



PACIFIC VIEW
CHARTER SCHOOL
A California Public School

Regular Meeting of the Board of Trustees

Board Packet

Tuesday, December 10, 2024 at 2:00 pm

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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 Agenda

Tuesday, December 10, 2024 at 2:00pm

1.0 Call to Order/Roll Call

2.0 Pledge of Allegiance

3.0 Approval of Agenda Action

Recommended Action:

That the Board approve the agenda for the Regular Board Meeting of November 19, 2024, as presented.

4.0 Introductions

5.0 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.

6.0 [Executive Director's Report](#) 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 November 19, 2024](#)

8.0 Action/Discussion Items

Business and Financial

8.1 [2023-2024 Annual Audit / Financial Report](#) Action

Information/Summary

In accordance with Education Code 47605(m) the PVC 2023-2024 Annual Audit will be submitted prior to December 15, 2023, and is available for the Board to review.

Responsible Party

A representative from our audit firm Baker Tilly will present the 2023-2024 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, 2024, as presented.

8.2 [2024-25 First Interim Report](#) Action

Information Summary

All LEAs are required to file two interim reports during a fiscal year on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31.

Responsible Party

Financial Consultant Stephanie Whitehouse will discuss the first interim report

Recommended Action:

That the Board approve the 2024-25 first interim report

8.3 [Board Warrant Listing November 1-30, 2024](#)

Action

Information Summary

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

Responsible Party

Fiscal Services Coordinator Chang will discuss the Board Warrant Listing.

Recommended Action:

That the Board approves the warrants and Automated Clearing House (ACH) payments issued from November 1-30, 2024.

Personnel8.4 [Temporary Instructional Aide Job Description](#)

Action

Information Summary

Job description for a new position for a Temporary Instructional Aide

Responsible Party

HR & Business Services Coordinator Hernandez will discuss the new job description

Recommended Action:

That the Board approve the job description as presented

8.5 [24-25 Employee Handbook Updates](#)

Action

Information Summary

Recently passed legislation effective January 1, 2025 necessitates updated language to our current employee handbook.

Responsible Party

HR & Business Services Coordinator Hernandez will discuss the employee handbook updates

Recommended Action:

That the Board approves

Administrative

None

Curriculum

None

9.0 Board/Staff Discussion

Next Meeting: **January 21 at 3:00 pm**

10.0 Adjournment

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.



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Regular Meeting of the Board of Trustees Minutes

Tuesday, November 19, 2024 at 3:00pm

- 1.0 Call to Order/Roll Call at 3:19
Present: Jon Walters, Noel Ross, Ricardo Sanchez
Absent: Kathi Cohen
- 2.0 Pledge of Allegiance
- 3.0 Approval of Agenda Action
Recommended Action:
That the Board approve the agenda for the Regular Board Meeting of November 19, 2024, as presented.
Motion to approve the November Board Meeting Agenda was made by: Ricardo Sanchez
Seconded Motion: Noel Ross
Ayes: Jon Walters, Noel Ross, Ricardo Sanchez
Noes:
Abstain:
Absent: Kathi Cohen
- 4.0 Introductions
Present: Diane Gibson, Jodi Campanelli, Zuleyma Hernandez, Linda Moore, Kathy Meck, Dr. Richard Lawrence,
- 5.0 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.
- 6.0 Executive Director's Report 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 October 17, 2024
- 7.2 \$100 donation for yearbook expense
Motion to approve the Consent Calendar was made by: Noel Ross
Seconded Motion: Ricardo Sanchez
Ayes: Jon Walters, Noel Ross, Ricardo Sanchez
Noes:
Abstain:
Absent: Kathi Cohen

8.0 Action/Discussion Items

Administrative

- 8.1 Applications for Authorization of Student Club Action

[The Relaxation Club](#)

[The Chill Anime Club](#)

[Auto Club](#)

Motion to approve three new Student Clubs was made by: Ricardo Sanchez

Seconded Motion: Noel Ross

Ayes: Jon Walters, Noel Ross, Ricardo Sanchez

Noes:

Abstain:

Absent: Kathi Cohen

Business and Financial

- 8.2 [Board Warrant Listing October 1-31, 2024](#) Action

Motion to approve the Board Warrant Listing for October 1-31, 2024 was made by: Jon Walters

Seconded Motion: Ricardo Sanchez

Ayes: Jon Walters, Noel Ross, Ricardo Sanchez

Noes:

Abstain:

Absent: Kathi Cohen

Curriculum

- 8.3 [Curriculum Policy #5 Update](#) Action

Motion to approve the Curriculum Policy #5 Update was made by: Noel Ross

Seconded Motion: Ricardo Sanchez

Ayes: Jon Walters, Ricardo Sanchez, Noel Ross

Noes:

Abstain:

Absent: Kathi Cohen

- 8.4 [Curriculum Policy #16 Update](#) Action

Motion to approve the Curriculum Policy #16 Update was made by: Ricardo Sanchez

Seconded Motion: Noel Ross

Ayes: Jon Walters, Noel Ross, Ricardo Sanchez

Noes:

Abstain:

Absent: Kathi Cohen

Personnel

None

9.0 Board/Staff Discussion

Next Meeting: **December 10, 2024 at 2:00 pm** *note the time and date change from regular schedule

10.0 Adjournment at 3:31

**Pacific View Charter School
#0247**

Financial Statements and
Supplementary Information

June 30, 2024

Draft

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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, 2024, 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, 2024, 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 **Date of Report** 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.

San Diego, California

Date of Report

Statement of Financial Position
June 30, 2024

Assets**Current Assets**

Cash and cash equivalents	\$ 13,354,241
Accounts receivable	421,968
Prepaid expenses	10,138

Total current assets	13,786,347
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Property and Equipment, Net

4,970,600

Total assets	\$ 18,756,947
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Liabilities and Net Assets**Current Liabilities**

Accounts payable	\$ 213,306
Accrued expenses	220,943
Deferred revenue	1,615,738
Notes payable, current portion	308,973

Total current liabilities	2,358,960
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Long-Term Liabilities

Notes payable, net of current portion	1,185,580
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Total long-term liabilities	1,185,580
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Total liabilities	3,544,540
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Net Assets

Net assets without donor restrictions, undesignated	15,212,407
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Total net assets	15,212,407
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Total liabilities and net assets	\$ 18,756,947
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Statement of Activities
Year Ended June 30, 2024

	Net Assets Without donor Restriction
Revenues	
Revenue limit sources:	
State aid	\$ 6,578,669
Education protection account	1,356,948
In-lieu of property taxes	3,503,418
Federal revenues	129,514
State revenues	1,759,132
Local revenues:	
Interest	426,182
Miscellaneous	7,309
	<u>13,761,172</u>
Total revenues	
	<u>13,761,172</u>
Expenses	
Program services:	
Education	9,976,823
Support services:	
Management and general	633,034
	<u>10,609,857</u>
Total expenses	
	<u>10,609,857</u>
Change in net assets	3,151,315
Net Assets, Beginning	<u>12,061,092</u>
Net Assets, Ending	<u><u>\$ 15,212,407</u></u>

Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services Education	Support Services Management and General	Total
Salaries	\$ 5,556,897	\$ 64,962	\$ 5,621,859
Employee benefits	2,793,194	19,867	2,813,061
Dues and memberships	15,827	-	15,827
Books and supplies	460,026	17,142	477,168
Professional/consulting services and operating expenses	816,159	156,080	972,239
Operation and housekeeping services	-	52,229	52,229
Conference and meetings	15,140	-	15,140
Interest	-	69,601	69,601
Depreciation	205,391	-	205,391
Insurance	-	51,106	51,106
Other expenses	92,112	93,736	185,848
Communications	19,198	-	19,198
Rent, leases and repairs	2,879	-	2,879
District oversight fees	-	108,311	108,311
Total expenses	<u>\$ 9,976,823</u>	<u>\$ 633,034</u>	<u>\$ 10,609,857</u>

Draft

Statement of Cash Flows
Year Ended June 30, 2024

Cash Flows From Operating Activities

Change in net assets	\$ 3,151,315
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	205,391
Change in operating assets and liabilities:	
Accounts receivable	507,844
Prepaid expenses	(9,559)
Accounts payable	2,851
Deferred revenue	(132,217)
Accrued expenses	119,403
	<u>3,845,028</u>
Net cash flows provided by operating activities	<u>3,845,028</u>

Cash Flows From Financing Activities

Payments of notes payable	<u>(296,287)</u>
Net cash flows used in financing activities	<u>(296,287)</u>
Net change in cash	3,548,741

Cash and cash equivalents, Beginning

9,805,500

Cash and cash equivalents, Ending\$ 13,354,241**Supplemental Disclosures**

Cash paid for interest	<u>\$ 69,601</u>
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1. Organization and Mission

Pacific View Charter School (the 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 2024, the Organization was renewed by Oceanside Unified School District for three years ending June 30th, 2027.

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, 2024, 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, 2024.

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, 2024, there were no cash equivalents.

Accounts Receivable

Accounts receivables 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, 2024, the Organization had \$1,615,738 in deferred revenue which was comprised of:

Learning Recovery Emergency Block Grant	\$ 556,147
Arts, Music and Instructional Materials Discretionary Block Grant	358,818
Expanded Learning Opportunity Grant	329,228
Arts & Music in School - AMS	105,083
A-G Access Grant	90,366
A-G Learning Loss Mitigation Grant	75,000
Educator Effectiveness Block Grant	45,670
Universal Pre-Kindergarten Planning and Implementation Grant	44,279
Ethnic Studies	11,147
Total	<u>\$ 1,615,738</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

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.

The Organization does not separate lease and nonlease components for all asset classes. In determining the discount rate used to measure the right-of-use assets and lease liabilities, the Organization uses a risk-free rate based on U.S. Treasury notes for similar terms for the initial and subsequent measurement of lease liabilities for all asset classes. The Organization does not apply the recognition requirements to all leases with an original term of 12 months or less, for which the Organization is not likely to exercise a renewal option or purchase the asset at the end of the lease; rather, short-term leases will continue to be recorded on a straight-line basis over the lease term.

Right-of-use assets are assessed for impairment in accordance with the Organization's long-lived asset policy. The Organization reassesses lease classification and remeasures right-of-use assets

Adoption of New Accounting Standards

Effective July 1, 2023, the Organization adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments – Credit Losses* (Topic 326). Topic 326 introduces a new credit loss methodology, Current Expected Credit Losses (CECL), which requires earlier recognition of credit losses, while also providing additional transparency about credit risk. Since its original issuance in 2016, the FASB has issued several updates to the original ASU. The CECL methodology utilizes a lifetime “expected credit loss” measurement objective for the recognition of credit losses at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. The methodology replaces the multiple existing impairment methods in current GAAP, which generally require that a loss be incurred before it is recognized. The adoption of Topic 326 had no material impact on the Organization's financial statements.

3. Cash and cash equivalents

Cash and cash equivalents at June 30, 2024, consisted of the following:

Cash in County treasury	\$ 13,326,524
Cash in banks	27,717
	<hr/>
Total cash	<u>\$ 13,354,241</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 fair value of the Organization's investment in the pool is reported in the financial statements at amounts based upon the Organization's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

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.

Interest Rate Risks

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The organization has managed its exposure to interest rate risk by investing in the County Treasury.

The Organization's investment in County Investment Pool, has a fair value of \$13,125,632 and an amortized book value of \$13,326,564 as of June 30, 2024. The average weighted maturity of this pool is 449 days.

Fair Value Measurement

Investments in the County investments pool are not measured using the fair value input levels noted above because the Organization's transactions are based on a stable net asset value per share. All contributions and redemptions are transactions at \$1.00 net assets value per share.

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, 2024, the Organization's cash balance was fully insured by FDIC insured funds.

4. Accounts Receivable

Accounts receivable at June 30, 2024, consisted of the following:

Revenue limit sources:	
In lieu of property taxes	\$ 62,444
State revenues	359,524
	<hr/>
Total accounts receivable	\$ 421,968
	<hr/>

5. Property and Equipment, Net

Property and equipment at June 30, 2024, consisted of the following:

Land	\$ 1,158,491
Buildings	4,214,404
Leasehold improvements	836,717
Equipment	451,688
	<hr/>
Total property and equipment	6,661,300
Less accumulated depreciation	(1,690,700)
	<hr/>
Property and equipment, net	\$ 4,970,600
	<hr/>

During the fiscal year ended June 30, 2024, the Organization recorded \$205,391 in depreciation expense.

6. Accrued Expenses

Accrued expenses at June 30, 2024, consisted of the following:

Accrued compensated absences	\$ 133,639
Payroll related liabilities	87,304
	<hr/>
Total accrued expenses	\$ 220,943
	<hr/>

7. Notes Payable

Notes payable consisted of the following at June 30, 2024:

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.

\$ 628,194

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.

866,359

Total \$ 1,494,553

Annual future principal and interest payments for notes payable as of June 30, 2024 are as follows:

	Principal	Interest	Total
Years ending June 30:			
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
2029	134,889	13,381	148,270
Thereafter	245,070	9,371	254,441
	<hr/>	<hr/>	<hr/>
Total	\$ 1,494,553	\$ 172,149	\$ 1,666,702
	<hr/>	<hr/>	<hr/>

Changes in notes payable for the year ended June 30, 2024, are as follows:

	Balance 2023	Additions	Payments	Balance 2024	Due in One Year
Oceanside Loan and Security Agreement	\$ 815,102	\$ -	\$ (186,908)	\$ 628,194	\$ 194,911
Moreno Valley Loan and Security Agreement	975,738	-	(109,379)	866,359	114,062
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 1,790,840	\$ -	\$ (296,287)	\$ 1,494,553	\$ 308,973
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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, 2023, total plan net assets are \$316.9 billion, the total actuarial present value of projected plan benefits is \$455 billion, contributions from all employers totaled \$7.7 billion and the plan is 75.9% 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 2023-2024 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, 2024 were \$1,178,672 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, 2023, the School Employer Pool total plan assets are \$84.3 billion, the total actuarial present value of the total pension liability is \$124.9 billion, contributions from all employers totaled \$4.5 billion and the plan is 67.5% 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 2023-2024 was 26.68% 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, 2024, were \$422,535 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	\$ 13,354,241
Accounts receivable	421,968
Total financial assets available within one year	<u>\$ 13,776,209</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 **Report Date**, 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.

Pacific View Charter School [Charter #247] is a Grade Kindergarten through Grade 12 charter school and was granted a three-year charter renewal by the Oceanside Unified School District in July 2024, expiring on June 30, 2027, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2024, was comprised of the following members:

Member	Office	Term	Term Expiration
Kathi Cohen	Board Chair	Ongoing	May 25, 2025
Jon Walters	Board Vice Chair	Ongoing	July 1, 2024
Ricardo Sanchez	Board Trustee	Ongoing	July 1, 2024
Noel Ross	Board Trustee - Parent	Ongoing	May 16, 2025

Administration	
Name	Position
Erin Gorence	Executive Director
Diane Gibson	Director of Curriculum
Gayl Johnson	Director of Student Services

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	Second Period Report	Annual Report
Traditional Kindergarten / Kindergarten - 3	28.72	28.82
Grades 4 - 6	34.66	37.26
Grades 7 - 8	85.29	87.17
Grades 9 -12	<u>617.21</u>	<u>620.97</u>
Total	<u><u>765.88</u></u>	<u><u>774.22</u></u>

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

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For the fiscal year ended June 30, 2024, the Organization was 100% independent study; therefore, a Schedule of Instructional Time was not applicable.

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June 30, 2024, Charter School Unaudited Actual Financial Report - Alternative Form, Ending Fund Balance	<u>\$ 15,028,776</u>
Adjustments and Reclassifications	
Increasing (decreasing) the fund balance:	
Cash and cash equivalent	200,892
Accounts receivable	70,042
Accrued expenses	(220,943)
Due to grantors government	329,228
Deferred revenue	(329,228)
Notes payable	133,638
Round off adjustments	<u>(2)</u>
Net adjustments and reclassifications	<u>183,631</u>
June 30, 2024, Audited Financial Statements, Net Assets	<u><u>\$ 15,212,407</u></u>

Draft

**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* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Pacific View Charter School (the Organization), which comprise the Organization's statement of financial position as of June 30, 2024, 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 **Date of Report**.

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.

San Diego, California

Date of Report

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Report on State Compliance and on Internal Control over Compliance

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 *2023-24 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, 2024.

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, 2024.

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 *2023-24 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 *2023-24 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 *2023-24 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 *2023-24 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
Proposition 28 Arts and Music in Schools	Yes
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
Expanded Learning Opportunities Program (ELO-P)	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 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

San Diego – Nobel, California

Date of Report

Section I - Summary of Auditors' Results**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

____yes X no

Significant deficiency(ies) identified?

____yes X no

Noncompliance material to financial statements noted?

____yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

____yes N/A no

Significant deficiency(ies) identified?

____yes N/A none reported

Type of auditor's report issued on compliance for major federal programs:

N/A

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

____yes N/A 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:

Material weakness(es) identified?

____yes X no

Significant deficiency(ies) identified?

____yes X no

Type of auditor's report issued on compliance for state programs:

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.

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

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PACIFIC VIEW
CHARTER SCHOOL
A California Public School

PACIFIC VIEW CHARTER SCHOOL

Board of Trustees' Meeting

December 10, 2024

2024-2025 First Interim Report

**Pacific View Charter School
2024-25 First Interim Budget
Financial Summary as of October 31, 2024**

Legislation outlined in Education Code Section 47604.33 requires Charter Schools to report their financial statements four times a year to their Sponsoring District, County Office of Education, and the California Department of Education. The financial reporting includes Budget Adoption, First Interim, Second Interim and Unaudited Actuals. The enclosed financial reports provide an update and detail of the School's 2024-25 financial status, First interim 2024-25 Budget and projections for two subsequent fiscal years. The 2024-25 Budget will require the Board's review and action.

The First Interim 2024-25 Budget includes the following items:

- ✓ 2024-25 Multi-year Projection and Assumptions
- ✓ 2024-25 Local Control Funding Formula Summary
- ✓ 2024-25 School Services Dartboard
- ✓ 2024-25 First Interim Certification Form

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

	TK-3	4-6	7-8	9-12
24-25 LCFF Base Grant	\$10,025	\$10,177	\$10,478	\$12,144
Supplemental Grants	20%	20%	20%	20%
Concentration Grants	65%	65%	65%	65%

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

	2024-25 Initial Budget	2024-25 1 st Interim Budget	2025-26	2026-27
Enrollment	633	560	560	560
A.D.A	763	644	644	644
A.D.A. Ratio	1.20%	1.15%	1.15%	1.15%

Projected Current Year ADA by Grade Span for Revenue Calculation	
Grades TK-3	49.45
Grades 4-6	27.6
Grades 7-8	90.85
Grades 9-12	476.1
LCFF Subtotal	644

**Pacific View Charter School
2024-25 First Interim Budget
Financial Summary as of October 31, 2024**

The enclosed reports provide updated, detailed financial information for our 2024-25 budget and projections for the subsequent two fiscal years. Following are the major highlights of the 2024-25 budget which form the foundation for the Executive Director's Goals and the School's Mission.

1. Identify and support unduplicated count students
2. ELD Curriculum for onsite and virtual students
3. Palomar Counseling- Student Counseling
4. Continued support to improve reading schoolwide with an instructional focus in literacy
5. Translations/services
6. Expand College & Career Presentations
7. Increase in Mental Health Supports for Moreno Valley through Telehealth and Care Solace
8. Support for Credit Deficient Students
9. Increase College & Career Readiness for Graduates
10. Continued service of HotMeals
11. College and Career Liaison and Counseling Coordinator position
12. Expand and improve resources and services to students and parents

**PACIFIC VIEW CHARTER SCHOOL
MULTI-YEAR PROJECTION
2023-2027 Preliminary Budget**

ENTERPRISE FUND		2024-2025 Adopted Budget	2024-2025 First Interim Budget	2025-2026 Projected Budget	2026-2027 Projected Budget
A. REVENUES					
1) Revenue Limit Sources	8010-8099	11,743,385	9,735,482	10,123,221	10,608,200
2) Other Federal Revenues	8100-8299	99,758	99,758	99,758	99,758
3) Other State Revenues	8300-8599	983,295	1,892,425	931,790	931,790
4) Other Local Revenues	8600-8799	150,000	310,000	310,000	310,000
5) TOTAL REVENUES		12,976,438	12,037,665	11,464,769	11,949,748
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	5,184,775	4,942,758	4,815,798	4,964,125
2) Classified Salaries	2000-2999	1,611,399	1,473,550	1,339,688	1,380,951
3) Employee Fringes	3000-3999	3,104,840	2,797,799	2,732,441	2,816,602
4) Books, Supplies, Non-Capital Equip	4000-4999	653,760	706,829	347,044	357,004
5) Services, Other Operating Exp	5000-5999	1,950,618	1,902,904	1,877,904	1,937,733
7) Capital Outlay	6000-6999	220,391	252,757	252,757	252,757
8) Debt Service	7400-7499	55,967	55,967	55,967	55,967
9) TOTAL EXPENDITURES		12,781,750	12,132,564	11,421,599	11,765,139
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		194,688	-94,899	43,170	184,609
D. Other Financing Sources/Uses					
1) Interfund Transfers In - 8919					
2) Interfund Transfers Out - 7619					
E. Net Increase(Decrease) in Fund Balance		194,688	-94,899	43,170	184,609
F. FUND BALANCE, RESERVES					
1) Fund 62/62-01 Beginning Balance/July 1		15,028,776	15,028,776	14,933,877	14,977,047
2) Ending Balance		15,223,464	14,933,877	14,977,047	15,161,656
Components of Fund Balance					
Restricted for Econ Uncert.		456,704	448,016	449,311	454,850
Restricted for Special Purposes		9,447,466	9,447,466	9,447,466	9,447,466
Undesignated		5,319,294	5,038,395	5,080,270	5,259,341
Total Components of Fund Balance		15,223,464	14,933,877	14,977,047	15,161,656
		0	-	-	-

Pacific View Charter
2024-25 First Interim
Budget Revision Highlights

						Adopted Budget to First Interim		
	2024-25 Initial Budget	2024-25 First Interim	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	(\$) Difference	(%) Difference	Explanation
Enrollment	643	560	560	560	560	(83)	-15%	Decease in enrollment
FY ADA	781	644	644	644	644	(137)	-21%	
8011-8096 LCFF Income	\$ 11,743,385	\$ 9,735,482	\$ 10,123,221	\$ 10,608,200	\$ 10,958,145	(2,007,903)	-21%	Decease in enrollment
8100-8299 Federal Income	99,758	99,758	99,758	99,758	99,758	-	0%	
8300-8599 State Income	983,295	1,892,425	931,790	931,790	931,790	909,130	48%	Added in one time funds + AMS funds
8600-8799 Local Income	150,000	310,000	310,000	310,000	310,000	160,000	52%	Increased interest income
TOTAL INCOME	\$ 12,976,438	\$ 12,037,665	\$ 11,464,769	\$ 11,949,748	\$ 12,299,693	(938,773)	(0)	
Total 1000 Certificated Salaries	\$ 5,184,775	\$ 4,942,758	\$ 4,815,798	\$ 4,964,125	\$ 5,127,941	(242,017)	-5%	Reduced 2 FTE
Total 2000 Classified Salaries	1,611,399	1,473,550	1,339,688	1,380,951	1,426,522	(137,849)	-9%	Reduced 3 FTE
Total 3000 Employee Benefits	3,104,840	2,797,800	2,732,442	2,816,601	2,909,549	(307,040)	-11%	Savings on actual H&W vs estimating high
Total 4000 Supplies	653,760	706,829	347,044	357,004	367,001	53,069	8%	
Total 5000 Services and Other Opex	1,950,618	1,902,904	1,877,904	1,937,733	1,992,518	(47,714)	-3%	
Total 6000 Capital Outlay	220,391	252,757	252,757	252,757	252,757	32,366	13%	Updated per Fy23-24 actuals plus estimated HVAC
Total Debt Service Interest	55,967	55,967	55,967	55,967	55,967	(0)	0%	
TOTAL EXPENSE	\$ 12,781,750	\$ 12,132,565	\$ 11,421,600	\$ 11,765,138	\$ 12,132,255	(649,185)	-5%	
SURPLUS/(DEFICIT)	\$ 194,688	\$ (94,900)	\$ 43,169	\$ 184,610	\$ 167,438			

Pacific View Charter School
Multi Year Budget Detailed
FY24-25

			COLA CPI Index	1.0107 1.0310	1.0293 1.0286	1.0308 1.0287	1.0330 1.0280
Object Code	Res Code	Object Title					
INCOME			FY24-25 Budget	FY25-26	FY26-27	FY27-28	
8011-8096 Local Control Funding Formula Sources (per FCMAT LCFF Calc)							
8011000		0 Rev Limit State Aid-Current Ye	4,512,848	4,747,566	5,066,973	5,234,060	
8012000		0 Epa State Aid - Current Year	2,276,740	2,429,761	2,595,333	2,778,191	
8019		0 Charter Schools General Purpose - Prior Year					
8096000		0 Trfr To Cht Sch In Lieu Proptx	2,945,894	2,945,894	2,945,894	2,945,894	
Total 8011-8096 Local Control Funding Formula Sources			9,735,482	10,123,221	10,608,200	10,958,145	
8100-8299 Federal Income							
8181	3310	Federal Special Education (IDEA) Part B, Sec 611	90,020	90,020	90,020	90,020	
8182	3327	Special Ed: IDEA Mental Health	9,738	9,738	9,738	9,738	
8290000		All Other Federal Revenue	-	-	-	-	
Total 8100-8299 Federal Income			99,758	99,758	99,758	99,758	
8300-8599 State Income							
8311	6500	Special Ed - AB602	569,554	569,554	569,554	569,554	
8677001		SPED - ERHMS Level 2	49,588	49,588	49,588	49,588	
8677001		SPED - ERHMS Level 3	-	-	-	-	
8560000		Lottery - non prop (estimated)	123,004	123,004	123,004	123,004	
8590000		2021 Universal Prekindergarten Planning & Implementation Grant	-	-	-	-	
8590000		One Time Educator Effectiveness Grant	45,669				
8560000		Lottery - prop 20 (estimated)	52,808	52,808	52,808	52,808	
8590000		AMS - prop 28	106,921	106,921	106,921	106,921	
8590000		Arts, Music, and Instructional Materials Discretionary Block Grant	358,818				
8590000		A-G Access Grants	-	-	-	-	
8590000		A-G Learning Loss Mitigation Grant	-	-	-	-	
8590000		Learning Recovery Emergency Block Grant	556,148				
8550000		Mandated Block Grant	29,915	29,915	29,915	29,915	
8590000		Ethnic Studies	-	-	-	-	
8590000		All Other State Revenues	-	-	-	-	
Total 8300-8599 State Income			1,892,425	931,790	931,790	931,790	
8600-8799 Local Income							
8660000		Interest	300,000	300,000	300,000	300,000	
8999		Other Local Revenue	10,000	10,000	10,000	10,000	
Total 8600-8799 Local Income			310,000	310,000	310,000	310,000	
TOTAL INCOME			12,037,665	11,464,769	11,949,748	12,299,693	
EXPENSE							
1000 Certificated Salaries							
1100000		0 Teacher'S Salaries	3,867,176	3,708,702	3,822,930	3,949,086	
1100060		0 Teacher Salaries	-	-	-	-	
1200000		0 Certificated Pupil Support Ser	274,795	282,846	291,558	301,180	
1300000		0 Cert Superv & Admin Salaries	800,787	824,250	849,637	877,675	
Total 1000 Certificated Salaries			4,942,758	4,815,798	4,964,125	5,127,941	
2000 Classified Salaries							
2100000		0 Instructional Aides' Salaries	664,422	576,383	594,135	613,742	
2200000		0 Classified Support Salaries	129,855	133,660	137,776	142,323	
2300000		0 Class Superv & Admin Salaries	156,522	161,108	166,070	171,551	
2400000		0 Clerical And Office Salaries	522,751	468,538	482,969	498,907	
Total 2000 Classified Salaries			1,473,550	1,339,688	1,380,951	1,426,522	
3000 Employee Benefits							
3111000		0 STRS, Certificated Positions	917,729	919,817	948,148	979,437	
3112000		0 STRS, Classified Positions	-	-	-	-	
3211000		0 PERS, Certificated Positions	431,819	362,386	373,547	385,874	
3212000		0 PERS Classified Positions	-	-	-	-	
3311000		0 OASDI, Certificated Positions	103,639	83,061	85,619	88,444	
3312000		0 OASDI, Classified Positions	-	-	-	-	
3321000		0 Medicare Certificated Position	71,728	69,829	71,980	74,355	
3322000		0 Medicare Classified Positions	21,366	19,425	20,024	20,685	
3401000		0 Health & Welfare Benefits, cer	800,424	823,876	849,252	877,277	
3402000		0 Health & Welfare Benefits, cla	323,311	332,784	343,034	354,354	
3501000		0 State Unemployment Insurance,	43,442	40,934	42,195	43,587	
3502000		0 State Unemployment Insurance,	12,433	11,387	11,738	12,125	
3601000		0 Workers' Compensation Insuranc	55,404	53,937	55,598	57,433	
3602000		0 Workers' Compensation Insuranc	16,504	15,005	15,467	15,977	
Total 3000 Employee Benefits			2,797,800	2,732,442	2,816,601	2,909,549	
4000 Books and Supplies							
4100000		0 Textbooks	224,069	30,477	31,352	32,230	
4300000		0 Instructional Supplies	56,940	58,568	60,249	61,936	

4300002	0 Custodial Supplies	19,750	20,315	20,898	21,483
4300015	0 Office Supplies	20,725	21,318	21,930	22,544
4300030	0 Emergency Preparedness	7,395	7,606	7,825	8,044
4300060	0 Other Supplies	12,800	13,166	13,544	13,923
4300090	0 Graduation Expense	8,900	9,155	9,417	9,681
4400000	0 Non-Cap Furn & Equip	14,500	14,915	15,343	15,772
4400060	0 Non-Cap Computers & Equip	213,750	39,863	41,007	42,156
4700000	0 Food	128,000	131,661	135,439	139,232
Total 4000 Supplies		706,829	347,044	357,004	367,001

5000 Services and Other Operating Expenditures

5200000	0 Travel and Conferences	64,945	64,945	66,809	68,680
5300000	0 Dues & Memberships	28,800	28,800	29,627	30,456
5400000	0 Insurance	107,437	107,437	110,520	113,615
5500000	0 Utilites	183,800	183,800	189,075	194,369
5500060	0 Operation & Housekeeping Svcs	-	-	-	-
5600000	0 Rentals, Leases, Repairs & Noncap Improvements	132,073	132,073	135,863	139,668
5800000	0 Prof/Consult Srv&Operate Exp	23,200	23,200	23,866	24,534
5800001	0 Non Instructional Consultants	190,325	190,325	195,787	201,269
5800002	0 Copier Lease And Service	-	-	-	-
5800003	0 District Oversight Fee	97,355	97,355	106,082	109,581
5800004	0 Student Events	28,800	28,800	29,627	30,456
5800005	0 Legal Fees	16,500	16,500	16,974	17,449
5800006	0 Audit Fees	29,000	29,000	29,832	30,668
5800007	0 SpEd Oversight fees	50,000	50,000	51,435	52,875
5800008	0 Instructional Consultants	395,800	395,800	407,159	418,560
5800010	0 Advertising	120,135	120,135	123,583	127,043
5800025	0 Fixed Charge Assessments	150,931	150,931	155,263	159,610
5800030	0 Emergency Preparedness	89,442	64,442	66,291	68,148
5800080	0 Software - Other	3,275	3,275	3,369	3,463
5800085	0 Software - Education	130,365	130,365	134,106	137,861
5800090	0 Graduation Expense	18,050	18,050	18,568	19,088
5900010	0 Postage	6,020	6,020	6,193	6,366
5900020	0 Telephone/Communications	28,551	28,551	29,370	30,193
5900030	0 Cell Phone Service	8,100	8,100	8,332	8,566
Total 5000 Services and Other Operating Expenditures		1,902,904	1,877,904	1,937,733	1,992,518

6000 Capital Outlay

6900	0 Depreciation Expense	252,757	252,757	252,757	252,757
Total 6000 Capital Outlay		252,757	252,757	252,757	252,757

7000 Other Outgo

7221	0 Transfers to District	-	-	-	-
7438	0 Debt Service- Interest	55,967	55,967	55,967	55,967
Total 7000 Other Outgo		55,967	55,967	55,967	55,967

TOTAL EXPENSE	12,132,565	11,421,600	11,765,138	12,132,255
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SURPLUS/(DEFICIT)	(94,900)	43,169	184,610	167,438
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BEGINNING FUND BALANCE	\$ 15,028,776	\$ 14,933,877	\$ 14,977,045	\$ 15,161,656
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ENDING FUND BALANCE	\$ 14,933,877	\$ 14,977,045	\$ 15,161,656	\$ 15,329,094
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1% threshold 121,326
5% threshold 606,628

**Pacific View Charter School
First Interim
FY24-25**

Object Code	Res Code	Object Title	First Interim Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual	Total
INCOME																	
8011-8096 Local Control Funding Formula Sources (per FCMAT LCFF Calc)																	
8011000		Rev Limit State Aid-Current Ye	4,512,848	320,852	320,852	577,533	577,533									2,716,078	4,512,848
8012000		Epa State Aid - Current Year	2,276,740			414,594										1,862,146	2,276,740
8019		Charter Schools General Purpose - Prior Year	-													-	-
8096000		Trfr To Cht Sch In Lieu Proptx	2,945,894		210,205	420,410	280,273									2,035,006	2,945,894
Total 8011-8096 Local Control Funding Formula Sources			9,735,482	320,852	531,057	1,412,537	857,806	-	-	-	-	-	-	-	-	6,613,230	9,735,482
8100-8299 Federal Income																	
8181	3310	Federal Special Education (IDEA) Part B, Sec 611	90,020													90,020	90,020
8182	3327	Special Ed: IDEA Mental Health	9,738													9,738	9,738
8290000		All Other Federal Revenue	-													-	-
Total 8100-8299 Federal Income			99,758	-	-	-	-	-	-	-	-	-	-	-	-	99,758	99,758
8300-8599 State Income																	
8311	6500	Special Ed - AB602	569,554		32,696	32,696	58,853									445,309	569,554
8677001	6546	SPED - ERHMS Level 2	49,588	3,181	3,181	5,725	5,725									31,776	49,588
8677001	6512	SPED - ERHMS Level 3	-													-	-
8560000	1100	Lottery - non prop (estimated)	123,004													123,004	123,004
8590000	6053	2021 Universal Prekindergarten Planning & Implementation Grant	-													-	-
8590000	6266	One Time Educator Effectiveness Grant	45,669													45,669	45,669
8560000	6300	Lottery - prop 20 (estimated)	52,808													52,808	52,808
8560000	6770	AMS - prop 28	106,921													106,921	
8590000	6762	Arts, Music, and Instructional Materials Discretionary Block Grant	358,818	5,260	5,260	9,468	9,468									329,362	358,818
8590000	7412	A-G Access Grants	-													-	-
8590000	7413	A-G Learning Loss Mitigation Grant	-													-	-
8590000	7435	Learning Recovery Emergency Block Grant	556,148													556,148	556,148
8550000		Mandated Block Grant	29,915													29,915	29,915
8590000	7810	Ethnic Studies	-													-	-
8590000		All Other State Revenues	-													-	-
Total 8300-8599 State Income			1,892,425	8,441	41,137	47,889	74,046	-	-	-	-	-	-	-	-	1,720,912	1,785,504
8600-8799 Local Income																	
8660000		Interest	300,000				20,427									279,573	300,000
8999		Other Local Revenue	10,000	148		3,023	390									6,439	10,000
Total 8600-8799 Local Income			310,000	148	-	3,023	20,816	-	-	-	-	-	-	-	-	286,012	310,000
TOTAL INCOME			12,037,665	329,441	572,194	1,463,449	952,668	-	-	-	-	-	-	-	-	8,719,912	11,930,744
EXPENSE																	
1000 Certificated Salaries																	
1100000		Teacher'S Salaries	3,867,176	318,019	346,564	312,383	312,164	312,500	312,500	312,500	312,500	312,500	312,500	312,500	312,500		3,789,129
1100060		Teacher Salaries	-	2,800	6,600											-	9,400
1200000		Certificated Pupil Support Ser	274,795	25,336	25,699	22,900	22,900	22,900	22,900	22,900	22,900	22,900	22,900	22,900	22,900		280,035
1300000		Cert Superv & Admin Salaries	800,787	66,732	66,732	66,732	66,732	66,732	66,732	66,732	66,732	66,732	66,732	66,732	66,732		800,785
Total 1000 Certificated Salaries			4,942,758	412,887	445,595	402,014	401,796	402,132	402,132	402,132	402,132	402,132	402,132	402,132	402,132	-	4,879,349
2000 Classified Salaries																	
2100000		Instructional Aides' Salaries	664,422	39,606	50,862	49,310	54,124	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000		625,902
2200000		Classified Support Salaries	129,855	6,142	12,788	10,821	11,042	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000		128,793
2300000		Class Superv & Admin Salaries	156,522	13,044	13,044	13,044	13,044	13,044	13,044	13,044	13,044	13,044	13,044	13,044	13,044		156,526
2400000		Clerical And Office Salaries	522,751	43,191	43,541	43,563	43,517	43,570	43,570	43,570	43,570	43,570	43,570	43,570	43,570		522,372
Total 2000 Classified Salaries			1,473,550	101,983	120,234	116,737	121,727	121,614	121,614	121,614	121,614	121,614	121,614	121,614	121,614	-	1,439,593
3000 Employee Benefits																	
3111000		STRS, Certificated Positions	917,729	75,614	83,923	73,033	67,725	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000		844,294
3112000		STRS, Classified Positions	-		1,269	894	936	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		11,099
3211000		PERS, Certificated Positions	431,819	4,464	4,464	4,464	4,464	4,464	4,464	4,464	4,464	4,464	4,464	4,464	4,464		53,569
3212000		PERS Classified Positions	-	27,036	29,419	29,838	30,497	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		356,789
3311000		OASDI, Certificated Positions	103,639	997	997	997	997	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		11,990
3312000		OASDI, Classified Positions	-	6,269	6,988	6,893	7,179	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000		83,329
3321000		Medicare Certificated Position	71,728	5,908	6,385	5,755	5,747	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800		70,195
3322000		Medicare Classified Positions	21,366	1,466	1,731	1,680	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750		20,627
3401000		Health & Welfare Benefits, cer	800,424	68,724	62,081	65,913	61,466	65,000	69,388	69,388	69,388	69,388	69,388	69,388	69,388		808,896
3402000		Health & Welfare Benefits, cla	323,311	23,014	24,696	23,853	28,340	28,000	29,890	29,890	29,890	29,890	29,890	29,890	29,890		337,133
3501000		State Unemployment Insurance,	43,442	206	355	201	201	300	300	41,880							43,442
3502000		State Unemployment Insurance,	12,433	51	60	58	61	100	100	12,003							12,433
3601000		Workers' Compensation Insuranc	55,040	4,624	4,991	4,505	4,498	5,000	4,700	4,700	4,700	4,700	4,700	4,700	4,700		56,518
3602000		Workers' Compensation Insuranc	16,504	1,142	1,347	1,307	1,363	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350		15,960
Total 3000 Employee Benefits			2,797,800	219,515	228,706	219,392	215,223	218,764	224,742	278,225	224,342	224,342	224,342	224,342	224,342	-	2,726,273
4000 Books and Supplies																	
4100000		Textbooks	224,069	139,578	944	39,058										44,488	224,069
4300000		Instructional Supplies	56,940	5,541	1,122	10,780	6,385									33,113	56,940
4300002		Custodial Supplies	19,750	303	3,472	1,550	1,148									13,278	19,750

Pacific View Charter (3731221) - Census Day Fy22425					
	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions					
COLA & Augmentation	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count	560	560	560	560	-
Unduplicated Pupil Count (UPC)	430	430	430	430	-
Unduplicated Pupil Percentage (UPP)	72.78%	74.30%	76.79%	76.79%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	644.00	644.00	644.00	644.00	-
Funded LCFF ADA	644.00	644.00	644.00	644.00	-
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-
NSS ADA Funding Method(s)					

Pacific View Charter (3731221) - Census Day Fy22425										
		2024-25		2025-26		2026-27		2027-28		2028-29
LCFF Entitlement Summary										
Base Grant		\$7,510,305		\$7,730,452		\$7,968,553		\$8,231,419		\$-
Grade Span Adjustment		202,025		207,792		214,184		221,252		-
Adjusted Base Grant		\$7,712,330		\$7,938,244		\$8,182,737		\$8,452,671		\$-
Supplemental Grant		1,122,607		1,179,623		1,256,706		1,298,161		-
Concentration Grant		891,314		995,853		1,158,962		1,197,194		-
Total Base, Supplemental and Concentration Grant		\$9,726,251		\$10,113,720		\$10,598,405		\$10,948,026		\$-
Allowance: Necessary Small School		-		-		-		-		-
Add-on: Targeted Instructional Improvement Block Grant		-		-		-		-		-
Add-on: Home-to-School Transportation		-		-		-		-		-
Add-on: Small School District Bus Replacement Program		-		-		-		-		-
Add-on: Economic Recovery Target		-		-		-		-		-
Add-on: Transitional Kindergarten		9,231		9,501		9,795		10,119		-
Total Allowance and Add-On Amounts		\$9,231		\$9,501		\$9,795		\$10,119		\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$9,735,482		\$10,123,221		\$10,608,200		\$10,958,145		\$-
Miscellaneous Adjustments		-		-		-		-		-
Total LCFF Entitlement (excludes Additional State Aid)	\$	9,735,482	\$	10,123,221	\$	10,608,200	\$	10,958,145	\$	-
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	15,117	\$	15,719	\$	16,472	\$	17,016	\$	-
Additional State Aid		-		-		-		-		-
Total LCFF Entitlement with Additional State Aid		9,735,482		10,123,221		10,608,200		10,958,145		-
LCFF Sources Summary										
Funding Source Summary										
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	2,945,894	\$	2,945,894	\$	2,945,894	\$	2,945,894	\$	-
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	2,276,740	\$	2,429,761	\$	2,595,333	\$	2,778,191	\$	-
Net State Aid (excludes Additional State Aid)	\$	4,512,848	\$	4,747,566	\$	5,066,973	\$	5,234,060	\$	-
Additional State Aid	\$	-	\$	-	\$	-	\$	-	\$	-
Total Funding Sources	\$	9,735,482	\$	10,123,221	\$	10,608,200	\$	10,958,145	\$	-
Funding Source by Resource-Object										
State Aid (Resource Code 0000, Object Code 8011)	\$	4,512,848	\$	4,747,566	\$	5,066,973	\$	5,234,060	\$	-
EPA, Current Year (Resource 1400, Object Code 8012)	\$	2,276,740	\$	2,429,761	\$	2,595,333	\$	2,778,191	\$	-
(P-2 plus Current Year Accrual)										
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	-	\$	-	\$	-	\$	-	\$	-
(P-A less Prior Year Accrual)										
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$	-	\$	-
In-Lieu of Property Taxes (Object Code 8096)		2,945,894		2,945,894		2,945,894		2,945,894		-

SSC School District and Charter School Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25 ²	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants ³	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ⁴	\$3,077	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191	\$191
	Restricted per ADA	\$102	\$82	\$82	\$82	\$82
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁵	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate ⁶		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁷		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁸		\$16.00	\$16.50	\$17.00	\$17.40	\$17.80

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2024-25 fiscal year

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁷Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁸Minimum wage rates are effective January 1 of the respective year.

Pacific View Charter School
First Interim Report
Charter Number 247
CDE Number 37-73569
Fiscal Year 2024-25
Charter School Certification

2024-25 First Interim Report, approved by the Pacific View Charter Board of Trustees on December 10, 2024, is hereby submitted to the chartering authority and the county superintendent of schools.

Signed: _____ Date: _____
Charter School Official

Printed Name: Erin Gorence, Executive Director

Signed: _____ Date: _____
Oceanside Unified Official

Printed Name: _____

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

Jill Chang, Fiscal & Operations Coordinator
760-757-0161x105
jchang@pacificview.org

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
NOBEMBER 1-30, 2024

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Warrant ID #	Name	Payment Date	Total Warrant Amount	Description	Invoice Amount	Purchase Order #
028691	Amazon.com Sales, Inc.	11/4/2024		INSTRUCTIONAL SUPPLIES	\$ 16.01	0000002203
028691	Amazon.com Sales, Inc.	11/4/2024	\$ 20.01	INSTRUCTIONAL SUPPLIES	\$ 4.00	0000002220
028692	MV MEDICAL CTR MASTER ASSOC	11/4/2024	\$ 1,343.00	Prop Assoc Fees Moreno Valley	\$ 1,343.00	0000002174
028806	Reliable Translations Inc.	11/6/2024		PROFESSIONAL SERVICES	\$ 171.00	0000002198
028806	Reliable Translations Inc.	11/6/2024	\$ 342.00	PROFESSIONAL SERVICES	\$ 171.00	0000002198
028807	JAN-PRO OF SAN DIEGO	11/6/2024	\$ 3,799.00	Janitorial Services	\$ 3,799.00	0000002148
028808	PACIFIC VIEW CHARTER SCHOOL	11/6/2024	\$ 18,130.94	Mortgage - Oceanside	\$ 18,130.94	
029073	Reliable Translations Inc.	11/14/2024	\$ 171.00	SPED Translations	\$ 171.00	0000002198
029074	Pediatric Therapy Services, LLC	11/14/2024		PHYSICAL THERAPY (PT)	\$ 54.50	0000002219
029074	Pediatric Therapy Services, LLC	11/14/2024	\$ 6,408.00	ED. SPECIALIST	\$ 6,353.50	0000002219
029075	Amazon.com Sales, Inc.	11/14/2024	\$ 34.56	INSTRUCTIONAL SUPPLIES	\$ 34.56	0000002220
029076	YOUNG, MINNEY & CORR, LLP	11/14/2024	\$ 1,520.00	Legal Counsel	\$ 1,520.00	0000002177
029077	OFFICE DEPOT	11/14/2024		Student supplies	\$ 82.45	0000002157
029077	OFFICE DEPOT	11/14/2024		Oside - Office Supplies	\$ 99.51	0000002176
029077	OFFICE DEPOT	11/14/2024	\$ 202.43	SpEd Instructional Supplies	\$ 20.47	0000002246
029279	Total Education Solutions	11/20/2024		SPEECH SLP,SLPA	\$ 3,835.00	0000002222
029279	Total Education Solutions	11/20/2024		OCCUPATIONAL THERAPY (OT)	\$ 292.50	0000002222
029279	Total Education Solutions	11/20/2024	\$ 7,732.50	SPEECH SLP,SLPA	\$ 3,605.00	0000002222
029280	Reliable Translations Inc.	11/20/2024		SPED Translations	\$ 171.00	0000002198
029280	Reliable Translations Inc.	11/20/2024	\$ 342.00	SPED Translations	\$ 171.00	0000002198
029281	Intersection R & M Services, Inc	11/20/2024	\$ 1,928.96	Handyman Services - Oceanside	\$ 1,928.96	0000002188
029282	Amazon.com Sales, Inc.	11/20/2024		LUNCHTIME SOCIAL CLUB GRAMS	\$ 17.99	0000002277
029282	Amazon.com Sales, Inc.	11/20/2024		INSTRUCTIONAL SUPPLIES	\$ 166.65	0000002203
029282	Amazon.com Sales, Inc.	11/20/2024	\$ 226.30	INSTRUCTIONAL SUPPLIES	\$ 41.66	0000002220
029283	CDW GOVERNMENT, INC.	11/20/2024	\$ 162.38	CLASSROOM VIDEO ADAPTERS	\$ 162.38	0000002276
029284	SOUTH COUNTY PEST CONTROL, INC	11/20/2024	\$ 140.00	Pest Control - Both Campuses	\$ 140.00	0000002171
029285	OFFICE DEPOT	11/20/2024		SpEd Instructional Supplies	\$ 15.84	0000002246
029285	OFFICE DEPOT	11/20/2024		Oside - Office Supplies	\$ 68.19	0000002176
029285	OFFICE DEPOT	11/20/2024		Oside - Office Supplies	\$ 13.98	0000002176
029285	OFFICE DEPOT	11/20/2024	\$ 161.36	Instructional supplies	\$ 63.35	0000002157
029483	Amazon.com Sales, Inc.	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 89.04	0000002203
029483	Amazon.com Sales, Inc.	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 36.19	0000002220
029483	Amazon.com Sales, Inc.	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 22.26	0000002220
029483	Amazon.com Sales, Inc.	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 8.31	0000002220
029483	Amazon.com Sales, Inc.	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 144.78	0000002203
029483	Amazon.com Sales, Inc.	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 33.24	0000002203
029483	Amazon.com Sales, Inc.	11/25/2024		Building/Maintenance Supplie	\$ 72.50	0000002201

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
NOBEMBER 1-30, 2024

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Warrant ID #	Name	Payment Date	Total Warrant Amount	Description	Invoice Amount	Purchase Order #
029483	Amazon.com Sales, Inc.	11/25/2024	\$ 456.53	Building/Maintenance Supplie	\$ 50.21	0000002201
029587	Reliable Translations Inc.	11/27/2024	\$ 171.00	SPED Translations	\$ 171.00	0000002198
029588	Pediatric Therapy Services, LLC	11/27/2024		ED. SPECIALIST	\$ 6,450.50	0000002219
029588	Pediatric Therapy Services, LLC	11/27/2024	\$ 6,505.00	PHYSICAL THERAPY (PT)	\$ 54.50	0000002219
029589	NANPOR SECURITY SERVICES	11/27/2024	\$ 4,386.00	Campus Security Guard-Aside	\$ 4,386.00	0000002184
14220825	KONICA MINOLTA BUS. SOLUTIONS	11/4/2024	\$ 166.44	MV Copier - Admin Fees 25%	\$ 166.44	0000002179
14220826	NATIONAL BENEFIT SERVICES, LLC	11/4/2024	\$ 75.00	Admin Fees for Cafe 125	\$ 75.00	0000002181
14220827	JODI CAMPANELLI	11/4/2024	\$ 109.96	Employee Reimbursement	\$ 109.96	
14220828	ROBERT MERRILL	11/4/2024	\$ 13.00	Employee Reimbursement	\$ 13.00	
14220829	RONALD LARRY HOLDEN	11/4/2024	\$ 2,600.00	Janitorial Services	\$ 2,600.00	0000002124
14220830	FRONTIER	11/4/2024		Student - Internet Services 52	\$ 72.93	0000002145
14220830	FRONTIER	11/4/2024		SpEd - Student Internet 30%	\$ 42.08	0000002145
14220830	FRONTIER	11/4/2024	\$ 140.25	Admin - Internet Services 18%	\$ 25.24	0000002145
14222807	Carlsbad Village Lock & Key, Inc	11/7/2024	\$ 155.00	Locksmith Services - Aside	\$ 155.00	0000002227
14222808	MJ Akerland RN, A Professional Nursing	11/7/2024	\$ 2,791.96	VISION/HEARING SCREENINGS	\$ 2,791.96	0000002221
14222809	U.S. Bank	11/7/2024		Oceanside- Student Postage 56%	\$ 379.56	0000002186
14222809	U.S. Bank	11/7/2024		Oceanside- SPED Postage 11%	\$ 74.56	0000002186
14222809	U.S. Bank	11/7/2024		Student Nutrition - MV	\$ 1,000.02	0000002190
14222809	U.S. Bank	11/7/2024		SPED Student Nutrition - MV	\$ 250.00	0000002190
14222809	U.S. Bank	11/7/2024		INSTRUCTIONAL SUPPLIES	\$ 812.83	0000002207
14222809	U.S. Bank	11/7/2024		Declining Enrollment Webinar	\$ 175.00	0000002265
14222809	U.S. Bank	11/7/2024		PBIS	\$ 100.51	0000002264
14222809	U.S. Bank	11/7/2024		Car Expenses-Gas & Maintenance	\$ 100.21	0000002241
14222809	U.S. Bank	11/7/2024		TK BOOKS MOVING BEYOND THE PAG	\$ 363.61	0000002259
14222809	U.S. Bank	11/7/2024		PODS storage rental	\$ 349.06	0000002266
14222809	U.S. Bank	11/7/2024		Oceanside Stamps.com Service F	\$ 29.99	0000002186
14222809	U.S. Bank	11/7/2024		MV - Janitorial Supplies	\$ 113.54	0000002158
14222809	U.S. Bank	11/7/2024		Oceanside - Janitorial Supplie	\$ 1,124.28	0000002158
14222809	U.S. Bank	11/7/2024		Student supplies	\$ 351.31	0000002156
14222809	U.S. Bank	11/7/2024		CHAMBER OF COMMERCE - MORENO V	\$ 50.00	0000002141
14222809	U.S. Bank	11/7/2024		Oceanside Bldg. & Maintenance	\$ 60.48	0000002123
14222809	U.S. Bank	11/7/2024		GOOGLE ADS	\$ 576.67	0000002139
14222809	U.S. Bank	11/7/2024		YMC Legal Trainings	\$ 150.00	0000002168
14222809	U.S. Bank	11/7/2024		Aside - Costco Admin Supplies	\$ 22.50	0000002175
14222809	U.S. Bank	11/7/2024		MV - Costco Admin Supplies	\$ 87.29	0000002175
14222809	U.S. Bank	11/7/2024	\$ 6,395.09	Oceanside- Admin Postage 33%	\$ 223.67	0000002186
14222810	Top Notch Catering	11/7/2024		Student Nutrition Food - Gen E	\$ 8,089.65	0000002191

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
NOBEMBER 1-30, 2024

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Warrant ID #	Name	Payment Date	Total Warrant Amount	Description	Invoice Amount	Purchase Order #
14222810	Top Notch Catering	11/7/2024	\$ 10,112.06	Student Nutrition Food - Sped	\$ 2,022.41	0000002191
14222811	MORENO VALLEY UTILITY	11/7/2024	\$ 205.98	Electricity	\$ 205.98	0000002147
14222812	SAN DIEGO GAS & ELECTRIC	11/7/2024	\$ 3,468.94	O'side Electricity	\$ 3,468.94	0000002150
14224115	Teachers on Reserve	11/12/2024		Substitute Teachers	\$ 817.29	0000002244
14224115	Teachers on Reserve	11/12/2024	\$ 2,041.31	Substitute Teachers	\$ 1,224.02	0000002244
14224116	San Diego & Imperial County Schools FBC	11/12/2024	\$ 52.80	COBRA	\$ 52.80	
14224117	GoTo Technologies USA, Inc	11/12/2024	\$ 272.69	Phones for Moreno Valley	\$ 272.69	0000002159
14224118	Whitehouse CPAs, Inc	11/12/2024	\$ 10,750.00	Back Office Services	\$ 10,750.00	0000002127
14224119	California Schools VEBA	11/12/2024	\$ 773.00	COBRA	\$ 773.00	
14224120	AT&T MOBILITY	11/12/2024	\$ 495.99	Cell Phone Services	\$ 495.99	0000002178
14224121	MECK, KATHY	11/12/2024	\$ 105.40	Employee Reimbursement	\$ 105.40	
14224122	TRIVISTA, INC	11/12/2024		Construction/Tennent Improvements	\$ 55,847.52	
14224122	TRIVISTA, INC	11/12/2024	\$ 83,389.44	Construction/Tennent Improvements	\$ 27,541.92	
14226679	Cordata Shredding	11/18/2024		Osided Shredding	\$ 83.32	0000002180
14226679	Cordata Shredding	11/18/2024	\$ 238.83	Off-Site Secure Storage	\$ 155.51	0000002180
14226680	Teachers on Reserve	11/18/2024	\$ 1,180.53	Substitute Teachers	\$ 1,180.53	0000002244
14226681	Kajeet, Inc	11/18/2024	\$ 414.30	KAJEET HOTSPOTS	\$ 414.30	0000002152
14226682	HopSkipDrive, INC	11/18/2024	\$ 805.22	Student Transportaion	\$ 805.22	0000002260
14226683	City of Vista	11/18/2024	\$ 388.50	SPORTS FIELD RENTALS	\$ 388.50	0000002256
14226684	AKA Enterprises LLC	11/18/2024	\$ 300.00	Canine Search Service	\$ 300.00	0000002285
14226685	ADT SECURITY SERVICES	11/18/2024	\$ 77.36	ADT SECURITY SYS MV	\$ 77.36	0000002160
14226686	COX BUSINESS SERVICES	11/18/2024	\$ 281.16	COX VIDEO SECURITY	\$ 281.16	0000002164
14226687	SPARKLETTS & SIERRA SPRINGS	11/18/2024		Bottled Water Service-both cam	\$ 304.12	0000002173
14226687	SPARKLETTS & SIERRA SPRINGS	11/18/2024	\$ 382.44	Bottled Water Service-both cam	\$ 78.32	0000002173
14228646	Zuleyma Hernandez	11/21/2024	\$ 178.22	Employee Reimbursement	\$ 178.22	
14228647	AED BRANDS, LLC	11/21/2024	\$ 160.16	Replacement AED Pads-Oceanside	\$ 160.16	0000002267
14228648	T-Mobile USA Inc	11/21/2024	\$ 34.53	T-MOBILE STUDENT PHONE	\$ 34.53	0000002261
14228649	Zoological Society of San Diego	11/21/2024	\$ 210.00	Home Study field trip Safari Park	\$ 210.00	0000002269
14228650	COX BUSINESS SERVICES	11/21/2024		Student 85%	\$ 525.45	0000002167
14228650	COX BUSINESS SERVICES	11/21/2024	\$ 618.18	Admin 15%	\$ 92.73	0000002167
14229783	U.S. Bank	11/25/2024		STUDENT ENRICHMENT SUPPLIES	\$ 247.58	0000002281
14229783	U.S. Bank	11/25/2024		PODS storage rental	\$ 272.08	0000002266
14229783	U.S. Bank	11/25/2024		PBIS	\$ 62.69	0000002264
14229783	U.S. Bank	11/25/2024		Car Expenses-Gas & Maintenance	\$ 220.88	0000002241
14229783	U.S. Bank	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 105.65	0000002207
14229783	U.S. Bank	11/25/2024		SPED Student Nutrition - MV	\$ 229.61	0000002190
14229783	U.S. Bank	11/25/2024		Student Nutrition - MV	\$ 918.41	0000002190

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
NOBEMBER 1-30, 2024

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Warrant ID #	Name	Payment Date	Total Warrant Amount	Description	Invoice Amount	Purchase Order #
14229783	U.S. Bank	11/25/2024		Oceanside- SPED Postage 11%	\$ 33.00	0000002186
14229783	U.S. Bank	11/25/2024		MV Stamps.com Service Fee	\$ 29.99	0000002187
14229783	U.S. Bank	11/25/2024		CSDC Conference Travel Expense	\$ 1,087.85	0000002284
14229783	U.S. Bank	11/25/2024		INSTRUCTIONAL SUPPLIES	\$ 192.64	0000002136
14229783	U.S. Bank	11/25/2024		GOOGLE ADS	\$ 303.88	0000002139
14229783	U.S. Bank	11/25/2024		Student supplies	\$ 422.60	0000002156
14229783	U.S. Bank	11/25/2024		Oceanside - Janitorial Supplie	\$ 964.03	0000002158
14229783	U.S. Bank	11/25/2024		MV - Janitorial Supplies	\$ 183.46	0000002158
14229783	U.S. Bank	11/25/2024		Oside - Costco Admin Supplies	\$ 68.12	0000002175
14229783	U.S. Bank	11/25/2024		MV - Costco Admin Supplies	\$ 25.10	0000002175
14229783	U.S. Bank	11/25/2024		Oceanside Stamps.com Service F	\$ 29.99	0000002186
14229783	U.S. Bank	11/25/2024		Oceanside- Student Postage 56%	\$ 168.00	0000002186
14229783	U.S. Bank	11/25/2024	\$ 5,664.56	Oceanside- Admin Postage 33%	\$ 99.00	0000002186
14229784	EASTERN MUNICIPAL WATER DIST	11/25/2024	\$ 322.98	MV Water Utility	\$ 322.98	0000002169
			\$ 189,554.25		\$ 189,554.25	



Pacific View Charter School

Classified Position – Non Exempt

Job Description – Temporary Instructional Aide

Description of Position:

The Temporary Instructional Aide will assist the classroom teachers and Lead Instructional Aide in the supervision and instruction of students; to assist in the preparation of classroom materials; and to do related work as assigned.

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

- Monitor and tutor students in the Computer Lab, Study Hall.
- Assist students with assignments and the use of technology
- Report progress and/or concerns to students' teachers.
- Proctor assessments as needed
- Tutor or assist individuals and small groups of students-with reinforcement and follow up learning activities.
- Understand and be able to use all office equipment.
- Attend staff meetings and professional development opportunities as needed.
- Perform other duties as assigned.

Requirements:

Education and Experience:

- High School Diploma or the Equivalent
- Completion of college-level course work in general academic subject areas such as Math, Science, and English, and work experience in a school or other educational environment.
- Strong math skills in Algebra 1 or higher
- Knowledge of basic computer software
- Previous Instructional Aide Experience or Work with At-Promise Youth, highly desired

Knowledge, Skills and Abilities:

- Correct English usage, spelling, grammar and punctuation.
- Strong Math skills
- Understand and carry out written and oral instructions
- Maintain cooperative and effective working relationships with students, fellow employees, staff, and administrators.
- Onsite Work Required

Physical Demands:

- Dexterity of hands and fingers to operator a computer keyboard

- Sitting and standing for extended periods of time
- Hearing and speaking to exchange information and making presentations
- Seeing to read a variety of materials
- Moderate physical exertion. Ability to lift 20 pounds maximum and carrying any object weighing up to 15 pounds.
- Ability to walk and access all areas of the School.

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

Work Environment

- The noise level in the work environment is usually moderate.
- The position requires constant public interaction including one-on-one student/parent communication and staff meetings – both formal and informal.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Supervisor:

Director of Student Services

EMPLOYEE ASSIGNED TO MORENO VALLEY – Site Supervisor

Board Approved: 12.xx.2024



EMPLOYEE HANDBOOK 2024-25

Board Amended: December xx, 2024

3670 Ocean Ranch Blvd., Oceanside, CA 92056
Phone: 760.757.0161 • Website: www.pacificview.org

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

PLEASE READ THE EMPLOYEE HANDBOOK AND SUBMIT A SIGNED COPY OF THIS STATEMENT TO THE EXECUTIVE DIRECTOR.

EMPLOYEE NAME: _____

I ACKNOWLEDGE that I have received a copy of the Employee Handbook. I have read and understood the contents of the Handbook, and I agree to abide by its directions and procedures. I have been given the opportunity to ask any questions I might have about the policies in the Handbook. I understand that it is my responsibility to read and familiarize myself with the policies and procedures contained in the Handbook. I also understand that if I am ever unclear on any language, or policies and procedures in this Handbook, it is my responsibility to seek clarification from the School.

I understand that the statements contained in the Handbook are guidelines for employees concerning some of the School's policies and benefits, and are not intended to create any contractual or other legal obligations or to alter the at-will nature of my employment with the School. In the event I do have an employment contract which expressly alters the at-will relationship, I agree to the foregoing except with reference to an at-will employment status.

I understand that except for employment at-will status, any and all policies or practices can be changed at any time by the School.

I understand that other than the Board of the School, no person has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the Board has the authority to make any such agreement and then only in writing signed by the Board President.

Employee's Signature: _____ Date: _____

**Please sign/date, tear out, and return to the School,
and retain this Handbook for your reference.**

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WELCOME STATEMENT

Congratulations and thank you for accepting Pacific View Charter School's offer of employment. One of the keys to our success as a School is hiring effective employees. We have hired you because we believe you have the skills and the potential to help the School succeed. We expect and depend upon you to perform the tasks assigned to you to the best of your abilities. We believe that hard work and commitment will not only help us succeed, but will help give you a sense of pride and accomplishment.

We are glad to have you as a member of our team. We hope that your employment proves mutually satisfying and that you will make an important contribution to our future. Every employee has an important role in our operations and we value the abilities, experience and background that you bring with you to our School. It is our staff who provides the services that our students rely upon and enable us to grow and create new opportunities in the years to come.

Our management team intends to provide you with all of the support and the resources you will need to perform your job effectively. If, at any time, you need assistance or guidance, please do not hesitate to ask any of the members of our management team. They are here to help you perform to the best of your abilities.

Once again, welcome to Pacific View Charter School. We are glad to have you with us.

Erin Gorence
Executive Director

INTRODUCTION TO HANDBOOK

This Handbook is designed to help employees get acquainted with Pacific View Charter School (hereinafter referred to as “Pacific View” or the “School”). It explains some of our philosophies and beliefs, and describes some of our employment guidelines in general terms. Although this Handbook is not intended to be an exclusive or comprehensive policies and procedures manual, we hope that it will serve as a useful reference document for employees throughout their employment at the School. Employees should understand, however, that this Handbook is not intended to be a contract (express or implied), nor is it intended to otherwise create any legally enforceable obligations on the part of the School or its employees. In no way does the Handbook replace any official plan documents (e.g., health insurance, retirement plan, etc.) or insurance contracts, which will govern in all cases. This Handbook supersedes and replaces all previous personnel policies, practices, and guidelines.

Due to the fact that the School is a growing and changing organization, it reserves full discretion to add to, modify, or delete provisions of this Handbook, or the policies and procedures on which they may be based, at any time without advance notice. The School also reserves the right to interpret any of the provisions set forth in this Handbook in any manner it deems appropriate.

No individual other than the Board of Trustees has the authority to enter into any employment or other agreement that modifies School policy. Any such modification *must* be in writing.

This Handbook is the property of the School, and it is intended for personal use and reference by employees of the School. Circulation of this Handbook outside of the School requires the prior written approval of the Executive Director.

Employees must sign the acknowledgment form at the beginning of this Handbook, tear it out, and return it to the Executive Director/Designee. This will provide the School with a record that each employee has received this Handbook.

CONDITIONS OF EMPLOYMENT

Equal Employment Opportunity Is Our Policy

The School is an equal opportunity employer. It is the policy of the School to afford equal employment and advancement opportunity to all qualified individuals without regard to:

- Race (including traits historically associated with race, such as hair texture and hairstyle, including but not limited to braids, locks, and twists);
- Color;
- Gender (including gender identity, gender expression, and transgender identity, whether or not the employee is transitioning or has transitioned);
- Sex (including reproductive health decision-making, pregnancy, childbirth, breastfeeding, and medical conditions related to such);
- Sex stereotype (including an assumption about a person's appearance or behavior, gender roles, gender expression, or gender identity, or about an individual's ability or inability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's sex);
- Religious creed (including religious dress and grooming practices);
- Marital/registered domestic partner status;
- Age (forty (40) and over);
- National origin or ancestry (including native language spoken and possession of a driver's license issued to persons unable to prove their presence in the U.S. is authorized by federal law);
- Physical or mental disability (including HIV and AIDS);
- Medical condition (including cancer and genetic characteristics);
- Taking of a leave of absence pursuant to the Family Medical Leave Act ("FMLA"), Pregnancy Disability Leave ("PDL") law, Americans with Disabilities Act ("ADA"), California Family Rights Act ("CFRA"), the Fair Employment and Housing Act ("FEHA"), or laws related to domestic violence, sexual assault and stalking;
- Genetic information;
- Sexual orientation;
- Military and veteran status; or
- Any other consideration made unlawful by federal, state, or local laws.

This policy extends to all job applicants and employees and to all aspects of the employment relationship, including the hiring of new employees and the training, transfer, promotion, discipline, termination, compensation and benefits of existing employees.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the School will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a School representative with day-to-day personnel responsibilities and request such an accommodation. The individual with the disability should specify what

accommodation he or she needs to perform the job, or if unknown, what job duties the disability impairs. The School will then conduct an investigation to identify the barriers that interfere with the equal opportunity of the applicant or employee to perform the job. The School will identify possible accommodations, if any, that will help eliminate the limitation. If the accommodation is reasonable and will not impose an undue hardship, the School will make the accommodation.

Employment At-Will

Except if stated expressly otherwise by employment contract, it is the policy of the School that all employees are considered “at-will” employees of the School. Accordingly, either the School or the employee can terminate this relationship at any time, for any reason, with or without cause, and with or without advance notice.

Nothing contained in this Handbook, employment applications, School memoranda or other materials provided to employees in connection with their employment shall require the School to have “cause” to terminate an employee or otherwise restrict the School’s right to release an employee from their at-will employment with the School. Statements of specific grounds for termination set forth in this Handbook or elsewhere are not all-inclusive and are not intended to restrict the School’s right to terminate at-will. No School representative, other than the Board of Trustees or its designee, is authorized to modify this policy for any employee or to make any representations to employees or applicants concerning the terms or conditions of employment with the School that are not consistent with the School’s policy regarding “at-will” employment.

This policy shall not be modified by any statements contained in this Handbook or employee applications, School memoranda, or any other materials provided to employees in connection with their employment. Further, none of those documents whether singly or combined, or any employment practices shall create an express or implied contract of employment for a definite period, nor an express or implied contract concerning any terms or conditions of employment.

Child Abuse and Neglect Reporting

California Penal Code section 11166 requires any child care custodian who has knowledge of, or observes, a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident.

The School will provide annual training on the mandated reporting requirements, using the online training module provided by the State Department of Social Services, to employees who are mandated reporters. Mandated reporter training will also be provided to employees hired during the course of the school year. This training will include information that failure to report an incident of known or reasonably suspected child abuse or neglect, as required by Penal Code section 11166, is a misdemeanor punishable by up to six (6) months confinement in a county jail, or by a fine of one-thousand dollars (\$1,000), or by both that imprisonment and fine.

All employees required to receive mandated reporter training must provide proof of completing the training within the first six (6) weeks of each school year or within the first six (6) weeks of that employee's employment.

By acknowledging receipt of this Handbook, employees acknowledge they are child care custodians and are certifying that they have knowledge of California Penal Code section 11166 and will comply with its provisions.

Criminal Background Checks

As required by law, all individuals working or volunteering at the School will be required to submit to a criminal background investigation. No condition or activity will be permitted that may compromise the School's commitment to the safety and the well-being of students taking precedence over all other considerations. Conditions that preclude working at the School include conviction of a controlled substance or sex offense, or a serious or violent felony. Similarly, convictions involving crimes of moral turpitude (e.g., fraud), child abuse or neglect, violence, or any offense which may make the employee unsuitable/undesirable to work around students may also serve as a bar to employment at the School. Additionally, should an employee, during his/her employment with the School, be arrested for, charged with, or convicted of any offense during his/her employment with the School, the employee must immediately report as much to the Executive Director.

Tuberculosis Testing

All employees of the School must submit written proof from a health care provider of a risk assessment examination for tuberculosis (TB) within the last sixty (60) days. If TB risk factors are identified, a physician must conduct an examination to determine whether the employee is free of infectious TB. The examination for TB consists of an approved TB test, which, if positive, will be followed by an x-ray of the lungs, or in the absence of skin testing, an x-ray of the lungs. All employees will be required to undergo TB risk assessments and, if risk factors are found, the examination at least once every four (4) years. Volunteers may be required to undergo a TB examination as necessary. The TB risk assessment and, if indicated, the examination is a condition of initial employment with the School and the cost of the exam will be borne by the applicant.

Food handlers may be required to have annual TB exams. Documentation of employee and volunteer compliance with TB risk assessments and examinations will be kept on file in the office. This requirement also includes contract food handlers, substitute teachers, and student teachers serving under the supervision of an educator. Any entity providing student services to the School will be contractually required to ensure that all contract workers have had TB testing that shows them to be free of active TB prior to conducting work with School students.

Immigration Compliance

Pacific View will comply with applicable immigration law, including the Immigration Reform and Control Act of 1986 and the Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of his or her identity and legal authority to work in the United States. However, Pacific View will not check the employment authorization status of current employees or applicants who were not offered positions with the School unless required to do so by law.

The School shall not discharge an employee or in any manner discriminate, retaliate, or take any adverse action (*e.g.*, threatening to report the suspected citizenship or immigration status of an employee or a member of the employee's family) against any employee or applicant for employment because the employee or applicant exercised a right protected under applicable law. Further, the School shall not discriminate against any individual because he or she holds or presents a driver's license issued per Vehicle Code § 12801.9 to persons who have not established their federally-authorized presence in the United States. Finally, in compliance with the Immigrant Worker Protection Act, the School shall not allow a federal immigration enforcement agent to enter any nonpublic areas of the School without a judicial warrant, or voluntarily give consent to an agent to access, review or obtain employee records without a subpoena or judicial warrant. If a search of employee records is authorized by a valid subpoena or judicial warrant, the School will give employees notice of the inspection both before and after it has occurred as required by law.

Professional Boundaries: Staff/Student Interaction Policy

The School recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to bring about the safest and most learning-conducive environment possible.

Corporal Punishment

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student.

For purposes of this policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to property.

For clarification purposes, the following examples are offered for direction and guidance of School personnel:

A. Examples of PERMITTED actions (NOT corporal punishment)

1. Stopping a student from fighting with another student;
2. Preventing a pupil from committing an act of vandalism;
3. Defending yourself from physical injury or assault by a student;
4. Forcing a pupil to give up a weapon or dangerous object;
5. Requiring an athletic team to participate in strenuous physical training activities designed to strengthen or condition team members or improve their coordination, agility, or physical skills;
6. Engaging in group calisthenics, team drills, or other physical education or voluntary recreational activities.

B. Examples of PROHIBITED actions (corporal punishment)

1. Hitting, shoving, pushing, or physically restraining a student as a means of control;
2. Making unruly students do push-ups, run laps, or perform other physical acts that cause pain or discomfort as a form of punishment;
3. Paddling, swatting, slapping, grabbing, pinching, kicking, or otherwise causing physical pain.

Acceptable and Unacceptable Staff/Student Behavior

This policy is intended to guide all School faculty and staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of school employees and to specify the boundaries between students and staff.

Although this policy gives specific, clear direction, it is each staff member's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders. One viable standard that can be quickly applied, when you are unsure if certain conduct is acceptable, is to ask yourself, "Would I be engaged in this conduct if my family or colleagues were standing next to me?"

For the purposes of this policy, the term "boundaries" is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing the boundaries of a student/teacher relationship is deemed an abuse of power and a betrayal of public trust.

Some activities may seem innocent from a staff member's perspective, but can be perceived as flirtation or sexual insinuation from a student or parent point of view. The objective of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between staff and students, but to prevent relationships that could lead to, or may be perceived as, sexual misconduct.

Staff must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes. Thus, it is crucial that all employees learn this policy thoroughly and apply the lists of acceptable and unacceptable behaviors to their daily activities. Although sincere, competent interaction with students certainly fosters learning, student/staff interactions must have boundaries surrounding potential activities, locations and intentions.

Duty to Report Suspected Misconduct

When any employee reasonably suspects or believes that another staff member may have crossed the boundaries specified in this policy, he or she must immediately report the matter to a school administrator. All reports shall be as confidential as possible under the circumstances. It is the duty of the administrator to investigate and thoroughly report the situation. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual abuse.

Examples of Specific Behaviors

The following examples are not an exhaustive list:

Unacceptable Staff/Student Behaviors (Violations of this Policy)

- (a) Giving gifts to an individual student that are of a personal and intimate nature.
- (b) Kissing of any kind.
- (c) Any type of unnecessary physical contact with a student in a private situation.
- (d) Intentionally being alone with a student away from the school.
- (e) Making or participating in sexually inappropriate comments.
- (f) Sexual jokes.
- (g) Seeking emotional involvement with a student for your benefit.
- (h) Listening to or telling stories that are sexually oriented.
- (i) Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding.
- (j) Becoming involved with a student so that a reasonable person may suspect inappropriate behavior.

Unacceptable Staff/Student Behaviors without Parent and Supervisor Permission

(These behaviors should only be exercised when a staff member has parent and supervisor permission.)

- (a) Giving students a ride to/from school or school activities.
- (b) Being alone in a room with a student at school with the door closed.
- (c) Allowing students in your home.

Cautionary Staff/Student Behaviors

(These behaviors should only be exercised when a reasonable and prudent person, acting as an educator, is prevented from using a better practice or behavior. Staff members should inform their supervisor of the circumstance and occurrence prior to or immediately after the occurrence)

- (a) Remarks about the physical attributes or development of anyone.
- (b) Excessive attention toward a particular student.
- (c) Sending emails, text messages or letters to students if the content is not about school activities.

Acceptable and Recommended Staff/Student Behaviors

- (a) Getting parents' written consent for any after-school activity.
- (b) Obtaining formal approval to take students off school property for activities such as field trips or competitions.
- (c) Emails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology).
- (d) Keeping the door open when alone with a student.
- (e) Keeping reasonable space between you and your students.
- (f) Stopping and correcting students if they cross your own personal boundaries.
- (g) Keeping parents informed when a significant issue develops about a student.
- (h) Keeping after-class discussions with a student professional and brief.

- (i) Asking for advice from fellow staff or administrators if you find yourself in a difficult situation related to boundaries.
- (j) Involving your supervisor if conflict arises with the student.
- (k) Informing the Executive Director about situations that have the potential to become more severe.
- (l) Making detailed notes about an incident that could evolve into a more serious situation later.
- (m) Recognizing the responsibility to stop unacceptable behavior of students or coworkers.
- (n) Asking another staff member to be present if you will be alone with any type of special needs student.
- (o) Asking another staff member to be present when you must be alone with a student after regular school hours.
- (p) Giving students praise and recognition without touching them.
- (q) Pats on the back, high fives and handshakes are acceptable.
- (r) Keeping your professional conduct a high priority.
- (s) Asking yourself if your actions are worth your job and career.

Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation

Pacific View is committed to providing a work and educational atmosphere that is free of unlawful harassment, discrimination, and retaliation. Pacific View's policy prohibits unlawful harassment, discrimination, and retaliation based upon: race (including traits historically associated with race, such as hair texture and hairstyle, including but not limited to braids, locks, and twists); color; gender (including gender identity, gender expression, and transgender identity, whether or not the employee is transitioning or has transitioned); sex (including reproductive health decision-making, pregnancy, childbirth, breastfeeding, and related medical conditions); sex stereotype (including an assumption about a person's appearance or behavior, gender roles, gender expression, or gender identity, or about an individual's ability or inability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's sex); religious creed (including religious dress and grooming practices); marital/registered domestic partner status; age (forty (40) and over); national origin or ancestry (including native language spoken and possession of a driver's license issued to persons unable to prove their presence in the U.S. is authorized by federal law); physical or mental disability (including HIV and AIDS); medical condition (including cancer and genetic characteristics); taking a leave of absence authorized by law; genetic information; sexual orientation; military and veteran status; **or any combination of those characteristics listed above** or any other consideration made unlawful by federal, state, or local laws.

Employees, volunteers, unpaid interns, individuals in apprenticeship programs, and independent contractors shall not be harassed, or discriminated or retaliated against, based upon the characteristics noted above.

Pacific View does not condone and will not tolerate unlawful harassment, discrimination, or retaliation on the part of any employee (including supervisors and managers) or third party (including independent contractors or other person with which the School does business). Supervisors and managers are to report any complaints of unlawful harassment to the Executive Director or designee. When Pacific View receives allegations of unlawful harassment, discrimination, or retaliation, the Board (if a complaint is about the Executive Director) or the Executive Director or designee will conduct a fair, timely and thorough investigation that provides all parties an appropriate process and

reaches reasonable conclusions based on the evidence collected. The investigation will be handled in as confidential a manner as possible, although complete confidentiality cannot be guaranteed. Complainants and witnesses shall not be subject to retaliation for making complaints in good faith or participating in an investigation. Pacific View is committed to remediating any instances where investigation findings demonstrate unlawful harassment, discrimination, or retaliation has occurred.

Prohibited Unlawful Harassment

- Verbal conduct such as epithets, derogatory jokes or comments or slurs;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement, or interfering with work because of sex, race or any other protected basis;
- Retaliation for reporting or threatening to report harassment; or
- Disparate treatment based on any of the protected classes above.

Prohibited Unlawful Sexual Harassment

Pacific View is committed to providing a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consists of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire, when: (1) submission to the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; and/or (3) that conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her or against another individual.

All supervisors of staff will receive two (2) hours of sexual harassment prevention training within six (6) months of hire or their assumption of a supervisory position and every two (2) years thereafter. All other employees will receive one (1) hour of sexual harassment prevention training within six (6) months of hire and every two (2) years thereafter. Such training will address all legally required topics, including information about the negative effects that abusive conduct has on both the victim of the conduct and others in the workplace, as well as methods to prevent abusive conduct undertaken with malice a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interests. Abusive conduct includes but is not limited to repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person's work performance. Supervisors shall also be trained on how to appropriately respond when the supervisor becomes aware that an employee is the target of unlawful harassment. Other staff will receive sexual harassment prevention training as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other

prohibited behavior, immediate action should be taken to address such conduct. Any employee who believes they have been sexually harassed or has witnessed sexual harassment is encouraged to immediately report such harassment to the Executive Director. See **Appendix A** for the “Harassment/Discrimination/Retaliation Complaint Form.” See **Appendix B** for the general “Internal Complaint Form.”

Sexual harassment may include, but is not limited to:

- Physical assaults of a sexual nature, such as:
 - Rape, sexual battery, molestation or attempts to commit these assaults and
 - Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another’s body, or poking another’s body.
- Unwanted sexual advances, propositions or other sexual comments, such as:
 - Sexually oriented gestures, notices, remarks, jokes, or comments about a person’s sexuality or sexual experience.
 - Preferential treatment or promises of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or disparate treatment for rejecting sexual conduct.
 - Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee’s job more difficult because of the employee’s sex.
- Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:
 - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work;
 - Reading publicly or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and
 - Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all-inclusive list of prohibited acts under this policy. Moreover, please note that while in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or supervisory responsibilities. As such,

consensual relationships in the workplace may violate Pacific View policy.

Policy Prohibiting Workplace Violence

Statement of Policy

Pacific View recognizes that violence in the workplace is a growing nationwide problem necessitating a firm response by employers. The costs of workplace violence are great, both in human and financial terms. We believe that the safety and security of Pacific View employees are paramount. Therefore, Pacific View has adopted this policy regarding workplace violence.

Acts or threats of physical violence, including intimidation, harassment, and/or coercion, that involve or affect Pacific View or that occur on Pacific View property or in the conduct of Pacific View business off Pacific View property, will not be tolerated. This prohibition against threats and acts of violence applies to all persons involved in Pacific View operations, including, but not limited to, Pacific View personnel, contract workers, temporary employees, and anyone else on Pacific View property or conducting Pacific View business off Pacific View property. Violations of this policy, by any individual, will lead to disciplinary and/or legal action as appropriate.

This policy is intended to bring Pacific View into compliance with existing legal provisions requiring employers to provide a safe workplace; it is not intended to create any obligations beyond those required by existing law.

Definitions

Workplace violence is any intentional conduct that is sufficiently severe, offensive, or intimidating to cause an individual to reasonably fear for his or her personal safety or the safety of his or her family, friends, and/or property such that employment conditions are altered or a hostile, abusive, or intimidating work environment is created for one or several Pacific View employees. Workplace violence may involve any threats or acts of violence occurring on Pacific View premises, regardless of the relationship between Pacific View and the parties involved in the incident. It also includes threats or acts of violence that affect the business interests of Pacific View or that may lead to an incident of violence on Pacific View premises. Threats or acts of violence occurring off Pacific View premises that involve employees, agents, or individuals acting as a representative of Pacific View, whether as victims of or active participants in the conduct, may also constitute workplace violence. Specific examples of conduct that may constitute threats or acts of violence under this policy include, but are not limited to, the following:

- a. Threats or acts of physical or aggressive contact directed toward another individual;
- b. Threats or acts of physical harm directed toward an individual or his/her family, friends, associates, or property;
- c. The intentional destruction or threat of destruction of Pacific View property or another employee's property;
- d. Harassing or threatening phone calls;

- e. Surveillance;
- f. Stalking;
- g. Veiled threats of physical harm or similar intimidation; and
- h. Any conduct resulting in the conviction under any criminal code provision relating to violence or threats of violence that adversely affects Pacific View's legitimate business interests. Workplace violence does not refer to occasional comments of a socially acceptable nature. These comments may include references to legitimate sporting activities, popular entertainment, or current events. Rather, it refers to behavior that is personally offensive, threatening, or intimidating.

Enforcement

Any person who engages in a threat or violent action on Pacific View property may be removed from the premises as quickly as safety permits and may be required, at Pacific View's discretion, to remain off Pacific View premises pending the outcome of an investigation of the incident.

When threats are made or acts of violence are committed by employee(s), a judgment will be made by Pacific View as to what actions are appropriate, including possible medical evaluation and/or possible disciplinary action.

Once a threat has been substantiated, it is Pacific View's policy to put the threat-maker on notice that he/she will be held accountable for his/her actions and then implement a decisive and appropriate response.

Under this policy, decisions may be needed to prevent a threat from being carried out, a violent act from occurring, or a life-threatening situation from developing. No existing policy or procedure of Pacific View should be interpreted in a manner that prevents the making of these necessary decisions.

Important Note: Pacific View will make the sole determination of whether, and to what extent, threats or acts of violence will be acted upon by Pacific View. In making this determination, Pacific View may undertake a case-by-case analysis in order to ascertain whether there is a reasonable basis to believe that workplace violence has occurred. No provision of this policy shall alter the at-will nature of employment at Pacific View.

Whistleblower Policy

The School requires its directors, officers, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities within the School. As representatives of the School, such individuals must practice honesty and integrity in fulfilling all responsibilities and must comply with all applicable laws and regulations. The purpose of this policy is to create an ethical and open work environment, to ensure that the School has a governance and accountability structure that supports its mission, and to encourage and enable directors, officers, employees, and volunteers of the School to raise serious concerns about the occurrence of illegal or unethical actions within the School before turning to outside parties for resolution.

All directors, officers, employees, and volunteers of the School have a responsibility to report any action or suspected action taken within the School that is illegal, unethical or violates any adopted policy of the School, or local rule or regulation. Anyone reporting a violation must act in good faith, without malice to the School or any individual at the School and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred. A person who makes a report does not have to prove that a violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense. No one who in good faith reports a violation, or who, in good faith, cooperates in the investigation of a violation shall suffer harassment, retaliation, or adverse employment action. Further, no one who in good faith discloses, who may disclose, or who the School believes disclosed or may disclose, information regarding alleged violations to a person with authority over the employee or another employee who had responsibility for investigating, discovering or correcting the purported violation shall suffer harassment, retaliation, or adverse employment action.

Drug and Alcohol-Free Workplace

Pacific View is committed to providing a drug and alcohol-free workplace and to promoting safety in the workplace, employee health and well-being, stakeholder confidence and a work environment that is conducive to attaining high work standards. The use of drugs and alcohol by employees, whether on or off the job, jeopardizes these goals, since it adversely affects health and safety, security, productivity, and public confidence and trust. Drug or alcohol use in the workplace or during the performance of job duties is extremely harmful to employees and to other Pacific View stakeholders.

The bringing to the workplace, possession or use of intoxicating beverages or drugs on any School premises or during the performance of work duties is prohibited and will result in disciplinary action up to and including termination.

Confidential Information

All information relating to students, personal information, schools attended, addresses, contact numbers and progress information is confidential in nature, and may not be shared with or distributed to unauthorized parties. All records concerning special education pupils shall be kept strictly confidential and maintained in separate files. Failure to maintain confidentiality may result in disciplinary action, up to and including release from at-will employment.

Conflict of Interest

All employees must avoid situations involving actual or potential conflicts of interest. An employee involved in any relationships or situations which may constitute a conflict of interest should immediately and fully disclose the relevant circumstances to the Executive Director, or the Board of Trustees, for a determination about whether a potential or actual conflict exists. If an actual or potential conflict is determined, the School may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

Hiring Relatives

A familial relationship among employees can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, Pacific View may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or terminated from employment, or Pacific View will make this determination in consultation with the parties involved at the discretion of Pacific View.

If two (2) employees marry, become related, or enter into an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. Pacific View will attempt to identify other available positions, and the employees will have thirty (30) days to decide which individual will remain in his/her current position. If no alternate position is available, the employees will have thirty (30) days to decide which employee will remain with Pacific View. If this decision is not made in the time allowed, Pacific View will make the decision.

For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

Smoking

All Pacific View facilities are no smoking facilities.

THE WORKPLACE

Employment Status

Employees at Pacific View are classified into the following categories:

Full-Time Nonexempt Employees

Full-time, nonexempt employees are those who are normally scheduled to work and who do work a schedule of forty (40) or more hours per week.

Part-Time Nonexempt Employees

Part-time nonexempt employees are those who are scheduled to and do work less than forty (40) hours per week. Part-time nonexempt employees may be assigned a work schedule in advance or may work on an as-needed basis.

Temporary Employees

Temporary employees are those who are employed for short-term assignments. Short-term assignments will generally be periods of one year or less. Temporary employees are not eligible for benefits. Temporary employees may be classified as exempt or nonexempt on the basis of job duties.

Exempt Employees

Exempt employees are those employees, whose job assignments and compensation meet the applicable legal requirements to be considered exempt from certain wage and hour laws, including overtime and meal/rest periods. Exempt employees are compensated on a salary basis and are not eligible for overtime pay. Generally, executive, administrative, professional (teachers), and certain outside sales employees are exempt. The Human Resources Representative will inform you if your status is exempt.

Nonexempt Employees

Nonexempt employees are those employees whose job assignments and compensation do not meet the legal requirements to be considered exempt from certain wage and hour laws. Nonexempt employees are thus eligible for overtime and must be provided applicable meal and rest periods. All overtime work must be previously authorized by the Executive Director/Designee.

Job Duties

As part of initial orientation, employees will learn the various duties and responsibilities of the job. Employees will be provided with a copy of the written job description for their individual position. Pacific View maintains certain expectations and standards applicable to each job position. The Executive Director/Designee should review these job expectations with employees.

It is expected that employees will perform additional duties and assume additional responsibilities as needed by the Executive Director for the efficient operation of Pacific View.

In order to adjust to changes in our operations, it may become necessary to modify job descriptions, add to or remove certain duties and responsibilities, or reassign employees to an alternate job position.

Operation of Vehicles

The use of Pacific View-owned or Pacific View-leased vehicles and rental of vehicles for Pacific View business are limited to authorized employees. These vehicles must only be used in work-related activities and may not be used for personal business or activities without the express prior approval of the Board of Trustees.

All employees authorized to drive Pacific View-owned or Pacific View-leased vehicles or to rent vehicles for use in conducting Pacific View business must possess a current, valid California Driver License and an acceptable driving record. Any change in license status or driving record must be reported to management immediately. From time to time, Pacific View or its insurance carrier will request reports from the Department of Motor Vehicles regarding the license status and driving record of employees whose job responsibilities include driving.

A valid California Driver License must be in an employee's possession while operating a vehicle off or on Pacific View property. It is the responsibility of every employee to drive safely and obey all traffic, vehicle safety, and parking laws or regulations. Drivers should demonstrate safe driving habits. Certain employees may drive their own personal vehicles while conducting Pacific View

business. These employees must maintain adequate personal automobile liability insurance. Employees doing so should promptly submit an expense report detailing the number of miles driven on Pacific View business. Pacific View will pay mileage reimbursement in accordance with applicable reimbursement rates. Employees are expected to observe the above policies while on Pacific View business, even if driving their own personal vehicles.

Use of Equipment

All Pacific View property including but not limited to desks, storage areas, work areas, lockers, file cabinets, credenzas, computer systems, office telephones, cellular telephones, modems, facsimile machines, duplicating machines, and vehicles must be used properly and maintained in good working order. Employees who lose, steal, or misuse Pacific View property may be personally liable for replacing or fixing the item and may be subject to discipline, up to and including discharge.

Pacific View reserves the right, at all times and without prior notice, to inspect and search any and all of its property for the purpose of determining whether this policy or any other policy of Pacific View has been violated, or when an inspection and investigation is necessary for purposes of promoting safety in the workplace or compliance with state and federal laws. These inspections may be conducted during or after business hours and in the presence or absence of the employee.

Employees are otherwise permitted to use Pacific View's equipment for occasional, non-work purposes with permission from their Executive Director. Nevertheless, employees have no right or reasonable expectation of privacy as to any information or file maintained in or on Pacific View property or transmitted through Pacific View. For purposes of inspecting, investigating, or searching employees' files or documents, Pacific View may override any applicable passwords, codes, or locks in accordance with the best interests of Pacific View, its employees, or its students and/or parents or visitors. All bills and other documentation related to the use of Pacific View equipment or property are the property of Pacific View and may be reviewed and used for purposes that Pacific View considers appropriate.

Employees may access only files or documents that they have permission to enter. Unauthorized review, duplication, dissemination, removal, damage, or alteration of files, or other property of Pacific View, or improper use of information obtained by unauthorized means, may be grounds for disciplinary action, up to and including discharge.

Use of Stationery & Mail Services

All engraved or printed Pacific View stationery, envelopes, and other work materials are for Pacific View business only. All employees must receive prior approval from the Executive Director before the release of letterhead documents. These materials may not be used for personal correspondence or non-business matters. When signing business letters on Pacific View letterhead, the employee's name and title or position must be used.

Employees are requested not to send or receive personal mail using Pacific View's mail services. Employees will be asked to reimburse the cost of postage for non-business-related materials sent through Pacific View's mail services.

Employee Property

Employees should not bring valuables to work. If necessary to do so, all valuables should be kept in a secure location. Pacific View will provide employees with a storage area for employees to store their belongings while at work. Employees may not use their own locks or other devices to secure lockers or other storage facilities provided by Pacific View. Pacific View assumes no responsibility for the loss, theft, or damage of employees' personal property.

Solicitation & Distribution of Literature

Pacific View has established rules, applicable to all employees, to govern solicitation and distribution of written material during working time and entry onto the premises and work areas. All employees are expected to comply strictly with these rules.

1. No employee shall solicit or promote support for any cause or organization during his or her working time or during the working time of the employee or employees at whom the activity is directed;
2. No employee shall distribute or circulate any written or printed material in work areas at any time, during his or her working time, or during the working time of the employee or employees at whom the activity is directed; and
3. Non-employee visitors may be permitted to distribute written material on Pacific View property provided they identify themselves and follow Pacific View guidelines.

As used in this policy, "working time" includes all time for which an employee is paid and/or is scheduled to be performing services for Pacific View; it does not include break periods, meal periods, or periods in which an employee is not, and is not scheduled to be, performing services or work for Pacific View. Nothing in this policy is intended to interfere with employees' ability to engage in protected activities per applicable law.

Employee Parking

Pacific View provides employees with parking on a first-come, first-served basis. Employees may park vehicles in a non-reserved space. Some parking areas, however, may be reserved for disabled drivers, vendors, students and/or parents, vehicles belonging to Pacific View, and others. Pacific View will not be responsible for any damage to your vehicle or the contents of your vehicle while parked on Pacific View property.

Bulletin Boards

Bulletin boards are reserved for use by Pacific View for posting work-related notices or notices that must be posted pursuant to local, state, and federal law. From time to time, special notices and information for employees will be posted on the bulletin boards. Please check the boards regularly for these notices. Employee postings are not permitted.

Work Schedule

Business hours are normally 8:00 a.m. – 4:00 p.m. Monday through Friday. The regular workday schedule for nonexempt employees is eight (8) hours scheduled between the hours of 7:15am – 4:30pm; the regular workweek schedule is forty (40) hours.

Exempt employees are also generally expected to be present during business hours and to commit whatever additional time is necessary to satisfactorily complete all job requirements. Exempt employees may elect to complete the last thirty (30) minutes of each workday from their home or another location, provided they are not otherwise required to be on campus to address School, student, parent, etc. needs. Employees must provide advance notice to the supervisor if they intend to leave campus for this purpose and must remain available by email and/or phone despite being off-campus until their scheduled workday is completed.

Meal and Rest Periods

Nonexempt employees working at least five (5) hours are provided with a thirty (30) minute unpaid meal period, to be taken approximately in the middle of the workday but by no later than the end of the 5th hour of work. An employee may waive this meal period if the day's work will be completed in no more than six (6) hours, provided the employee and Pacific View mutually consent to the waiver in writing.

Nonexempt employees are also provided with a ten (10) minute rest period for every four (4) hours worked which should be scheduled towards the middle of the four (4) hour work period as practicable. Employees are prohibited from combining meal and rest period time.

An employee's supervisor must be aware of and approve scheduled meal and rest periods. Employees must immediately inform their supervisor if they are prevented from taking their meal and/or rest periods. Employees are expected to observe assigned working hours and the time allowed for meal and rest periods.

Lactation Accommodation

Pacific View accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for an infant child. The break time shall, if possible, run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the nonexempt employee shall be unpaid.

Pacific View will make reasonable efforts to provide employees who need a lactation accommodation with the use of a room or other private location that is located close to the employee's work area. Such room/location shall not be a bathroom, and shall have electricity. Employees shall also be given access to a sink with running water and a refrigerator. Employees with private offices will be required to use their offices to express breast milk. Employees who desire lactation accommodations should contact their supervisor to request accommodations.

Attendance and Tardiness

All employees, whether exempt or nonexempt, are expected to arrive at work consistently and on time. Absenteeism and tardiness negatively affects the School's ability to implement its educational program and disrupts consistency in students' learning.

If it is necessary to be absent or late, employees are expected to telephone the Executive Director/designee as soon as possible but no later than one-half (1/2) hour before the start of the workday. If an employee is absent from work longer than one (1) day, he or she is expected to keep the Executive Director/designee sufficiently informed of the situation.

As noted in the section of this Handbook concerning prohibited conduct, excessive or unexcused absences or tardiness may result in disciplinary action up to and including release from at-will employment with the School. Absence for more than three (3) consecutive days without notifying the Executive Director will be considered a voluntary resignation from employment.

Timecards/Records

By law, the School is obligated to keep accurate records of the time worked by nonexempt employees. Such employees shall be required to utilize the School's timecard system.

Nonexempt employees must accurately clock in and out of their shifts as this is the only way the payroll department knows how many hours each employee has worked and how much each employee is owed. The timecard indicates when the employee arrived and when the employee departed. All nonexempt employees must clock in and out for arrival and departure, along with lunch and for absences like doctor or dentist appointments. All employees are required to keep the office advised of their departures from and returns to the school premises during the workday.

Nonexempt employees are solely responsible for ensuring accurate information on their timecards and remembering to record time worked. If an employee forgets to mark their timecard or makes an error on the timecard, the employee must contact the Executive Director/Designee to make the correction and such correction must be initialed by both the employee and the Executive Director/Designee.

Nonexempt employees are prohibited from performing off-the-clock work, including but not limited to checking emails before/after work hours, performing work in the morning before logging in, and running School errands after logging out.

No one may record hours worked on another's timecard. Any employee who violates any aspect of this policy may be subject to disciplinary action, up to and including release from at-will employment with the School.

Use of Email, Voicemail and Internet Access

The School will permit employees to use its email, voicemail systems and Internet access subject to the following:

1. Minimal personal use as long as it does not interfere with timely job performance and is consistent with law and appropriate protocols.
2. The email system and Internet access is not to be used in any way that may be disruptive, offensive to others, or harmful to morale. For example, sexually explicit images, ethnic slurs, racial epithets, or anything else that may be construed as harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age, religious beliefs or political beliefs may not be displayed or transmitted.
3. Employees should not attempt to gain access to another employee's personal file or email or voicemail messages without the latter's express permission.
4. School staff will not enter an employee's personal email files or voicemail unless there is a business need to do so. The School retains a copy of all passwords; passwords unknown to the School may not be used. System security features, including passwords and delete functions, do not neutralize the School's ability to access any message at any time. Employees must be aware that the possibility of such access always exists.
5. Employees should not use personal devices or email accounts for School-related communications. Such communications should only take place using School-issued devices and via the employee's Pacific View email account.

Personal Business

Pacific View's facilities for handling mail and telephone calls are designed to accommodate School business. Employees should have personal mail directed to their home address and limit personal telephone calls to an absolute minimum. Personal calls should not be made outside the immediate dialing area. Do not use School material, time or equipment for personal projects.

Social Media

If an employee decides to post information on the Internet (i.e., personal blog, Facebook, Instagram, Twitter, etc.) that discusses any aspect of his/her workplace activities, the following restrictions apply:

- School equipment, including School computers and electronics systems, may not be used for these purposes;
- Student and employee confidentiality policies must be strictly followed;
- Employees must make clear that the views expressed in their blogs are their own and not those of the School;
- Employees may not use the School's logos, trademarks and/or copyrighted material and are not authorized to speak on the School's behalf;
- Employees are not authorized to publish any confidential or proprietary information maintained by the School;
- Employees are prohibited from making discriminatory, defamatory, libelous or slanderous comments when discussing the School, the employee's supervisors, co-workers and competitors;

- Employees must comply with all School policies, including, but not limited to, rules against unlawful harassment and retaliation.

The School reserves the right to take disciplinary action against any employee whose social media postings violate this or other School policies.

Personal Appearance/Standards of Dress

Pacific View employees serve as role models to the School's students. All employees should therefore maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

Employees are encouraged to wear clothing that will add dignity to the educational profession, will present an image consistent with their job responsibilities, and will not interfere with the learning process. Accordingly, all employees shall adhere to the following standards of dress:

- 1) Clothing and jewelry must be safe and appropriate to the educational environment. All clothing must be clean and in good repair. Slits or tears in pants or other articles of clothing are not permitted except for modest slits in dresses or skirts that are no higher than three (3) inches above the knee.
- 2) Head coverings, including hats of any kind, except those worn for religious or safety reasons, are not to be worn inside school buildings including assemblies, classrooms, labs and offices. Hats may be worn outside for sun protection. All hats are to be removed upon entering school buildings. For exceptions to this policy, prior approval must be granted by the Executive Director.
- 3) Slacks and shorts are to be worn so that no portion of an undergarment showing. Shorts should be modest in length and should be no higher than three (3) inches above the knee. Sweatpants are not permitted. Leggings can be worn with proper coverage.
- 4) Skirts and dresses should be no higher than three (3) inches above the knee.
- 5) All tops must be appropriate to the work environment, and should be clean, neat, and provide proper coverage with no cleavage showing. Low cut tops, tops that show bare midriff, halter tops, spaghetti straps and tube tops are not permitted.
- 6) Clothing or jewelry with logos that depict and/or promote gangs, drugs, alcohol, tobacco, sex, violence, illegal activities, profanity, or obscenity are not permitted.
- 7) Appropriate shoes must be worn at all times. No flip flops (rubber beach wear).

Telework Policy

Purpose

The School considers teleworking to be a viable alternative work arrangement in cases where the employee, the position, and the supervisor characteristics are best-suited to such an arrangement and

there is minimal school and employee performance impact. This Telework Policy will be used to guide the School's determinations with respect to telework assignments.

Definition

Teleworking allows employees to work at home or in an appropriate location in California for all or part of their regular workweek. Teleworking is a voluntary work alternative that may be appropriate for some employees and some positions. All informal teleworking assignments are made on a case-by-case basis. Teleworking is not an entitlement, it is not a school-wide benefit, and it in no way changes the terms and conditions of employment with the School. This policy creates no employee rights in relation to telework. The School has the right to refuse to make telework available to an employee and to terminate a telework assignment without cause at any time in its sole and unreviewable discretion.

General Requirements

Employees shall not telework unless they receive approval from their supervisor in writing. Employees shall make arrangements with their supervisor and co-workers for on-site job demands that arise on telework days, and shall be responsible for following all school policies and procedures when teleworking.

Eligibility Considerations

Consideration will be given to employees who have demonstrated work habits and performance well-suited to successful telework. The following guidelines should be considered:

- The employee has a position where communication can be accommodated electronically.
- The employee's telework assignment will not be detrimental to the productivity or work quality of other employees or effective operation of the School.
- The employee must be able to perform work from home without unnecessary risk to the security of data, networks, or confidentiality.
- The employee's equipment and software must meet the School's standards. The employee's needs for Information Technology ("IT") support must be minimal.
- Telework sites must be in California.
- The employee must be effective at working independently for extended periods.
- The employee demonstrates good time-management skills by completing tasks on time.
- The employee must maintain connections with the work group or team from a remote location.
- The employee has no recent or pending corrective or disciplinary actions.

Supervisor Responsibilities

- Be familiar with the telework policy/guidelines.
- Take the downside of telework into consideration prior to approval (i.e. detrimental to team and the School culture, lack of accessibility, etc.).
- Be comfortable with remote supervision.
- Learn the technology and tools necessary for remote supervision.
- Establish communication protocols with telework employees.
- Include employees in office/department events to preserve teamwork.

- Review each employee periodically to ensure compliance with telework requirements, and address any work-related problems, including completing evaluations and disciplining as appropriate.
- Maintain records related to telework and assist with surveys, program evaluations, and reports.

Work Schedule and Accessibility

- The School will determine the number of days of telecommuting allowed each week and the work schedule. The employee agrees to be accessible by phone and email during their work schedule.
- Telecommuting employees who are not exempt from overtime requirements of applicable laws will be required to record all hours worked as assigned by the School, and will be required to document that they took applicable meal/rest periods. The employee must get advance written approval from a supervisor for working overtime.
- The telework schedule needs to allow adequate time at the work site for meetings, access to facilities and supplies, and communication with other employees. Telework must not adversely affect students, employee productivity, or the progress of an individual or team assignment.

Communication and Accessibility

- Employees and supervisors are expected to determine how communication between the teleworking employee and the worksite will be handled.
- Employees shall keep co-workers and support staff informed so they know how and when to reach them on telework days.
- Employees must be reachable, within reason, during agreed upon work hours.
- Employees must notify their supervisors if they leave their telework site during agreed upon hours.
- Employees must post their telework schedule on their calendar.
- Employees are expected to be flexible in their scheduling, and shall be available to attend staff meetings and other meetings onsite or virtually as required by their supervisor, even if meetings occur on a telework day.

Telework Site

The telework space is considered an extension of the School's office space. Employees will have the same responsibility for safe practices, accident prevention, and accident reporting as in the regular worksite. The employee is responsible for establishing and maintaining a designated, adequate workspace at the alternate worksite. When the alternate site is the employee's home, the employee is responsible to maintain a designated workplace in a safe (free from hazards and other dangers to the employee or equipment), clean, professional, and free of distractions.

The employee will be responsible for all costs associated with remodeling, electrical modifications, or other permanent improvements to the home office workspace. Any school materials taken home must be kept in the designated work area at home and not be made accessible to others. The school will only reimburse the employee for home internet use if the employee is required to work from

home due to unforeseen circumstances. In this case, the employee will be reimbursed based on the Internet Use Reimbursement Scale.

In case of injury, accident, theft, loss, or tort liability related to telework, the employee must immediately report the event to his or her supervisor and allow the School to investigate and/or inspect the telework site.

Supplies, Equipment, and Furniture

The School will not provide office furniture, or other equipment with the exception of a laptop, for the workspace at home. Equipment supplied by the employee, if deemed appropriate by the School, will be maintained by the employee. The School accepts no responsibility for damage or repairs to employee-owned equipment. Equipment supplied by the School is to be used for business purposes only. The employee agrees to take appropriate action to protect the items from damage or theft. Upon termination of employment, all school property will be returned to the School.

Information and Security

The employee must never provide any third parties access to the School network or share network access passwords and will follow all policies and procedures related to information security and network access.

Consistent with the School's expectations of information security for employees working at the office, telecommuting employees must ensure the protection of staff, parent, and student information accessible from their telework location. Steps include use of locked file cabinets and desks, regular password maintenance, shielding computer monitors, and any other steps appropriate for the job and the environment.

Performance Standards

The employee must maintain the same or an improved level of productivity and work quality while teleworking. If productivity and/or work quality begin to decline, the telework assignment will be reevaluated to determine if changes can be made or it will be terminated. Telework allows a high amount of flexibility for an employee to complete their work in a timely and proper manner, and it is expected that the employee will not abuse this opportunity by allowing their productivity or work quality to decline.

Employees must also maintain appropriate levels of professionalism when interacting remotely with families and other School stakeholders, and professional boundaries consistent with School policy when interacting remotely with students.

Conditions of Employment

Teleworking assignments do not change the conditions of employment or required compliance with policies and rules. Policies, rules and practices shall apply at the telework site, including but not limited to those governing communicating internally and with the public, employee rights and responsibilities, facilities and equipment management, financial management, information

management, and safety. A telework assignment does not constitute a promise of employment for a specified time or otherwise alter the at-will nature of employment with the School.

Evaluation and Duration

Evaluation of employee performance during the teleworking assignment shall include interaction by phone and email between the employee and the supervisor, and weekly meetings whenever possible to discuss work progress and problems.

Telework assignment may be modified and/or terminated at any time, for any reason, by the School. Although not required, the School shall endeavor to provide seven (7) days' notice of the modification and/or termination of the telework assignment whenever possible.

Health and Safety Policy

The School is committed to providing and maintaining a healthy and safe work environment for all employees.

Employees are required to know and comply with the School's General Safety Rules and to follow safe and healthy work practices at all times. Employees are required to report immediately to the Executive Director/designee any potential health or safety hazards, and all injuries or accidents.

In compliance with Proposition 65, the School will inform employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

Security Protocols

The School has developed guidelines to help maintain a secure workplace. Employees are required to read and understand the Pacific View Comprehensive School Safety and Crisis Plan. Be aware of unknown persons loitering in parking areas, walkways, entrances and exits and service areas. Report any suspicious persons or activities to the Executive Director/designee. Employee desk or office should be secured at the end of the day. When an employee is called away from his or her work area for an extended length of time, valuable or personal articles should not be left around a work station that may be accessible. The security of facilities as well as the welfare of employees depends upon the alertness and sensitivity of every individual to potential security risks. Employees should immediately notify the Executive Director/designee when keys are missing or if security access codes or passes have been breached.

Occupational Safety

The School is committed to the safety of its employees, vendors, contractors and the public and to providing a clear safety goal for management.

The prevention of accidents is the responsibility of every School supervisor. It is also the duty of all employees to accept and promote the established safety regulations and procedures. Every effort will be made to provide adequate safety training. If an employee is ever in doubt how to perform a job or task safely, assistance should be requested. Unsafe conditions must be reported immediately.

It is the policy of the School that accident prevention shall be considered of primary importance in all phases of operation and administration. The School's management is required to provide safe and healthy working conditions for all employees and to establish and require the use of safe practices at all times.

Failure to comply with or enforce School safety and health rules, practices and procedures could result in disciplinary action up to and including possible termination.

Accident/Incident Reporting

It is the duty of every employee to immediately or as soon as is practical report any accident or injury occurring during work or on School premises so that arrangements can be made for medical or first aid treatment, as well as for investigation and follow-up purposes.

Reporting Fires and Emergencies

It is the duty of every employee to know how to report fires and other emergencies quickly and accurately. Employees should report any such emergency by calling management. In addition, all employees should know the local emergency numbers such as 911.

EMPLOYEE WAGES AND HEALTH BENEFITS

Payroll Withholdings

As required by law, the School shall withhold Federal Income Tax, State Income Tax, Social Security (FICA) and State Disability Insurance from each employee's pay, as follows:

1. Federal Income Tax Withholding: The amount varies with the number of exemptions the employee claims and the gross pay amount.
2. State Income Tax Withholding: The same factors which apply to federal withholdings apply to state withholdings.
3. Social Security (FICA): The Federal Insurance Contribution Act requires that a certain percentage of employee earnings be deducted and forwarded to the federal government, together with an equal amount contributed by the School.
4. State Disability Insurance (SDI): This state fund is used to provide benefits to those out of work because of illness or disability.

Employees may also have deductions made to their paychecks when a wage overpayment occurs. The School will provide the employee with a written notice which describes the wage overpayment and will afford the employee an opportunity to respond before commencing any recoupment action. If the employee disputes the wage overpayment, the School shall initiate a legal action to validate the overpayment before proceeding with recoupment. The School may require the employee to reimburse an overpayment through a mutually agreeable method, including through cash repayment or a deduction of the employee's payroll check, among other options. An employee who is separated from employment before full repayment of the overpayment amount shall have any remaining amounts

withheld from their final check. The School also reserves the right to exercise any and all other legal means to recover any additional amounts owed. The School shall provide employees with advance written notice of the deduction prior to the pay period when it will go into effect.

Every deduction from an employee's paycheck is explained on the check voucher. If an employee does not understand the deductions, he or she should ask the Executive Director/Designee to explain them.

Employees may change the number of withholding allowances claimed for Federal Income Tax purposes at any time by filling out a new W-4 form and submitting it to the Executive Director/designee. The office maintains a supply of these forms.

All Federal, State, and Social Security taxes will be automatically deducted from paychecks. Federal Withholding Tax deduction is determined by the employee's W-4 form. The W-4 form should be completed upon hire and it is the employee's responsibility to report any changes in filing status to the Executive Director/designee and to fill out a new W-4 form.

At the end of the calendar year, a "withholding statement" (W-2) will be prepared and forwarded to each employee for use in connection with preparation of income tax returns. The W-2 shows Social Security information, taxes withheld and total wages.

Overtime Pay

Whether an employee is exempt from or subject to overtime pay will be determined on a case-by-case basis and will be indicated in the employee's job description. Generally, teachers and administrators are exempt. Nonexempt employees may be required to work beyond the regularly scheduled workday or workweek as necessary. Only actual hours worked in a given workday or workweek can apply in calculating overtime for nonexempt employees. The School will attempt to distribute overtime evenly and accommodate individual schedules. All overtime work must be previously authorized by the Executive Director/Designee. The School provides compensation for all overtime hours worked by nonexempt employees in accordance with state and federal law as follows:

For employees subject to overtime, all hours worked in excess of eight (8) hours in one workday or forty (40) hours in one workweek shall be treated as overtime. Compensation for hours in excess of forty (40) for the workweek or in excess of eight (8) and not more than twelve (12) for the workday, and for the first eight (8) hours on the seventh consecutive day in one workweek, shall be paid at a rate of one and one-half times the employee's regular rate of pay. Compensation for hours in excess of twelve (12) in one workday and an excess of eight (8) on the seventh consecutive workday of the workweek shall be paid at double the regular rate of pay.

Exempt employees may have to work hours beyond their normal schedules as work demands require. No overtime compensation will be paid to these exempt employees.

Payment of Wages

Paydays are on the last day of the month, or the last workday before the last day of the month, for the preceding pay periods. If a regular payday falls on a weekend or holiday, employees will be paid on the preceding workday.

Paychecks are normally available by 4:00 p.m. on a payday. If there is an error in an employee's check, they must report it immediately to the Executive Director/designee. No one other than the employee to whom the paycheck is written will be allowed to pick up a paycheck unless written authorization has been given for another person to do so.

Employee compensation will be subject to all state and federal withholding. Employees must complete a W-4 form when they are first hired and should report any changes in filing status to the Executive Director/designee.

Wage Attachments and Garnishments

Under normal circumstances, the School will not assist creditors in the collection of personal debts from its employees. However, creditors may resort to certain legal procedures such as garnishments, levies or judgments that require the School, by law, to withhold part of an employee's earnings in their favor.

Professional Growth

Employees may be eligible for reimbursement for certain professional growth activities (e.g. conference registration, continuing education), in accordance with Pacific View fiscal policies and practices. The Executive Director/designee can give you additional information on this subject.

Medical Benefits

Eligibility

An employee is eligible for medical coverage if he or she is a regular employee working for the School at least thirty (30) hours per week.

Employees who go from part-time to full-time employment become eligible for full benefits on the first day of the month following the effective date of the change.

When Coverage Starts

Coverage will begin on the first day of employment or if hired mid-month it will start on the first day of the next month. An enrollment form must be submitted to the Business Office within thirty (30) days of the date an employee first becomes eligible. This form serves as a request for coverage, and authorizes any payroll deductions necessary to pay for coverage.

COBRA Benefits

When coverage under the School's medical and/or dental plans ends, employees or their dependents can continue coverage for eighteen (18) or thirty-six (36) months, depending upon the reason benefits

ended. To continue coverage, an employee must pay the full cost of coverage – the employee contribution and the School's previous contribution plus a possible administrative charge.

Medical coverage for an employee, his/her spouse, and eligible dependent children can continue for up to eighteen (18) months if coverage ends because:

- Employment ends, voluntarily or involuntarily, for any reason other than gross misconduct; or
- Hours of employment are reduced below the amount required to be considered a full-time employee or part-time, making an employee ineligible for the plan.

This eighteen (18) month period may be extended an additional eleven (11) months in cases of disability subject to certain requirements. This eighteen (18) month period may also be extended an additional eighteen (18) months if other events (such as a divorce or death) occur subject to certain requirements.

An employee's spouse and eligible dependents can continue their health coverage for up to thirty-six (36) months if coverage ends because:

- The employee dies while covered by the plan;
- The employee and his/her spouse become divorced or legally separated;
- The employee becomes eligible for Medicare coverage, but his/her spouse has not yet reached age sixty-five (65); or
- The employee's dependent child reaches an age which makes him or her ineligible for coverage under the plan.

Rights similar to those described above may apply to retirees, spouses and dependents if the employer commences a bankruptcy proceeding and those individuals lose coverage.

The School will notify employees or their dependents if coverage ends due to termination or a reduction in work hours. If an employee becomes eligible for Medicare, divorced or legally separated, dies, or when a dependent child no longer meets the eligibility requirements, the employee or a family member are responsible for notifying the School within thirty (30) days of the event. The School will then notify the employee or his/her dependents of the employee's rights.

Health coverage continuation must be elected within sixty (60) days after receiving notice of the end of coverage, or within sixty (60) days after the event causing the loss, whichever is later.

There are certain circumstances under which coverage will end automatically. This happens if:

- Premiums for continued coverage are not paid within thirty (30) days of the due date;

- The employee (or his/her spouse or child) become covered under another group health plan which does not contain any exclusion or limitation with respect to any pre-existing condition the employee (or the employee's spouse or child, as applicable) may have;
- The School stops providing group health benefits;
- The employee (or the employee's spouse or child) become entitled to Medicare; or
- The employee extended coverage for up to twenty-nine (29) months due to disability and there has been a final determination that the employee is no longer disabled.

PERSONNEL EVALUATION AND RECORD KEEPING

Employee Reviews and Evaluations

Each employee will receive periodic performance reviews conducted by the Executive Director or designee. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems.

Performance evaluations may review factors such as the quality and quantity of the work performed, knowledge of the job, initiative, work attitude, and attitude toward others. The performance evaluations are intended to make employees aware of their progress, areas for improvement, and objectives or goals for future work performance. Favorable performance evaluations do not guarantee increases in salary or promotions. Salary increases and promotions are solely within the discretion of the School and depend upon many factors in addition to performance. After the review, an employee will be required to sign the evaluation report simply to acknowledge that it has been presented to them, that they have discussed it with the Executive Director/Designee, and that they are aware of its contents.

Newly hired employees may have their performance goals reviewed by the Executive Director/within the first ninety (90) days of employment.

Potential for advancement will be based largely upon job performance. On a periodic basis, the Executive Director/Designee will review employee job performance with an employee in order to establish goals for future performance and to discuss your current performance. The School's evaluation system will in no way alter the at-will employment relationship.

Personnel Files and Record Keeping Protocols

At the time of employment, a personnel file is established for each employee. Employees must keep the Executive Director/designee advised of changes that should be reflected in their personnel file. Such changes include: change in address, telephone number, marital status, number of dependents and person(s) to notify in case of emergency. Prompt notification of these changes is essential and will enable the School to contact employees should the change affect other records.

Employees have the right to inspect documents in their personnel file, as provided by law, in the presence of a School representative, at a mutually convenient time. Employees also have the right to obtain a copy of their personnel file as provided by law. Employees may add comments to any

disputed item in the file. The School will restrict disclosure of personnel files to authorized individuals within the School. A request for information contained in the personnel file must be directed to the Executive Director/designee. Only the Executive Director or designee is authorized to release information about current or former employees. Disclosure of information to outside sources will be limited. However, the School will cooperate with requests from authorized law enforcement or local, state or federal agencies conducting official investigations or as otherwise legally required.

Credible complaints of substantiated investigations into or discipline for egregious misconduct will not be expunged from an employee's personnel file unless the complaint is heard by an arbitrator, administrative law judge, or the Board and the complaint is deemed to be false, not credible, unsubstantiated or a determination was made that discipline was not warranted.

HOLIDAYS, VACATIONS AND LEAVES

Holidays

Pacific View calendar reflects any and all holidays observed by the School. The following holidays are generally observed by public entities, including public schools:

- New Year's Day
- Martin Luther King Jr. Birthday
- President's Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving
- Friday after Thanksgiving
- Day before Christmas
- Christmas Day

Other days during the school year, such as days during the School's calendared breaks, shall not be paid time for nonexempt employees in active status. Recognized religious holidays may be taken off by an employee whose religion requires observance of the particular day. Employees must request the day off in advance by written notice to the Executive Director/Designee. The employee will be paid if the religious holiday is taken as an earned paid leave day (i.e. vacation, personal necessity day, etc., as applicable). The employee will not be paid if the religious holiday is taken as a personal leave of absence day. Employees on any leave of absence do not earn holiday pay.

Vacation

Pacific View offers vacation to regular full-time employees that are hired under the Confidential Classified Salary Schedule (CCSS) or Executive Leadership Schedule (ELS) as a part of their compensation package. Vacation will be accrued annually based on years of service, beginning at a rate of twelve (12) days for CCSS employees and twenty-four (24) days for ELS employees.

Confidential Classified

Years	Vacation Days
0-4	13
5	14
6-8	15
9-11	16
12-14	17
15 or more	18

Executive Leadership

Years	Vacation Days
5	24
6-8	25
9-11	26
12-14	27
15 or more	28

The vacation policies apply exclusively to the aforementioned employee groups with the exception of contractual agreements voted on by the Board of Trustees.

The School recognizes the importance of vacation time as a period of rest and rejuvenation away from the job, vacations must be scheduled with due consideration for “peak traffic periods” at Pacific View. Vacation must be scheduled and approved by the immediate supervisor and Executive Director. Effort will be made to enable vacation to be taken at a time convenient to employees, consistent with the needs of their service obligations and the workload of the School. Any vacation denials may be reviewed by the Executive Director.

Accrued vacation carries over from year to year up to a maximum of twenty-four (24) days for CCSS employees and forty-six (46) days for ELS employees. There is no retroactive grant of vacation compensation for the period of time the accrued vacation compensation was at the cap. Pacific View reserves the right to “cash out” all or some of an employee’s accrued vacation at any time. With the exception of the “cash out” policy, no employee shall be required to forfeit vacation accrued prior to the adoption of this policy.

Vacation accrual begins annually on July 1. Thereafter, vacation will be earned on the basis of a full month of employment or major portion thereof. Major portion of the month, as used here, is defined as at least eleven (11) days in paid status. Employees shall be paid for all accrued unused vacation at the time of separation.

Unpaid Leave of Absence

Pacific View recognizes that special situations may arise where an employee must leave his or her job temporarily. At its discretion, the School may grant employees leaves of absence. Any unpaid leave of absence must be approved in advance by the School.

The granting of a leave of absence always presumes the employee will return to active work by a designated date or within a specific period.

During a Family and Medical Leave Act, California Family Rights Act leave, and/or Pregnancy Disability Leave, the employee’s medical and dental benefits will remain in force, provided the employee pays the appropriate premiums. Otherwise, benefits are terminated the month any other type of leave begins. If an employee fails to return from a leave and is subsequently terminated, the employee is entitled to all earned but unused vacation pay, provided that the vacation pay was earned

prior to the commencement of leave. No vacation time is accrued during any type of unpaid leave of absence.

Sick Leave

To help prevent loss of earnings that may be caused by accident or illness, or by other emergencies, the School offers paid sick leave to its employees. Sick leave may be taken to receive preventive care (including annual physicals or flu shots) or to diagnose, treat, or care for an existing health condition. Employees may also use sick leave to assist a family member (i.e., children, parents, spouses/domestic partners, grandparents, grandchildren, or siblings) or a designated person (i.e., a person identified by the employee at the time the employee requests sick leave) who must receive preventative care or a diagnosis, treatment, or care for an existing health condition. Employees are limited to one (1) designated person per twelve (12) month period. Employees may also take paid sick leave to receive medical care or other assistance to address instances of domestic violence, sexual assault, or stalking.

Paid sick leave is available to all School employees who work at least thirty (30) days within the span of a single calendar year from the commencement of employment.

Employees cannot use paid sick leave until the ninetieth (90th) calendar day following the employee's start date. Sick leave must be taken by eligible employees in increments of $\frac{1}{4}$ (0.25) hours.

Salaried employees will accrue paid sick leave at the rate of one (1) day per month worked allotted to each school year. Hourly employees will accrue paid sick leave at the rate of one (1) hour for every thirty (30) hours worked. Accrued sick leave carries over from year to year; however, no hourly employee may accrue more than eighty (80) hours of sick leave. Once an hourly employee reaches this accrual cap, no further paid sick leave shall accrue. The School does not pay employees in lieu of unused sick leave.

Employees absent longer than four (4) consecutive days due to illness may be required to provide medical evidence of illness and/or medical certification of fitness to return to work satisfactory to the School.

Once an employee has exhausted sick leave, the employee may continue on an unpaid medical leave depending upon the facts and circumstances of the employee's basis for leave beyond accrued sick leave. Employee requests for unpaid medical leave must be approved in advance by the School. Pacific View reserves the right to request a medical certification from an employee on an unpaid medical leave at any time.

Personal Necessity Leave

All salaried employees may use up to seven (7) days of sick leave for personal necessity leave per year. Employees may use up to five (5) days of personal necessity for personal business with prior approval. Uses of personal necessity leave may include, but are not limited to, death or serious illness of a member of the employee's immediate family (this is in addition to Bereavement Leave), an accident involving the employee's person or property, or the person or property of an immediate family member, adoption of a child, the birth of child making it necessary for an employee who is the parent of the child to be absent from their position during work hours. Final approval of leave shall

be determined by the Executive Director. Employees must request leave at least one (1) week in advance unless an emergency situation occurs. Personal necessity and personal business leave are part of sick leave, do not accrue year to year, and are not paid out upon separation from employment.

Catastrophic Illness Leave

When a catastrophic illness or injury incapacitates an employee or a member of his/her family for an extended period of time and the employee has exhausted all paid leaves of absence, other employees may donate accrued sick leave to that employee in accordance with the following:

1. “Catastrophic illness” or “injury” means an illness or injury that is expected to incapacitate the employee for an extended period of time, or that incapacitates a member of the employee’s family which incapacity requires the employee to take off from work for an extended period of time to care for that family member, and taking extended time off work creates a financial hardship for the employee because he/she has exhausted all of his/her sick leave and other paid time off.

“Member of the employee’s family” shall be limited to mother, father, grandmother, grandfather or grandchild of the employee or of the spouse or domestic partner of the employee, and the spouse, domestic partner, son, son-in-law, daughter, daughter-in law, brother or sister of the employee or any relative living in the immediate house of the employee.
2. Upon requesting donations under this program, the employee shall provide verification of the catastrophic injury or illness. Verification shall be made by means of a letter, dated and signed by the sick or injured person’s physician indicating the incapacitating nature and probable duration of the illness or injury. The School’s Executive Director, or designees, shall determine that the employee is unable to work due to the employee’s or his or her family member’s catastrophic illness or injury.
3. On forms prepared and approved by the School, any employee may donate up to two (2) days member has suffered a catastrophic illness or injury and who has exhausted all fully paid leaves. (Current year sick leave days advanced, but not yet earned, may not be donated). The Pacific View Executive Director, or designee, shall approve the transfer of eligible leave.
4. The Pacific View Executive Director or designee shall determine:
 - a. That the employee is unable to work due to the employee’s or his/her family member’s catastrophic illness or injury; and
 - b. That the employee has exhausted all accrued paid leave.
5. When the above verification and determinations are made, the Pacific View Executive Director or designee may approve the transfer of sick leave.
6. The Pacific View Executive Director or designee shall inform employees of the means by which donations may be made in response to the employee’s request.
7. Any employee, upon written notice to the School, may donate accrued sick leave to the requesting employee at a minimum of one (1) day, prorated per donating employee work day, and in one (1) hour increments thereafter. All transfers of eligible leave shall be irrevocable.

8. To ensure that employees retain sufficient accrued sick leave to meet their own needs, donors shall not reduce their accumulated sick leave to a level which would create a hardship on themselves. Employees cannot donate an amount of sick leave which would leave their own balance at less than ten (10) days.
9. An employee who receives paid leave pursuant to this program shall use any leave that he/she continues to accrue on a monthly basis before receiving paid leave pursuant to this program.
10. The employee who is recipient of the donated leave shall use such leave in compliance with their approved Catastrophic Leave Application.
11. The Pacific View Executive Director or designee shall ensure that all donations are confidential.

General Information Regarding Leaves of Absence

Pacific View may grant a leave of absence in certain circumstances. Employees must notify the Executive Director in writing as soon as they become aware that they may need a leave of absence. Pacific View will consider the request in accordance with applicable law and Pacific View's leave policies. Employees will be notified whether their leave request is granted or denied. If an employee is granted leave, the employee must comply with the terms and conditions of the leave, including keeping in touch with the Executive Director or designee during their leave, and giving prompt notice if there is any change in the employee's return date.

Employees must not accept other employment or apply for unemployment insurance while they are on a leave of absence. Acceptance of other employment while on leave will be treated as a voluntary resignation from employment at Pacific View. Benefits, such as sick leave, will not accrue while an employee is on a leave of absence. Upon return from a leave of absence, employees will be credited with the full employment status that existed prior to the start of the leave.

Pacific View may hold in abeyance or proceed with any counseling, performance review, or disciplinary action, including discharge, that was contemplated prior to any employee's request for or receipt of a leave of absence or that has come to Pacific View's attention during the leave. If any action is held in abeyance during the leave of absence, Pacific View reserves the right to proceed with the action upon the employee's return. Requesting or receiving a leave of absence in no way relieves employees of their obligation while on the job to perform their job responsibilities capably and up to Pacific View's expectations and to observe all Pacific View policies, rules, and procedures.

Family Care and Medical Leave

This policy explains how the School complies with the federal Family and Medical Leave Act ("FMLA") and the California Family Rights Act ("CFRA"), both of which require the School to permit each eligible employee to take up to twelve (12) workweeks (or twenty-six (26) workweeks where indicated) of FMLA/CFRA leave in any twelve (12) month period for the purposes enumerated below.

- Employee Eligibility Criteria

To be eligible for FMLA/CFRA leave, the employee must have been employed by the School for a total of at least twelve (12) months, worked at least 1,250 hours during the twelve (12) month period immediately preceding commencement of the leave, and work at a location where the School has at least fifty (50) employees within seventy-five (75) miles (except for purposes of CFRA where the School must only have at least five (5) employees).

- Events That May Entitle an Employee To FMLA/CFRA Leave

The twelve (12) week (or twenty-six (26) workweeks where indicated) FMLA/CFRA allowance includes any time taken (with or without pay) for any of the following reasons:

1. To care for the employee's newborn child or a child placed with the employee for adoption or foster care. Leaves for this purpose must conclude twelve (12) months after the birth, adoption, or placement. If both parents are employed by the School, they each will be entitled to a separate twelve (12) weeks of leave for this purpose, which cannot be loaned or otherwise assigned from one employee to the other.
2. Because of the employee's own serious health condition (including a serious health condition resulting from an on-the-job illness or injury) that makes the employee unable to perform any one or more of the essential functions of his or her job (other than a disability caused by pregnancy, childbirth, or related medical conditions, which is covered by the School's separate pregnancy disability policy).
 - a. A "serious health condition" is an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or a child, parent, or spouse of the employee that involves either inpatient care or continuing treatment, including, but not limited to, treatment for substance abuse.
 - b. "Inpatient care" means a stay in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity. A person is considered an "inpatient" when a health care facility formally admits him/her to the facility with the expectation that he/she will remain at least overnight and occupy a bed, even if it later develops that such person can be discharged or transferred to another facility and does not actually remain overnight.
 - c. "Incapacity" means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.
 - d. "Continuing treatment" means ongoing medical treatment or supervision by a health care provider.
3. To care for a spouse, domestic partner, child, or parent with a serious health condition, a qualifying family member may also include a parent-in-law, grandparent, grandchild, sibling, or designated person for CFRA purposes. "Designated person" refers to any individual related by blood or whose association with the employee is the equivalent to a family relationship. Employees are limited to one (1) designated person per twelve (12) month period.

4. When an employee is providing care to a spouse, son, daughter, parent, or next of kin who is a covered Armed Forces service member with a serious injury or illness, the employee may take a maximum of twenty-six (26) weeks of additional FMLA leave in a single twelve (12) month period to provide said care. CFRA does not provide leave specific to caring for a service member.
 5. For any “qualifying exigency” because the employee is the spouse, son, daughter, or parent of an individual on active military duty, or an individual notified of an impending call or order to active duty, in the Armed Forces. For CFRA purposes, this may also include a domestic partner.
- Amount of FMLA/CFRA Leave Which May Be Taken
 1. FMLA/CFRA leave can be taken in one (1) or more periods, but may not exceed twelve (12) workweeks total for any purpose in any twelve (12) month period, as described below, for any one, or combination of the above-described situations. “Twelve workweeks” means the equivalent of twelve (12) of the employee’s normally scheduled workweeks. For a full-time employee who works five (5) eight (8) hour days per week, “twelve workweeks” means sixty (60) working and/or paid eight (8) hour days.
 2. In addition to the twelve (12) workweeks of FMLA/CFRA leave that may be taken, an employee who is the spouse, son, daughter, parent, or next of kin of a covered Armed Forces service member may also be entitled to a total of twenty-six (26) workweeks of FMLA leave during a twelve (12) month period to care for the servicemember.
 3. The “twelve-month period” in which twelve (12) weeks of FMLA and CFRA leave may be taken is the twelve (12) month period immediately preceding the commencement of any FMLA/CFRA leave.
 4. If a holiday falls within a week taken as FMLA/CFRA leave, the week is nevertheless counted as a week of FMLA/CFRA leave. If, however, the School’s business activity has temporarily ceased for some reason and employees are generally not expected to report for work for one or more weeks, such as the Winter Break, Spring Break, or Summer Vacation, the days the School’s activities have ceased do not count against the employee’s FMLA or CFRA leave entitlement. Similarly, if an employee uses FMLA/CFRA leave in increments of less than one (1) week, the fact that a holiday may occur within a week in which an employee partially takes leave does not count against the employee’s leave entitlement unless the employee was otherwise scheduled and expected to work during the holiday.
 - Pay during FMLA/CFRA Leave
 1. An employee on FMLA/CFRA leave because of his/her own serious health condition must use all accrued paid sick leave at the beginning of any otherwise unpaid FMLA/CFRA leave period. If an employee is receiving a partial wage replacement benefit during the FMLA/CFRA leave, the School and the employee may agree to

have School-provided paid leave, such as vacation or sick time, supplement the partial wage replacement benefit unless otherwise prohibited by law.

2. An employee on FMLA/CFRA leave for baby-bonding or to care for a qualifying family member with a serious health condition may use any or all accrued sick leave at the beginning of any otherwise unpaid FMLA/CFRA leave.
3. If an employee has exhausted his/her sick leave, leave taken under FMLA/CFRA shall be unpaid leave.
4. The receipt of sick leave pay or State Disability Insurance benefits will not extend the length of the FMLA or CFRA leave. Sick pay accrues during any period of unpaid FMLA or CFRA leave only until the end of the month in which unpaid leave began.

- Health Benefits

The provisions of the School's various employee benefit plans govern continuing eligibility during FMLA/CFRA leave, and these provisions may change from time to time. The health benefits of employees on FMLA/CFRA leave will be paid by the School during the leave at the same level and under the same conditions as coverage would have been provided if the employee had been continuously employed during the leave period. When a request for FMLA/CFRA leave is granted, the School will give the employee written confirmation of the arrangements made for the payment of insurance premiums during the leave period.

If an employee is required to pay premiums for any part of his/her group health coverage, the School will provide the employee with advance written notice of the terms and conditions under which premium payments must be made.

Pacific View may recover the health benefit costs paid on behalf of an employee during his/her FMLA/CFRA leave if:

1. The employee fails to return from leave after the period of leave to which the employee is entitled has expired. An employee is deemed to have "failed to return from leave" if he/she works less than thirty (30) days after returning from FMLA/CFRA leave; and
2. The employee's failure to return from leave is for a reason other than the continuation, recurrence, or onset of a serious health condition that entitles the employee to FMLA/CFRA leave, or other circumstances beyond the control of the employee.

- Seniority

An employee on FMLA/CFRA leave remains an employee and the leave will not constitute a break in service. An employee who returns from FMLA/CFRA leave will return with the same seniority he/she had when the leave commenced.

- Medical Certifications

1. An employee requesting FMLA/CFRA leave because of his/her own or a relative's serious health condition must provide medical certification from the appropriate health care provider on a form supplied by the School. Absent extenuating circumstances, failure to provide the required certification in a timely manner (within fifteen (15) days of the School's request for certification) may result in denial of the leave request until such certification is provided.
 2. The School will notify the employee in writing if the certification is incomplete or insufficient, and will advise the employee what additional information is necessary in order to make the certification complete and sufficient. The School may contact the employee's health care provider to authenticate a certification as needed.
 3. If the School has reason to doubt the medical certification supporting a leave because of the employee's own serious health condition, the School may request a second opinion by a health care provider of its choice (paid for by the School). If the second opinion differs from the first one, the School will pay for a third, mutually agreeable, health care provider to provide a final and binding opinion.
 4. Recertifications are required if leave is sought after expiration of the time estimated by the health care provider. Failure to submit required recertifications can result in termination of the leave.
- Procedures for Requesting and Scheduling FMLA/CFRA Leave
 1. An employee should request FMLA/CFRA leave by completing a Request for Leave form and submitting it to the Executive Director/designee. An employee asking for a Request for Leave form will be given a copy of the School's then-current FMLA/CFRA leave policy.
 2. Employees should provide not less than thirty (30) days' notice for foreseeable childbirth, placement, or any planned medical treatment for the employee or his/her qualifying family member. Failure to provide such notice is grounds for denial of a leave request, except if the need for FMLA/CFRA leave was an emergency or was otherwise unforeseeable.
 3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.
 4. If FMLA/CFRA leave is taken because of the employee's own serious health condition or the serious health condition of the employee's qualifying family member, the leave may be taken intermittently or on a reduced leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition.
 5. If FMLA/CFRA leave is taken because of the birth of the employee's child or the placement of a child with the employee for adoption or foster care, the minimum duration of leave is two (2) weeks, except that the School will grant a request for

FMLA/CFRA leave for this purpose of at least one day but less than two (2) weeks' duration on any two (2) occasions.

6. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment for the employee or a family member, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits and that better accommodates recurring periods of leave than the employee's regular position.
 7. The School will respond to an FMLA/CFRA leave request no later than five (5) business days of receiving the request. If an FMLA/CFRA leave request is granted, the School will notify the employee in writing that the leave will be counted against the employee's FMLA/CFRA leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.
- **Return to Work**
 1. Upon timely return at the expiration of the FMLA/CFRA leave period, an employee is entitled to the same or a comparable position with the same or similar duties and virtually identical pay, benefits, and other terms and conditions of employment unless the same position and any comparable position(s) have ceased to exist because of legitimate business reasons unrelated to the employee's FMLA/CFRA leave.
 2. When a request for FMLA/CFRA leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the termination of the leave (with the limitations explained above).
 3. Before an employee will be permitted to return from FMLA/CFRA leave taken because of his/her own serious health condition, the employee must obtain a certification from his/her health care provider that he/she is able to resume work.
 4. If an employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.
 - **Employment during Leave**

No employee, including employees on FMLA/CFRA leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without the School's written permission will be deemed to have resigned from employment at the School.

Pregnancy Disability Leave

This policy explains how the School complies with the California Pregnancy Disability Act, which requires the School to give each female employee an unpaid leave of absence of up to four (4) months per pregnancy, as needed, for the period(s) of time a woman is actually disabled by pregnancy,

childbirth, or related medical conditions.

- Employee Eligibility Criteria

To be eligible for pregnancy disability leave, the employee must be disabled by pregnancy, childbirth, or a related medical condition and must provide appropriate medical certification concerning the disability.

- Events That May Entitle an Employee to Pregnancy Disability Leave

The four (4) -month pregnancy disability leave allowance includes any time taken (with or without pay) for any of the following reasons:

1. The employee is unable to work at all or is unable to perform any one or more of the essential functions of her job without undue risk to herself, the successful completion of her pregnancy, or to other persons because of pregnancy or childbirth, or because of any medically recognized physical or mental condition that is related to pregnancy or childbirth (including severe morning sickness); or
2. The employee needs to take time off for prenatal care.

- Duration of Pregnancy Disability Leave

Pregnancy disability leave may be taken in one or more periods, but not to exceed four months total. “Four months” means the number of days the employee would normally work within four months. For a full-time employee who works five (5) eight (8) hour days per week, four (4) months means 693 hours of leave (40 hours per week times 17 $\frac{1}{3}$ weeks).

For employees who work more or less than forty (40) hours per week, or who work on variable work schedules, the number of working days that constitutes four (4) months is calculated on a pro rata or proportional basis. For example, for an employee who works twenty (20) hours per week, “four months” means 346.5 hours of leave entitlement (20 hours per week times 17 $\frac{1}{3}$ weeks). For an employee who normally works forty-eight (48) hours per week, “four months” means 832 hours of leave entitlement (48 hours per week times 17 $\frac{1}{3}$ weeks).

At the end or depletion of an employee’s pregnancy disability leave, an employee who has a physical or mental disability (which may or may not be due to pregnancy, childbirth, or related medical conditions) may be entitled to reasonable accommodation. Entitlement to additional leave must be determined on a case-by case basis, taking into account a number of considerations such as whether an extended leave is likely to be effective in allowing the employee to return to work at the end of the leave, with or without further reasonable accommodation, and whether or not additional leave would create an undue hardship for the School. The School is not required to provide an indefinite leave of absence as a reasonable accommodation.

- Pay during Pregnancy Disability Leave

1. An employee on pregnancy disability leave must use all accrued paid sick leave and may use any or all accrued vacation time at the beginning of any otherwise unpaid leave period.
2. The receipt of vacation pay, sick leave pay, or state disability insurance benefits, will not extend the length of pregnancy disability leave.
3. Vacation and sick pay accrues during any period of unpaid pregnancy disability leave only until the end of the month in which the unpaid leave began.

- Health Benefits

The School shall provide continued health insurance coverage while an employee is on pregnancy disability leave consistent with applicable law. The continuation of health benefits is for a maximum of four (4) months in a twelve (12)-month period. The School can recover premiums that it already paid on behalf of an employee if both of the following conditions are met:

1. The employee fails to return from leave after the designated leave period expires.
2. The employee's failure to return from leave is for a reason other than the following:
 - The employee is taking leave under the California Family Rights Act.
 - There is a continuation, recurrence or onset of a health condition that entitles the employee to pregnancy disability leave.
 - There is a non-pregnancy related medical condition requiring further leave.
 - Any other circumstance beyond the control of the employee.

- Seniority

An employee on pregnancy disability leave remains an employee of the School and a leave will not constitute a break in service. When an employee returns from pregnancy disability leave, she will return with the same seniority she had when the leave commenced.

- Medical Certifications

1. An employee requesting a pregnancy disability leave must provide medical certification from her healthcare provider on a form supplied by the School. Failure to provide the required certification in a timely manner (within fifteen (15) days of the leave request) may result in a denial of the leave request until such certification is provided.

2. Recertifications are required if leave is sought after expiration of the time estimated by the healthcare provider. Failure to submit required recertifications can result in termination of the leave.

- Requesting and Scheduling Pregnancy Disability Leave

1. An employee should request pregnancy disability leave by completing a Request for Leave form and submitting it to the Executive Director/Designee. An employee asking for a Request for Leave form will be referred to the School's then current pregnancy disability leave policy.
2. Employee should provide not less than thirty (30) days' notice or as soon as is practicable, if the need for the leave is foreseeable. Failure to provide such notice is grounds for denial of the leave request, except if the need for pregnancy disability leave was an emergency and was otherwise unforeseeable.
3. Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.
4. Pregnancy disability leave may be taken intermittently or on a reduced leave schedule when medically advisable, as determined by the employee's healthcare provider.
5. If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment, the employee may be transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits that better accommodates recurring periods of leave than the employee's regular position.
6. The School will respond to a pregnancy disability leave request within ten (10) days of receiving the request. If a pregnancy disability leave request is granted, the School will notify the employee in writing and leave will be counted against the employee's pregnancy disability leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

- Return to Work

1. Upon timely return at the expiration of the pregnancy disability leave period, an employee is entitled to the same position unless the employee would not otherwise have been employed in the same position at the time reinstatement is requested. If the employee is not reinstated to the same position, she must be reinstated to a comparable position unless one of the following is applicable:
 - a. The employer would not have offered a comparable position to the employee if she would have been continuously at work during the pregnancy disability leave.
 - b. There is no comparable position available, to which the employee is either qualified or entitled, on the employee's scheduled date of reinstatement or within sixty (60) calendar days thereafter. The School will take reasonable steps to

provide notice to the employee if and when comparable positions become available during the sixty (60) day period.

A “comparable” position is a position that involves the same or similar duties and responsibilities and is virtually identical to the employee’s original position in terms of pay, benefits, and working conditions.

2. When a request for pregnancy disability leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the end of the leave (with the limitations explained above).
 3. In accordance with School policy, before an employee will be permitted to return from a pregnancy disability leave of three (3) days or more, the employee must obtain a certification from her healthcare provider that she is able to resume work.
 4. If the employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.
- Employment during Leave

No employee, including employees on pregnancy disability leave, may accept employment with any other employer without the School’s written permission. An employee who accepts such employment without written permission will be deemed to have resigned from employment.

Industrial Injury Leave (Workers’ Compensation)

The School, in accordance with State law, provides insurance coverage for employees in case of work-related injuries. The workers’ compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax-free to replace lost wages; and
- Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure employees receive any worker’s compensation benefits to which they may be entitled, employees will need to:

- Immediately report any work-related injury to the Executive Director/designee;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee’s Claim Form (DWC Form 1) and return it to the Executive Director/designee; and

- Provide the School with a certification from a health care provider regarding the need for workers' compensation disability leave as well as the employee's eventual ability to return to work from the leave.

It is the School's policy that when there is a job-related injury, the first priority is to ensure that the injured employee receives appropriate medical attention. The School, with the help of its insurance carrier has selected medical centers to meet this need. Each medical center was selected for its ability to meet anticipated needs with high quality medical service and a location that is convenient to the School's operation.

- If an employee is injured on the job, he/she is to go or be taken to the approved medical center for treatment. If injuries are such that they require the use of emergency medical systems ("EMS") such as an ambulance, the choice by the EMS personnel for the most appropriate medical center or hospital for treatment will be recognized as an approved center.
- All accidents and injuries must be reported to the Executive Director/Designee and to the individual responsible for reporting to the School's insurance carrier. Failure by an employee to report a work-related injury by the end of his/her shift could result in loss of insurance coverage for the employee. An employee may choose to be treated by his/her personal physician at his/her own expense, but he/she is still required to go to the School's approved medical center for evaluation. All job-related injuries must be reported to the appropriate State Workers' Compensation Bureau and the insurance carrier.
- When there is a job-related injury that results in lost time, the employee must have a medical release from the School's approved medical facility before returning to work.
- Any time there is a job-related injury, the School's policy requires drug/alcohol testing along with any medical treatment provided to the employee.

Military and Military Spousal Leave of Absence

The School shall grant a military leave of absence to any employee who must be absent from work due to service in the uniformed services in accordance with the Uniformed Services Employment and Re-Employment Rights Act of 1994 ("USERRA"). All employees requesting military leave must provide advance written notice of the need for such leave, unless prevented from doing so by military necessity or if providing notice would be impossible or unreasonable.

If military leave is for thirty (30) or fewer days, Pacific View shall continue the employee's health benefits. For service of more than thirty (30) days, employee shall be permitted to continue their health benefits at their option through COBRA. Employees are entitled to use accrued vacation or paid time off as wage replacement during time served, provided such vacation/paid time off accrued prior to the leave.

Except for employees serving in the National Guard, Pacific View will reinstate those employees returning from military leave to their same position or one of comparable seniority, status, and pay if they have a certificate of satisfactory completion of service and apply within ninety (90) days after release from active duty or within such extended period, if any, as required by law. For those employees serving in the National Guard, if he or she left a full-time position, the employee must

apply for reemployment within forty (40) days of being released from active duty, and if he or she left part-time employment, the employee must apply for reemployment within five (5) days of being released from active duty.

An employee who was absent from work while fulfilling his or her covered service obligation under the USERRA or California law shall be credited, upon his or her return to the School, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. Exceptions to this policy will occur wherever necessary to comply with applicable laws.

Pacific View shall grant up to ten (10) days of unpaid leave to employees who work more than twenty (20) hours per week and who are spouses of deployed military servicemen and servicewomen. The leave may be taken when the military spouse is on leave from deployment during a time of military conflict. To be eligible for leave, an employee must provide the School with (1) notice of intention to take military spousal leave within two (2) business days of receiving official notice that the employee's military spouse will be on leave from deployment, and (2) documentation certifying that the employee's military spouse will be on leave from deployment during the time that the employee requests leave.

Bereavement Leave

All employees who have worked for the School for at least thirty (30) days shall be eligible to take up to five (5) days of bereavement leave due to the death of a covered family member (spouse, child, parent, sibling, grandparent, grandchild, domestic partner, or parent-in-law). Regular (non-substitute or temporary) employees are entitled to up to three (3) days of pay during bereavement leave. For all other employees, bereavement leave shall be unpaid unless an employee elects to use available accrued/unused paid leave. Bereavement leave must be utilized within three (3) months of the covered family member's date of death. Bereavement pay will not be used in computing overtime pay. Upon request, an employee may be required to provide documentation of the death of a covered family member.

Employees may also be granted up to one (1) full day of paid bereavement leave if an employee wishes to attend the funeral of a relative who is not in the employee's immediate family.

Reproductive Loss Leave

All employees who have worked for the School for at least thirty (30) days shall be eligible to take up to five (5) days of leave upon the employee experiencing a reproductive loss event. A reproductive loss event includes any failed adoption, failed surrogacy, miscarriage, stillbirth, or unsuccessful assisted reproduction. Reproductive loss leave must be used within three (3) months of a reproductive loss event. Employees may take up to twenty (20) days of leave due to qualifying reproductive loss events within a twelve (12) month period. Reproductive loss leave shall be unpaid unless the employee elects to use available accrued/unused paid leave. Reproductive loss leave shall not be used in computing overtime pay.

Jury Duty or Witness Leave

For all exempt employees, the School will pay for time off if an employee is called to serve on a jury provided the employee continues to perform work duties as assigned. For all nonexempt employees, the School will pay for up to ten (10) days if an employee is called to serve on a jury.

Voting Time Off

If an employee does not have sufficient time outside of working hours to vote in an official state-sanctioned election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two (2) hours combined. Under these circumstances, an employee will be allowed a maximum of two (2) hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give the Executive Director/designee at least two (2) days' notice.

School Appearance and Activities Leave

As required by law, Pacific View will permit an employee who is a parent or guardian (including a stepparent, foster parent, or grandparent) of school children, from kindergarten through grade twelve (12), or a child enrolled with a licensed child care provider, up to forty (40) hours of unpaid time off per school year (up to eight (8) hours in any calendar month of the school year) to participate in activities of a child's school or child care. If more than one (1) parent or guardian is an employee of Pacific View, the employee that first provides the leave request will be given the requested time off. Where necessary, additional time off will also be permitted where the school requires the employee(s) appearance.

The employee requesting school leave must provide reasonable advanced notice of the planned absence. The employee must use accrued but unused paid leave (e.g., vacation or sick leave) to be paid during the absence.

When requesting time off for school activities, the employee must provide verification of participation in an activity as soon as practicable. When requesting time off for a required appearance, the employee(s) must provide a copy of the notice from the child's school requesting the presence of the employee.

Bone Marrow and Organ Donor Leave

As required by law, eligible employees who require time off to donate bone marrow to another person may receive up to five (5) workdays off in a twelve (12) month period. Eligible employees who require time off to donate an organ to another person may receive up to sixty (60) workdays off in a twelve (12) month period.

To be eligible for bone marrow or organ donation leave ("Donor Leave"), the employee must have been employed by the School for at least ninety (90) days immediately preceding the Donor Leave.

An employee requesting Donor Leave must provide written verification to the School that he or she is a donor and that there is a medical necessity for the donation of the organ or bone marrow.

Up to five (5) days of leave for bone marrow donation and up to thirty (30) days of leave for organ donation may be paid provided the employee uses five (5) days of accrued paid leave for bone marrow donation and two (2) weeks of accrued paid leave for organ donation. If the employee has an insufficient number of paid leave days available, the leave will otherwise be paid.

Employees returning from Donor Leave will be reinstated to the position held before the leave began, or to a position with equivalent status, benefits, pay and other terms and conditions of employment. The School may refuse to reinstate an employee if the reason is unrelated to taking a Donor Leave. A Donor Leave is not permitted to be taken concurrently with an FMLA/CFRA Leave.

Victims of Abuse Leave

Pacific View provides reasonable and necessary unpaid leave and other reasonable accommodations to **an employee or family member** who are victims of domestic violence, sexual assault, stalking or other crimes. Such leave may be taken to attend legal proceedings or to obtain or attempt to obtain any relief necessary, including a restraining order, to ensure the employee's own health, safety or welfare that of the employee's child or children or when a person whose immediate family member is deceased as the direct result of a crime. A crime includes a crime or public offense that would constitute a misdemeanor or felony if the crime had been committed in California by a competent adult, an act of terrorism against a resident of California (whether or not such act occurs within the state), and regardless of whether any person is arrested for, prosecuted for, or convicted of, committing the crime. Employees may also request unpaid leave for the following purposes:

- Seek medical attention for injuries caused by domestic violence, sexual assault, or stalking.
- Obtain services from a domestic violence shelter, program, or rape crisis center.
- Obtain psychological counseling for the domestic violence, sexual assault, or stalking.
- Participate in safety planning, such as relocation, to protect against future domestic violence, sexual assault, or stalking.

To request leave under this policy, an employee should provide Pacific View with as much advance notice as practicable under the circumstances. If advance notice is not possible, the employee requesting leave under this policy should provide Pacific View one (1) of the following certifications upon returning back to work:

1. A police report indicating that the employee was a victim of domestic violence, sexual assault, or stalking.
2. A court order protecting the employee from the perpetrator or other evidence from the court or prosecuting attorney that the employee appeared in court.
3. Documentation from a licensed medical professional, domestic violence or sexual assault counselor, licensed health care provider, or counselor showing that the employee's absence was due to treatment for injuries or abuse from domestic violence, sexual assault, or stalking.
4. Any other form of documentation that reasonably verifies that the crime or abuse occurred, including but not limited to, a written statement signed by the employee, or an individual acting on the employee's behalf, certifying that the absence is for a purpose authorized under the law.

Employees requesting leave under this policy may choose to use accrued paid leave. In addition, Pacific View will provide reasonable accommodations to employees who are victims of domestic violence, sexual assault or stalking for the employees' safety while at work. To request an accommodation under this policy, an employee should contact the Executive Director.

Returning From Leave of Absence

Employees cannot return from a medical leave of absence without first providing a sufficient doctor's return to work authorization.

When business considerations require, the job of an employee on leave may be filled by a temporary or regular replacement. An employee should give the Executive Director/Designee thirty (30) days notice before returning from leave. Whenever the School is notified of an employee's intent to return from a leave, the School will attempt to place the employee in his former position or in a comparable position with regard to salary and other terms and conditions for which the employee is qualified. However, re-employment cannot always be guaranteed. If employees need further information regarding Leaves of Absence, they should be sure to consult the Executive Director or designee.

DISCIPLINE AND TERMINATION OF EMPLOYMENT

Rules of Conduct

The following conduct is prohibited and will not be tolerated by the School. This list of prohibited conduct is illustrative only and applies to all employees of the School; other types of conduct that threaten security, personal safety, employee welfare and the School's operations also may be prohibited. Further, the specification of this list of conduct in no way alters the at-will employment relationship as to at-will employees of the School. If an employee is working under a contract with the School which grants procedural rights prior to termination, the procedural terms in the contract shall apply.

1. Insubordination - refusing to perform a task or duty assigned or act in accordance with instructions provided by an employee's manager or proper authority.
2. Unprofessional conduct.
3. Inefficiency - including deliberate restriction of output, carelessness or unnecessary wastes of time or material, neglect of job, duties or responsibilities.
4. Unauthorized soliciting, collecting of contributions, distribution of literature, written or printed matter is strictly prohibited on School property by non-employees and by employees. This rule does not cover periods of time when employees are off their jobs, such as lunch periods and break times. However, employees properly off their jobs are prohibited from such activity with other employees who are performing their work tasks.
5. Damaging, defacing, unauthorized removal, destruction or theft of another employee's property or of School property.
6. Fighting or instigating a fight on School premises.
7. Violations of the drug and alcohol policy.
8. Using or possessing firearms, weapons or explosives of any kind on School premises.
9. Gambling on School premises.
10. Tampering with or falsifying any report or record including, but not limited to, personnel,

absentee, sickness or production reports or records, specifically including applications for employment and time cards.

11. Recording the time sheet, when applicable, of another employee or permitting or arranging for another employee to record your time sheet.
12. Use of profane, abusive or threatening language in conversations with other employees and/or intimidating or interfering with other employees.
13. Conducting personal business during business hours and/or unauthorized use of telephone lines for personal calls.
14. Excessive absenteeism or tardiness excused or unexcused.
15. Posting any notices on School premises without prior written approval of management, unless posting is on a School bulletin board designated for employee postings.
16. Immoral or indecent conduct.
17. Conviction of a criminal act.
18. Engaging in sabotage or espionage (industrial or otherwise)
19. Violations of the sexual harassment policy.
20. Failure to report a job-related accident to the employee's manager or failure to take or follow prescribed tests, procedures or treatment.
21. Sleeping during work hours.
22. Release of confidential information without authorization.
23. Any other conduct detrimental to other employees or the School's interests or its efficient operations.
24. Refusal to speak to supervisors or other employees.
25. Dishonesty.
26. Failure to possess or maintain the credential/certificate required of the position.

For employees who possess an employment contract which provides for other than at-will employment, the procedures and process for termination during the contract shall be specified in the contract.

Off-Duty Conduct

While the School does not seek to interfere with the off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the School's legitimate business interests. For this reason, employees are expected to conduct their personal affairs in a manner that does not adversely affect the School or its own integrity, reputation, or credibility. Illegal or immoral off-duty conduct by an employee that adversely affects the School's legitimate business interests or the employee's ability to perform his or her work will not be tolerated.

While employed by the School, employees are expected to devote their energies to their jobs with the School. For this reason, second jobs are strongly discouraged. The following types of additional employment elsewhere are strictly prohibited:

- Additional employment that conflicts with an employee's work schedule, duties, and responsibilities at our School.
- Additional employment that creates a conflict of interest or is incompatible with the employee's position with our School.

- Additional employment that impairs or has a detrimental effect on the employee's work performance with our School.
- Additional employment that requires the employee to conduct work or related activities on the School's property during the employer's working hours or using our School's facilities and/or equipment; and
- Additional employment that directly or indirectly competes with the business or the interests of our School.

Employees who wish to engage in additional employment that may create a real or apparent conflict of interest must submit a written request to the School explaining the details of the additional employment. If the additional employment is authorized, the School assumes no responsibility for it. The School shall not provide workers' compensation coverage or any other benefit for injuries occurring from or arising out of additional employment. Authorization to engage in additional employment can be revoked at any time.

Termination of Employment

Should it become necessary for an employee to terminate their at-will employment with the School, employees should notify the Executive Director regarding their intention as far in advance as possible. At least two (2) weeks' notice is expected whenever possible.

When an employee terminates their at-will employment, they will be entitled to all earned but unused vacation pay. If an employee is participating in the medical and/or dental plan, they will be provided information on their rights under COBRA.

INTERNAL COMPLAINT REVIEW

The purpose of the "Internal Complaint Review Policy" is to afford all employees of the School the opportunity to seek internal resolution of their work-related concerns. All employees have free access to the Executive Director or Board of Trustees to express their work-related concerns.

Specific complaints of unlawful harassment, discrimination, and retaliation are addressed under the School's "Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation."

Internal Complaints

(Complaints by Employees Against Employees)

This section of the policy is for use when a School employee raises a complaint or concern about a co-worker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the immediate supervisor. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by the Executive Director or designee:

1. The complainant will bring the matter to the attention of the Executive Director as soon as possible after attempts to resolve the complaint with the immediate supervisor have failed or if not appropriate; and
2. The complainant will reduce his or her complaint to writing, indicating all known and relevant facts. The Executive Director or designee will then investigate the facts and provide a solution or explanation;
3. If the complaint is about the Executive Director, the complainant may file his or her complaint in a signed writing to the HR Department who forwards on to the HR Consultant, who will then confer with the Board and may conduct a fact-finding or authorize a third-party investigator on behalf of the Board. The HR Consultant or investigator will report his or her findings to the Board for review and action, if necessary.

This policy cannot guarantee that every problem will be resolved to the employee's satisfaction. However, the School values each employee's ability to express concerns and the need for resolution without fear of adverse consequence to employment.

Policy for Complaints Against Employees (Complaints by Third Parties Against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a School employee.

If complaints cannot be resolved informally, complainants may file a written complaint, as soon as possible, after the events that give rise to the complainant's concerns with the office of the Executive Director or (if the complaint concerns the Executive Director) the HR Department who will forward it on to the HR Consultant consistent with the process outlined below. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, Executive Director (or designee) shall abide by the following process:

1. The Executive Director or designee shall use his or her best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.
2. In the event that the Executive Director (or designee) finds that a complaint against an employee is valid, the Executive Director (or designee) may take appropriate disciplinary action against the employee. As appropriate, the Executive Director (or designee) may also simply counsel/reprimand employees as to their conduct without initiating formal disciplinary measures.
3. The Executive Director's (or designee's) decision relating to the complaint shall be final unless it is appealed to the Board of Trustees of the School. The decision of the Board of Trustees shall be final.

General Requirements

1. Confidentiality: All complainants will be notified that information obtained from the

complainants and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.

2. Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.
3. Resolution: The Board (if a complaint is about the Executive Director) or the Executive Director or designee will investigate complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

AMENDMENT TO EMPLOYEE HANDBOOK

This Employee Handbook contains the employment policies and practices of the School in effect at the time of publication.

The School reserves the right to amend, delete or otherwise modify this Handbook at any time provided that such modifications are in writing and duly approved by the employer.

Any written changes to the Handbook will be distributed to all employees. No oral statements can in any way alter the provisions of this Handbook.

APPENDIX A

HARASSMENT/DISCRIMINATION/RETALIATION COMPLAINT FORM

It is the policy of the School that all of its employees be free from harassment, discrimination, and retaliation. This form is provided for you to report what you believe to be harassment, discrimination, or retaliation so that the School may investigate and take appropriate disciplinary or other action when the facts show that there has been harassment, discrimination, or retaliation.

If you are an employee of the School, you may file this form with the Executive Director or Human Resources Representative.

Please review the School's policies concerning harassment, discrimination, and retaliation for a definition of such unlawful conduct and a description of the types of conduct that are considered unlawful.

The School will undertake every effort to handle the investigation of your complaint in a confidential manner. In that regard, the School will disclose the contents of your complaint only to those persons having a need to know. For example, to conduct its investigation, the School will need to disclose portions of your factual allegations to potential witnesses, including anyone you have identified as having knowledge of the facts on which you are basing your complaint, as well as the alleged offender.

In signing this form below, you authorize the School to disclose to others the information you have provided herein, and information you may provide in the future. Please note that the more detailed information you provide, the more likely it is that the School will be able to address your complaint to your satisfaction.

Charges of harassment, discrimination, and retaliation are taken very seriously by the School both because of the harm caused by such unlawful conduct, and because of the potential sanctions that may be taken against the offender. It is therefore very important that you report the facts as accurately and completely as possible and that you cooperate fully with the person or persons designated to investigate your complaint.

Your Name: _____ Date: _____

Date of Alleged Incident(s): _____

Name of Person(s) you believe harassed, or discriminated or retaliated against, you or someone else:

List any witnesses that were present _____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

I acknowledge that I have read and that I understand the above statements. I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation.

I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

Signature of Complainant

Date

Print Name

Received by: _____

Date

APPENDIX B**INTERNAL COMPLAINT FORM**

Prior to filing this form, you are required to engage in a good faith meeting with the party involved to attempt to resolve your concern informally.

Your Name: _____ Date: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against:

List any witnesses that were present:

Where did the incident(s) occur?

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

I hereby authorize the School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand providing false information in this regard could result in disciplinary action up to and including termination.

Signature of Complainant

Date: _____

Print Name

To be completed by School:

Received by

4857-2271-5538, v. 2

Date: _____