200	\$ 99.00	0000001876
14084412	U.S. Bank	11/9/2023		Oceanside Stamps.com Service F	6200	\$ 29.99	0000001876
14084412	U.S. Bank	11/9/2023		Oceanside Postage Supplies	6200	\$ 97.15	0000001876
14084412	U.S. Bank	11/9/2023		MV- Costco Admin Supplies	6200	\$ 34.88	0000001875
14084412	U.S. Bank	11/9/2023		Oceanside- Costco Admin Suppli	6200	\$ 68.17	0000001875
14084412	U.S. Bank	11/9/2023		SPED Instructional Supplies	6200	\$ 122.72	0000001872
14084412	U.S. Bank	11/9/2023		SPED Student Nutrition	6200	\$ 257.03	0000001855
14084412	U.S. Bank	11/9/2023		Student Nutrition	6200	\$ 1,028.04	0000001855

Pacific View Charter
January Board Meeting
November 2023 - December 2023 Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
14084412	U.S. Bank	11/9/2023	\$ 9,995.60	Costco Supplies	6200	\$ 599.86	0000001854
14084412	U.S. Bank	11/9/2023		Instructional Supplies GE	6200	\$ 2,718.49	0000001847
14084412	U.S. Bank	11/9/2023		SPED Instructional Supplies	6200	\$ 146.46	0000001873
14084412	U.S. Bank	11/9/2023		Oceanside- Student Postage 56%	6200	\$ 168.00	0000001876
14084412	U.S. Bank	11/9/2023		Auto Expenses: Gas, Maintenanc	6200	\$ 230.04	0000001874
14084412	U.S. Bank	11/9/2023		Oceanside- SPED Postage 11%	6200	\$ 33.00	0000001876
14084412	U.S. Bank	11/9/2023		Email Services Constant Contac	6200	\$ 145.00	0000001970
14084412	U.S. Bank	11/9/2023		YESCO MV Sign Repair	6200	\$ 649.80	0000001968
14084412	U.S. Bank	11/9/2023		Headset for Teacher	6200	\$ 41.12	0000001963
14084412	U.S. Bank	11/9/2023		Annual Backflow test MV	6200	\$ 78.00	0000001978
14084412	U.S. Bank	11/9/2023		Laminator and Film	6200	\$ 774.33	0000001962
14084412	U.S. Bank	11/9/2023		Sports Jerseys and Equipment	6200	\$ 458.41	0000001955
14084412	U.S. Bank	11/9/2023		EideBaily Accounting Workshops	6200	\$ 550.00	0000001943
14084412	U.S. Bank	11/9/2023		Oceanside Bldg. & Maintenance	6200	\$ 169.87	0000001927
14084412	U.S. Bank	11/9/2023		Leaseweb	6200	\$ 92.06	0000001915
14084412	U.S. Bank	11/9/2023		MV Janitorial Supplies	6200	\$ 136.82	0000001914
14084412	U.S. Bank	11/9/2023		MV Admin Postage 34%	6200	\$ 68.00	0000001877
14084412	U.S. Bank	11/9/2023		MV Student Postage 55%	6200	\$ 110.00	0000001877
14084412	U.S. Bank	11/9/2023		Oceanside Janitorial Supplies	6200	\$ 1,007.38	0000001914
14084412	U.S. Bank	11/9/2023		MV SPED Student Postage 11%	6200	\$ 22.00	0000001877
14084412	U.S. Bank	11/9/2023		MV Stamps.com Service Fee	6200	\$ 59.98	0000001877
14084413	Top Notch Catering	11/9/2023	\$ 6,648.75	Gen-Ed Student Nutrition Food	6200	\$ 5,319.00	0000001945
14084413	Top Notch Catering	11/9/2023		SPED- Student Nutrition Food S	6200	\$ 1,329.75	0000001945
14084414	YOUNG, MINNEY & CORR, LLP	11/9/2023	\$ 605.00	Legal Counsel	6200	\$ 605.00	0000001868
14084415	RONALD LARRY HOLDEN	11/9/2023	\$ 2,720.00	Janitorial Services	6200	\$ 2,600.00	0000001839
14084415	RONALD LARRY HOLDEN	11/9/2023		Handyman Services	6200	\$ 120.00	0000001839
14084416	SAN DIEGO GAS & ELECTRIC	11/9/2023	\$ 3,638.28	Electricity Utilities- Oceansi	6200	\$ 3,638.28	0000001842
14087013	Riverside County Treasurer	11/16/2023	\$ 1,630.93	MV Property Taxes	6200	\$ 1,630.93	0000001990
14087014	Cordata Shredding	11/16/2023	\$ 488.84	Off-Site Secure Storage	6200	\$ 488.84	0000001893
14087015	Amplify Education	11/16/2023	\$ 750.00	Middle School Science PD	6200	\$ 750.00	0000001899
14087016	GoTo Technologies USA, Inc	11/16/2023	\$ 272.14	PHONES FOR MORENO VALLEY	6200	\$ 272.14	0000001938
14087017	Code Rev Kids, Inc	11/16/2023	\$ 2,100.00	MS Robotics After School Enric	6200	\$ 2,100.00	0000001996
14087018	ADT SECURITY SERVICES	11/16/2023	\$ 71.63	ADT SECURITY MO VAL	6200	\$ 71.63	0000001880

Pacific View Charter
January Board Meeting
November 2023 - December 2023 Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
14087019	COX BUSINESS SERVICES	11/16/2023		Student- Internet & Phone Serv	6200	\$ 222.98	0000001878
14087019	COX BUSINESS SERVICES	11/16/2023	\$ 420.72	Admin- Internet & Phone Servic	6200	\$ 63.10	0000001878
14087019	COX BUSINESS SERVICES	11/16/2023		SPED- Student Internet & Phone	6200	\$ 134.64	0000001878
14087020	MORENO VALLEY UTILITY	11/16/2023		Electricity Utility- MV	6200	\$ 227.68	0000001841
14087021	SAN DIEGO COUNTY TREASURER	11/16/2023	\$ 5,941.36	Oceanside Property Taxes	6200	\$ 5,941.36	0000001991
14088031	OCEANSIDE UNIFIED SCHOOL DIST	11/20/2023	\$ 66,148.00	FY 22/23 Oversight Fee	6200	\$ 66,148.00	0000001999
14089413	LORI BENTLEY	11/27/2023	\$ 78.34	Mileage Reimbursement	6200	\$ 78.34	
14090761	City of Vista	11/30/2023	\$ 222.00	League Fees- Athletic Field Sp	6200	\$ 222.00	0000001997
14090762	Rollin From The Heart	11/30/2023	\$ 1,400.00	AFTER SCHOOL PROGRAM SKATE	6200	\$ 1,400.00	0000001954
14092136	Cordata Shredding	12/4/2023	\$ 139.19	Moreno Valley Shred	6200	\$ 55.87	0000001893
14092136	Cordata Shredding	12/4/2023		Oceanside Shred	6200	\$ 83.32	0000001893
14092137	Interquest Group, Inc	12/4/2023	\$ 700.00	Campus Search Dogs	6200	\$ 700.00	0000001959
14092138	Hanna Plumbing	12/4/2023	\$ 157.27	Plumbing service - Oceanside	6200	\$ 157.27	0000001987
14092139	Celia Hernandez	12/4/2023	\$ 139.07	PD Expense Reimbursement	6200	\$ 139.07	
14092140	Arenson Office Furniture	12/4/2023	\$ 1,595.95	Office Master MX88IU- Black w/	6200	\$ 859.85	0000001986
14092140	Arenson Office Furniture	12/4/2023		Electronic Standing Desk	6200	\$ 736.10	0000001981
14092141	AT&T MOBILITY	12/4/2023	\$ 495.33	Cell Phone Service	6200	\$ 495.33	0000001869
14092142	COX BUSINESS SERVICES	12/4/2023	\$ 281.16	COX VIDEO SECURITY	6200	\$ 281.16	0000001886
14092143	SPARKLETTS & SIERRA SPRINGS	12/4/2023	\$ 366.21	Bottled Water Service - Both C	6200	\$ 275.08	0000001845
14092143	SPARKLETTS & SIERRA SPRINGS	12/4/2023		Bottled Water Service - Both C	6200	\$ 91.13	0000001845
14092144	EASTERN MUNICIPAL WATER DIST	12/4/2023	\$ 312.44	Water Utility- MV	6200	\$ 312.44	0000001840
14093953	Charterwise	12/7/2023	\$ 10,750.00	Back Office Service	6200	\$ 10,750.00	0000001952
14093954	Top Notch Catering	12/7/2023	\$ 4,533.75	Gen-Ed Student Nutrition Food	6200	\$ 3,627.00	0000001945
14093954	Top Notch Catering	12/7/2023		SPED- Student Nutrition Food S	6200	\$ 906.75	0000001945
14093955	Steven D. Rawson	12/7/2023	\$ 290.00	Sports Referee	6200	\$ 290.00	0000002002
14093956	RONALD LARRY HOLDEN	12/7/2023	\$ 2,600.00	Janitorial Services	6200	\$ 2,600.00	0000001839
14093957	STANLEY STEEMER	12/7/2023	\$ 7,615.18	Carpet and floor cleaning	6200	\$ 7,615.18	0000002001
14093958	VCC OCEAN RANCH CONDO. ASSOC.	12/7/2023	\$ 6,164.00	Property Association Fees - Oc	6200	\$ 6,164.00	0000001846
14095604	Specialized Therapy Services, Inc	12/11/2023	\$ 6,600.10	Audiology, DHH, APE, OT Vision	6200	\$ 495.00	0000001916
14095604	Specialized Therapy Services, Inc	12/11/2023		Contracted Speech Services	6200	\$ 450.00	0000001916
14095604	Specialized Therapy Services, Inc	12/11/2023		SPECIALIZED THERAPY	6200	\$ 5,410.00	0000001916
14095604	Specialized Therapy Services, Inc	12/11/2023		Nursing Services	6200	\$ 245.10	0000001916
14095605	Teachers on Reserve	12/11/2023	\$ 351.00	Sub Teachers	6200	\$ 351.00	0000001947

Pacific View Charter
January Board Meeting
November 2023 - December 2023 Warrant Listing

99

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
14095606	Baker Tilly US, LLP	12/11/2023	\$ 24,085.46	Auditors & 990 Tax Return	6200	\$ 24,085.46	0000001903
14095607	U.S. Bank	12/11/2023	\$ 13,519.83	CSDC Conference Expenses	6200	\$ 3,156.12	0000002006
14095607	U.S. Bank	12/11/2023		MINDFUL PD	6200	\$ 702.91	0000001974
14095607	U.S. Bank	12/11/2023		SWAG	6200	\$ 2,007.58	0000001979
14095607	U.S. Bank	12/11/2023		COYOTE MASCOT COSTUME	6200	\$ 332.49	0000001972
14095607	U.S. Bank	12/11/2023		Email Services Constant Contac	6200	\$ 145.00	0000001970
14095607	U.S. Bank	12/11/2023		EideBaily Accounting Workshops	6200	\$ 550.00	0000001943
14095607	U.S. Bank	12/11/2023		Leaseweb	6200	\$ 92.06	0000001915
14095607	U.S. Bank	12/11/2023		MV Janitorial Supplies	6200	\$ 229.59	0000001914
14095607	U.S. Bank	12/11/2023		Oceanside Janitorial Supplies	6200	\$ 828.67	0000001914
14095607	U.S. Bank	12/11/2023		Oceanside- Admin Postage 33%	6200	\$ 99.00	0000001876
14095607	U.S. Bank	12/11/2023		Oceanside- Student Postage 56%	6200	\$ 168.00	0000001876
14095607	U.S. Bank	12/11/2023		EMERGENETICS STAFF TRAINING	6200	\$ 1,490.00	0000001980
14095607	U.S. Bank	12/11/2023		INSTRUCTIONAL SUPPLIES	6200	\$ 60.91	0000001873
14095607	U.S. Bank	12/11/2023		Instructional Supplies GE	6200	\$ 1,301.08	0000001847
14095607	U.S. Bank	12/11/2023		Costco Supplies	6200	\$ 243.58	0000001854
14095607	U.S. Bank	12/11/2023		Student Nutrition	6200	\$ 1,245.29	0000001855
14095607	U.S. Bank	12/11/2023		SPED Student Nutrition	6200	\$ 311.27	0000001855
14095607	U.S. Bank	12/11/2023		Attorney YMC Trainings	6200	\$ 75.00	0000001867
14095607	U.S. Bank	12/11/2023		Auto Expenses: Gas, Maintenanc	6200	\$ 205.94	0000001874
14095607	U.S. Bank	12/11/2023		Oceanside- Costco Admin Suppli	6200	\$ 173.72	0000001875
14095607	U.S. Bank	12/11/2023		MV- Costco Admin Supplies	6200	\$ 38.63	0000001875
14095607	U.S. Bank	12/11/2023		Oceanside- SPED Postage 11%	6200	\$ 33.00	0000001876
14095607	U.S. Bank	12/11/2023		Oceanside Stamps.com Service F	6200	\$ 29.99	0000001876
14095608	SAN DIEGO GAS & ELECTRIC	12/11/2023	\$ 3,285.59	Electricity Utilities- Oceansi	6200	\$ 3,285.59	0000001842
14095609	FRONTIER	12/11/2023	\$ 93.62	Admin-Phone & Internet Service	6200	\$ 16.85	0000001901
14095609	FRONTIER	12/11/2023		SPED-Student Phone & Internet-	6200	\$ 28.09	0000001901
14095609	FRONTIER	12/11/2023		Student- Phone & Internet Serv	6200	\$ 48.68	0000001901
14097483	Specialized Therapy Services, Inc	12/14/2023	\$ 5,631.35	SPECIALIZED THERAPY	6200	\$ 4,477.50	0000001916
14097483	Specialized Therapy Services, Inc	12/14/2023		Nursing Services	6200	\$ 268.85	0000001916
14097483	Specialized Therapy Services, Inc	12/14/2023	\$ 5,631.35	Audiology, DHH, APE, OT Vision	6200	\$ 885.00	0000001916
14097484	Charterwise	12/14/2023	\$ 10,750.00	Back Office Service	6200	\$ 10,750.00	0000001952
14097485	ADT SECURITY SERVICES	12/14/2023	\$ 71.63	ADT SECURITY MO VAL	6200	\$ 71.63	0000001880

Pacific View Charter
January Board Meeting

100

November 2023 - December 2023 Warrant Listing

Warrant ID	Name	Payment Date	Total Warrant Amount	Descr	Fund	Invoice Amount	Purchase Order Number
14097486	AT&T MOBILITY	12/14/2023	\$ 495.33	Cell Phone Service	6200	\$ 495.33	0000001869
14097487	COX BUSINESS SERVICES	12/14/2023		SPED- Student Internet & Phone	6200	\$ 153.36	0000001878
14097487	COX BUSINESS SERVICES	12/14/2023	\$ 479.22	Student- Internet & Phone Serv	6200	\$ 253.98	0000001878
14097487	COX BUSINESS SERVICES	12/14/2023		Admin- Internet & Phone Servic	6200	\$ 71.88	0000001878
14097488	COUNTY SCHOOLS SERVICE FUND	12/14/2023	\$ 2,400.00	Edjoin Accounts-MV & Oceanside	6200	\$ 2,400.00	0000001956
14098783	Hanna Plumbing	12/18/2023	\$ 140.00	Plumbing service - Oceanside	6200	\$ 140.00	0000001987
14098784	COX BUSINESS SERVICES	12/18/2023	\$ 281.16	Oceanside Video Security	6200	\$ 281.16	0000001886
14098785	SPARKLETTS & SIERRA SPRINGS	12/18/2023	\$ 391.98	Bottled Water Service - Both C	6200	\$ 30.18	0000001845
14098785	SPARKLETTS & SIERRA SPRINGS	12/18/2023		Bottled Water Service - Both C	6200	\$ 361.80	0000001845
14098786	KONICA MINOLTA BUS. SOLUTIONS	12/18/2023		Admin Fee: Copier- 25 %	6200	\$ 97.25	0000001862
14098786	KONICA MINOLTA BUS. SOLUTIONS	12/18/2023	\$ 1,046.91	LEASE- Student Fee- 85 %	6200	\$ 559.24	0000001862
14098786	KONICA MINOLTA BUS. SOLUTIONS	12/18/2023		LEASE: Admin Fee- 15%	6200	\$ 98.69	0000001862
14098786	KONICA MINOLTA BUS. SOLUTIONS	12/18/2023		Student Fee- Copier- 75%	6200	\$ 291.73	0000001862
14098787	MORENO VALLEY UTILITY	12/18/2023	\$ 206.78	Electricity Utility- MV	6200	\$ 206.78	0000001841
14098788	YOUNG, MINNEY & CORR, LLP	12/18/2023	\$ 1,955.00	Legal Counsel	6200	\$ 1,955.00	0000001868
14100642	Cordata Shredding	12/21/2023	\$ 129.80	Off-Site Secure Storage	6200	\$ 129.80	0000001893
14100643	Cordata Shredding	12/21/2023	\$ 139.19	Moreno Valley Shred	6200	\$ 59.82	0000001893
14100643	Cordata Shredding	12/21/2023		Oceanside Shred	6200	\$ 79.37	0000001893
14100644	WorkPartners OHS	12/21/2023	\$ 64.00	Employee TB Test- Work Partner	6200	\$ 64.00	0000001936
14100645	Karen Connor	12/21/2023	\$ 2,425.00	Staff CPR Training	6200	\$ 2,425.00	0000002005
14100646	CCSA - CONFERENCE	12/21/2023	\$ 650.00	CCSA Conference Registration F	6200	\$ 650.00	0000001941
14100647	SECURITY SIGNAL DEVICES, INC.	12/21/2023	\$ 626.91	SSD FIRE SYSTEM MV	6200	\$ 626.91	0000001882
14100648	VCC OCEAN RANCH CONDO. ASSOC.	12/21/2023	\$ 6,272.00	Property Association Fees - Oc	6200	\$ 6,272.00	0000001846
			\$ 342,796.96				

8.3

WHITEHOUSE CPAS, INC CLIENT SERVICES AGREEMENT

This agreement is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. This Agreement between **Whitehouse CPAs, Inc** (“WH”) and **Pacific View Charter School Nonprofit Corporation** (“Client”), is entered into as of **February 1, 2024**. Client desires that WH perform and WH agrees to perform, charter school business support services for Client, and accordingly, the parties agree to the following terms and conditions:

DUTIES AND RESPONSIBILITIES

WH a provider of business management and accounting services, will provide accounting, budgeting, compliance, strategic planning, documentation, deliverables, and other related services necessary to fulfill Client’s business management and accounting requirements as more particularly described in Attachment 1 and 2 attached hereto and incorporated herein by this reference (the “Services”).

TERM OF AGREEMENT

Client will retain WH to work as a consultant for Client in the field of business management, accounting and consulting beginning February 1, 2024 and ending June 30, 2025. WH accepts this engagement. WH will use WH’s best efforts to accomplish the technical and commercial goals identified by Client during the term of this Agreement. Client acknowledges that WH may have other confidentiality commitments. Client will not require WH to perform tasks which might reasonably result in WH’s breach of any confidentiality commitment. WH further acknowledges that no existing obligations to any third party, as employee, consultant, or otherwise that would conflict with, or restrict WH’s ability to fulfill any of WH’s commitments or obligations under this Agreement.

This agreement will be renewed automatically for succeeding terms of one year each, unless either party gives notice to the other at least 14 days before the expiration of any term of the intention not to renew.

PRICE AND PAYMENT

1. BUSINESS MANAGEMENT SERVICES: WH will provide these services on the following rate schedule:

- **\$10,750 / monthly** for duration of the initial term.

Agreement will automatically renew for succeeding terms of one year each. Agreement monthly rate upon renewal will increase in equivalent proportion as the employed accounting staff, meaning if the staff receives a COLA (cost of living increase), monthly rate increases by stated COLA.

WH does not bill for extra services related to the scope or added costs (such as printing). Our fees are all-inclusive and will not change unless there are significant changes in the scope.

Significant changes in scope would include changes to the numbers of school sites, reporting entities, material increases to enrollment, and an increase in number of grade levels served. Notice of a change in pricing will be provided no less than 30 days in advance.

PRICE AND PAYMENT (continued)

2. **CONSULTING:** Should the School(s) require additional services not in the aforementioned scope of work, we would be pleased to provide these at **\$165/hour**. The rate includes normal phone, copying, and incidental costs. Additional costs would include mileage reimbursement for travel, overnight delivery chargers, and any other pre-approved out-of-pocket expenses.

The above fee is based on anticipated cooperation from **Client** personnel and the assumption that unexpected circumstances will not be encountered during the Agreement term. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our invoices for these fees will be rendered each month, for business management services starting **February 1, 2024**, as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Payment terms are net thirty days from the date of the monthly invoice. Payments made after the payment terms are subject to a late payment penalty equal to five percent (5%) of the monthly rate.

In the event of default of the payment terms that is greater than 90 days from the date of the invoice, Whitehouse CPAs reserves the right to suspend its performance of duties under this Agreement until all amounts for Scope of Services is paid in full.

PARTIES

This Agreement for Services is between WH and Client. It is understood that this is an agreement whereby the Client desires to retain WH, because of its expertise, prior experience and comprehensive service offerings, as they relate to the Client's operation of a charter school, and that WH desires to provide expertise for the benefit of the Client using its knowledge, skills, experience and abilities. This Agreement is not intended to and shall not be construed to create the relationship of agent, employee, partnership, or joint venture, or any other relationship other than independent Agreement between WH and the Client. WH shall be free to provide similar services for other clients.

COMMUNICATION BETWEEN THE PARTIES

Client will direct all communication to their appointed WH Account Manager and WH will direct all communication to the Client's designated primary contact, unless either party designates another representative and provides written notification of the change to the other party.

SOLE ENTITY

This Agreement is entered into by the Client for itself alone and not on behalf of, or as agent for, any other entity, agency, school, or school district. Any obligation of the Client arising from this Agreement is and shall remain the sole responsibility of the Client.

GUARANTEE

WH cannot guarantee that the services it provides under this Agreement will yield the results sought by the Client. WH promises a good faith effort to secure all objectives sought by the Client in this consulting agreement.

SCHOOL OBLIGATIONS

WH services will assist with the operations of the Client's business office. It is the Client's responsibility to adopt and adhere to reasonable policies and procedures, to ensure the school remains in compliance with all applicable laws and regulations and maintains sound fiscal operations.

FINANCIAL RECORDS

The Client will maintain complete and accurate books and records of account as required by the United States government, the State of California (and any other funding authority). The Client will deliver all supporting documentation in accordance with the monthly close timeline developed by WH. Unless otherwise stated, this deadline will be 5 business days following the end of the month.

ETHICAL CONDUCT

The Client's policy requires ethical conduct in all business activities and practices, including proper recording and reporting of all transactions and compliance with applicable laws. WH is not authorized to take any action on Client's behalf that would result in inadequate or inaccurate recording or reporting of assets, liabilities, or any other transaction or that would violate any applicable laws, rules, or regulations.

INTEGRITY AND FINANCIAL RESPONSIBILITY

The Client will act with integrity and alert WH to any fraudulent or unethical activity related to Client operations as soon as the Client becomes aware, to the extent permitted by law. Client acknowledges that WH's ability to provide Services is premised upon the Client acting in a financially prudent manner, including but not limited to timely approval of balanced budgets, maintaining a positive variance to budget throughout the year to the extent feasible and proper submission of supporting documentation for incoming and outgoing payments of any kind. WH may immediately terminate this contract in the event it determines, in its sole discretion, that Client personnel are or have acted in a fraudulent or unethical manner or in the case that WH cannot provide the Services in a professional manner consistent with laws and regulations governing the Client, Client approved policies and procedures or business management best practices, based upon the actions or inaction of the Client.

FRAUD REPORTING

WH will report any suspicious activity to the Client's management and if action is not taken, WH will communicate suspicious activity to the Client's Board of Directors. WH respectfully asks that management and/or the Board of Directors investigate the suspicious activity within 30 days of written notification. WH will notify the authorizing agency if the board fails to take action to resolve the suspicious activity.

LIMITATIONS OF LIABILITY

WH aggregate liability for all claims, losses, liability or damages in connection with this Agreement or its subject matter, whether as a result of breach of contract, tort (including negligence) or otherwise, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to WH for the particular Service giving rise to the liability under the relevant Statement of Work under this Agreement. In addition, WH shall not be liable in any event for lost profits, consequential, indirect, punitive, exemplary or special damages. Also, WH shall have no liability to Client arising from or relating to any third-party hardware, software, information or materials selected or supplied by Client.

PUBLICITY

The Client agrees to act as a reference for WH with respect to the Services upon WH reasonable request. WH may issue press releases or identify Client in marketing materials provided that all references to the Client are fair, accurate and not misleading.

ROLES AND RESPONSIBILITIES

In order to fulfill the scope of services described herein, WH relies on the Client to provide timely, accurate and complete information, and to cooperate reasonably with WH. Furthermore, the Client must immediately inform WH of any material changes that may impact WH ability to complete its responsibilities and to assist the Client in complying with all applicable laws and regulations.

The Client agrees to meet the terms of the attached Roles and Responsibilities in this document.

TERMS AND TERMINATION EXPIRATION

This Agreement shall continue in full force and effect from **February 1, 2024** until **June 30, 2025** for initial term and automatically renew thereafter.

- 1. UNCURED BREACH:** If either party to this Agreement materially defaults in the performance of any of the terms of this Agreement, the non-defaulting party may terminate this Agreement by providing written notice of termination to the defaulting party and the termination shall be effective thirty-days from receipt of notice, unless the default party cures such default within said thirty-day period.
- 2. INSOLVENCY, ETC.:** In the event that Client is unable to pay its debts when they become due, declares bankruptcy or insolvency, or makes an assignment for the benefit of its creditors, WH may terminate this Agreement upon written notice to Client.
- 3. TERMINATION:** Either party may terminate this agreement upon fourteen day written notice to the other party, without cause. Within said fourteen-day period, the parties shall cooperate to close all pending items for the current month.

DISPUTE RESOLUTION

Any controversy or claim, whether based on contract, tort, strict liability, fraud, misrepresentation, or any other legal theory, arising out of either party's performance of this Agreement ("Dispute") shall be resolved solely in accordance with the terms of this Section.

RESOLUTION SEQUENCE

If the Dispute cannot be settled by good faith negotiation, which must take place within thirty days of receipt by one party of a claim of a Dispute to non-binding mediation, WH and the Client will submit the Dispute to non-binding mediation. If complete agreement cannot be reached into within thirty days of submission to mediation, any remaining issues will be resolved by binding arbitration in accordance with the sections below. The Federal Arbitration Act, 9 U.S.C. Section 1 to 15, not state law, will govern the arbitration of all disputes.

ARBITRATOR

A single Arbitrator who is a retired judge and has knowledge in commercial matters will conduct the arbitration. The Arbitrator's decision and award will be final, must be made in writing with findings of fact and conclusions of law, will be binding and may be entered in any court with jurisdiction. The Arbitrator will not have authority to make errors of law or legal reasoning, nor to modify or expend any of the provisions of this Agreement. The Arbitrator will not have the authority to award damages not permitted by this Agreement.

RULES AND EXPENSES

Any mediation or arbitration commenced pursuant to this Agreement will be conducted under the then current rules of the alternate dispute resolution ("ADR") firm in the site selected by the parties. If the parties are unable to agree on an ADR firm, the parties will conduct the mediation and, if necessary, the arbitration, under the then current rules and supervision of the American Arbitration Association. WH and the Client will each bear its own attorney's fees associated with the mediation and, if necessary, the arbitration. WH and the Client will pay all other costs and expenses of the mediation/arbitration as the rules of the selected ADR firm provide.

LIMITATION ON ACTIONS

Any dispute the Client may have against WH with respect to this Agreement must be brought within two years after the cause of the action arises.

AGREEMENT

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

NOTICE

Notice to the parties under this agreement shall be delivered to the following addresses:

Whitehouse CPAs, Inc.
3357 Corte Tiburon
Carlsbad, CA 92009

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

SIGNATURES

 Stephanie Whitehouse, CPA
 President
 Whitehouse CPAs, Inc.

 Erin Gorence
 Executive Director
 Pacific View Charter School

Date: _____

Date: _____

ATTACHMENT-1
SCOPE OF SERVICE SUMMARY

Whitehouse CPAs, Inc. (“WH”) helps charter schools focus on the heart of their mission, by providing comprehensive business management support and financial services. You can trust our Certified Public Accountants and experienced industry professionals to help you grow great schools and nurture bright students.

<p>ACCOUNTING AND FINANCE</p>	<p>Budgeting:</p> <ul style="list-style-type: none"> • Annual and multi-year budgets including cash flows- In the spring or when services begin, WH works with the school leader to create annual and multi-year budgets in time for submission to the state by July 1. • Budget Revisions- WH revises the budget during interim reporting periods to reflect changing circumstances at the school or in state funding. • Updated monthly forecasts- WH tracks budget to actuals and updates the budget forecast on a monthly basis. <p>Financial Statements:</p> <ul style="list-style-type: none"> • Monthly year-to-date financial statements-WH prepares YTD financials compared to budget in time for monthly board meetings. • Monthly cash flow projections- WH monitors the school’s cash position and tries to anticipate any cash shortfalls in future months • Customized financial analysis- WH performs reasonable financial analysis that the staff or board requests, e.g. providing a comparative analysis of the school’s budget relative to industry norms or fulfilling a request from the authorizing agency. WH will also provide customized reports (within reason) for grant proposals. • Support in resolving financial issues- WH helps the school leader find solutions to financial issues by recommending budget changes and/or identifying sources of potential funding. <p>Accounting:</p> <ul style="list-style-type: none"> • Setup of school’s chart of accounts and general ledger- WH assists school personnel in the set up and maintenance of the school’s chart of accounts, based on WH standard structure which is designed to be compliant with SACS. • Accounts Receivable- WH monitors the receipt of revenue to ensure that the school receives all entitlements and that the amounts received are correct. • Balance sheet reconciliations – WH reconciles all balance sheet accounts. • Journal Entries – When journal entries are necessary, WH provides school personnel the necessary information to input the journal entry.
--	---

<p>ACCOUNTING AND FINANCE (CONTINUED)</p>	<p>Governmental Financial Reporting:</p> <ul style="list-style-type: none"> • Preliminary and Final Budget Reports- WH prepares and files the preliminary budget report by July 1st based on the board adopted budget and a final budget as required. • Interim Financial Reports- WH prepares the first and second interim reports and files them with the district and county by the December 15 and March 15 deadlines. • Unaudited Actuals Financial Report- WH prepares the unaudited actuals financial report by the September 15 deadline. • Other Required Financial Reports- WH prepares and submits all other financial reports required by the district, county office education, California Department of Education and other governmental agencies. <p>Audit and Tax Support:</p> <ul style="list-style-type: none"> • Audit Support- WH prepares supporting schedules for auditors for period under contract and works side by side with the auditors to help ensure a smooth and timely audit process. WH will also furnish auditors with electronic records of transactions for the period under contract. • Audit Compliance Training- WH helps the school develop financial policies designed to meet the requirements and help protect the school from financial mismanagement. • Participation in Site Visits from Authorizer- WH will provide financial documents as requested by authorizer for site visits. • Federal Single Audit- WH provides support in school compliance with accounting and related audit requirements, including the Single Audit Act of 1984. • IRS Form 990 Support- WH supports the school and the auditor in preparing Form 990 tax-exempt organization annual filing. Fees for audit and 990 are paid by the school and it is the school's and auditor's sole responsibility to ensure these forms are filed. <p>Board Meeting Support:</p> <ul style="list-style-type: none"> • Board Meeting Financial Package- WH helps prepares a monthly financial package complete with a financial analysis to be provided at each board meeting. • Board Meeting Attendance- WH attends board meetings quarterly or by teleconference as requested and presents its financial analysis presentation.
--	---

COMPLIANCE AND ACCOUNTABILITY	<ul style="list-style-type: none"> • Every Student Succeeds Act (ESSA) Compliance Support- WH helps the school understand the requirements of ESSA. • COVID-19 Pandemic funding – WH helps the school apply for and understand requirements of pandemic related funding. • Funding Compliance- WH makes compliance recommendations regarding funding requirements such as Federal PCSGP implementation grant funding and other restricted funds. • District and state regulation compliance- WH can help the school identify areas where it may not be in compliance with district or state regulations. • Federal Cash Management Data Collection Submission- WH will submit all quarterly federal cash management data to the CDE by the required deadline. • Agenda Development- WH will work with the school to make sure important compliance items are placed on the board agenda for approval by the compliance deadline.
GRANTS ADMINISTRATION	<ul style="list-style-type: none"> • Financial Reports- WH prepares customized financial reports for grant purposes. • Fund Accounting- WH sets up fund accounting to track direct and allocated costs to grant awards. • Grant Reporting- WH will prepare and submit the grant reporting for Educator Effectiveness, Education Protection Act, Special Education, and all other grants that require expenditure reporting. • Consolidated Application and Reporting System (CARS)- WH prepares the CARS and submits it by the required deadline. • Submission of Required Reports- WH will submit all necessary monthly, quarterly and/or year end expenditure reports required by any grant.

EXCLUDED SERVICES

Other than the services outlined in this Agreement, WH is not responsible for any other activities, unless mutually agreed to in writing. Excluded Services include, and are not limited to:

- Outside Legal Costs
- Computer Installation and Support
- Grant-Writing or Fundraising
- Petition Writing
- Accounts Payable
- Accounts Receivable
- Payroll and Retirement Reporting
- LCAP Writing
- CALPADS
- Student Information System Support
- Hiring and Associated HR Laws
- Personnel Recordkeeping
- Human Resources
- Negotiations and Financing Support
- Meetings Outside the Scope Outlined Above
- Special Ed Administration
- Testing Assessment
- Compliance with Government Grant Requirements

ATTACHMENT-2
ROLES AND RESPONSIBILITIES

Clarity on roles and responsibilities between Whitehouse CPAs, Inc. ("WH") and Pacific View Charter School ("Client") will help ensure high quality, timely business services. The table below outlines the roles and responsibilities of both parties. Anytime WH spends on tasks listed under "Client" in this section will be billed to Client at the hourly rate.

	WH	Client
Accounts Receivable	<ul style="list-style-type: none"> • Analysis for informed managerial decision making • Ensuring receipts of entitled revenue 	<ul style="list-style-type: none"> • Timely and accurate recording of cash receipts and county transfers
Accounts Payable	<ul style="list-style-type: none"> • Analysis for informed managerial decision making 	<ul style="list-style-type: none"> • Timely and accurate check payments • Payment of invoices according to the Client's approval policies • Recordkeeping and transaction recording that adheres to generally accepted accounting principles • Coding all expenses and non-state funding deposits in accordance with the California School Accounting Manual • Monitoring and maintaining adequate bank account balances to meet expense obligations • 1099 Processing
Payroll	<ul style="list-style-type: none"> • Analysis for informed managerial decision making 	<ul style="list-style-type: none"> • Accurate reporting and entering of hours worked, pay rate, and employee deductions into payroll system. • Accurate payroll processing and timely reconciliations of payroll wages, deductions and taxes after each pay period. • Enrolling (or working with a broker to enroll) staff in any STRS, PERS, 403b, health plans, and other insurance/retirement/contribution/deduction programs • Terminating staff from health plans, other insurance, and other applicable contribution/deduction programs • Timely payment of payroll taxes.

8.4

School Safety

School Safety Policy #1

EMERGENCY PLANS~~Disaster Plan~~

~~The intent of this plan is to clarify school policy in the case of an emergency. The objectives of the plan are the following:~~

- ~~1. —To provide for action which will minimize injuries and loss of life of students and school and emergency personnel if an emergency occurs during school hours;~~
- ~~2. —To provide for maximum use of school personnel and school facilities;~~
- ~~3. —To ensure the safety and protections of our students and school personnel immediately after a disaster;~~
- ~~4. —To arrange for a calm and efficient plan for parents to retrieve their children from school; should it be necessary, following a disaster.~~

~~Special Information for Parents~~~~Telephone/Communications~~

~~In the event of an earthquake, flood or other natural disaster, to communicate with parents and the community, the Director or designee may release information to local media authorities and/or make personal phone calls to parents/guardians as appropriate.~~

~~Dismissal~~

~~Should there be an emergency or natural disaster, children will remain under the supervision of school authorities until parents or responsible adults can pick them up.~~

Pacific View Charter School

School Safety

School Safety Policy #1

Emergency Plans

Crisis Plan

Pacific View Charter maintains a Crisis Plan that is updated annually and approved by the board. Staff training for Fire, Active shooter and Earthquake is conducted annually. Other crisis situations, events, as well as the ones above, are covered in the Crisis Plan with written procedures to follow for each emergency. The document also includes duties delegated to staff members, evacuation locations and family reunion procedures.

In the event of an earthquake, flood or other natural disaster, to communicate with parents and the community, the Director or designee may release information to local media authorities and/or make personal phone calls to parents/guardians as appropriate.

Board Approved : March 1, 2005

Amended:

8.5

Pacific View Charter School

School Safety

School Safety Policy #2

Administration of Medications and First Aid

Administration of Medications

~~The primary responsibility for the administration of medication rests with the parent/guardian, student and medical professional.~~

~~It is imperative that practices followed in the administration of medication be carefully delineated to ensure the safety of our students and the legal protection of our employees.~~

First Aid and CPR

~~All staff are certified in first aid and CPR. First aid will be administered whenever necessary by trained staff members. When necessary, the appropriate emergency personnel will be called to assist.~~

I. Administration of Medications

The following policy regarding the administration of medications is applicable when the staff of **Pacific View Charter School** (the "School") is responsible for the administration of, or assisting in the administration of, medication to students attending school during regular school hours, including before- or after-school programs, field trips, extracurricular and co-curricular activities, and camps or other activities that typically involve at least one overnight stay away from home, because administration of the medication is absolutely necessary during school hours and the student cannot self-administer or another family member cannot administer the medication at school.

Requirements for Administration or Assistance: Before the School will allow a student to carry and self administer prescription auto-injectable epinephrine, or inhaled asthma medication, or have authorized School personnel administer medications or otherwise assist a student in administering his or her medication, the School must receive a copy of the following:

- PVC Physician/Medication Authorization Form or a written statement executed by the student's authorized health care provider specifying the medication the student is to take, the dosage, and the period of time during which the medication is to be taken and a statement that the medication must be taken during regular school hours, as well as

detailing the method, amount and time schedule by which the medication is to be taken;
[

- ☐ A written statement by the student's parent or guardian initiating a request to have the medication administered to the student or to have the student otherwise assisted in the administration of the medication, in accordance with the authorized health care provider's written statement. The written statement shall also provide express permission for the School to communicate directly with the authorized health care provider, as may be necessary, regarding the authorized health care provider's written statement.
- ☐ In the cases of self-administration of asthma medication or prescription auto-injectable epinephrine, the School must also receive a confirmation from the authorized health care provider that the student is able to self-administer the medication and a written statement from the parent/guardian consenting to the student's self-administration and releasing the School and its personnel from civil liability if the self-administering student suffers an adverse reaction by self-administering his/her medication.

New statements by the parent/guardian and the authorized health care provider shall be required annually and whenever there is a change in the student's authorized health care provider, or a change in the medication, dosage, method by which the medication is required to be taken or date(s), or time(s) the medication is required to be taken. If there is not a current written statement by the student's parent or guardian and authorized health care provider, the School may not administer or assist in administration of medication. The School will provide each parent with a reminder at the beginning of each school year that they are required to provide the proper written statements.

Parent(s)/guardian(s) of students requiring administration of medication or assistance with administration of medication shall personally deliver (or, if age appropriate, have the student deliver) the medication for administration to the **Front Office or Student Services**.

Responses to the Parent/Guardian upon Request: The School shall provide a response to the parent/guardian within 10 business days of receiving the request for administration and the physician statement regarding which School employees, if any, will administer medication to the student, and what the employees of the School will do to administer the medication to the student or otherwise assist the student in the administration of the medication.

Termination of Consent: Parent(s)/guardian(s) of students who have previously provided consent for the School to administer medication or assist a student with the administration of medication may terminate consent by providing the School with a signed written withdrawal of consent on a form obtained from the office of the School Director.

Authorized Personnel: A, designated School employee who is legally able to and has consented to administer or assist in administering the medication to students will administer the medication or otherwise assist the students.

Storage of Medication: Medication for administration to students shall be maintained in the office of an administrator in a locked cabinet. It shall be clearly marked for easy identification. If the medication requires refrigeration, the medication shall be stored in a refrigerator in a locked office, which may only be accessed by authorized personnel. If stored medication is unused, discontinued or outdated, the medication shall be returned to the student's parent/guardian where possible. If not possible, the School shall dispose of the medication by the end of the school year in accordance with applicable law.

Confidentiality: School personnel with knowledge of the medical needs of students shall maintain the students' confidentiality. Any discussions with parents/guardians and/or authorized health care providers shall take place in an area that ensures student confidentiality.

Medication Record: The School shall maintain a medication record for each student to whom medication is administered or other assistance is provided in the administration of medication.

The medication record shall contain the following: 1) The authorized health care provider's written statement; 2) The written statement of the parent/guardian; 3) A medication log; 4) Any other written documentation related to the administration of the medication to the student or otherwise assisting the pupil in the administration of the medication.

Deviation from Authorized Health Care Provider's Written Statement: If a material or significant deviation from the authorized health care provider's written statement is discovered, notification as quickly as possible shall be made as follows: 1) If discovery is made by a licensed health care professional, notification of the deviation shall be in accordance with applicable standards of professional practice; 2) If discovery is made by an individual other than a licensed health care professional, notification shall be given to the School Director, the student's parent/guardian, any School employees that are licensed health care professionals and the student's authorized health care provider.

Specialized Physical Health Care Services for Individuals with Exceptional Needs:

Authorized Personnel: The following individuals may assist students with exceptional needs who require specialized physical health care services during the regular school day:

- ☐ Qualified persons who possess an appropriate credential issued pursuant to Education Code sections 44267 or 44267.5
- ☐ Qualified designated school personnel trained in the administration of specialized physical health care if they perform those services under the supervision, pursuant to 5 C.C.R. § 3051.12, of a credentialed school nurse, public health nurse or licensed physician and surgeon and the services are determined by the credentialed school nurse or licensed physician and surgeon, in consultation with the physician treating the pupil, to include all of the following:
 - o Routine for the pupil;

- o Pose little potential for harm for the pupil;
 - o Performed with predictable outcomes, as defined in the Individualized Education Program of the pupil;
 - o Does not require a nursing assessment, interpretation, or decision making by the designated school personnel
- ☐ Persons providing specialized physical health care services for students with exceptional needs shall demonstrate competence in basic cardiopulmonary resuscitation and shall be knowledgeable of the emergency medical resources available in the community in which the services are performed.

Specialized health care or other services for students with exceptional needs that require medically related training shall be provided pursuant to the procedures identified in this policy generally.

Specialized physical health care services include catheterization, gastric tube feeding, suctioning or other services that require medically related training.

I. Emergencies

A. First Aid and CPR

All teachers are certified in first aid and CPR and are re-certified every other year in either first aid or CPR. Every classroom has a First Aid Kit containing appropriate supplies. First aid will be administered whenever necessary by trained staff members. When necessary, the appropriate emergency personnel will be called to assist.

B. Resuscitation Orders

School employees are trained and expected to respond to emergency situations without discrimination. If any student needs resuscitation, trained staff shall make every effort to resuscitate him/her. The School does not accept or follow any parental or medical “do not resuscitate” orders. School staff should not be placed in the position of determining whether such orders should be followed. The School Director, or his/her designee, shall ensure that all parents/guardians are informed of this policy.

C. Emergency Contact Information

For the protection of a student’s health and welfare, the School shall require the parent/guardian(s) of all students to keep current with the School emergency information including the home address and telephone number, business address and telephone number of the parent/guardian(s), and the name, address and telephone number of a relative or friend who is authorized to care for the student in any emergency situation if the parent/guardian cannot be reached.

D. Emergency Aid to Students with Anaphylactic Reaction

The School will provide emergency epinephrine auto-injectors to trained School personnel and those trained personnel may use those epinephrine auto-injectors to provide emergency medical aid to persons suffering from an anaphylactic reaction. The training provided to School personnel shall be in compliance with the requirements of Education Code section 49414 and any regulations promulgated in line therewith.

Trained School personnel may immediately administer an epinephrine auto-injector to a person suffering, or reasonably believed to be suffering, from an anaphylaxis reaction at School or a School related activity when a physician is not immediately available.

For purposes of this policy, “anaphylaxis” means a potentially life-threatening hypersensitivity to a substance. Symptoms of anaphylaxis may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock or asthma. Causes of anaphylaxis may include, but are not limited to, an insect sting, food allergy, drug reaction and exercise.

II. Opioid Antagonist Administration

The School will provide emergency naloxone hydrochloride or another opioid antagonist (“Opioid Antagonist”) to trained School personnel and those trained personnel may use the Opioid Antagonist to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. The training provided to School personnel shall be in compliance with the requirements of Education Code section 49414.3 and any regulations promulgated in line therewith.

Trained School personnel may administer the Opioid Antagonist to a person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity when a physician is not immediately available. If the Opioid Antagonist is used, it shall be restocked as soon as reasonably possible, but no later than two weeks after it is used. The School’s supply of Opioid Antagonist shall be restocked before its expiration date.

If School personnel administer an Opioid Antagonist to a student, the School will call emergency services (9-1-1) and will contact the student’s parent/guardian.

Students are allowed to carry Opioid Antagonists on their person, but shall not be permitted to administer them on school property.

III. Head Lice

To prevent the spread of head lice infestations, School personnel shall report all suspected cases of head lice to the School Director, or designee, as soon as possible. The nurse, or designee, shall examine the student and any siblings of affected students or members of the same household in accordance with the School’s health examination policy. If nits or lice are found,

the student(s) shall be excluded from attendance and parents/guardians informed about recommended treatment procedures and sources of further information.

School personnel shall maintain the privacy of students identified as having head lice and excluded from attendance.

Excluded students may return to School when reexamination by the School Director, a designee, or other authorized health care representative shows that all nits and lice have been removed.

Adopted: March 1, 2005

Amended:

8.6

College of Education Internship Credential Agreement University and Agency

This agreement entered into by and between the Trustees of the California State University on behalf of California State University, San Diego State University, College of Education, referred to as “University,” and _____ referred to as “Agency”.

I. Statement of Purpose

The purpose of the internship credential agreement between the University and Agency is to provide teachers (referred to as “Intern”), hired by the Agency in a pre-credential status in high need areas, to teach full time while pursuing a University teaching credential.

II. Priorities

A. Program Activities

Activities will be accomplished in accordance with the attached Exhibit A, reviewed and agreed upon by the University and Agency prior to the start of the internship, which by reference is hereby incorporated and made a part of this agreement.

University will advise Intern(s) to do the following:

1. Participate in all relevant trainings required by the Agency.
2. Model professional and appropriate behavior when working with students and Agency colleagues.
3. Support Agency events that are a part of the internship experience.
4. Meet the goals, expectations, and requirements of the University Internship Credential Program and specified internship requirements referenced in the attached Exhibit A.

B. Safe and Productive Environment

The Agency will:

1. Give Intern a complete tour of the school site and ensure that Intern is aware of all emergency procedures and is able to act responsibly in the case of an emergency.
2. Ensure that Intern is aware of the unique nature of the Agency population and is prepared to work with this population.
3. California law may require the Agency to obtain Intern’s fingerprints and submit them to the Department of Justice, and/or the Federal Bureau of Investigation, for a criminal background check. It is the Agency’s responsibility to: 1) obtain the Intern’s fingerprints; and 2) obtain criminal background clearance from the appropriate agency.
4. The Agency shall pay Intern(s) according to applicable law including any required withholding and reporting whether payment is wage, stipend, or payment under a grant. If required by law, the Agency shall consider Interns employees and, as such, shall provide workers’ compensation insurance.
5. Agree that Agency is aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as “COVID-19”. Agency is familiar with and informed about the Centers for Disease Control and Prevention (“CDC”) current guidelines regarding COVID-19 as well as applicable federal, state, and local governmental directives regarding COVID-19. Agency, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines or applicable government directives are modified, changed, or updated, Agency will take steps to comply with the modified, changed, or updated guidelines or directives. If at any time Agency becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify the University of that fact.

The University will:

1. Support the internship program and its objectives by providing support for the Intern as necessary and agreed upon in the attached Exhibit A document.
2. Ensure that all interns performing services under this Agreement will provide a tuberculosis ("TB") certificate of clearance prior to commencing services pursuant to this Agreement. University shall ensure that it will not place any intern at a school without a valid TB certificate on file showing that the student, or employee, was examined and found to be free from active tuberculosis, as defined in Education Code Section 49406.1 (a).
3. University Student Related Responsibilities. University shall notify its students in the Program that they are responsible for:
 - Maintaining the confidentiality of District student information: The discussion, transmission, or narration in any form by University students of any individually identifiable student information, obtained in the course of the Program is forbidden except as a necessary part of the practical experience;
 - Neither University nor its employees or agents shall be granted access to individually identifiable information unless the individual or legal guardian has first given consent using a form approved by District that complies with applicable State and Federal law, including the Family Educational Rights and Privacy Act ("FERPA"), and any implementing regulations. District shall reasonably assist University in obtaining consent in appropriate circumstances;
 - In the absence of consent, University students shall use de-identified information only in any discussions about the classroom experience with University, its employees, or agents;

III. Structure of the Internship Credential Program

The structure of the Internship Credential Program is detailed in the attached Exhibit A and meets the requirements of participation in the California State approved Internship Program.

IV. Length of Agreement Term

This agreement shall become effective upon execution and shall continue until terminated by either party after giving the other party 30 days advance written notice of the intention to so terminate; provided further, however, that any such termination by Agency shall not be effective against any Intern(s) who at the date of mailing of said notice by Agency was participating in said program until such Intern has completed the program as mutually agreed upon provided such Intern is performing satisfactorily. If either party wishes to terminate due to non-performance or failure to meet expectations, the party requesting termination shall consult with the other party to seek resolution prior to termination.

It is the responsibility of all parties to review the agreement annually to ensure that the agreement terms are current. Any changes to this agreement must be in writing via amendment and executed by all parties.

Notices

All notices and correspondence herein provided to be given, or which may be given by either party to the other, shall be sent to the following:

Agency Name: _____
 Mailing Address: _____
 City, State Zip: _____
 Attention To: _____

To University: San Diego State University
 5500 Campanile Dr.
 San Diego, CA 92182-1616
 Attention: Contract and Procurement Management and College of Education

The attached General Provisions and Exhibit A is incorporated by reference and made a part of this agreement.

This document reflects my understanding of the relationship.

AGENCY

SAN DIEGO STATE UNIVERSITY

5500 Campanile Dr.

San Diego, CA 92182

Agency Name

Department Chair or Designee Signature

Authorized Signature

Print Name

Print Name

Date

Date

Dean /Associate Dean Signature

Street Address

Print Name

City

State

Zip

Date

Email

Contract and Procurement Management Signature

Phone

Print Name

Fax

Date

General Provisions

Indemnification

1. University Indemnification Obligations. To the fullest extent allowable by law, University will defend, indemnify and hold harmless the District, its Board of Education members, officers, agents employees and directors (hereinafter "Indemnified Parties") from and against any claim, demand, loss or liability (hereinafter "Claim" or any nature or cause whatsoever, and whether actual or alleged, arising from or in any way connected with the performance of this Agreement, including but not limited to any Claim for personal injury, death, property damage, loss of profits, infringement upon intellectual property rights, failure to comply will all of the requirements contained in Education Code, section 45125.1 and/or disclosure of confidential information which might be obtained by University during performance of this Agreement; except where such Claim is caused by the sole negligence or willful misconduct of the Indemnified Parties. This indemnification obligation is not limited by, but is in addition to the insurance obligations contained in this Agreement.
2. District Indemnification Obligations. To the fullest extent allowable by law, District will defend, indemnify and hold harmless the University, its Board of Trustees, officers, agents employees and directors (hereinafter "Indemnified Parties") from and against any claim, demand, loss or liability (hereinafter "Claim" or any nature or cause whatsoever, and whether actual or alleged, arising from or in any way connected with the performance of this agreement, including but not limited to any Claim for personal injury, death, property damage, loss of profits, infringement upon intellectual property rights, failure to comply will all of the requirements contained in Education Code, section 45125.1 and/or disclosure of confidential information which might be obtained by District during performance of this Agreement; except where such Claim is caused by the sole negligence or willful misconduct of the Indemnified Parties. This indemnification obligation is not limited by, but is in addition to the insurance obligations contained in this Agreement.

Insurance

The Agency shall procure and maintain General Liability Insurance, comprehensive or commercial form with \$1,000,000.00 minimum limit for each Occurrence and minimum limit of \$2,000,000.00 General Aggregate, as mutually agreed upon for this placement.

The California State University system has elected to be insured for its General Liability exposure through the self-insured CSU Risk Management Authority.

The State of California has elected to be self-insured for its vehicle liability and Workers' Compensation and property exposures. As a State agency, the California State University, Office of the Chancellor, the Trustees, and the CSU system of campuses are included in this self-insured program.

The University shall provide professional, personal general liability, and educator's errors and omissions liability coverage for students enrolled in Nursing, Allied Health, Social Work, or Education credential programs performing community service or volunteer work for academic credit, through the Student Professional Liability Insurance Program (SPLIP). The coverage limits under this program are \$2,000,000.00 for each Loss and \$4,000,000.00 Aggregate for all Covered Parties, and not per student. Any affiliate institution to whom the Named Insured is obligated by written agreement to provide such coverage as is afforded by this policy, shall be named as an additional insured.

Status of Interns

Interns shall at no time throughout this agreement be considered officers, employees, agents or volunteers of the University.

Governing Law

All contracts and purchase orders shall be construed in accordance with, and their performance governed by, the laws of the State of California. Further, Agency shall comply with any state or federal law applicable to Agency's performance under this Contract.

Assignments

Without written consent of the CSU, this agreement is not assignable by the Agency either in whole or in part.

Agreement Alterations & Integration

No alteration or variation of the terms of the agreement shall be valid unless made in writing and signed by the parties hereto, and no oral understanding or agreement not incorporated herein shall be binding on any of the parties hereto.

Endorsement

Nothing contained in this Agreement shall be construed as conferring on any party hereto any right to use the other party's name as an endorsement of product/service or to advertise, promote or otherwise market any product or service without the prior written consent of the other parties. Furthermore, nothing in this Agreement shall be construed as endorsement of any commercial product or service by the University, its officers or employees.

Survival

Upon termination of this contract for any reason, the terms, provisions, representations and warranties contained in this agreement shall survive expiration or earlier termination of this agreement.

Severability

If any provision of this agreement is held invalid by any law, rule, order of regulation of any government or by the final determination of any state or federal court, such invalidity shall not affect the enforceability of any other provision not held to be invalid.

Entire Agreement

This agreement constitutes the entire agreement and understanding of the parties with respect to the subject matter hereof and supersedes all prior agreements, arrangements, and understandings with respect thereto. No representation, promise, inducement, or statement of intention has been made by any party hereto that is not embodied herein, and no party shall be bound by or liable for any alleged representation, promise, inducement, or statement not set forth herein.

Confidentiality.

If University will have access to District student records, University agrees to also comply with the Family Educational Rights and Privacy Act of 1974 (FERPA), and all requirements imposed by or pursuant to regulation of the Department of Education and the District (including but not limited to Administrative Regulation and Procedures No. 6525 and 6527) to the end that the rights and privacy of the students enrolled in the District and of their parents are not violated or invaded. This assurance is given to obtain access to individual District student data for the purpose of using said data to fulfill contractual obligations with the District. University recognizes and agrees that such access will be extended in reliance on representations made in this assurance, and that District shall have the right to enforcement of this assurance, or revocation of such access (including return of all physical forms of such data and destruction of all such electronic data) immediately upon evidence of noncompliance by University. This assurance is binding on University and its students and such persons as may be employed by University to assist in any phase of the performance contemplated under this Agreement.

Non-Discrimination and Equal Opportunity

The Parties agree that all University students receiving teaching experience pursuant to this Agreement shall be selected without discrimination on account of race, color, religion, national origin, ancestry, disability, marital status, gender, gender identity, sexual orientation, age or veteran status.

INTERNSHIP CREDENTIAL PROGRAM
By and Between
SAN DIEGO STATE UNIVERSITY
AND
PACIFIC VIEW CHARTER SCHOOL

- **Multiple Subject Preliminary Credential**
- **Single Subject Preliminary Credential**

The purpose of the Internship Credential Programs is to increase the pool of fully qualified teachers available to Pacific View Charter School referred to as the “Agency”. San Diego State University, referred to as the “University” and the Agency will form a partnership to better prepare future teachers. Operation of the Internship Program will be directed by the University and its Chairs and Coordinators of its various programs, and the Agency program managers and support providers.

University Responsibilities

1. Interns will be provided a comprehensive Preliminary Credential Program (as well as more than 160 hours of pre-service training—as required in the 1209 Amendment to the Internship Credential Bill) fulfilling all competencies, pedagogy, field experiences, and standards set down by the State of California (CCTC). Professors at the University participate in the teacher scholar model in which research and state of the art information about the education of individuals from birth to age 22 is constantly developed and added to our coursework. We provide comprehensive evaluation and assessment of Interns in the context of our coursework and practicum experiences. Interns will be enrolled in a practicum experience each semester of their program with specific competencies to fulfill. Should an Intern NOT meet the requirements of maintaining a 3.0 grade point average at the University or fails to meet any other requirement of the program, we are not obligated to continue them in our program and the Internship Agreement with that individual will be terminated.
2. Interns will receive English Language Learner preparation (45 hours of which will be pre-service training—as required in the 1209 Amendment to the Internship Credential Bill) and multicultural competencies in the context of courses in the entire program of study and in prerequisite coursework. Interns will need to demonstrate competencies related to multicultural diversity and English language learner instruction during every semester of their program. In addition, students are now required to have English Learner and Language Arts Preparation (120 hours of practicum and coursework in related areas) before beginning as an Intern. If a student hold another credential issued before 2002, all of these requirements are met.
3. The University will work collaboratively with the Agency to provide a minimum of 144 hours of support/mentoring and supervision to each Intern per school year, to coach, model, demonstrate, and assist with course planning and problem-solving regarding students, curriculum, and effective teaching methodologies. The University will provide supervision/seminars each semester whereby Interns will receive support, guidance, and bridging to the Agency support providers and in-services. The minimum support/mentoring and supervision provided to an Intern teacher who assumes daily teaching responsibilities *after the beginning* of a school year shall be equal to 4 hours times the number of instructional weeks remaining in the school year.
 - To develop the knowledge and skills in the instruction of English learners, the University will provide 45 hours of additional support/mentoring and supervision to each intern teacher per school year, including in-classroom coaching, specific to the needs of English learners. The minimum

support/mentoring and supervision provided to an Intern teacher who assumes daily teaching responsibilities *after the beginning* of a school year shall be equal to 5 hours times the number of months remaining in the school year.

4. Advertisement and recruitment of individuals from Bachelor's Degree Programs and Community College Programs will be conducted creating a pipeline and pool of possible Interns. Once individuals are fully admitted to the School of Teacher Education, having fulfilled all of the requirements of the University and the State of California for teacher preparation candidates, individuals will be eligible to interview with the Agency to be considered to fill Intern positions.
5. The Director of the School of Teacher Education will maintain partnerships and on-going relationships with the Agency support providers and program managers to continuously provide appropriate training, in-service, supervision, and seminar support to Interns.

Agency Responsibilities

An Internship Credential authorizes the same service at the same level as the Preliminary Credential with some exceptions. The Internship Credential is only valid in one school, or consortium, or State-certified non-public, nonsectarian, school. For this reason, Interns must have a contract or other proof of employment before a credential can be issued. Each Intern candidate is to work under the direct and continuing supervision of a University Supervisor and the Agency Support Provider who provides general support at the classroom level of the cooperating school.

1. The Intern assumes full teaching and legal responsibility for their class, ideally in one school, from the first day of the teaching assignment as a paid employee of the Agency for at least **one academic year**, subject to the Agency's personnel policies and State law(s).
2. The Intern receives salary and benefits based on the Agency's current policies. The Intern may be assigned to extracurricular activities, department and/or faculty meetings proportionate to the teaching load of a regular contractual teacher. The Intern will attend department and faculty meetings and parent-teacher conferences when appropriate. No Intern may coach extra-curricular activities nor be required to attend meetings that present a conflict with his/her internship responsibilities at the University.
3. The Intern is expected to attend all Agency in-service training sessions whenever possible. The Intern will also attend assigned orientations that occur prior to the start of the school. If there is a conflict between the University and the Agency training, the University meetings shall take priority during the Internship period.
4. The Intern is responsible for maintaining up-to-date records of course plans, lesson plans, and unit plans. The Intern is expected to:
 - make preparations to accomplish his/her teaching responsibilities outside the classroom;
 - abide by the policies of the school and the Agency;
 - meet administrative due dates;
 - communicate with parents by letter, phone, and/or conference when necessary;
 - maintain prompt and regular attendance;
 - maintain a grade book;
 - initiate conferences with the University Supervisor and the Agency Support Provider to discuss progress and receive feedback about his/her teaching.

5. The Agency will assign a Support Provider to the Intern to provide support. The school shall provide a minimum of 2 hours of support/mentoring and supervision every five days, totaling at least 72 hours per school year. The Support Provider will serve as an on-site guide, who observes the Intern, and provides substantive feedback. The Support Provider will form a partnership with the University Supervisor to provide consistent and seamless support for the Intern.
 - The employer-provided school-site Support Provider shall have a valid corresponding Clear or Life credential in the same credential area as the Intern, 3 years successful teaching experience, and English Language (EL) Authorization if responsible for providing specified EL support noted below.
 - The Agency will identify an individual who is immediately available to assist the Intern with planning lessons that are appropriately designed and differentiated for EL learners, for assessing language needs and progress, and to support language accessible instruction, through in-classroom modeling and coaching as needed. This individual may be the same Support Provider as noted above provided he or she has an EL authorization and is immediately available.
 - The Agency will allocate protected time for the employer-provided mentor to work with the Intern within the school day.
 - The Agency shall identify a process for evaluating site-support for Interns.
6. This acknowledges that each Intern under this Internship Credential Program shall be a paid employee of the Agency and thus covered under the Agency's insurance policies, including Workers' Compensation, to the extent available to other teachers. No Intern shall be considered an employee or agent of the University while performing services for the Agency.

Please Note: As required by Education Code 44466: Interns shall not acquire tenure while serving on an Internship Credential.

Preconditions Established by State Law for Internship Programs

For initial and continuing accreditation by the Committee on Accreditation, the participating Agency and universities must adhere to the following requirements of state law:

- 1) **Bachelor's Degree Requirement.** Candidates admitted to internship programs must hold baccalaureate degrees or higher from a regionally accredited institution of higher education. Reference: Education Code Sections 44325, 44326, 44453.
- 2) **Subject Matter Requirement.** Each Multiple Subject intern admitted into the program has passed the Commission-approved subject matter examinations(s) for the subject area(s) in which the Intern is authorized to teach, and each Single Subject intern admitted into the program has passed the Commission-approved subject matter examination(s) or completed the subject matter program for the subject areas(s) in which the Intern is authorized to teach. Reference: Education Code Section 44325(c)
- 3) **Pre-Service Requirement.**
 - a) Each Multiple and Single Subject Internship program must include a minimum of 120 clock hour (or the semester or quarter unit equivalent) pre-service component which includes foundational preparation in general pedagogy including classroom management and planning, reading/language arts, subject specific pedagogy, human development, and specific content regarding the teaching English Learners pursuant to California Code of Regulations §80033.
 - b) Each Education Specialist Internship program includes a minimum of 120 clock hour (or the semester or quarter unit equivalent) pre-service component which includes foundational preparation in pedagogy

including classroom management and planning, reading/language arts, specialty specific pedagogy, human development, and teaching English Learners.

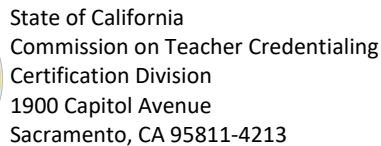
- 4) **Professional Development Plan.** The employing district has developed and implemented a Professional Development Plan for interns in consultation with a Commission-approved program of teacher preparation. The plan shall include all of the following:
 - a) Provisions for an annual evaluation of the intern.
 - b) A description of the courses to be completed by the intern, if any, and a plan for the completion of preservice or other clinical training, if any, including student teaching.
 - c) Additional instruction during the first semester of service, for interns teaching in kindergarten or grades 1 to 6 inclusive, in child development and teaching methods, and special education programs for pupils with mild and moderate disabilities.
 - d) Instruction, during the first year of service, for interns teaching children in bilingual classes in the culture and methods of teaching bilingual children, and instruction in the etiology and methods of teaching children with mild and moderate disabilities.
- 5) **Supervision of Interns.**
 - a) In all internship programs, the participating institutions in partnership with employing districts shall provide 144 hours of support and supervision annually and 45 hours of support and supervision specific to teaching English learners pursuant to California Code of Regulations §80033. Internship Program 1 Preconditions
 - b) University Intern Programs only: No intern's salary may be reduced by more than 1/8 of its total to pay for supervision, and the salary of the intern shall not be less than the minimum base salary paid to a regularly certificated person. If the intern salary is reduced, no more than eight interns may be advised by one district support person. Reference: Education Code Section 44462. Institutions will describe the procedures used in assigning supervisors and, where applicable, the system used to pay for supervision.
- 6) **Assignment and Authorization.** To receive program approval, the participating institution authorizes the candidates in an internship program to assume the functions that are authorized by the regular standard credential. Reference: Education Code Section 44454. The institution stipulates that the interns' services meet the instructional or service needs of the participating district(s). Reference: Education Code Section 44458.
- 7) **Participating Districts.** Participating districts are public school districts or county offices of education. Submissions for approval must identify the specific districts involved and the specific credential(s) involved. Reference: Education Code Sections 44321 and 44452.
- 8) **Early Program Completion Option. (Does not apply to an Education Specialist intern program)** Each intern program must make available to candidates who qualify for the option the opportunity to choose an early program completion option, culminating in a five year preliminary teaching credential. This option must be made available to interns who meet the following requirements:
 - a) Pass a written assessment adopted by the commission that assesses knowledge of teaching foundations as well as all of the following:
 - i. Human development as it relates to teaching and learning aligned with the state content and performance standards for K-12 students
 - ii. Techniques to address learning differences, including working with students with special needs
 - iii. Techniques to address working with English learners to provide access to the curriculum
 - iv. Reading instruction in accordance with state standards
 - v. Assessment of student progress based on the state content and performance standards
 - vi. Classroom management techniques
 - vii. Methods of teaching the subject fields
 - b) Pass the teaching performance assessment. This assessment may be taken only one time by an intern participating in the early completion option.
 - c) Pass the Reading Instruction Competence Assessment (RICA) (Multiple Subject Credential only).
 - d) Meet the requirements for teacher fitness. An intern who chooses the early completion option but is not successful

in passing the assessment may complete his or her full internship program. (Reference: Education Code Section 44468).

- 9) **Length of Validity of the Intern Certificate.** Each intern certificate will be valid for a period of two years. However, a certificate may be valid for three years if the intern is participating in a program leading to the attainment of a specialist credential to teach students, or for four years if the intern is participating in a district intern program leading to the attainment of both a multiple subject or a single subject teaching credential and a specialist credential to teach students with mild/moderate disabilities. Reference: Education Code Section 44325 (b).
- 10) **Non-Displacement of Certificated Employees.** The institution and participating districts must certify that interns do not displace certificated employees in participating districts.
- 11) **Justification of Internship Program.** When an institution submits a program for initial or continuing accreditation, the institution must explain why the internship is being implemented. Programs that are developed to meet employment shortages must include a statement from the participating district(s) about the availability of qualified certificated persons holding the credential. The exclusive representative of certificated employees in the credential area (when applicable) is encouraged to submit a written statement to the Committee on Accreditation agreeing or disagreeing with the justification that is submitted.
- 12) **Bilingual Language Proficiency.** Each intern who is authorized to teach in bilingual classrooms has passed the language proficiency subtest of the Commission-approved assessment program leading to the Bilingual Crosscultural Language and Academic Development Certificate. Reference: Education Code Section 44325 (c) (4).

The University and The Agency agree to all the conditions of this Internship Credential Program as outlined above, to be effective on _____. This Internship Credential Program is a general memorandum of understanding. As specific credential areas begin the Internship Partnership specific operating agreements will be established by Program Coordinators, Department Chair, and the Agency Program Managers and Administrators.

8.7



Original Declaration of Need for year: _____

Revised Declaration of Need for year: _____

Name of District or Charter: _____ District CDS Code: _____

Name of County: _____ County CDS Code: _____

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on ____/____/____ certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► ***Enclose a copy of the board agenda item***

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, _____.

Submitted by (Superintendent, Board Secretary, or Designee):

Name *Signature* *Title*

<i>Fax Number</i>	<i>Telephone Number</i>	<i>Date</i>
-------------------	-------------------------	-------------

Mailing Address

E-Mail Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY, CHARTER SCHOOL OR NONPUBLIC SCHOOL AGENCY

Name of County	County CDS Code
----------------	-----------------

Name of State Agency _____

[illegible]

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Name	Signature	Title
Fax Number	Telephone Number	Date
Mailing Address		
E-Mail Address		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit

Estimated Number Needed

CLAD/English Learner Authorization (applicant already holds teaching credential)

Bilingual Authorization (applicant already holds teaching credential)

List target language(s) for bilingual authorization:

Resource Specialist

Teacher Librarian Services

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	
TOTAL	

[illegible]

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program?	Yes	No
--	-----	----

If no, explain. _____

Does your agency participate in a Commission-approved college or university internship program?	Yes	No
---	-----	----

If yes, how many interns do you expect to have this year? _____

If yes, list each college or university with which you participate in an internship program.

If no, explain why you do not participate in an internship program.
