PACIFIC VIEW CHARTER SCHOOL
A California Public School

Regular Meeting of the Board of Trustees
Board Packet

Thursday, May 15, 2025 at 3:00pm

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PACIFIC VIEW CHARTER SCHOOL

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

Thursday, May 15, 2025 at 3:00pm

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 May 15, 2025, 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 April 14, 2025

8.0 Action/Discussion Items

Administrative

8.1 2025-26 LCAP Public Hearing — Information

Information Summary
Public Hearing Regarding the Proposed Goals, Metrics, Services and Actions for PVCs 2025-26 Local Control Accountability Plan (LCAP)
Responsible Party
Executive Director Gorence will discuss the 2025-26 LCAP

Business and Financial

8.2 2024 IRS Form 990 — Information

Information Summary
Tax-exempt organizations file Form 990 to provide the IRS with the information required by section 6033.
Responsible Party
Fiscal and Operations Coordinator Chang will discuss the 2024 Form 990

8.3 2025-26 Annual Resolutions Authorized Designated Agents Action

Information Summary
Annual Resolutions of designated agents for the county of San Diego
Responsible Party
Fiscal and Operations Coordinator Chang will discuss the annual resolutions
Recommended Action:
That the Board approves the annual resolutions as presented

8.4 Whitehouse CPAS, Inc. 2025-26 Service Agreement Renewal Action

Information/Summary
Continuing service with our back office financial consulting firm
Responsible Party
Fiscal and Operations Coordinator Chang will discuss 25-26 agreement
Recommended Action:
That the Board approves the service agreement as presented.

8.5 Top Notch Catering 2025-26 Contract Extension Action

Information Summary
Charter schools offering nonclassroom-based instruction must also offer at least one nutritionally adequate meal for eligible pupils on any school day that the pupil is scheduled for educational activities lasting two or more hours at a school site.
Responsible Party
Fiscal and Operations Coordinator Chang will discuss the vended meal agreement.
Recommended Action:
That the board approve the Top Notch Catering Vended Meal Contract 25-26 fiscal year.

8.6 Palomar Family Counseling Services, Inc. Action

Information Summary
PVC will continue to offer counseling services through PFCS for the 25-26 school year
Responsible Party
Fiscal and Operations Coordinator Chang will discuss the agreement
Recommended Action:
That the Board ratify the service agreement as presented.

8.7 Board Warrant Listing April 1-30, 2025 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 April 1-30, 2025

Personnel

8.8 Track 2 Instructional Aide Job Description Updates Action

Information/Summary
CALPERS requirements necessitate updates to track 2 IA calendar days to maximize service credit earned.
Responsible Party
HR & Business Services Coordinator Hernancez will discuss the job description updates
Recommended Action:
That the Board approve the job descriptions as presented

8.9 2025 Classified Salary Schedules Action

Information/Summary
CALPERS requires that Publicly Available Pay Schedules (PAPS) reflect pay rate for 2080 hours to be in compliance under California Code of Regulations section 570.5
Responsible Party
HR & Business Services Coordinator Hernandez will discuss the updates that were necessary
Recommended Action:
That the Board approve the classified salary schedules as presented

8.10 2025 Certificated Salary Schedule update Action

Information/Summary

Added Department Chair Stipend to the document
Responsible Party
HR & Business Services Coordinator Hernandez will discuss the updates that were necessary
Recommended Action:
That the Board approve the certificated salary schedule as presented

8.11 In County SDCOE Intern Program MOU District Agreement — Action
Information Summary
SDCOE has provided a revised and updated MOU to partners with PVC in the event we chose to employ intern teachers
Responsible Party
HR & Business Services Coordinator Hernandez will discuss the MOU
Recommended Action
That the Board approve teh SDCOE Intern Program MOU as presented

Curriculum

8.12 Edgenuity Ethnic Studies Course Outline — Action
Information/Summary
New Course to meet the California requirement from AB 101
Responsible Party
Director of Curriculum and Instruction Gibson will discuss the new course
Recommended Action:
That the Board approves the Edgenuity Ethnic Studies Course Outline as presented

8.13 Ethnic Studies Course Outline — Action
Information/Summary
New Course to meet the California requirement from AB 101
Responsible Party
Director of Curriculum and Instruction Gibson will discuss the new course
Recommended Action:
That the Board approves the Ethnic Studies Course Outline as presented

8.14 World History A Course Revisions — Action
Information/Summary
World History A Course was updated with new textbook and revised format
Responsible Party
Director of Curriculum and Instruction Gibson will discuss the new course
Recommended Action:
That the Board approves the World History A Course Revisions as presented

8.15 World History B Course Revisions — Action
Information/Summary
World History B Course was updated with new textbook and revised format
Responsible Party
Director of Curriculum and Instruction Gibson will discuss the new course
Recommended Action:
That the Board approves the World History B Course Revisions as presented

9.0 Board/Staff Discussion

- Next Meeting: **June 18 at 3:00 pm, and the July meeting will be rescheduled**

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

3670 Ocean Ranch Blvd., Oceanside, CA 92056
Phone # (760) 757-0161

22695 Alessandro Blvd., Moreno Valley, CA 92533
Phone # (951) 697-1990

Regular Meeting of the Board of Trustees
Minutes

Monday, April 14, 2025 at 3:00pm

1.0 Call to Order/Roll Call at 3:00
Present: Kathi Cohen, Noel Ross
Via Teleconference from Moreno Valley: Ricardo Sanchez

2.0 Pledge of Allegiance

3.0 Approval of Agenda — Action

Motion to approve the April board meeting agenda was made by: Noel Ross
Seconded Motion: Ricardo Sanchez
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

4.0 Introductions
Erin Gorence, Jill Chang, Linda Moore, Diane Gibson, Jodi Campanelli, Bobby Merrill, Gayl Johnson, Zuleyma Hernandez

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 March 11, 2025

Motion to approve the March Board Warrant Listing was made by: Kathi Cohen
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

8.0 Action/Discussion Items

Business and Financial

8.1 Board Warrant Listing March 1-31, 2025 Action
Motion to approve the March Board Warrant Listing was made by: Ricardo Sanchez
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

Administrative

8.2 Personnel Policy #10 Action
Motion to approve Personnel Policy #10 was made by: Kathi Cohen
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

Personnel

8.3 Certificated At-Will Employment Agreement Action
Motion to approve the Certificated At-Will Employment Agreement was made by: Ricardo Sanchez
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

8.4 Classified Hourly At-Will Employment Agreement Action
Motion to approve the Classified Hourly At-Will Employment Agreement was made by: Kathi Cohen
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

8.5 Classified At-Will Employment Agreement Action
Motion to approve the Classified At-Will Employment Agreement was made by: Noel Ross
Seconded Motion: Ricardo Sanchez
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

8.6 Petition for Replacement of Overage Payroll Warrant Action
Motion to approve the Petition for Replacement of Overage Payroll Warrant was made by: Kathi Cohen
Seconded Motion: Ricardo Sanchez
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

8.7 2025-26 School Year Declaration of Need Action
Motion to approve the 2025-26 School Year Declaration of Need was made by: Ricardo Sanchez
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

Curriculum

8.8 Coyote Code 101: Essential High School Skills — Action

Motion to approve the Coyote Code 101: Essential High School Skills course was made by: Kathi Cohen
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

8.9 Graduation Requirements — Action

Motion to approve the Graduation Requirements was made by: Ricardo Sanchez
Seconded Motion: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

Open Session End: 3:19
Closed Session Began: 3:21

9.0 Closed Session: ANTICIPATED LITIGATION Gov. Code § 54956.9 (Paragraph (2) or (3) of subdivision (d)) Significant exposure to litigation

Closed Session End: 3:34
Open Session Resumed: 3:34
Report from Closed Session:

Motion to approve the General Release of Claims Settlement was made by: Kathi Cohen
Seconded Motion: Ricardo Sanchez
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Noes:
Absent:

10.0 Board/Staff Discussion

- Next Meeting: **May 13 at 3:00 pm**

11.0 Adjournment at 3:35

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

May 5, 2025

PACIFIC VIEW CHARTER SCHOOL
6401 LINDA VISTA ROAD ROOM 607
SAN DIEGO, CA 92111

PACIFIC VIEW CHARTER SCHOOL:

Enclosed is the organization's 2023 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2025.

CALIFORNIA FORM 199 RETURN:

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

Michael Shafer
PRINCIPAL

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***** THIS IS NOT A FILEABLE COPY *****

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning JUL 1 , 2023, and ending JUN 30 , 20 24

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Name of filer

PACIFIC VIEW CHARTER SCHOOL

EIN or SSN

33-0920682

Name and title of officer or person subject to tax

ERIN GORENCE
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	13,761,172.
2a	**Form 990-EZ** check here		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize BAKER TILLY ADVISORY GROUP, LP to enter my PIN 01533

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax **** THIS IS NOT A FILEABLE COPY **** Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 81349522440

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature MICHAEL SHAFER Date 05/05/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

EXTENDED TO MAY 15, 2025

11

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PACIFIC VIEW CHARTER SCHOOL

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 6401 LINDA VISTA ROAD ROOM 607

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92111

F Name and address of principal officer: KATHI COHEN
SAME AS C ABOVE

D Employer identification number
33-0920682

E Telephone number
(760) 757-0161

G Gross receipts $ 13,761,172.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.PACIFICVIEW.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1999 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO FOCUS ON THE SUCCESS OF EACH STUDENT & INVOLVE PARENTS IN THE EDUCATION OF THEIR CHILDREN.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	96
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	11,924,448.	13,334,990.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	203,079.	426,182.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,127,527.	13,761,172.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,165,590.	8,434,920.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,020,345.	2,174,937.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,185,935.	10,609,857.
19	Revenue less expenses. Subtract line 18 from line 12	2,941,592.	3,151,315.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	15,911,882.	18,756,947.
21	Total liabilities (Part X, line 26)	3,850,790.	3,544,540.
22	Net assets or fund balances. Subtract line 21 from line 20	12,061,092.	15,212,407.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

ERIN GORENCE, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
MICHAEL SHAFER	MICHAEL SHAFER	05/05/25	☐	P00529840

Firm's name BAKER TILLY ADVISORY GROUP, LP — Firm's EIN 39-0859910

Firm's address 3655 NOBEL DRIVE, SUITE 300
SAN DIEGO, CA 92122 — Phone no. 858.597.4100

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
TO FOCUS ON THE SUCCESS OF EACH STUDENT & INVOLVE PARENTS IN THE EDUCATION OF THEIR CHILDREN. THE SCHOOL IS COMITTED TO PROVIDING APPROPRIATE PHYSICAL SPACE, MATERIALS, QUALIFIED PERSONNEL, AND STAFF DEVELOPMENT IN ORDER TO GUIDE THE LEARNING OF ITS K-12 STUDENTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 9,976,823. including grants of $) (Revenue $)
OPERATION OF A K-12 PUBLIC CHARTER SCHOOL.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 9,976,823.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	96		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 96			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	4		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	4		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

THE ORGANIZATION - (760) 757-0161
6401 LINDA VISTA ROAD ROOM 607, SAN DIEGO, CA 92111

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ERIN GORENCE	40.00									
EXECUTIVE DIRECTOR				X				217,333.	0.	37,467.
(2) GAYL JOHNSON	40.00									
DIRECTOR OF STUDENT SERVICES						X		189,413.	0.	37,214.
(3) LINDA MOORE	40.00									
SPECIAL ED COORDINATOR						X		150,409.	0.	29,737.
(4) FRANCIS DE CASTRO	40.00									
SCHOOL PSYCHOLOGIST						X		143,443.	0.	31,085.
(5) KATHERINE MECK	40.00									
SITE SUPERVISOR						X		133,467.	0.	26,604.
(6) LORI BENTLEY	40.00									
HR & BUS SERVICES COORDINATOR						X		123,828.	0.	33,464.
(7) KATHI COHEN	1.00									
BOARD CHAIR		X		X				0.	0.	0.
(8) JOHN WALTERS	1.00									
BOARD VICE CHAIR		X		X				0.	0.	0.
(9) RICARDO SANCHEZ	1.00									
BOARD TRUSTEE		X						0.	0.	0.
(10) NOEL ROSS	1.00									
BOARD TRUSTEE - PARENT		X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Subtotal**								957,893.	0.	195,571.
c **Total from continuation sheets to Part VII, Section A**								0.	0.	0.
d **Total (add lines 1b and 1c)**								957,893.	0.	195,571.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 17

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	13,327,681.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,309.			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f			13,334,990.		
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		426,182.			426,182.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances 10a					
	b	Less: cost of goods sold 10b					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d					
	12	**Total revenue.** See instructions		13,761,172.	0.	0.	426,182.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	276,629.	276,629.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,384,546.	5,319,584.	64,962.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,773,745.	2,753,878.	19,867.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	69,601.		69,601.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	205,391.	205,391.		
23 Insurance	51,106.		51,106.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROFESSIONAL/CONSULTING	972,239.	816,159.	156,080.	
b BOOKS & SUPPLIES	477,168.	460,026.	17,142.	
c OTHER EXPENSES	185,848.	92,112.	93,736.	
d DISTRICT OVERSIGHT FEES	108,311.		108,311.	
e All other expenses	105,273.	53,044.	52,229.	
25 **Total functional expenses.** Add lines 1 through 24e	10,609,857.	9,976,823.	633,034.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	9,805,500.	1	13,354,241.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	929,812.	4	421,968.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	579.	9	10,138.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 6,661,300.			
	b	Less: accumulated depreciation — 10b: 1,690,700.	5,175,991.	10c	4,970,600.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	15,911,882.	16	18,756,947.
Liabilities	17	Accounts payable and accrued expenses	311,995.	17	763,477.
	18	Grants payable		18	
	19	Deferred revenue	1,747,955.	19	1,286,510.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,790,840.	23	1,494,553.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	3,850,790.	26	3,544,540.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	12,061,092.	27	15,212,407.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	12,061,092.	32	15,212,407.
	33	Total liabilities and net assets/fund balances	15,911,882.	33	18,756,947.

Form **990** (2023)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,761,172.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,609,857.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,151,315.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,061,092.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	15,212,407.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
PACIFIC VIEW CHARTER SCHOOL

Employer identification number
33-0920682

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV **Supporting Organizations** *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2023 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

PACIFIC VIEW CHARTER SCHOOL

Employer identification number

33-0920682

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

PACIFIC VIEW CHARTER SCHOOL

Employer identification number

33-0920682

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CA DEPARTMENT OF EDUCATION 1430 N STREET SACRAMENTO, CA 95814	$ 13,198,167.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF EDUCATION 400 MARYLAND AVENUE, SW WASHINGTON, DC 20202	$ 129,514.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

PACIFIC VIEW CHARTER SCHOOL

Employer identification number

33-0920682

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

PACIFIC VIEW CHARTER SCHOOL

Employer identification number

33-0920682

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
PACIFIC VIEW CHARTER SCHOOL

Employer identification number
33-0920682

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%
b Permanent endowment _____%
c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,158,491.		1,158,491.
b Buildings		5,051,121.	1,239,012.	3,812,109.
c Leasehold improvements				
d Equipment		451,688.	451,688.	0.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				4,970,600.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	13,761,172.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	13,761,172.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	13,761,172.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	10,609,857.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	10,609,857.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	10,609,857.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE E (Form 990)

Department of the Treasury
Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

PACIFIC VIEW CHARTER SCHOOL

Employer identification number

33-0920682

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	X	
	NONDISCRIMINATORY POLICY INCLUDED IN ALL ADVERTISEMENTS & ENROLLMENT MATERIALS.			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a		X
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" on either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

PACIFIC VIEW CHARTER SCHOOL

Employer identification number

33-0920682

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☐ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ERIN GORENCE	(i)	217,333.	0.	0.	0.	37,467.	254,800.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GAYL JOHNSON	(i)	189,413.	0.	0.	0.	37,214.	226,627.	0.
DIRECTOR OF STUDENT SERVICES	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) LINDA MOORE	(i)	150,409.	0.	0.	0.	29,737.	180,146.	0.
SPECIAL ED COORDINATOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) FRANCIS DE CASTRO	(i)	143,443.	0.	0.	0.	31,085.	174,528.	0.
SCHOOL PSYCHOLOGIST	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) KATHERINE MECK	(i)	133,467.	0.	0.	0.	26,604.	160,071.	0.
SITE SUPERVISOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LORI BENTLEY	(i)	123,828.	0.	0.	0.	33,464.	157,292.	0.
HR & BUS SERVICES COORDINATOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
PACIFIC VIEW CHARTER SCHOOL

Employer identification number
33-0920682

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS REVIEWED BY THE SIGNING OFFICER BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS & KEY EMPLOYEES FILE ANNUAL CALIFORNIA FORM 700 WHICH DISCLOSES ANY CONFLICTS. IF A CONFLICT ARISES THE INDIVIDUAL IS ASKED TO EXCUSE HIMSELF/HERSELF FROM ALL VOTING & DISCUSSION ON THE ISSUE

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR TOP MANAGEMENT, OFFICERS & KEY EMPLOYEES IS APPROVED BY THE BOARD OF DIRECTORS AFTER REVIEW OF COMPARABLE COMPENSATION & CONTRACT LANGUAGE.

FORM 990, PART VI, SECTION C, LINE 19:

ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
2	BUILDINGS	08/04/10	SL	40.00		16	5051121.				5051121.	1105371.		133,641.	1239012.
	* 990 PAGE 10 TOTAL BUILDINGS						5051121.				5051121.	1105371.		133,641.	1239012.
	MACHINERY & EQUIPMENT														
3	EQUIPMENT	08/01/14	SL	5.00		16	451,688.				451,688.	379,938.		71,750.	451,688.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						451,688.				451,688.	379,938.		71,750.	451,688.
	LAND														
1	LAND	08/04/10	L				1158491.				1158491.			0.	
	* 990 PAGE 10 TOTAL LAND						1158491.				1158491.	0.		0.	0.
	* GRAND TOTAL 990 PAGE 10 DEPR						6661300.				6661300.	1485309.		205,391.	1690700.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

328941 12-26-23

TAXABLE YEAR **2023**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 07/01/2023 , and ending (mm/dd/yyyy) 06/30/2024 .

Corporation/Organization name: PACIFIC VIEW CHARTER SCHOOL

California corporation number: 2167985

Additional information. See instructions.

FEIN: 33-0920682

Street address (suite or room): 6401 LINDA VISTA ROAD ROOM 607

PMB no.:

City: SAN DIEGO

State: CA

ZIP code: 92111

Foreign country name:

Foreign province/state/county:

Foreign postal code:

A First return ..... ☐ Yes ☒ No

B Amended return ..... ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ●

E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

F Federal return filed? (1) ● ☐ 990T (2) ● ☐ 990PF (3) ● ☐ Sch H (990)
(4) ☒ Other 990 series

G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No

H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $

L Is the organization a limited liability company? ..... ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	426,182 00
	2	Gross dues and assessments from members and affiliates ●		2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1 ●		3	13,334,990 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B ●		4	13,761,172 00
	5	Cost of goods sold ●	5 00		
	6	Cost or other basis, and sales expenses of assets sold ●	6 00		
	7	Total costs. Add line 5 and line 6		7	00
	8	Total gross income. Subtract line 7 from line 4 ●		8	13,761,172 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●		9	10,609,857 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●		10	3,151,315 00
Payments	11	Total payments ●		11	00
	12	Use tax. See General Information K ●		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉		16	00

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ | Title: EXECUTIVE DIRE | Date | ● Telephone

Paid Preparer's Use Only

Preparer's signature ▶ MICHAEL SHAFER | Date: 05/05/25 | Check if self-employed ▶ ☐ | ● PTIN: P00529840

Firm's name (or yours, if self-employed) and address ▶ BAKER TILLY ADVISORY GROUP, LP
3655 NOBEL DRIVE, SUITE 300
SAN DIEGO, CA 92122

● Firm's FEIN: 39-0859910

● Telephone: 858.597.4100

May the FTB discuss this return with the preparer shown above? See instructions ..... ● ☒ Yes ☐ No

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

328951 12-26-23

	1 Gross sales or receipts from all business activities. See instructions	1		00
	2 Interest	2	426,182	00
	3 Dividends	3		00
Receipts	4 Gross rents	4		00
from	5 Gross royalties	5		00
Other	6 Gross amount received from sale of assets (See instructions)	6		00
Sources	7 Other income	7		00
	8 **Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	426,182	00
	9 Contributions, gifts, grants, and similar amounts paid	9		00
	10 Disbursements to or for members	10		00
	11 Compensation of officers, directors, and trustees SEE STATEMENT 2	11	276,629	00
	12 Other salaries and wages	12	5,384,546	00
Expenses	13 Interest	13	69,601	00
and	14 Taxes	14		00
Disburse-	15 Rents	15		00
ments	16 Depreciation and depletion (See instructions)	16	205,391	00
	17 Other expenses and disbursements SEE STATEMENT 3	17	4,673,690	00
	18 **Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	10,609,857	00

Schedule L **Balance Sheet**

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash		9,805,500		13,354,241
2 Net accounts receivable		929,812		421,968
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets	5,502,809		5,502,809	
b Less accumulated depreciation	1,485,309	4,017,500	1,690,700	3,812,109
11 Land		1,158,491		1,158,491
12 Other assets STMT 4		579		10,138
13 **Total assets**		15,911,882		18,756,947
Liabilities and net worth				
14 Accounts payable		311,995		763,477
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable		1,790,840		1,494,553
18 Other liabilities STMT 5		1,747,955		1,286,510
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		12,061,092		15,212,407
22 **Total liabilities and net worth**		15,911,882		18,756,947

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	3,151,315	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	3,151,315
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	3,151,315		

CA 199 CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
CA DEPARTMENT OF EDUCATION	1430 N STREET SACRAMENTO, CA 95814		13,198,167.
US DEPARTMENT OF EDUCATION	400 MARYLAND AVENUE, SW WASHINGTON, DC 20202		129,514.
TOTAL INCLUDED ON LINE 3			13,327,681.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
ERIN GORENCE 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	EXECUTIVE DIRECTOR 40.00	276,629.
GAYL JOHNSON 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	DIRECTOR OF STUDENT SERVIC 40.00	0.
LINDA MOORE 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	SPECIAL ED COORDINATOR 40.00	0.
FRANCIS DE CASTRO 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	SCHOOL PSYCHOLOGIST 40.00	0.
KATHERINE MECK 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	SITE SUPERVISOR 40.00	0.
LORI BENTLEY 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	HR & BUS SERVICES COORDINA 40.00	0.
KATHI COHEN 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	BOARD CHAIR 1.00	0.
JOHN WALTERS 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	BOARD VICE CHAIR 1.00	0.
RICARDO SANCHEZ 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	BOARD TRUSTEE 1.00	0.
NOEL ROSS 6401 LINDA VISTA ROAD ROOM 607 SAN DIEGO, CA 92111	BOARD TRUSTEE - PARENT 1.00	0.
TOTAL TO FORM 199, PART II, LINE 11		276,629.

CA 199 OTHER EXPENSES STATEMENT 3

DESCRIPTION	AMOUNT
PROFESSIONAL/CONSULTING	972,239.
BOOKS & SUPPLIES	477,168.
OTHER EXPENSES	185,848.
DISTRICT OVERSIGHT FEES	108,311.
OTHER EMPLOYEE BENEFITS	2,773,745.
INSURANCE	51,106.
ALL OTHER EXPENSES	105,273.
TOTAL TO FORM 199, PART II, LINE 17	4,673,690.

CA 199 OTHER ASSETS STATEMENT 4

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	579.	10,138.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	579.	10,138.

CA 199 OTHER LIABILITIES STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	1,747,955.	1,286,510.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,747,955.	1,286,510.

CA 199 FUND BALANCES STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	12,061,092.	15,212,407.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	12,061,092.	15,212,407.

TAXABLE YEAR **2023**

Corporation Depreciation and Amortization

CALIFORNIA FORM **3885**

Attach to Form 100 or Form 100W. FORM 199 FEIN 33-0920682

Corporation name: PACIFIC VIEW CHARTER SCHOOL

California corporation number: 2167985

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California	1	$25,000
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			
7 Listed property (elected IRC Section 179 cost)		7	

8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9 Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from prior taxable years	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12 — 13		

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14	1 LAND							
		08/04/10	1,158,491		L		0	
	2 BUILDINGS							
		08/04/10	5,051,121	1,105,371	SL	40.00	133,641	
	3 EQUIPMENT							
		08/01/14	451,688	379,938	SL	5.00	71,750	
TOTALS			6,661,300	1,485,309				

15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed $2,000. See instructions for line 14, column (h)	15	205,391

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) **or** Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) **or** Depreciation (if no election is made), enter the amount from line 15, column (g) ◉	16	205,391
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22 ◉	17	205,391
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) ◉	18	0

Part IV Amortization

	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19							

20 Total. Add the amounts in column (g)	20	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44	21	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 ◉	22	

022

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2023**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
PACIFIC VIEW CHARTER SCHOOL	33-0920682

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	13,761,172
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	13,761,172
3	Total expenses and disbursements (Form 199, line 9)	3	10,609,857
4	Tax due (Form 109, line 23)	4	
5	Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023

6 ☐ Direct Deposit of refund (Form 109 only.)

7 ☐ Electronic funds withdrawal **7a** Amount **7b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

10 Routing number _____

11 Account number **12** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here ▶ _____ (Signature of officer) _____ (Date) ▶ EXECUTIVE DIRECTOR (Title)

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶ MICHAEL SHAFER | Date | Check if also paid preparer ☒ X | Check if self-employed ☐ | ERO's PTIN P00529840

Firm's name (or yours if self-employed) and address ▶ BAKER TILLY ADVISORY GROUP, LP
3655 NOBEL DRIVE, SUITE 300
SAN DIEGO, CA

Firm's FEIN 39-0859910

ZIP code 92122

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶ | Date | Check if self-employed ☐ | Paid preparer's PTIN

Firm's name (or yours if self-employed) and address ▶ | Firm's FEIN | ZIP code

san diego county office of EDUCATION
FUTURE WITHOUT BOUNDARIES℠

San Diego County Office of Education Main Campus
6401 Linda Vista Road, San Diego, CA 92111
858-292-3500 | www.sdcoe.net

Bulletin

Topic: Annual Resolutions Authorized Designated Agents

Date: April 9, 2025

To: Chief Administrative Officers
Business Managers

From: Matthew Gilroy
Payroll Services Manager
Business Services

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

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

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

Please complete each resolution and return the originals to Marisa Pulido, Room 607 by June 26, 2025**.**

If you have questions regarding resolutions 1, 2 or 5, or the requirements at the San Diego County Office of Education, please contact Marisa Pulido at (858) 292-3555.

If you have questions regarding resolution 4 or the procedures for changing revolving cash funds, please call Sheri Walden at (858) 295-6692.

San Diego County Superintendent of Schools Dr. Gloria E. Ciriza

San Diego County Board of Education
Dr. Gregg Robinson, District 1 Guadalupe González, District 2 Alicia Muñoz, District 3
Dr. Erin Evans, District 4 Rick Shea, District 5

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

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

MG:MP
Enclosures

RESOLUTION # 1-2025-2026

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

Pacific View Charter School ~~District~~, San Diego County ON MOTION OF member _____, seconded by member _____

effective July 1, 2025 through June 30, 2026

IT IS RESOLVED AND ORDERED that:

1. The authorized agent (**one *person only)*** to receive mail from the Accounting/Payroll Sections is Jill Chang
2. The authorized person(s) or district(s) to pick up warrants from the County Office (other than the mail addressee) are:
   Zuleyma Hernandez
   Erin Gorence
3.

		mail	hold	consortium	
Check one		☑	☐	☐	Monthly payroll warrants each and every month.
Check one		☑	☐	☐	Daily/Hourly payroll warrants each and every month.

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

PASSED AND ADOPTED by said Governing Board on May 13, 2025 (date) by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

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

_____
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):	Facsimile signature(s), if applicable: (Rubber Stamp)

RESOLUTION # 2-2025-2026

PAYMENT ORDER RESOLUTION

Pacific View Charter School District, San Diego County ON MOTION OF member _____, seconded by member _____

effective July 1, 2025 through June 30, 2026.

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

Zuleyma Hernandez or Jill Chang.

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

_____, Personnel Director

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

PASSED AND ADOPTED by said Governing Board on May 13, 2025 (date) by the following vote:

AYES:_____MEMBERS

NOES:_____MEMBERS

ABSENT:_____MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

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

_____
Secretary/Clerk of the Governing Board

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

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

_____ _____

_____ _____

_____ _____

RESOLUTION # 3-2025-2026

RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS (COMMERCIAL WARRANTS)

Pacific View Charter School ~~District~~, San Diego County ON MOTION

OF member _____, seconded by member _____

effective July 1, 2025 through June 30, 2026.

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

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

PASSED AND ADOPTED by said Governing Board on May 13, 2025 (date) by the following vote:

AYES:_____MEMBERS

NOES:_____MEMBERS

ABSENT:_____MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

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

_____
Secretary/Clerk of the Governing Board

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

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

_____ _____

_____ _____

_____ _____

_____ _____

_____ _____

Pacific View Charter SCHOOL ~~DISTRICT~~
RESOLUTION #4-2025-2026 AUTHORIZING THE REPLACEMENT OF WARRANTS

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

WHEREAS, during the course of business, this School District issues payroll and commercial warrants for the payments of goods and services received by the District; and
WHEREAS, payroll and commercial warrants are lost, stolen, mutilated, or expire upon occasion; and
WHEREAS, a petition for issuance of a new warrant may be presented by the payee pursuant to Government Code section 29802.
NOW, THEREFORE BE IT RESOLVED by the governing Board of the
Pacific View Charter
School District of San Diego County, California, that the following persons shall be authorized to reissue new payroll and commercial warrants upon presentation of a properly completed petition for issuance of a new warrant if such new warrant does not exceed the amount of the original warrant.

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

PASSED AND ADOPTED by said Governing Board on 5/13/25

AYES: _____

NOES: _____

ABSENT: _____

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

_____
Clerk of the Governing Board

WHITEHOUSE CPAS, INC
CLIENT SERVICES AGREEMENT

This agreement is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. This Agreement between **Whitehouse CPAs, Inc** ("WH") and **Pacific View Charter School Nonprofit Corporation** ("Client"), is entered into as of **July 1, 2025**. Client desires that WH perform and WH agrees to perform, charter school business support services for Client, and accordingly, the parties agree to the following terms and conditions:

DUTIES AND RESPONSIBILITIES

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

TERM OF AGREEMENT

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

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

PRICE AND PAYMENT

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

    - **$10,650 / monthly** for duration of the renewal term.

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

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

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

PRICE AND PAYMENT (continued)

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

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

Our invoices for these fees will be rendered each month, for business management services starting **July 1, 2025**, as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Payment terms are net thirty days from the date of the monthly invoice. Payments made after the payment terms are subject to a late payment penalty equal to five percent (5%) of the monthly rate.

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

PARTIES

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

COMMUNICATION BETWEEN THE PARTIES

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

SOLE ENTITY

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

GUARANTEE

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

SCHOOL OBLIGATIONS

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

FINANCIAL RECORDS

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

ETHICAL CONDUCT

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

INTEGRITY AND FINANCIAL RESPONSIBILITY

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

FRAUD REPORTING

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

LIMITATIONS OF LIABILITY

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

PUBLICITY

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

ROLES AND RESPONSIBILIES

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

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

TERMS AND TERMINATION EXPIRATION

This Agreement shall continue in full force and effect from **July 1st, 2025** until **June 30, 2025 f**or renewal term and automatically renew thereafter.

1. **UNCURED BREACH:** If either party to this Agreement materially defaults in the performance of any of the terms of this Agreement, the non-defaulting party may terminate this Agreement by providing written notice of termination to the defaulting party and the termination shall be effective thirty-days from receipt of notice, unless the default party cures such default within said thirty-day period.

2. **INSOLVENCY, ETC.:** In the event that Client is unable to pay its debts when they become due, declares bankruptcy or insolvency, or makes an assignment for the benefit of its creditors, WH may terminate this Agreement upon written notice to Client.

3. **TERMINATION:** Either party may terminate this agreement upon fourteen day written notice to the other party, without cause. Within said fourteen-day period, the parties shall cooperate to close all pending items for the current month.

DISPUTE RESOLUTION

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

RESOLUTION SEQUENCE

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

ARBITRATOR

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

RULES AND EXPENSES

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

LIMITATION ON ACTIONS

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

AGREEMENT

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

NOTICE

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

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

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

SIGNATURES

_____
Stephanie Whitehouse, CPA
President
Whitehouse CPAs, Inc.

Date: _____

_____
Erin Gorence
Executive Director
Pacific View Charter School

Date: _____

ATTACHMENT-1

SCOPE OF SERVICE SUMMARY

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

ACCOUNTING AND FINANCE	**Budgeting:** • **Annual and multi-year budgets including cash flows**- In the spring or when services begin, WH works with the school leader to create annual and multi-year budgets in time for submission to the state by July 1. • **Budget Revisions**- WH revises the budget during interim reporting periods to reflect changing circumstances at the school or in state funding. • **Updated monthly forecasts**- WH tracks budget to actuals and updates the budget forecast on a monthly basis. **Financial Statements:** • **Monthly year-to-date financial statements**-WH prepares YTD financials compared to budget in time for monthly board meetings. • **Monthly cash flow projections**- WH monitors the school's cash position and tries to anticipate any cash shortfalls in future months • **Customized financial analysis-** WH performs reasonable financial analysis that the staff or board requests, e.g. providing a comparative analysis of the school's budget relative to industry norms or fulfilling a request from the authorizing agency. WH will also provide customized reports (within reason) for grant proposals. • **Support in resolving financial issues-** WH helps the school leader find solutions to financial issues by recommending budget changes and/or identifying sources of potential funding. **Accounting:** • **Setup of school's chart of accounts and general ledger**- WH assists school personnel in the set up and maintenance of the school's chart of accounts, based on WH standard structure which is designed to be compliant with SACS. • **Accounts Receivable**- WH monitors the receipt of revenue to ensure that the school receives all entitlements and that the amounts received are correct. • **Balance sheet reconciliations –** WH reconciles all balance sheet accounts**.** • **Journal Entries –** When journal entries are necessary, WH provides school personnel the necessary information to input the journal entry.

ACCOUNTING AND FINANCE (CONTINUED)	**Governmental Financial Reporting:** • **Preliminary and Final Budget Reports**- WH prepares and files the preliminary budget report by July 1st based on the board adopted budget and a final budget as required. • **Interim Financial Reports-** WH prepares the first and second interim reports and files them with the district and county by the December 15 and March 15 deadlines. • **Unaudited Actuals Financial Report-** WH prepares the unaudited actuals financial report by the September 15 deadline. • **Other Required Financial Reports-** WH prepares and submits all other financial reports required by the district, county office education, California Department of Education and other governmental agencies. **Audit and Tax Support:** • **Audit Support-** WH prepares supporting schedules for auditors for period under contract and works side by side with the auditors to help ensure a smooth and timely audit process. WH will also furnish auditors with electronic records of transactions for the period under contract. • **Audit Compliance Training-** WH helps the school develop financial policies designed to meet the requirements and help protect the school from financial mismanagement. • **Participation in Site Visits from Authorizer-** WH will provide financial documents as requested by authorizer for site visits. • **Federal Single Audit-** WH provides support in school compliance with accounting and related audit requirements, including the Single Audit Act of 1984. • **IRS Form 990 Support-** WH supports the school and the auditor in preparing Form 990 tax-exempt organization annual filing. Fees for audit and 990 are paid by the school and it is the school's and auditor's sole responsibility to ensure these forms are filed. **Board Meeting Support:** • **Board Meeting Financial Package**- WH helps prepares a monthly financial package complete with a financial analysis to be provided at each board meeting. • **Board Meeting Attendance**- WH attends board meetings quarterly or by teleconference as requested and presents its financial analysis presentation.

COMPLIANCE AND ACCOUNTABILITY	• **Every Student Succeeds Act (ESSA) Compliance Support-** WH helps the school understand the requirements of ESSA. • **COVID-19 Pandemic funding –** WH helps the school apply for and understand requirements of pandemic related funding. • **Funding Compliance-** WH makes compliance recommendations regarding funding requirements such as Federal PCSGP implementation grant funding and other restricted funds. • **District and state regulation compliance-** WH can help the school identify areas where it may not be in compliance with district or state regulations. • **Federal Cash Management Data Collection Submission-** WH will submit all quarterly federal cash management data to the CDE by the required deadline. • **Agenda Development-** WH will work with the school to make sure important compliance items are placed on the board agenda for approval by the compliance deadline.

GRANTS ADMINISTRATION	• **Financial Reports-** WH prepares customized financial reports for grant purposes. • **Fund Accounting-** WH sets up fund accounting to track direct and allocated costs to grant awards. • **Grant Reporting-** WH will prepare and submit the grant reporting for Educator Effectiveness, Education Protection Act, Special Education, and all other grants that require expenditure reporting. • **Consolidated Application and Reporting System (CARS)-** WH prepares the CARS and submits it by the required deadline. • **Submission of Required Reports-** WH will submit all necessary monthly, quarterly and/or year end expenditure reports required by any grant.

EXCLUDED SERVICES

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

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

ATTACHMENT-2

ROLES AND RESPONSIBILITIES

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

	WH	Client
Accounts Receivable	• Analysis for informed managerial decision making • Ensuring receipts of entitled revenue	• Timely and accurate recording of cash receipts and county transfers
Accounts Payable	• Analysis for informed managerial decision making	• Timely and accurate check payments • Payment of invoices according to the Client's approval policies • Recordkeeping and transaction recording that adheres to generally accepted accounting principles • Coding all expenses and non-state funding deposits in accordance with the California School Accounting Manual • Monitoring and maintaining adequate bank account balances to meet expense obligations • 1099 Processing
Payroll	• Analysis for informed managerial decision making	• Accurate reporting and entering of hours worked, pay rate, and employee deductions into payroll system. • Accrurate payroll processing and timely reconciliations of payroll wages, deductions and taxes after each pay period. • Enrolling (or working with a broker to enroll) staff in any STRS, PERS, 403b, health plans, and other insurance/retirement/contribution/deduction programs • Terminating staff from health plans, other insurance, and other applicable contribution/deduction programs • Timely payment of payroll taxes.

CONTRACT AMENDMENT

☐ **CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED** Pages

Renewal (Extension Number)	Agreement Number (Base year)
1	**2024**

1. This Extension Agreement is entered into between the School Food Authority and Contractor named below:

SCHOOL FOOD AUTHORITY'S NAME

Pacific View Charter

FOOD SERVICE MANAGEMENT COMPANY'S NAME

TopNCatering LLC

2. Base year contract term: Effective date: July 1, 2024 Expiration date: June 30, 2025

Extension year:2025-2026 Effective date: July 1, 2025 Expiration date: June 30,2026

3. The maximum dollar amount of this contract is equal to the fixed cost per meal multiplied by the number of meals:
$ (maximum dollar amount) $

4. The parties mutually agree to this extension as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein: **(Note: This section is used to indicate the current cost per meal. Please include your cost per meal table.)**

Section C of the Base Agreement is modified as follows:

Meal Type	Fee Per Meal	Annual Meals(EST)	Annual Cost(Est)
Breakfast	$2.62		
Lunch	$4.01		

VENDOR COMPANY	
CONTRACTOR'S NAME *(If other than an individual, state whether a corporation, partnership, etc.)* TopNCatering LLC	
BY *(Authorized Signature)* ✍	DATE SIGNED *(Do not type)*
PRINTED NAME AND TITLE OF PERSON SIGNING	
ADDRESS 6190 Fairmount Ave Suite G, San Diego, CA 92120	
SCHOOL FOOD AUTHORITY	
SCHOOL FOOD AUTHORITY NAME Pacific View Charter	
BY *(Authorized Signature)* ✍	DATE SIGNED *(Do not type)*
PRINTED NAME AND TITLE OF PERSON SIGNING	
ADDRESS	

INSTRUCTIONS FOR USE:

1. Enter renewal number (also known as extension number). The contract can only be extended four times. Indicate the extension by entering 1 for year 1 of the extension from the base year or 2, 3 or 4.

2. Enter agreement number. Every agreement (contract) should have a number assigned to identify that contract. If there is not an agreement number, identify the contract by the year of the contract also known as base year.

3. Item 1: Enter the contractor's and the school food authority's name.

4. Item 2: Enter the base year terms and the current extension terms. The term is the effective and expiration dates

.

5. Item 3: Enter the maximum dollar amount.

6. Item 4: Indicate **the current cost per meal**. Include the cost per meal table.

7. The contractor's and school food authority's authorized signer should be identified, and signatures provided.

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INDEPENDENT CONTRACTOR AGREEMENT
BETWEEN
PACIFIC VIEW CHARTER SCHOOL & PALOMAR FAMILY COUNSELING SERVICES, INC.

This Agreement is made between Pacific View Charter School ("PVCS"), a California charter school, with its principal place of business at 3670 Ocean Ranch Boulevard, Oceanside CA 92056 and Palomar Family Counseling Service, Inc. ("Independent Contractor**"**).

It is the desire of PVCS to engage the services of Independent Contractor to serve PVCS. Such services and the relationship between PVCS and Independent Contractor shall be governed according to the following terms and conditions:

SECTION 1. SERVICES TO BE PERFORMED. Independent Contractor agrees to perform the services detailed in **Attachment A** on PVCS's behalf.

SECTION 2. PAYMENT. In consideration for the services to be performed by Independent Contractor, PVCS agrees to pay Independent Contractor the amount of $79 per hour for services rendered to PVCS, including counseling, record keeping, supervision, and consultation. Independent Contractor will bill PVCS for services rendered by the fifteenth (15^{th}) day following the month of service by submitting an invoice setting forth the nature and hours of the services. PVCS will pay Independent Contractor the amounts as stated herein specified in each monthly billing within thirty (30) days after the receipt of the bill.

SECTION 3. MATERIALS. Independent Contractor will furnish all materials, equipment and supplies used to provide the services required by this Agreement.

SECTION 4. CONDITIONS OF INDEPENDENT CONTRACTOR SERVICES. As a condition of Independent Contractor being selected to provide the services detailed in **Attachment A**, Independent Contractor shall provide PVCS with the notice that these five items have been obtained by PFCS:

- Negative TB test results for the assigned counselor;
- Completion of the live scan background checks (paid for by Independent Contractor) for the assigned counselor;
- Copy of qualifications, including resume and license or registration as they relate to the services provided under **Attachment A**;
- Proof of insurance as it relates to the services provided under **Attachment A**; and
- W-9.

SECTION 5. INTELLECTUAL PROPERTY OWNERSHIP. Independent Contractor assigns to PVCS all patent, copyright and trade secret rights in anything created or developed by Independent Contractor for PVCS under this Agreement. This assignment is conditioned upon full payment of the compensation due Independent Contractor under this Agreement. Independent Contractor shall help prepare any documents PVCS considers necessary to secure any copyright, patent, or other intellectual property rights at no charge to PVCS. However,

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PVCS shall reimburse Independent Contractor for all reasonable actual expenses necessary to carry out the terms of this Section.

SECTION 6. TERM OF AGREEMENT. The term of the Agreement shall be for the period of July 1, 2025 through May 21, 2026. Either party may terminate the Agreement as provided below.

SECTION 7. TERMINATING THE AGREEMENT. During the term of this Agreement, either party may terminate the Agreement without cause at any time by providing thirty (30) days prior written notice to the other party. Those authorized to receive notice for the parties are the signatories of this Agreement.

This Agreement terminates automatically on the occurrence of any of the following events: (a) the bankruptcy or insolvency of either party; (b) sale of business of either party; or (c) the death or permanent disability of either party; (d) material breach of any term or condition of this Agreement; or (e) revocation or nonrenewal of the PVCS charter.

SECTION 8. INDEPENDENT CONTRACTOR STATUS. Independent Contractor is not an employee of PVCS. Independent Contractor's employees or subcontractors are not PVCS's employees. Independent Contractor and PVCS agree to the following rights consistent with an independent contractor relationship:

(a) Independent Contractor has the right to perform services for others during the term of this Agreement.

(b) Independent Contractor has the sole right to control and direct the means, manner and method by which the services required by this Agreement will be performed, to the extent that the provision of Independent Contractor's services is consistent with the responsibilities set forth herein at **Attachment A.**

(c) Independent Contractor has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Agreement.

(d) Independent Contractor or Independent Contractor's employees or subcontractors shall perform the services required by this Agreement; PVCS shall not hire, supervise or pay any assistants to help Independent Contractor.

(e) Neither Independent Contractor nor Independent Contractor's employees or subcontractors shall receive any training from PVCS in the skills necessary to perform the services required by this Agreement.

(f) PVCS shall not require Independent Contractor or Independent Contractor's employees or subcontractors to devote full time to performing the services required by this Agreement.

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(g) Neither Independent Contractor nor Independent Contractor's employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay or other fringe benefit plan of PVCS.

SECTION 9. WORKERS' COMPENSATION. PVCS shall not obtain workers' compensation insurance on behalf of Independent Contractor or Independent Contractor's employees. If Independent Contractor hires employees to perform any work under this Agreement, Independent Contractor will obtain workers' compensation insurance for those employees to the extent required by law.

SECTION 10. LOCAL, STATE AND FEDERAL TAXES. Independent Contractor shall pay all income taxes and FICA (Social Security and Medicare taxes) incurred while performing services under this Agreement. PVCS will not:

(a) Withhold FICA from Independent Contractor's payments or make FICA payments on Independent Contractor's behalf;

(b) Make state or federal unemployment compensation contributions on Independent Contractor's behalf; or

(c) Withhold state or federal income tax from Independent Contractor's payments.

If Independent Contractor is required to pay any federal, state or local sales, use, property, or value added taxes based on the services provided under this Agreement, the taxes shall be separately billed to PVCS. Independent Contractor shall not pay any interest or penalties incurred due to late payment or nonpayment of any taxes by PVCS.

SECTION 11. CONFIDENTIALITY. Independent Contractor acknowledges that during the engagement it will have access to and become acquainted with various trade secrets, inventions, innovations, processes, information, records and specifications owned or licensed by PVCS and/or used by PVCS in connection with the operation of its business including, without limitation, PVCS's business and product processes, methods, pupil/personnel record information, accounts and procedures.

SECTION 12. EXCLUSIVE AGREEMENT. This is the entire Agreement between Independent Contractor and PVCS. All previous agreements between the parties, if any, whether written or oral, are merged herein and superseded hereby.

SECTION 13. MODIFYING THE AGREEMENT. This Agreement may be supplemented, amended, or modified only by the mutual agreement of both parties. No modification of this Agreement shall be binding unless in writing and expressing an intent to modify the Agreement and signed by both parties.

SECTION 14. DISPUTE RESOLUTION. If a dispute arises under this Agreement, the parties agree to first try to resolve the dispute with the help of a mutually agreed-upon mediator in San Diego County. Any costs and fees other than attorneys' fees associated with the mediation shall be shared equally by the parties. If it proves impossible to arrive at a mutually satisfactory

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solution through mediation, the parties agree to submit the dispute to a mutually agreed-upon arbitrator in San Diego County. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction to do so. Costs of arbitration, including attorneys' fees, will be allocated by the arbitrator.

SECTION 15. LIMITED LIABILITY. This provision allocates the risks under this Agreement between Independent Contractor and PVCS. Independent Contractor's pricing reflects the allocation of risk and limitation of liability specified below. However, Independent Contractor shall remain liable for bodily injury or personal property damage resulting from grossly negligent or willful actions of Independent Contractor or Independent Contractor's employees or agents while on PVCS's premises to the extent such actions or omissions were not caused by PVCS. NEITHER PARTY TO THIS AGREEMENT SHALL BE LIABLE FOR THE OTHER'S LOST PROFITS, OR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, WHETHER IN AN ACTION IN CONTRACT OR TORT, EVEN IF THE PARTY HAS BEEN ADVISED BY THE OTHER PARTY OF THE POSSIBILITY OF SUCH DAMAGES.

SECTION 16. NOTICES. All notices and other communications in connection with this Agreement shall be in writing and shall be considered given as follows:

(a) When delivered personally to the recipient's address as stated on this Agreement;

(b) Three days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated on this Agreement, or

(c) When sent by fax to the last fax number of the recipient known to the person giving notice.

Notice is effective upon receipt provided that a duplicate copy of the notice is promptly given by first class mail, or the recipient delivers a written confirmation of receipt.

If to Independent Contractor:	If to PVCS:
Lisa Turner, LCSW	Erin Gorence
1002 East Grand Ave.	3670 Ocean Ranch Boulevard
Escondido, CA 92025	Oceanside CA 92056

SECTION 17. NO PARTNERSHIP. This Agreement does not create a partnership relationship. Neither party has authority to enter into contracts on the other's behalf.

SECTION 18. INTERPRETATION AND OPPORTUNITY FOR COUNSEL. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.

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SECTION 19. APPLICABLE LAW. This Agreement will be governed by the laws of the State of California.

SIGNATURES

ON BEHALF OF PVCS:

DocuSigned by:
0A3C2822BC1947B...

Erin Gorence
Title: Executive Director
Date: 5/5/2025

INDEPENDENT CONTRACTOR:

PALOMAR FAMILY COUNSELING SERVICE, INC.

DocuSigned by:
Lisa Turner
D3FF8AE038E34EB...

Lisa Turner, LCSW, Executive Director

Taxpayer ID Number: 33-0629248

Date: 4/24/2025

Docusign Envelope ID: B5D9072F-0AB4-48A3-9CF3-978FD2671283

Attachment A
Scope of Services

Independent Contractor will provide counseling, record keeping, supervision and consultation for

1. 24 hours per week from July 1, 2025 to August 12, 2025;
2. 32 hours per week from August 13, 2025 through May 21, 2026; and
3. Between August 13, 2025 and May 21, 2026, up to 8 additional hours may be provided weekly as mutually agreed upon between the parties.

PVCS shall refer students with behavioral, social, and emotional concerns to Independent Contractor, Palomar Family Counseling Service, Inc.

The scheduled hours of work will be determined by mutual agreement.

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
APRIL 1-30, 2025

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order Number
033984	Total Education Solutions	4/1/2025	$ 877.50	Speech therapy services	6200	$ 877.50	0000002317
033985	Instructure, Inc	4/1/2025	$ 1,601.00	Transcript - Verification Svcs	6200	$ 1,601.00	0000002323
033986	SOUTH COUNTY PEST CONTROL, INC	4/1/2025	$ 90.00	Pest Control - Both Campuses	6200	$ 90.00	0000002171
033987	MV MEDICAL CTR MASTER ASSOC	4/1/2025	$ 1,352.00	Prop Assoc Fees Moreno Valley	6200	$ 1,352.00	0000002174
033988	PACIFIC VIEW CHARTER SCHOOL	4/1/2025	$ 12,355.89	MV Mortgage	6200	$ 12,355.89	
034067	WASTE MANAGEMENT	4/3/2025	$ 234.08	Trash & recycle collection	6200	$ 234.08	0000002146
034228	Pediatric Therapy Services, LLC	4/7/2025		PHYSICAL THERAPY (PT)	6200	$ 109.00	0000002219
034228	Pediatric Therapy Services, LLC	4/7/2025	$ 5,929.00	ED. SPECIALIST	6200	$ 5,820.00	0000002219
034229	Amazon.com Sales, Inc.	4/7/2025		High School dance supplies	6200	$ 462.13	0000002335
034229	Amazon.com Sales, Inc.	4/7/2025		High School dance supplies	6200	$ 10.81	0000002335
034229	Amazon.com Sales, Inc.	4/7/2025	$ 553.97	Instructional supplies	6200	$ 81.03	0000002203
034230	New Direction Solutions, LLC	4/7/2025	$ 353.08	Speech therapy	6200	$ 353.08	0000002332
034231	NANPOR SECURITY SERVICES	4/7/2025	$ 3,268.00	Campus Security Guard-Oside	6200	$ 3,268.00	0000002184
034358	Total Education Solutions	4/9/2025		OCCUPATIONAL THERAPY (OT)	6200	$ 130.00	0000002222
034358	Total Education Solutions	4/9/2025	$ 2,762.50	TES SPEECH SERVICES	6200	$ 2,632.50	0000002317
034359	GoTo Technologies USA, Inc	4/9/2025		Phones for Moreno Valley	6200	$ 272.80	0000002159
034359	GoTo Technologies USA, Inc	4/9/2025	$ 1,162.99	Phones for Oceanside	6200	$ 890.19	0000002159
034360	Amazon.com Sales, Inc.	4/9/2025		ERGO and Operations Supplies	6200	$ 12.97	0000002201
034360	Amazon.com Sales, Inc.	4/9/2025	$ 150.84	INSTRUCTIONAL SUPPLIES	6200	$ 137.87	0000002203
034361	New Direction Solutions, LLC	4/9/2025	$ 282.46	Speech therapy	6200	$ 282.46	0000002332
034362	YOUNG, MINNEY & CORR, LLP	4/9/2025	$ 1,684.50	Legal Counsel	6200	$ 1,684.50	0000002177
034363	NANPOR SECURITY SERVICES	4/9/2025	$ 2,924.00	Campus Security Guard-Oside	6200	$ 2,924.00	0000002184
034726	Amazon.com Sales, Inc.	4/21/2025		Instructional supplies	6200	$ 17.31	0000002220
034726	Amazon.com Sales, Inc.	4/21/2025		Instructional supplies	6200	$ 37.26	0000002203
034726	Amazon.com Sales, Inc.	4/21/2025		Instructional supplies	6200	$ 10.60	0000002203
034726	Amazon.com Sales, Inc.	4/21/2025		Fit and Fun Day	6200	$ 222.79	0000002343
034726	Amazon.com Sales, Inc.	4/21/2025		Instructional supplies	6200	$ 45.19	0000002203
034726	Amazon.com Sales, Inc.	4/21/2025		ERGO and Operations Supplies	6200	$ 35.56	0000002201
034726	Amazon.com Sales, Inc.	4/21/2025		Laminating Supplies - MV	6200	$ 54.40	0000002340
034726	Amazon.com Sales, Inc.	4/21/2025	$ 489.24	FIT & FUN DAY	6200	$ 66.13	0000002343
034727	Patch Media	4/21/2025		Digital advertising	6200	$ 1,000.00	0000002294
034727	Patch Media	4/21/2025	$ 2,000.00	Digital advertising	6200	$ 1,000.00	0000002294
034728	All County Fire, Inc	4/21/2025	$ 911.65	Fire Extinguisher Svc-Oside	6200	$ 911.65	0000002357
034729	SOUTH COUNTY PEST CONTROL, INC	4/21/2025	$ 140.00	Pest Control - Both Campuses	6200	$ 140.00	0000002171

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
APRIL 1-30, 2025

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order Number
034804	Pediatric Therapy Services, LLC	4/23/2025		PHYSICAL THERAPY (PT)	6200	$ 27.25	0000002219
034804	Pediatric Therapy Services, LLC	4/23/2025	$ 7,302.25	ED. SPECIALIST	6200	$ 7,275.00	0000002219
034805	Amazon.com Sales, Inc.	4/23/2025		ERGO and Operations Supplies	6200	$ 86.60	0000002201
034805	Amazon.com Sales, Inc.	4/23/2025	$ 95.83	ERGO and Operations Supplies	6200	$ 9.23	0000002201
034806	New Direction Solutions, LLC	4/23/2025	$ 317.77	RELATED SERVICES	6200	$ 317.77	0000002332
034807	NANPOR SECURITY SERVICES	4/23/2025		Campus Security Guard-Oside	6200	$ 3,225.00	0000002184
034807	NANPOR SECURITY SERVICES	4/23/2025	$ 6,837.00	Campus Security Guard-Oside	6200	$ 3,612.00	0000002184
034808	PACIFIC VIEW CHARTER SCHOOL	4/23/2025	$ 18,130.94	Oceanside Mortgage	6200	$ 18,130.94	
035023	Total Education Solutions	4/28/2025		TES SPEECH SERVICES	6200	$ 2,860.00	0000002317
035023	Total Education Solutions	4/28/2025		OCCUPATIONAL THERAPY (OT)	6200	$ 195.00	0000002222
035023	Total Education Solutions	4/28/2025	$ 4,225.00	TES SPEECH SERVICES	6200	$ 1,170.00	0000002317
035024	MV MEDICAL CTR MASTER ASSOC	4/28/2025	$ 1,352.00	Prop Assoc Fees Moreno Valley	6200	$ 1,352.00	0000002174
035025	NANPOR SECURITY SERVICES	4/28/2025	$ 1,376.00	GRADUATION SECURITY	6200	$ 1,376.00	0000002348
035282	Amazon.com Sales, Inc.	4/30/2025	$ 29.42	INSTRUCTIONAL SUPPLIES	6200	$ 29.42	0000002203
035283	PACIFIC VIEW CHARTER SCHOOL	4/30/2025	$ 12,355.89	MV Mortgage	6200	$ 12,355.89	
14278397	U.S. Bank	4/3/2025		Student supplies	6200	$ 568.94	0000002156
14278397	U.S. Bank	4/3/2025		MV - Janitorial Supplies	6200	$ 79.92	0000002158
14278397	U.S. Bank	4/3/2025		Kahoot teacher licenses	6200	$ 1,025.43	0000002344
14278397	U.S. Bank	4/3/2025		Graduation/Promotion Supplies	6200	$ 211.61	0000002341
14278397	U.S. Bank	4/3/2025		Ed puzzle middle school	6200	$ 13.50	0000002328
14278397	U.S. Bank	4/3/2025		COC networking event	6200	$ 25.00	0000002271
14278397	U.S. Bank	4/3/2025		Car Expenses-Gas & Maintenance	6200	$ 254.53	0000002241
14278397	U.S. Bank	4/3/2025		Instructional supplies	6200	$ 375.53	0000002207
14278397	U.S. Bank	4/3/2025		CCSA Conference Travel Expense	6200	$ 2,297.42	0000002319
14278397	U.S. Bank	4/3/2025		SPED Student Nutrition - MV	6200	$ 227.90	0000002190
14278397	U.S. Bank	4/3/2025		Student Nutrition - MV	6200	$ 911.60	0000002190
14278397	U.S. Bank	4/3/2025		MV SPED Student Postage 11%	6200	$ 33.00	0000002187
14278397	U.S. Bank	4/3/2025		MV Admin Postage 34%	6200	$ 99.00	0000002187
14278397	U.S. Bank	4/3/2025		MV Stamps.com Service Fee	6200	$ 29.99	0000002187
14278397	U.S. Bank	4/3/2025		MV Postage Supplies	6200	$ 18.31	0000002187
14278397	U.S. Bank	4/3/2025		Oceanside- SPED Postage 11%	6200	$ 66.00	0000002186
14278397	U.S. Bank	4/3/2025		Oceanside- Admin Postage 33%	6200	$ 198.00	0000002186
14278397	U.S. Bank	4/3/2025		Oceanside- Student Postage 56%	6200	$ 336.00	0000002186
14278397	U.S. Bank	4/3/2025		MV Student Postage 55%	6200	$ 168.00	0000002187

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
APRIL 1-30, 2025

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order Number
14278397	U.S. Bank	4/3/2025		Oceanside Stamps.com Service F	6200	$ 29.99	0000002186
14278397	U.S. Bank	4/3/2025		Oside - Costco Admin Supplies	6200	$ 125.49	0000002175
14278397	U.S. Bank	4/3/2025		Instructional supplies	6200	$ 836.66	0000002136
14278397	U.S. Bank	4/3/2025		Google Ads	6200	$ 165.53	0000002139
14278397	U.S. Bank	4/3/2025	$ 9,198.84	Oceanside - Janitorial Supplie	6200	$ 1,101.49	0000002158
14278398	Energo Electric LLC	4/3/2025	$ 4,365.00	Emergency light services - Oce	6200	$ 4,365.00	0000002249
14278399	Top Notch Catering	4/3/2025		Student Nutrition Food - Sped	6200	$ 2,586.32	0000002191
14278399	Top Notch Catering	4/3/2025	$ 12,931.60	Student Nutrition Food - Gen E	6200	$ 10,345.28	0000002191
14278400	Whitehouse CPAs, Inc	4/3/2025	$ 10,750.00	Back Office Services	6200	$ 10,750.00	0000002127
14278401	Rebecca Koos	4/3/2025	$ 82.32	Employee Mileage Reimbursement	6200	$ 82.32	
14278402	WestEd	4/3/2025	$ 356.40	CALIFORNIA HEALTH KIDS SURVEY	6200	$ 356.40	0000002347
14278403	ADT SECURITY SERVICES	4/3/2025	$ 77.36	ADT SECURITY SYS MV	6200	$ 77.36	0000002160
14278404	MORENO VALLEY UTILITY	4/3/2025	$ 246.08	Electricity	6200	$ 246.08	0000002147
14278405	NATIONAL BENEFIT SERVICES, LLC	4/3/2025	$ 79.00	Admin Fees for Cafe 125	6200	$ 79.00	0000002181
14278406	LORI BENTLEY	4/3/2025	$ 891.28	COBRA cancelation reimbursement	6200	$ 891.28	
14278407	RONALD LARRY HOLDEN	4/3/2025	$ 2,600.00	Janitorial Services	6200	$ 2,600.00	0000002124
14278408	FRONTIER	4/3/2025		SpEd - Student Internet 30%	6200	$ 41.03	0000002145
14278408	FRONTIER	4/3/2025		Admin - Internet Services 18%	6200	$ 24.62	0000002145
14278408	FRONTIER	4/3/2025	$ 136.76	Student - Internet Services 52	6200	$ 71.11	0000002145
14279646	T-Mobile USA Inc	4/7/2025	$ 34.53	Student phone	6200	$ 34.53	0000002261
14279647	BSP West, LLC DBA Pictures with Class	4/7/2025		Grad photo sitting fee	6200	$ 475.00	0000002349
14279647	BSP West, LLC DBA Pictures with Class	4/7/2025	$ 555.00	Grad photo sitting fee	6200	$ 80.00	0000002349
14279648	ASHLEY'S PARTY RENTALS	4/7/2025		Graduation chair rental	6200	$ 2,132.10	0000002316
14279648	ASHLEY'S PARTY RENTALS	4/7/2025	$ 3,263.24	Promotion rental	6200	$ 1,131.14	0000002350
14279649	SAN DIEGO GAS & ELECTRIC	4/7/2025	$ 3,867.39	O'side Electricity	6200	$ 3,867.39	0000002150
14281419	BAY ALARM	4/10/2025		Bay Alarm Security Oceanside	6200	$ 286.85	
14281419	BAY ALARM	4/10/2025		Bay Alarm Security Oceanside	6200	$ 334.78	0000002216
14281419	BAY ALARM	4/10/2025		Bay Alarm Security Oceanside	6200	$ 167.39	
14281419	BAY ALARM	4/10/2025	$ 1,362.72	BAY ALARM FIRE OCEANSIDE	6200	$ 573.70	0000002209
14283923	Specialized Therapy Services, Inc	4/17/2025		HEALTH PLANS/NURSING	6200	$ 276.45	0000002218
14283923	Specialized Therapy Services, Inc	4/17/2025		AUDIOLOGY/DHH	6200	$ 302.50	0000002218
14283923	Specialized Therapy Services, Inc	4/17/2025		ERMHS	6200	$ 3,087.50	0000002218
14283923	Specialized Therapy Services, Inc	4/17/2025		OCCUPATIONAL THERAPY (OT)	6200	$ 630.00	0000002218
14283923	Specialized Therapy Services, Inc	4/17/2025	$ 4,345.75	VISION (VI)	6200	$ 49.30	0000002218

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT LISTING
APRIL 1-30, 2025

Warrant ID	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order Number
14283924	COX BUSINESS SERVICES	4/17/2025		Admin 15%	6200	$ 74.32	0000002167
14283924	COX BUSINESS SERVICES	4/17/2025	$ 495.44	Student 85%	6200	$ 421.12	0000002167
14283925	Cintas Fire Protection	4/17/2025	$ 1,577.10	Emergency light inspections - MV	6200	$ 1,577.10	0000002346
14284986	Cordata Shredding	4/21/2025	$ 160.54	Off-Site Secure Storage	6200	$ 160.54	0000002180
14284987	Specialized Therapy Services, Inc	4/21/2025		AUDIOLOGY/DHH	6200	$ 385.00	0000002218
14284987	Specialized Therapy Services, Inc	4/21/2025		VISION (VI)	6200	$ 72.50	0000002218
14284987	Specialized Therapy Services, Inc	4/21/2025		OCCUPATIONAL THERAPY (OT)	6200	$ 884.70	0000002218
14284987	Specialized Therapy Services, Inc	4/21/2025		HEALTH PLANS/NURSING	6200	$ 353.40	0000002218
14284987	Specialized Therapy Services, Inc	4/21/2025	$ 5,020.60	ERMHS	6200	$ 3,325.00	0000002218
14284988	DJ Extreme	4/21/2025	$ 3,000.00	GRADUATION SOUND	6200	$ 3,000.00	0000002339
14284989	AKA Enterprises LLC	4/21/2025	$ 300.00	Canine Search Service	6200	$ 300.00	0000002285
14284990	Nextstar Media, Inc	4/21/2025		KUSI NEWS	6200	$ 1,500.00	0000002280
14284990	Nextstar Media, Inc	4/21/2025		KUSI NEWS	6200	$ 500.00	0000002280
14284990	Nextstar Media, Inc	4/21/2025		KUSI NEWS	6200	$ 1,000.00	0000002280
14284990	Nextstar Media, Inc	4/21/2025	$ 3,650.00	KUSI NEWS	6200	$ 650.00	0000002280
14284991	A PLUS CHARTER CONSULTING	4/21/2025	$ 9,750.00	Membership Fees	6200	$ 9,750.00	
14284992	AT&T MOBILITY	4/21/2025	$ 450.80	Cell Phone Services	6200	$ 450.80	0000002178
14284993	COX BUSINESS SERVICES	4/21/2025	$ 281.16	COX VIDEO SECURITY	6200	$ 281.16	0000002164
14284994	SPARKLETTS & SIERRA SPRINGS	4/21/2025		Bottled Water Service-both cam	6200	$ 363.63	0000002173
14284994	SPARKLETTS & SIERRA SPRINGS	4/21/2025	$ 404.02	Bottled Water Service-both cam	6200	$ 40.39	0000002173
14284995	KONICA MINOLTA BUS. SOLUTIONS	4/21/2025		MV Copier - Student Fees 75%	6200	$ 98.44	0000002179
14284995	KONICA MINOLTA BUS. SOLUTIONS	4/21/2025	$ 131.25	MV Copier - Admin Fees 25%	6200	$ 32.81	0000002179
14286782	Hanna Plumbing	4/24/2025	$ 140.00	Plumbing service - Oceanside	6200	$ 140.00	0000002247
14286783	City of Vista	4/24/2025	$ 388.50	SPORTS FIELD RENTALS	6200	$ 388.50	0000002256
14286784	North County Student Transportation	4/24/2025	$ 1,146.25	TRANSPORTATION HS ZOO FT	6200	$ 1,146.25	0000002362
14286785	EASTERN MUNICIPAL WATER DIST	4/24/2025	$ 334.97	MV Water Utility	6200	$ 334.97	0000002169
14286786	Cintas Fire Protection	4/24/2025	$ 747.00	CINTAS MV FIRE SPRINKLER	6200	$ 747.00	0000002163
14286787	VCC OCEAN RANCH CONDO. ASSOC.	4/24/2025	$ 6,506.00	Property Association Fees - Oc	6200	$ 6,506.00	0000002151
14288143	DJ Extreme	4/28/2025	$ 1,600.00	HIGH SCHOOL DANCE DJ	6200	$ 1,600.00	0000002330
14288144	PALOMAR FAMILY COUNSELING	4/28/2025	$ 12,911.25	PALOMAR COUNSELING	6200	$ 12,911.25	0000002155
			$ 195,282.95			$ 195,282.95	

PACIFIC VIEW CHARTER SCHOOL
A California Public School

www.pacificview.org

Classified– Non-Exempt
Job Description– Track 2 Instructional Aide

Description of Position:
The 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

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- 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.

Supervisor: Director of Student Services
EMPLOYEE ASSIGNED TO MORENO VALLEY – Site Supervisor

Work Year: ~~178~~ 180 Days

Board Approved: March 11, 2025 Effective 7/1/2025 **Amended:** May xx, 2025 Effective 7/1/2025

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PACIFIC VIEW CHARTER SCHOOL
2025-2026 EXECUTIVE LEADERSHIP SALARY
EFFECTIVE 7/1/2025

Work Year: 12 Month Pay

	Director of Curriculum & Instruction **232 Days- Certificated**			Director of Student Services **232 Days- Certificated**			Director of Business & Operations **237 Days- Classified** **FTE 0.9115**			
STEP	Annual	Per Diem	Hourly	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly
1	$ 120,375	$ 518.86	$ 64.86	$ 120,375	$ 518.86	$ 64.86	$ 134,903	$ 122,964	$ 518.86	$ 64.8571
2	$ 125,190	$ 539.61	$ 67.45	$ 125,190	$ 539.61	$ 67.45	$ 140,299	$ 127,882	$ 539.61	$ 67.4514
3	$ 130,197	$ 561.20	$ 70.15	$ 130,197	$ 561.20	$ 70.15	$ 145,911	$ 132,998	$ 561.20	$ 70.1494
4	$ 135,405	$ 583.64	$ 72.96	$ 135,405	$ 583.64	$ 72.96	$ 151,747	$ 138,318	$ 583.64	$ 72.9554
5	$ 140,821	$ 606.99	$ 75.87	$ 140,821	$ 606.99	$ 75.87	$ 157,817	$ 143,850	$ 606.99	$ 75.8736
6	$ 146,454	$ 631.27	$ 78.91	$ 146,454	$ 631.27	$ 78.91	$ 164,130	$ 149,604	$ 631.27	$ 78.9085
7	$ 152,312	$ 656.52	$ 82.06	$ 152,312	$ 656.52	$ 82.06	$ 170,695	$ 155,588	$ 656.52	$ 82.0649
8	$ 159,928	$ 689.35	$ 86.17	$ 159,928	$ 689.35	$ 86.17	$ 179,230	$ 163,368	$ 689.35	$ 86.1681
9	$ 163,127	$ 703.13	$ 87.89	$ 163,127	$ 703.13	$ 87.89	$ 182,814	$ 166,635	$ 703.13	$ 87.8915
10	$ 166,389	$ 717.19	$ 89.65	$ 166,389	$ 717.19	$ 89.65	$ 186,471	$ 169,968	$ 717.19	$ 89.6493
11	$ 169,717	$ 731.54	$ 91.44	$ 169,717	$ 731.54	$ 91.44	$ 190,200	$ 173,367	$ 731.54	$ 91.4423
12	$ 173,111	$ 746.17	$ 93.27	$ 173,111	$ 746.17	$ 93.27	$ 194,004	$ 176,835	$ 746.17	$ 93.2711
13	$ 176,573	$ 761.09	$ 95.14	$ 176,573	$ 761.09	$ 95.14	$ 197,884	$ 180,371	$ 761.09	$ 95.1366
14	$ 180,105	$ 776.31	$ 97.04	$ 180,105	$ 776.31	$ 97.04	$ 201,842	$ 183,979	$ 776.31	$ 97.0393
15	$ 183,707	$ 791.84	$ 98.98	$ 183,707	$ 791.84	$ 98.98	$ 205,879	$ 187,658	$ 791.84	$ 98.9801
16	$ 187,381	$ 807.68	$ 100.96	$ 187,381	$ 807.68	$ 100.96	$ 209,996	$ 191,411	$ 807.68	$ 100.9597
17	$ 191,129	$ 823.83	$ 102.98	$ 191,129	$ 823.83	$ 102.98	$ 214,196	$ 195,240	$ 823.83	$ 102.9789
18	$ 194,951	$ 840.31	$ 105.04	$ 194,951	$ 840.31	$ 105.04	$ 218,480	$ 199,145	$ 840.31	$ 105.0385
19	$ 198,850	$ 857.11	$ 107.14	$ 198,850	$ 857.11	$ 107.14	$ 222,850	$ 203,127	$ 857.11	$ 107.1392
20	$ 202,827	$ 874.26	$ 109.28	$ 202,827	$ 874.26	$ 109.28	$ 227,307	$ 207,190	$ 874.26	$ 109.2820
21	$ 206,884	$ 891.74	$ 111.47	$ 206,884	$ 891.74	$ 111.47	$ 231,853	$ 211,334	$ 891.74	$ 111.4677

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Stipends for Advanced Degrees/ Additional Work Assignments

Masters Degree	$ 2,000.00
Doctorate Degree	$ 3,500.00
Interim Site Supervisor	$ 5,000.00
WASC Facilitator	$ 5,000.00
Construction Project	$ 5,000.00

Board Approved:	6/18/2019		
Amended:	8/20/2019	5/18/2021	6/18/2024
	11/19/2019	3/15/2022	3/11/2025
	5/19/2020	2/7/2023	
	9/10/2020	6/20/2023	
	2/16/2021	3/12/2024	

NOTE:

- *Salaries will be prorated in accordance with the specified rates of late hires and will be contingent upon the Employee's continued employment or active status throughout the entire year.*
- *FTE is based on the 2080 hours.*

PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED CONFIDENTIAL SALARY
EFFECTIVE 7/1/2025

Work Year: 237 Days 12 Month Pay

	HR & Business Services Coordinator FTE 0.9115				Technology Technician FTE 0.9115				Fiscal & Operations Coordinator FTE 0.9115			
STEP	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly
1	$ 89,489	$ 81,569	$ 344.19	$ 43.0236	$ 77,198	$ 70,366	$ 296.92	$ 37.1145	$ 119,120	$ 108,578	$ 458.15	$ 57.2693
2	$ 93,069	$ 84,832	$ 357.96	$ 44.7446	$ 80,286	$ 73,181	$ 308.79	$ 38.5990	$ 123,885	$ 112,921	$ 476.48	$ 59.5600
3	$ 96,791	$ 88,225	$ 372.27	$ 46.5343	$ 83,497	$ 76,108	$ 321.14	$ 40.1430	$ 128,840	$ 117,438	$ 495.54	$ 61.9424
4	$ 100,663	$ 91,754	$ 387.17	$ 48.3957	$ 86,837	$ 79,152	$ 333.99	$ 41.7487	$ 133,994	$ 122,135	$ 515.36	$ 64.4201
5	$ 104,690	$ 95,425	$ 402.65	$ 50.3315	$ 90,311	$ 82,318	$ 347.35	$ 43.4187	$ 139,354	$ 127,021	$ 535.98	$ 66.9969
6	$ 108,877	$ 99,242	$ 418.76	$ 52.3448	$ 93,923	$ 85,611	$ 361.24	$ 45.1554	$ 144,928	$ 132,102	$ 557.41	$ 69.6768
7	$ 113,232	$ 103,211	$ 435.51	$ 54.4386	$ 97,680	$ 89,036	$ 375.69	$ 46.9616	$ 150,725	$ 137,386	$ 579.71	$ 72.4639
8	$ 118,894	$ 108,372	$ 457.28	$ 57.1605	$ 102,564	$ 93,487	$ 394.48	$ 49.3097	$ 158,261	$ 144,255	$ 608.70	$ 76.0871
9	$ 121,272	$ 110,539	$ 466.43	$ 58.3037	$ 104,616	$ 95,357	$ 402.37	$ 50.2959	$ 161,426	$ 147,140	$ 620.87	$ 77.6088
10	$ 123,697	$ 112,750	$ 475.76	$ 59.4698	$ 106,708	$ 97,264	$ 410.41	$ 51.3018	$ 164,655	$ 150,083	$ 633.29	$ 79.1610
11	$ 126,171	$ 115,005	$ 485.27	$ 60.6592	$ 108,842	$ 99,209	$ 418.62	$ 52.3279	$ 167,948	$ 153,085	$ 645.95	$ 80.7442
12	$ 128,695	$ 117,305	$ 494.98	$ 61.8724	$ 111,019	$ 101,194	$ 427.00	$ 53.3744	$ 171,307	$ 156,146	$ 658.87	$ 82.3591
13	$ 131,268	$ 119,651	$ 504.88	$ 63.1098	$ 113,239	$ 103,218	$ 435.54	$ 54.4419	$ 174,733	$ 159,269	$ 672.05	$ 84.0063
14	$ 133,894	$ 122,044	$ 514.98	$ 64.3720	$ 115,504	$ 105,282	$ 444.25	$ 55.5308	$ 178,228	$ 162,455	$ 685.49	$ 85.6864
15	$ 136,572	$ 124,485	$ 525.28	$ 65.6595	$ 117,814	$ 107,388	$ 453.13	$ 56.6414	$ 181,792	$ 165,704	$ 699.20	$ 87.4001
16	$ 139,303	$ 126,975	$ 535.78	$ 66.9727	$ 120,170	$ 109,535	$ 462.19	$ 57.7742	$ 185,428	$ 169,018	$ 713.19	$ 89.1481
17	$ 142,089	$ 129,514	$ 546.50	$ 68.3121	$ 122,574	$ 111,726	$ 471.44	$ 58.9297	$ 189,137	$ 172,398	$ 727.45	$ 90.9311
18	$ 144,931	$ 132,105	$ 557.43	$ 69.6784	$ 125,025	$ 113,960	$ 480.87	$ 60.1083	$ 192,920	$ 175,846	$ 742.00	$ 92.7497
19	$ 147,830	$ 134,747	$ 568.58	$ 71.0719	$ 127,526	$ 116,240	$ 490.48	$ 61.3104	$ 196,778	$ 179,363	$ 756.84	$ 94.6047
20	$ 150,786	$ 137,442	$ 579.95	$ 72.4934	$ 130,076	$ 118,564	$ 500.29	$ 62.5367	$ 200,714	$ 182,950	$ 771.97	$ 96.4968
21	$ 153,802	$ 140,190	$ 591.55	$ 73.9432	$ 132,678	$ 120,936	$ 510.30	$ 63.7874	$ 204,728	$ 186,609	$ 787.41	$ 98.4268
22	$ 156,878	$ 142,994	$ 603.38	$ 75.4221	$ 135,331	$ 123,354	$ 520.51	$ 65.0631	$ 208,822	$ 190,342	$ 803.16	$ 100.3953

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Annual Stipends for Advanced Degrees

Masters	$2,000
Doctorate	$3,500

Board Approved: 6/18/2019

Amended: 8/20/2019, 11/19/2019, 5/19/2020, 9/10/2020, 5/18/2021, 5/25/2022, 4/18/2023, 6/20/2023, 3/12/2024, 6/18/2024, 3/11/2025, 5/xx/2025

NOTE:

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- *FTE is based on the 2080 hours.*

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PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED SALARY SCHEDULE
EFFECTIVE 07/01/2025

12 Month Pay

	College Liasion **219 Days** **FTE 0.8423**				Office Clerk **224 Days** **FTE 0.8615**				Office Clerk Bilingual **224 Days** **FTE 0.8615**			
STEP	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly
1	$ 60,588	$ 51,033	$ 233.03	$ 29.1289	$ 41,600	$ 35,838	$ 160.00	$ 20.0000	$ 47,198	$ 40,661	$ 181.53	$ 22.6915
2	$ 63,012	$ 53,075	$ 242.35	$ 30.2941	$ 43,264	$ 37,272	$ 166.40	$ 20.8000	$ 49,086	$ 42,288	$ 188.79	$ 23.5992
3	$ 65,532	$ 55,198	$ 252.05	$ 31.5058	$ 44,995	$ 38,763	$ 173.06	$ 21.6320	$ 51,050	$ 43,979	$ 196.35	$ 24.5432
4	$ 68,153	$ 57,406	$ 262.13	$ 32.7661	$ 46,794	$ 40,313	$ 179.98	$ 22.4973	$ 53,092	$ 45,738	$ 204.20	$ 25.5249
5	$ 70,880	$ 59,702	$ 272.61	$ 34.0767	$ 48,666	$ 41,926	$ 187.18	$ 23.3972	$ 55,215	$ 47,568	$ 212.37	$ 26.5459
6	$ 73,715	$ 62,090	$ 283.52	$ 35.4398	$ 50,613	$ 43,603	$ 194.66	$ 24.3331	$ 57,424	$ 49,471	$ 220.86	$ 27.6077
7	$ 76,663	$ 64,573	$ 294.86	$ 36.8574	$ 52,637	$ 45,347	$ 202.45	$ 25.3064	$ 59,721	$ 51,450	$ 229.70	$ 28.7120
8	$ 80,496	$ 67,802	$ 309.60	$ 38.7002	$ 55,269	$ 47,614	$ 212.57	$ 26.5717	$ 62,707	$ 54,022	$ 241.18	$ 30.1476
9	$ 82,106	$ 69,158	$ 315.79	$ 39.4742	$ 56,375	$ 48,567	$ 216.83	$ 27.1031	$ 63,961	$ 55,103	$ 246.00	$ 30.7506
10	$ 83,749	$ 70,541	$ 322.11	$ 40.2637	$ 57,502	$ 49,538	$ 221.16	$ 27.6452	$ 65,240	$ 56,205	$ 250.92	$ 31.3656
11	$ 85,423	$ 71,952	$ 328.55	$ 41.0690	$ 58,652	$ 50,529	$ 225.58	$ 28.1981	$ 66,545	$ 57,329	$ 255.94	$ 31.9929
12	$ 87,132	$ 73,391	$ 335.12	$ 41.8904	$ 59,825	$ 51,539	$ 230.10	$ 28.7621	$ 67,876	$ 58,475	$ 261.06	$ 32.6328
13	$ 88,875	$ 74,859	$ 341.83	$ 42.7282	$ 61,022	$ 52,570	$ 234.70	$ 29.3373	$ 69,234	$ 59,645	$ 266.28	$ 33.2854
14	$ 90,652	$ 76,356	$ 348.66	$ 43.5827	$ 62,242	$ 53,622	$ 239.39	$ 29.9240	$ 70,618	$ 60,838	$ 271.61	$ 33.9511
15	$ 92,465	$ 77,883	$ 355.64	$ 44.4544	$ 63,487	$ 54,694	$ 244.18	$ 30.5225	$ 72,031	$ 62,054	$ 277.04	$ 34.6301
16	$ 94,314	$ 79,441	$ 362.75	$ 45.3435	$ 64,757	$ 55,788	$ 249.06	$ 31.1330	$ 73,471	$ 63,295	$ 282.58	$ 35.3227
17	$ 96,201	$ 81,030	$ 370.00	$ 46.2504	$ 66,052	$ 56,904	$ 254.05	$ 31.7556	$ 74,941	$ 64,561	$ 288.23	$ 36.0292
18	$ 98,125	$ 82,650	$ 377.40	$ 47.1754	$ 67,373	$ 58,042	$ 259.13	$ 32.3908	$ 76,439	$ 65,853	$ 294.00	$ 36.7498
19	$ 100,087	$ 84,303	$ 384.95	$ 48.1189	$ 68,720	$ 59,202	$ 264.31	$ 33.0386	$ 77,968	$ 67,170	$ 299.88	$ 37.4848
20	$ 102,089	$ 85,990	$ 392.65	$ 49.0812	$ 70,095	$ 60,387	$ 269.59	$ 33.6993	$ 79,528	$ 68,513	$ 305.88	$ 38.2345
21	$ 104,131	$ 87,709	$ 400.50	$ 50.0629	$ 71,497	$ 61,594	$ 274.99	$ 34.3733	$ 81,118	$ 69,883	$ 311.99	$ 38.9992

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NOTE:

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- *FTE is based on the 2080 hours.*

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PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED SALARY SCHEDULE
EFFECTIVE 07/01/2025

12 Month Pay

	Registrar **224 Days** **FTE 0.8615**				Admin Assistant **224 Days** **FTE 0.8615**				Buss.Svcs Asst I **224 Days** **FTE 0.8615**			
STEP	2080 Days	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly
1	$ 60,540	$ 52,155	$ 232.85	$ 29.1058	$ 63,094	$ 54,356	$ 242.67	$ 30.3337	$ 49,665	$ 42,786	$ 191.02	$ 23.8772
2	$ 62,962	$ 54,241	$ 242.16	$ 30.2700	$ 65,618	$ 56,530	$ 252.38	$ 31.5471	$ 51,651	$ 44,497	$ 198.66	$ 24.8323
3	$ 65,480	$ 56,411	$ 251.85	$ 31.4808	$ 68,243	$ 58,791	$ 262.47	$ 32.8089	$ 53,717	$ 46,277	$ 206.60	$ 25.8256
4	$ 68,099	$ 58,668	$ 261.92	$ 32.7401	$ 70,972	$ 61,143	$ 272.97	$ 34.1213	$ 55,866	$ 48,128	$ 214.87	$ 26.8586
5	$ 70,823	$ 61,014	$ 272.40	$ 34.0497	$ 73,811	$ 63,588	$ 283.89	$ 35.4861	$ 58,101	$ 50,054	$ 223.46	$ 27.9330
6	$ 73,656	$ 63,455	$ 283.29	$ 35.4117	$ 76,764	$ 66,132	$ 295.24	$ 36.9056	$ 60,425	$ 52,056	$ 232.40	$ 29.0503
7	$ 76,602	$ 65,993	$ 294.63	$ 36.8281	$ 79,834	$ 68,777	$ 307.05	$ 38.3818	$ 62,842	$ 54,138	$ 241.70	$ 30.2123
8	$ 80,433	$ 69,293	$ 309.36	$ 38.6695	$ 83,826	$ 72,216	$ 322.41	$ 40.3009	$ 65,984	$ 56,845	$ 253.78	$ 31.7229
9	$ 82,041	$ 70,679	$ 315.54	$ 39.4429	$ 85,502	$ 73,660	$ 328.86	$ 41.1069	$ 67,303	$ 57,982	$ 258.86	$ 32.3574
10	$ 83,682	$ 72,092	$ 321.85	$ 40.2318	$ 87,212	$ 75,134	$ 335.43	$ 41.9291	$ 68,649	$ 59,141	$ 264.04	$ 33.0045
11	$ 85,356	$ 73,534	$ 328.29	$ 41.0364	$ 88,957	$ 76,636	$ 342.14	$ 42.7676	$ 70,022	$ 60,324	$ 269.32	$ 33.6646
12	$ 87,063	$ 75,005	$ 334.86	$ 41.8572	$ 90,736	$ 78,169	$ 348.98	$ 43.6230	$ 71,423	$ 61,531	$ 274.70	$ 34.3379
13	$ 88,804	$ 76,505	$ 341.55	$ 42.6943	$ 92,551	$ 79,732	$ 355.96	$ 44.4955	$ 72,851	$ 62,761	$ 280.20	$ 35.0247
14	$ 90,580	$ 78,035	$ 348.39	$ 43.5482	$ 94,402	$ 81,327	$ 363.08	$ 45.3854	$ 74,308	$ 64,017	$ 285.80	$ 35.7252
15	$ 92,392	$ 79,596	$ 355.35	$ 44.4191	$ 96,290	$ 82,953	$ 370.34	$ 46.2931	$ 75,794	$ 65,297	$ 291.52	$ 36.4397
16	$ 94,240	$ 81,187	$ 362.46	$ 45.3075	$ 98,215	$ 84,613	$ 377.75	$ 47.2189	$ 77,310	$ 66,603	$ 297.35	$ 37.1685
17	$ 96,124	$ 82,811	$ 369.71	$ 46.2137	$ 100,180	$ 86,305	$ 385.31	$ 48.1633	$ 78,857	$ 67,935	$ 303.29	$ 37.9118
18	$ 98,047	$ 84,467	$ 377.10	$ 47.1380	$ 102,183	$ 88,031	$ 393.01	$ 49.1266	$ 80,434	$ 69,294	$ 309.36	$ 38.6701
19	$ 100,008	$ 86,157	$ 384.65	$ 48.0807	$ 104,227	$ 89,792	$ 400.87	$ 50.1091	$ 82,042	$ 70,679	$ 315.55	$ 39.4435
20	$ 102,008	$ 87,880	$ 392.34	$ 49.0423	$ 106,311	$ 91,587	$ 408.89	$ 51.1113	$ 83,683	$ 72,093	$ 321.86	$ 40.2323
21	$ 104,048	$ 89,637	$ 400.19	$ 50.0232	$ 108,438	$ 93,419	$ 417.07	$ 52.1335	$ 85,357	$ 73,535	$ 328.30	$ 41.0370

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- *FTE is based on the 2080 hours.*

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PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED SALARY SCHEDULE
EFFECTIVE 07/01/2025

12 Month Pay

	Buss.Svcs Asst. II **224 Days** **FTE 0.8615**				Mrkting.& Comm.Eng Specialist* **224 Days** **FTE 0.8615**				Lead Inst. Aide Student Support Asst. **219 Days** **FTE 0.8423**			
STEP	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly
1	$ 63,094	$ 54,356	$ 242.67	$ 30.3337	$ 75,892	$ 65,381	$ 291.89	$ 36.4863	$ 64,507	$ 54,335	$ 248.11	$ 31.0132
2	$ 65,618	$ 56,530	$ 252.38	$ 31.5471	$ 78,927	$ 67,996	$ 303.57	$ 37.9457	$ 67,088	$ 56,508	$ 258.03	$ 32.2538
3	$ 68,243	$ 58,791	$ 262.47	$ 32.8089	$ 82,084	$ 70,716	$ 315.71	$ 39.4636	$ 69,771	$ 58,768	$ 268.35	$ 33.5439
4	$ 70,972	$ 61,143	$ 272.97	$ 34.1213	$ 85,368	$ 73,544	$ 328.34	$ 41.0421	$ 72,562	$ 61,119	$ 279.09	$ 34.8857
5	$ 73,811	$ 63,588	$ 283.89	$ 35.4861	$ 88,782	$ 76,486	$ 341.47	$ 42.6838	$ 75,465	$ 63,564	$ 290.25	$ 36.2811
6	$ 76,764	$ 66,132	$ 295.24	$ 36.9056	$ 92,334	$ 79,545	$ 355.13	$ 44.3911	$ 78,483	$ 66,106	$ 301.86	$ 37.7323
7	$ 79,834	$ 68,777	$ 307.05	$ 38.3818	$ 96,027	$ 82,727	$ 369.33	$ 46.1668	$ 81,623	$ 68,751	$ 313.93	$ 39.2416
8	$ 83,826	$ 72,216	$ 322.41	$ 40.3009	$ 100,828	$ 86,864	$ 387.80	$ 48.4751	$ 85,704	$ 72,188	$ 329.63	$ 41.2037
9	$ 85,502	$ 73,660	$ 328.86	$ 41.1069	$ 102,845	$ 88,601	$ 395.56	$ 49.4446	$ 87,418	$ 73,632	$ 336.22	$ 42.0278
10	$ 87,212	$ 75,134	$ 335.43	$ 41.9291	$ 104,902	$ 90,373	$ 403.47	$ 50.4335	$ 89,166	$ 75,105	$ 342.95	$ 42.8683
11	$ 88,957	$ 76,636	$ 342.14	$ 42.7676	$ 107,000	$ 92,180	$ 411.54	$ 51.4422	$ 90,949	$ 76,607	$ 349.81	$ 43.7257
12	$ 90,736	$ 78,169	$ 348.98	$ 43.6230	$ 109,140	$ 94,024	$ 419.77	$ 52.4710	$ 92,768	$ 78,139	$ 356.80	$ 44.6002
13	$ 92,551	$ 79,732	$ 355.96	$ 44.4955	$ 111,323	$ 95,904	$ 428.16	$ 53.5205	$ 94,624	$ 79,702	$ 363.94	$ 45.4922
14	$ 94,402	$ 81,327	$ 363.08	$ 45.3854	$ 113,549	$ 97,823	$ 436.73	$ 54.5909	$ 96,516	$ 81,296	$ 371.22	$ 46.4021
15	$ 96,290	$ 82,953	$ 370.34	$ 46.2931	$ 115,820	$ 99,779	$ 445.46	$ 55.6827	$ 98,447	$ 82,922	$ 378.64	$ 47.3301
16	$ 98,215	$ 84,613	$ 377.75	$ 47.2189	$ 118,136	$ 101,775	$ 454.37	$ 56.7963	$ 100,415	$ 84,580	$ 386.21	$ 48.2767
17	$ 100,180	$ 86,305	$ 385.31	$ 48.1633	$ 120,499	$ 103,810	$ 463.46	$ 57.9323	$ 102,424	$ 86,272	$ 393.94	$ 49.2423
18	$ 102,183	$ 88,031	$ 393.01	$ 49.1266	$ 122,909	$ 105,886	$ 472.73	$ 59.0909	$ 104,472	$ 87,997	$ 401.82	$ 50.2271
19	$ 104,227	$ 89,792	$ 400.87	$ 50.1091	$ 125,367	$ 108,004	$ 482.18	$ 60.2727	$ 106,562	$ 89,757	$ 409.85	$ 51.2316
20	$ 106,311	$ 91,587	$ 408.89	$ 51.1113	$ 127,875	$ 110,164	$ 491.83	$ 61.4782	$ 108,693	$ 91,552	$ 418.05	$ 52.2563
21	$ 108,438	$ 93,419	$ 417.07	$ 52.1335	$ 130,432	$ 112,367	$ 501.66	$ 62.7078	$ 110,867	$ 93,383	$ 426.41	$ 53.3014

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

* Exempt Employee Marketing & Community Engagement Specialist

NOTE:

- *Salaries will be prorated in accordance with the specified rates of late hires and will be contingent upon the Employee's continued employment or active status throughout the entire year.*
- *FTE is based on the 2080 hours.*

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PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED SALARY SCHEDULE
EFFECTIVE 07/01/2025

12 Month Pay

	Track 1 Inst. Aide/ Ed Spec IA **215 Days** **FTE 0.8269**				Track 2 Inst. Aide/ Ed Spec IA **180 Days** **FTE 0.6923**				Lead Instructional Aide **215 Days** **FTE 0.8269**			
STEP	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly	2080 Hours	Annual	Per Diem	Hourly
1	$ 41,600	$ 34,399	$ 160.00	$ 20.0000	$ 41,600	$ 28,800	$ 160.00	$ 20.0000	$ 47,424	$ 39,215	$ 182.40	$ 22.8002
2	$ 43,264	$ 35,775	$ 166.40	$ 20.8000	$ 43,264	$ 29,952	$ 166.40	$ 20.8000	$ 49,321	$ 40,784	$ 189.70	$ 23.7122
3	$ 44,995	$ 37,206	$ 173.06	$ 21.6320	$ 44,995	$ 31,150	$ 173.06	$ 21.6320	$ 51,294	$ 42,415	$ 197.29	$ 24.6607
4	$ 46,794	$ 38,694	$ 179.98	$ 22.4973	$ 46,794	$ 32,396	$ 179.98	$ 22.4973	$ 53,346	$ 44,112	$ 205.18	$ 25.6471
5	$ 48,666	$ 40,242	$ 187.18	$ 23.3972	$ 48,666	$ 33,692	$ 187.18	$ 23.3972	$ 55,480	$ 45,876	$ 213.38	$ 26.6730
6	$ 50,613	$ 41,852	$ 194.66	$ 24.3331	$ 50,613	$ 35,039	$ 194.66	$ 24.3331	$ 57,699	$ 47,711	$ 221.92	$ 27.7400
7	$ 52,637	$ 43,526	$ 202.45	$ 25.3064	$ 52,637	$ 36,441	$ 202.45	$ 25.3064	$ 60,007	$ 49,620	$ 230.80	$ 28.8496
8	$ 55,269	$ 45,702	$ 212.57	$ 26.5717	$ 55,269	$ 38,263	$ 212.57	$ 26.5717	$ 63,007	$ 52,101	$ 242.34	$ 30.2920
9	$ 56,375	$ 46,616	$ 216.83	$ 27.1031	$ 56,375	$ 39,028	$ 216.83	$ 27.1031	$ 64,268	$ 53,143	$ 247.18	$ 30.8979
10	$ 57,502	$ 47,548	$ 221.16	$ 27.6452	$ 57,502	$ 39,809	$ 221.16	$ 27.6452	$ 65,553	$ 54,206	$ 252.13	$ 31.5158
11	$ 58,652	$ 48,499	$ 225.58	$ 28.1981	$ 58,652	$ 40,605	$ 225.58	$ 28.1981	$ 66,864	$ 55,290	$ 257.17	$ 32.1461
12	$ 59,825	$ 49,469	$ 230.10	$ 28.7621	$ 59,825	$ 41,417	$ 230.10	$ 28.7621	$ 68,201	$ 56,396	$ 262.31	$ 32.7891
13	$ 61,022	$ 50,459	$ 234.70	$ 29.3373	$ 61,022	$ 42,245	$ 234.70	$ 29.3373	$ 69,565	$ 57,523	$ 267.56	$ 33.4448
14	$ 62,242	$ 51,468	$ 239.39	$ 29.9240	$ 62,242	$ 43,090	$ 239.39	$ 29.9240	$ 70,957	$ 58,674	$ 272.91	$ 34.1137
15	$ 63,487	$ 52,497	$ 244.18	$ 30.5225	$ 63,487	$ 43,952	$ 244.18	$ 30.5225	$ 72,376	$ 59,847	$ 278.37	$ 34.7960
16	$ 64,757	$ 53,547	$ 249.06	$ 31.1330	$ 64,757	$ 44,831	$ 249.06	$ 31.1330	$ 73,823	$ 61,044	$ 283.94	$ 35.4919
17	$ 66,052	$ 54,618	$ 254.05	$ 31.7556	$ 66,052	$ 45,728	$ 254.05	$ 31.7556	$ 75,300	$ 62,265	$ 289.61	$ 36.2018
18	$ 67,373	$ 55,711	$ 259.13	$ 32.3908	$ 67,373	$ 46,642	$ 259.13	$ 32.3908	$ 76,806	$ 63,511	$ 295.41	$ 36.9258
19	$ 68,720	$ 56,825	$ 264.31	$ 33.0386	$ 68,720	$ 47,575	$ 264.31	$ 33.0386	$ 78,342	$ 64,781	$ 301.31	$ 37.6643
20	$ 70,095	$ 57,961	$ 269.59	$ 33.6993	$ 70,095	$ 48,527	$ 269.59	$ 33.6993	$ 79,909	$ 66,076	$ 307.34	$ 38.4176
21	$ 71,497	$ 59,120	$ 274.99	$ 34.3733	$ 71,497	$ 49,497	$ 274.99	$ 34.3733	$ 81,507	$ 67,398	$ 313.49	$ 39.1860

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

NOTE:

- *Salaries will be prorated in accordance with the specified rates of late hires and will be contingent upon the Employee's continued employment or active status throughout the entire year.*
- *FTE is based on the 2080 hours.*

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PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED SALARY SCHEDULE
EFFECTIVE 07/01/2025

12 Month Pay

	Inst. Aide 1-1 **175 Days** **FTE 0.6730**				** Track 1 IA **208 Days**	** Track 2 IA **178 Days**						
STEP	2080 Hours	Annual	Per Diem	Hourly	Hourly	Hourly						
1	$ 45,120	$ 30,366	$ 173.54	$ 21.6922	$ 20.00	$ 20.00						
2	$ 46,925	$ 31,580	$ 180.48	$ 22.5599	$ 20.80	$ 20.80						
3	$ 48,802	$ 32,843	$ 187.70	$ 23.4623	$ 21.63	$ 21.63						
4	$ 50,754	$ 34,157	$ 195.21	$ 24.4007	$ 22.50	$ 22.50						
5	$ 52,784	$ 35,523	$ 203.01	$ 25.3768	$ 23.40	$ 23.40						
6	$ 54,895	$ 36,944	$ 211.13	$ 26.3918	$ 24.33	$ 24.33						
7	$ 57,091	$ 38,422	$ 219.58	$ 27.4475	$ 25.31	$ 25.31						
8	$ 59,945	$ 40,343	$ 230.56	$ 28.8199	$ 26.57	$ 26.57						
9	$ 61,144	$ 41,150	$ 235.17	$ 29.3963	$ 27.10	$ 27.10						
10	$ 62,367	$ 41,973	$ 239.87	$ 29.9842	$ 27.65	$ 27.65						
11	$ 63,615	$ 42,813	$ 244.67	$ 30.5839	$ 28.20	$ 28.20						
12	$ 64,887	$ 43,669	$ 249.56	$ 31.1956	$ 28.76	$ 28.76						
13	$ 66,185	$ 44,542	$ 254.56	$ 31.8195	$ 29.34	$ 29.34						
14	$ 67,508	$ 45,433	$ 259.65	$ 32.4559	$ 29.92	$ 29.92						
15	$ 68,858	$ 46,342	$ 264.84	$ 33.1050	$ 30.52	$ 30.52						
16	$ 70,236	$ 47,269	$ 270.14	$ 33.7671	$ 31.13	$ 31.13						
17	$ 71,640	$ 48,214	$ 275.54	$ 34.4424	$ 31.76	$ 31.76						
18	$ 73,073	$ 49,178	$ 281.05	$ 35.1313	$ 32.39	$ 32.39						
19	$ 74,535	$ 50,162	$ 286.67	$ 35.8339	$ 33.04	$ 33.04						
20	$ 76,025	$ 51,165	$ 292.40	$ 36.5506	$ 33.70	$ 33.70						
21	$ 77,546	$ 52,188	$ 298.25	$ 37.2816	$ 34.37	$ 34.37						

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

**Part time positions will be paid an hourly rate

NOTE:

- *Salaries will be prorated in accordance with the specified rates of late hires and will be contingent upon the Employee's continued employment or active status throughout the entire year.*
- *FTE is based on the 2080 hours.*

PACIFIC VIEW CHARTER SCHOOL
2025-2026 CLASSIFIED SALARY SCHEDULE
EFFECTIVE 07/01/2025

DRAFT

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Stipends for Advanced Degrees

Master Degree:	$ 2,000.00
Doctorate Degree:	$ 3,500.00

Stipends

Severely Disabled Premium	$ 3,500.00

Board Approved:	6/18/2019		
Revised:	7/16/2019	9/28/2022	5/xx/2025
	8/20/2019	5/18/2021	
	9/12/2019	7/20/2021	
	11/19/2019	10/18/2022	
	5/19/2020	1/17/2023	
	9/10/2020	6/20/2023	
	3/15/2022	3/12/2024	
	5/25/2022	6/18/2024	
	7/19/2022	3/11/2025	

PACIFIC VIEW CHARTER SCHOOL
2025-2026 CERTIFICATED SALARY
EFFECTIVE 7/1/2025

TRACK 2 SUPERVISORY TEACHER-GRADES TK-12/ EDUCATION SPECIALIST[2]/ TOSA

Work Year: 186 Days 12 Month Pay

	I-BA			II-BA+20			III-BA+40			IV-BA+60		
STEP	Annual	Per Diem	Hourly	Annual	Per Diem	Hourly	Annual	Per Diem	Hourly	Annual	Per Diem	Hourly
1	$ 52,537	$ 282.46	$ 35.31	$ 55,164	$ 296.58	$ 37.07	$ 57,923	$ 311.41	$ 38.93	$ 60,819	$ 326.98	$ 40.87
2	$ 54,639	$ 293.76	$ 36.72	$ 57,371	$ 308.45	$ 38.56	$ 60,239	$ 323.87	$ 40.48	$ 63,251	$ 340.06	$ 42.51
3	$ 56,825	$ 305.51	$ 38.19	$ 59,666	$ 320.78	$ 40.10	$ 62,649	$ 336.82	$ 42.10	$ 65,782	$ 353.66	$ 44.21
4	$ 59,098	$ 317.73	$ 39.72	$ 62,052	$ 333.62	$ 41.70	$ 65,155	$ 350.30	$ 43.79	$ 68,413	$ 367.81	$ 45.98
5	$ 61,461	$ 330.44	$ 41.30	$ 64,534	$ 346.96	$ 43.37	$ 67,761	$ 364.31	$ 45.54	$ 71,149	$ 382.52	$ 47.82
6	$ 63,920	$ 343.66	$ 42.96	$ 67,116	$ 360.84	$ 45.10	$ 70,472	$ 378.88	$ 47.36	$ 73,995	$ 397.82	$ 49.73
7	$ 66,477	$ 357.40	$ 44.68	$ 69,801	$ 375.27	$ 46.91	$ 73,291	$ 394.04	$ 49.25	$ 76,955	$ 413.74	$ 51.72
8	$ 69,136	$ 371.70	$ 46.46	$ 72,593	$ 390.28	$ 48.79	$ 76,222	$ 409.80	$ 51.22	$ 80,033	$ 430.29	$ 53.79
9	$ 71,901	$ 386.57	$ 48.32	$ 75,496	$ 405.89	$ 50.74	$ 79,271	$ 426.19	$ 53.27	$ 83,235	$ 447.50	$ 55.94
10	$ 74,777	$ 402.03	$ 50.25	$ 78,516	$ 422.13	$ 52.77	$ 82,442	$ 443.24	$ 55.40	$ 86,564	$ 465.40	$ 58.17
11	$ 78,516	$ 422.13	$ 52.77	$ 82,442	$ 443.24	$ 55.40	$ 86,564	$ 465.40	$ 58.17	$ 90,892	$ 488.67	$ 61.08
12	$ 80,086	$ 430.57	$ 53.82	$ 84,091	$ 452.10	$ 56.51	$ 88,295	$ 474.71	$ 59.34	$ 92,710	$ 498.44	$ 62.31
13	$ 81,688	$ 439.18	$ 54.90	$ 85,773	$ 461.14	$ 57.64	$ 90,061	$ 484.20	$ 60.52	$ 94,564	$ 508.41	$ 63.55
14	$ 83,322	$ 447.97	$ 56.00	$ 87,488	$ 470.37	$ 58.80	$ 91,862	$ 493.88	$ 61.74	$ 96,456	$ 518.58	$ 64.82
15	$ 84,988	$ 456.93	$ 57.12	$ 89,238	$ 479.77	$ 59.97	$ 93,700	$ 503.76	$ 62.97	$ 98,385	$ 528.95	$ 66.12
16	$ 86,688	$ 466.07	$ 58.26	$ 91,022	$ 489.37	$ 61.17	$ 95,574	$ 513.84	$ 64.23	$ 100,352	$ 539.53	$ 67.44
17	$ 88,422	$ 475.39	$ 59.42	$ 92,843	$ 499.16	$ 62.39	$ 97,485	$ 524.11	$ 65.51	$ 102,359	$ 550.32	$ 68.79
18	$ 90,190	$ 484.89	$ 60.61	$ 94,700	$ 509.14	$ 63.64	$ 99,435	$ 534.60	$ 66.82	$ 104,407	$ 561.33	$ 70.17
19	$ 91,994	$ 494.59	$ 61.82	$ 96,594	$ 519.32	$ 64.92	$ 101,423	$ 545.29	$ 68.16	$ 106,495	$ 572.55	$ 71.57
20	$ 93,834	$ 504.48	$ 63.06	$ 98,526	$ 529.71	$ 66.21	$ 103,452	$ 556.19	$ 69.52	$ 108,625	$ 584.00	$ 73.00
21	$ 95,711	$ 514.57	$ 64.32	$ 100,496	$ 540.30	$ 67.54	$ 105,521	$ 567.32	$ 70.91	$ 110,797	$ 595.68	$ 74.46

The Board may elect, in its sole discretion, to approve a bonus for all PVCS employees based upon the financial stability of the school, as well as, overall employee performance as it relates to the success and growth of PVCS as a whole.

Stipends

Masters	$ 2,000.00
Doctorate	$ 3,500.00
Department Chair	$1,200.00
Lead Teacher Stipend	$ 5,000.00
Interim Site Supervisor	$ 5,000.00
[2]Hard-to-Fill SpEd	$ 5,000.00
WASC - Accreditation	$ 5,000.00

Hourly Certificated Positions

PT Temporary Education Specialist - $60.00 per hour
PT/FT Temp Supervisory Teacher - $40.00 per hour
Curriculum Writers - $27.88 per hour
Curriculum Data Entry - $21.40 per hour

Daily Certificated Position

Substitute Teacher $200 per day

Column Advancement Criteria

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

Board Approved: 6/18/2019

Amended:		
	8/20/2019	10/18/2022
	11/19/2019	6/20/2023
	5/19/2020	3/12/2024
	11/17/2020	06/18/024
	5/18/2021	3/11/2025
	5/25/2022	5/xx/2025

Services Agreement

This Agreement, for the provision of services is entered into this _____ day of _____,_____, by and between the SAN DIEGO COUNTY SUPERINTENDENT OF SCHOOLS (hereinafter referred to as "SDCOE") and **[_____]** (hereinafter referred to as "Contractor") who agrees to provide the following services to the SDCOE:

1. Scope of Services.
Contractor shall provide services as described in Exhibit "A" entitled "Special Provisions" attached hereto and made a part hereof.

In the event of a conflict in or inconsistency between the terms of this agreement and Exhibit A, the Agreement shall prevail. Unless specifically stated otherwise, the order of precedence for the purpose of determining any conflict or inconsistency between the terms of this agreement and any other documents shall be as follows 1) Any amendment to this agreement, 2) this agreement, 3) Exhibit(s) to this agreement, 4) Other associated documents named in the agreement.

2.Term of Agreement.
This Agreement shall be effective from the period commencing **July 1, 2025** and ending **June 30, 2028**, unless sooner terminated by SDCOE as provided in the section of this Agreement entitled "Termination." Upon expiration or termination of this Agreement, Contractor shall return to SDCOE any and all equipment, documents or materials and all copies made thereof which Contractor received from SDCOE or produced for SDCOE for the purposes of this Agreement'

3. Termination.
This Agreement may be terminated with or without cause by SDCOE. Termination without cause shall be effective only upon thirty (30) days' written notice to Contractor. During said thirty-day period shall perform all consulting services in accordance with this Agreement.

This Agreement may also be terminated by either party for cause in the event of a material breach of this Agreement, misrepresentation in connection with the formation of this Agreement or the performance of services, or the failure to perform services. Termination for cause shall be effected by delivery of written notice by the non-breaching party. It is understood and agreed the termination may be delivered via email and shall be effective on the date sent.

4. Compensation and Reimbursement.
There is no exchange of compensation between the parties under this agreement.

5. Confidential Relationship.
SDCOE may from time to time communicate to Contractor certain information to enable Contractor to effectively perform the services. Contractor shall treat all such information as confidential, whether or not so identified, and shall not disclose any part thereof without the prior written consent of the SDCOE. Contractor shall limit the use and circulation of such information, even within its own organization, to the extent necessary to perform the services. The foregoing obligation of this Paragraph 5, however, shall not apply to any part of the information that (i) has been disclosed in publicly available sources of information; (ii) is, through no fault of Contractor, hereafter disclosed in publicly available sources of information; (iii) is now in the possession of Contractor without any obligation of confidentiality; (iv) is required to be disclosed by operation of law; or (v) has been or is hereafter rightfully disclosed to

Contractor by a third party, but only to the extent that the use or disclosure thereof has been or is rightfully authorized by that third party.

Contractor shall not disclose any reports, recommendations, conclusions or other results of the services or the existence of the subject matter of this Agreement without the prior written consent of the SDCOE. In its performance hereunder, Contractor shall comply with all legal obligations it may now or hereafter have respecting the information or other property of any other person, firm, or corporation.

6. Public Records Act.
Contractor acknowledges that the SDCOE is a public agency subject to the requirements of the California Public Records Act Cal. Gov. Code section 7920.000, et seq. The SDCOE acknowledges that Contractor may submit information that Contractor considers confidential, proprietary, or trade secret information pursuant the Uniform Trade Secrets Act (Cal. Civ. Code section 3426 et seq.), or otherwise protected from disclosure pursuant to an exemption to the California Public Records Act (Government Code sections 7927.500 - 7929.010 and section 7922.000 et seq.) Contractor acknowledges that the SDCOE may submit to Contractor information that the SDCOE considers confidential or proprietary or protected from disclosure pursuant to exemptions to the California Public Records Act (Government Code sections 7927.500 - 7929.010 and section 7922.000 et seq.). Upon request or demand of any third person or entity not a party to this Agreement ("Requestor") for production, inspection and/or copying of information designated by a Disclosing Party as Confidential Information, the Receiving Party as soon practical but within three (3) days of receipt of the request, shall notify the Disclosing Party that such request has been made, by telephone call, letter sent via email and/or by US Mail to the address and email listed within the notices section of this Agreement. The Disclosing Party shall be solely responsible for taking whatever legal steps are necessary to protect information deemed by it to be Confidential Information and to prevent release of information to the Requestor by the Receiving Party. If the Disclosing Party takes no such action, after receiving the foregoing notice from the Receiving Party, the Receiving Party shall be permitted to comply with the Requestor's demand and is not required to defend against it.

7. Ownership of Documents.
All memoranda, reports, plans, specifications, maps, and other documents prepared or obtained under the terms of this Agreement by or for SDCOE shall be the property of SDCOE and shall be delivered to SDCOE by Contractor upon demand.

Services provided to the SDCOE, and all participating schools therein, and all related materials including, but not limited to; audio; video; images; Contractor's name, slogans, quotes, writings; posters; and any other related materials which are exclusively owned by the Contractor will remain the exclusive property of the Contractor.

8. Fund Availability
Funding of this Agreement, if funded by the SDCOE, is contingent upon appropriation and availability of funds. Work performed in advance of Agreement approval shall be done at the sole risk of Contractor. In the event the funds are not available by operation of law or budget determination, SDCOE shall have the exclusive right to withhold funding.

9. Data Privacy and Protection
All SDCOE content/data (to include but not limited to students, teachers, interns, aides, Principals, and other administrative personnel) involved in this agreement shall continue to be the property of and under the control of the SDCOE.

All content/data created by the SDCOE or by its students or personnel using the service(s) provided by Contractor pursuant to this Agreement will cease to be retained by the Contractor at the conclusion of this Agreement and will, in fact, be removed from the Contractor's records.

The Contractor will not use any information in a student or personnel record for any purposes other than those required or specifically permitted by this Agreement. Any other use of the SDCOE's student and personnel information will not be undertaken without the express, written consent of the SDCOE.

The Contractor certifies it uses and adheres to the following methods to ensure the privacy and security of all electronically stored information:

- transmission of student and personnel information is always via secure protocols (SFTP, SSL and/or encryption)
- no data transmission occurs via email
- student and personnel data are stored in an encrypted form and programmatic access to that data is done using secure coding standards without visible account or password information
- all server systems including data storage are maintained in a locked, secure, environmentally controlled facility
- all server systems have been hardened with industry standard recommended measures for security protection

The Contractor will notify the SDCOE within 24 hours of the Contractor discovering an unauthorized access or disclosure of SDCOE data.

The Contractor and the SDCOE will work together to ensure compliance with FERPA regulations as applicable.

10. No Assignments.
Neither any part nor all of this Agreement may be assigned or subcontracted, except as otherwise specifically provided herein, or to which SDCOE, in its sole discretion, consents to in advance thereof in writing. Any assignment or subcontracting in violation of this provision shall be void.

11. Audit.
Contractor agrees to maintain and preserve, until three (3) years after termination of the Agreement with the SDCOE and to permit the State of California or any of its duly authorized representatives, to have access to and to examine and audit any pertinent books, documents, papers, and records related to this Agreement.

12. Independent Contractor.
It is expressly understood that at all times, while rendering the services described herein, and in complying with any terms and conditions of this Agreement, Contractor is acting as an independent contractor and not as an officer, agent, or employee of the SDCOE. Except as SDCOE may specify in writing, Contractor shall have no authority express or implied, to act on behalf of SDCOE in any capacity whatsoever as an agent. Contractor shall have no authority, express or implied, to bind SDCOE to any obligation whatsoever.

13. Licenses, Permits, Etc.
Contractor represents and declares to SDCOE that it has all licenses, permits, qualifications, and approvals of whatever nature that is legally required to practice its profession. Contractor represents and warrants to SDCOE that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement, any license, permit, or approval which is legally required for Contractor to practice its profession.

14. Contractor's Insurance.
The Contractor shall maintain and shall cause each Subcontractor to maintain Public Liability and Property Damage Insurance to protect them and the SDCOE from all claims for personal injury, including accidental death, as well as from all claims for property damage arising from the operations under this Agreement. The minimum amounts of such insurance shall be as hereinafter set forth.

Required Amounts of Insurance:

General Liability	
Bodily Injury and	$1,000,000
Comprehensive form - Property Damage	Amount
Products/Completed	
Operations	
Auto Liability	
Bodily Injury and	$100,000/$300,000
Comprehensive form - Property Damage	Amount
Owned, Non-owned Hired Combined	

The Contractor shall file, with the SDCOE, Certificates of Insurance indicating a thirty-day (30) cancellation notice and naming the **SAN DIEGO COUNTY SUPERINTENDENT OF SCHOOLS** as an additional insured.

15. Workers' Compensation.
The Contractor shall provide workers' compensation insurance or shall self-insure their services in compliance with provisions of Section 3700 of the Labor Code of the State of California. A Certificate of Insurance may be provided, providing for such, or Contractor shall sign and file on company letterhead stationery with the SDCOE the following certificate:

> "I am aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provision of that Code, and I will comply with such provision before commencing the performance of the work of this Agreement."

16. Tuberculosis Clearance.
Contractor shall certify in writing that Contractor's employees, volunteers, and subcontractors receive clearance for TB. In such cases where Contractor does not have in-person contact with students, contractor shall not be required to obtain TB clearance.

17. Pupil Safety/School Safety Act.
California Education Code Sections 33192, 33195, and 45125 et al., provides if the employees of any entity that has a contract with a school district may have any contact with pupils, those employees shall submit or have submitted their fingerprints in a manner authorized by the Department of Justice. Contractor shall comply with all provisions of Education Code section 45125.1 et seq., as applicable to the determination below. The SDCOE has completed the "Pupil Safety Provisions" below certifying the level of contact that Contractor is expected to have with SDCOE'S pupils.

_____The SDCOE has determined that contact (including electronic contact) with pupils may occur under the terms of this Agreement. Fingerprinting and certification will be required of the Contractor. No work may take place until the requirements of Education Code section 45125.1 have been met.

__ _ __The SDCOE has determined that limited contact with pupils may occur under the terms of this Agreement. In lieu of fingerprinting, a SDCOE employee will provide supervision at all times when the Contractor has contact with pupils.

___X__ The SDCOE has determined that there will be no contact with pupils under the terms of this Agreement.

The above determination is made by___Keri Morgan_____

Signature_____ Date_4/1/2025_____

(SDCOE Program Manager/Director)

18. Indemnification.

To the fullest extent allowable by law, Contractor agrees to hold harmless, defend, and to indemnify the SDCOE, accept any and all responsibility for loss or damage to any person or entity, including SDCOE, and to indemnify, hold harmless, and release SDCOE, its officers, agents, and employees, from and against any actions, claims, damages, liabilities, disabilities, or expenses, that may be asserted by any person or entity, including Contractor, that arise out of, pertain to, or relate to Contractor's or its agents', employees', contractors', subcontractors', or invitees' performance or obligations under this Agreement. Contractor agrees to provide a complete defense for any claim or action brought against SDCOE based upon a claim relating to such Contractor's or its agents,' employees,' contractors,' subcontractors,' or invitees' performance or obligations under this Agreement. Contractor's obligations under this Section apply whether or not there is concurrent negligence on SDCOE's part, but to the extent required by law, excluding liability due to SDCOE's conduct. SDCOE shall have the right to select its legal counsel at Contractor's expense, subject to Contractor's approval, which shall not be unreasonably withheld. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for Contractor or its agents under workers' compensation acts, disability benefits acts, or other employee benefit acts.

19. Tobacco-Free Facility.

The SDCOE is a tobacco-free facility. Tobacco use (smoked or smokeless) is prohibited at all times on all areas of or within SDCOE property.

CONTINUED ON NEXT PAGE ----------

20. Notices.
All notices, legal or otherwise, shall be provided as follows:

SDCOE: Intern Program, Teacher Effectiveness & Preparation (HR)
6401 Linda Vista Rd
San Diego, CA 92111
858 - 295-7850
Intern@sdcoe.net

With copy to: Chief Business Officer and
SDCOE Legal Services
6401 Linda Vista Rd
San Diego, CA 92111

Contractor: _____, _____
_____
_____, CA _____
___-___-____
_____

21. Amendment.
No oral or other agreements or understandings shall be effective to modify or alter the written terms of this Agreement. This Agreement may be amended or modified only by a written instrument signed by the SDCOE and by a duly authorized representative of the Contractor.

22. Governing Law/Venue.
In the event of litigation, the Agreement and related matters shall be governed by and construed in accordance with the laws of the State of California. Venue shall be with the appropriate state or federal court located in San Diego County.

23. Mediation.
In the event of any dispute, claim, question, or agreement or disagreement arising from or relating to this Agreement or breach thereof, the parties hereto shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith, recognize their mutual interests, and attempt to reach a just and equitable solution satisfactory to both parties. If the parties are unable to resolve the issue(s) within a period of thirty (30) days, then upon notice of either party to the other, all disputes, claims, questions, or disagreements shall be resolved through mediation. The parties will select a mediator by their mutual agreement, within 30 days. If there can be no such agreement, each party will submit a list of five mediator choices to the other, rank ordered by preference. The mediator will then be selected based on a further discussion, unless an individual is on both lists and then that person would have preference. Each party shall bear its own costs, including without limitation one half of the cost of the fees and costs of mediation.

24. Compliance with Law.
The Contractor shall be subject to, and shall comply with, all federal, state, and local laws and regulations applicable to its performance under this Agreement including, but not limited to licensing, employment, purchasing practices, wages, hours, and conditions of employment, including non-discrimination COVID requirements as stated in Exhibit B to this agreement.

To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Contractor and any subcontractor(s) shall comply with all applicable rules and regulations to which SDCOE is bound by the terms of such fiscal assistance program.

25. Debarment, Suspension, or Ineligibility Clause.
By signing this Agreement, the Contractor certifies that the Contractor, and any of its principles and/or subcontractors:

i. Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any federal agency, and;
ii. Have not, within a three-year period preceding this Agreement, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with containing, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction; violation of federal or state antitrust statues or commission of embezzlement, theft, forgery, bribery falsification or destruction of records, making false statements, or receiving stolen property. Contractor certifies that no employee, officer, agent, or subcontractor who may come in contact with students in performance of this Agreement, has been convicted of a serious or violent felony.

26. Authorization to Perform Services.
Contractor is not authorized to perform services or incur costs under this agreement until executed by both the Contractor and approved by signature of the SDCOE Superintendent of Schools or his designee, the Deputy Superintendent, Chief Business Officer.

27. Employment with Public Agency and Retirees.
Contractor, if an employee of another public agency, agrees that Contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are being performed pursuant to this Agreement. Retirees should seek guidance from their respective retirement system to avoid a loss of retirement benefits.

In the event that Contractor or any employee, agent, or subcontractor of Contractor providing services under this Agreement is determined by a court of competent jurisdiction, the California Public Employees Retirement System (PERS) or the State Teachers Retirement System (STRS) to be eligible for enrolment as an employee of SDCOE, Contractor shall indemnify, defend, and hold harmless SDCOE for the payment of any employee and/or employer contributions for such retirement benefits on behalf of Contractor or its employees, agents, or subcontractors, as well as payment for any penalties and interest on such contributions, which would otherwise be the responsibility of SDCOE.

28. Conflict of Interests.
Contractor may serve other clients, but none whose activities or whose business, regardless of location, would place the Contractor in a "conflict of interest" as the term is defined in the Political Reform Act, codified at California Government Code Section 81000 et seq. Contractor shall not employ any SDCOE official in the work performed pursuant to this Agreement. No officer or employee of SDCOE shall have any financial interest in this Agreement that would violate California Government Code Sections 1029 et seq. Contractor warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of SDCOE. Contractor understands that if this Agreement is or was made in violation of Government Code 1090 et seq. the entire Agreement is void and Contractor will not be entitled to any reimbursement of expenses, and Contractor will be required to reimburse SDCOE for any sums paid to the Contractor. Contractor understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code 1090 and, if applicable, will be disqualified from holding public office in the State of California.

29. Counterparts.
This Agreement (and any amendments) may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument. Documents delivered electronically shall be valid and binding.

30. Severability.
If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.

31. Waiver.
Any of the terms or conditions of this agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance or satisfaction of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.

32. Entire Agreement.
This Agreement represents the entire Agreement and understandings of the parties hereto and no prior writings, conversations or representations of any nature shall be deemed to vary the provisions hereof. This Agreement may not be amended in any way except by a writing duly executed by both parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed, such parties acting by their representatives being thereunto duly authorized.

SAN DIEGO COUNTY SUPERINTENDENT OF SCHOOLS	**[_____]** **CONTRACTOR**
_____	_____
By (Authorized Signature)	By (Authorized Signature)
Michael Simonson	_____
Name (Type or Print)	Name (Type or Print)
Deputy Superintendent, Chief Business Officer	_____
Title	Title
_____	_____
Date	Date

EXHIBIT A
SPECIAL PROVISIONS

INTERN CREDENTIAL PROGRAM AGREEMENT

The special provisions of this agreement by and between **the SAN DIEGO COUNTY SUPERINTENDENT OF SCHOOLS** (hereinafter referred to as "Program Sponsor") and the Contractor, [_____] (hereinafter referred to as "Employing Agency") includes the following special provisions with regards to the Teacher Effectiveness and Preparation Intern Credential Program.

RECITALS

WHEREAS, teacher intern programs are a partnership between the California Commission on Teacher Credentialing (CTC), approved Program Sponsor and the California Employing Agency that elects to employ an individual on the basis of an intern credential;

WHEREAS, SDCOE is a CTC-approved Program Sponsor and District is an Employing Agency that elects to employ individuals on the basis of an intern credential;

WHEREAS, Employing Agency acknowledges that there is a shortage of teachers and that current certificated employees will not be displaced when hiring interns, and interns meet the *Every Student Succeeds Act* (ESSA) regulations and definitions, and the interns will be placed in a classroom to teach a subject area compliant with their district intern credentials; and the intern is to assume the functions that are authorized by the regular standard credential to meet the instructional or service needs of the participating district.

WHEREAS all parties are aware that intern credentials are limited to an EL authorization that satisfies requirements for Specially Designed Academic Instruction Delivered in English (SDAIE) and <u>do not</u> satisfy requirements to teach ELD in a departmentalized setting;

WHEREAS, the supervision and support of interns is the responsibility of both the Program Sponsor and the Employing Agency;

WHEREAS, SDCOE and Employing Agency agree to partner together to provide the SDCOE Intern Program for eligible teachers working in the Employing Agency;

WHEREAS Intern programs are the result of a partnership between the institution who prepare teachers (SDCOE) and the employer. Pursuant to Section 80033 of Title 5 of the California Code of Regulations (C.C.R.), every approved intern program must have a signed agreement between the Employing Agency and SDCOE detailing the support and supervision that will be provided to interns. CTC states that the supervision and support of interns is the responsibility of both the Commission-approved teacher preparation program and the employer. The combination of employer-provided support and mentoring, and program supervision provided to the intern, should be a minimum of 3-4 hours per week. (CTC, PSC 3C-22)

ACCORDINGLY, IT IS HEREBY AGREED between the parties hereto as follows:

1. **TERM:** This THREE-YEAR agreement shall become effective as of July 1, 2025 and shall expire June 30, 2028.

2. **RESPONSIBILITIES OF THE PARTIES:**

EMPLOYING AGENCY

1. The Employing Agency will assign a representative (e.g. Assistant Superintendent or site Principal) to act as a contact person with the SDCOE District Intern Program.
2. At the time of hiring an intern teacher, the Employing Agency will identify a mentor teacher and allocate additional personnel if needed to provide on-site support for the intern.
3. The mentor teacher and additional personnel working with the intern shall possess a Clear or Life Credential in the same areas as the intern, have a minimum of three years of successful teaching experience, and have an English Language Authorization.

    a. The Employing Agency shall determine the terms of employment for the mentor teacher and additional personnel. It is at the discretion of the Employing Agency to determine if the mentor, teacher and additional personnel receive compensation, and, if so, compensation is the responsibility of the Employing Agency.
    b. No intern's salary may be reduced by more than 1/8 of its total to pay for supervision, and the salary of the intern shall not be less than the minimum base salary paid to a regularly certificated person. If the intern salary is reduced, no more than eight interns may be advised by one district support person.
    c. To meet the CTC and 5 CCR § 80033 requirement of 144 hours of general support and 45 hours related to working with English learners for required support and supervision per year, the District will ensure that the intern receives support from veteran teachers; a minimum of 50 hours of support with a designated mentor teacher and an additional 100 hours of support from other appropriate personnel, facilitated by the mentor, per year. Support may include, but is not limited to, weekly planning of curriculum and assessments, coaching in the classroom, problem-solving regarding student issues, lesson planning based on student data analysis and professional learning communities. The intern and on-site mentor will be responsible for documenting hours of support provided by the Employing Agency. An annual evaluation is to be shared with the program to help guide candidate support and learning.
    d. For those interns who do not already have an English Language Authorization from a current California credential or passing score on the California Teacher of English Learners ("CTEL") exam, the Employing Agency will ensure that the intern receives an additional 25 hours of the required 45 hours per year related to working with English Learners. (For additional ideas for support, see CTC Professional Services Committee ["PSA"] 13-06 Appendix B.)
    e. The mentor teacher and additional personnel should be immediately available to assist the intern with planning lessons that are appropriately designed and differentiated for English Learners, including assessing language needs and progress, and supporting making content instruction accessible for English Learners, e.g. through in-classroom modeling and coaching as needed.
    f. The Employing Agency will ensure there is protected time for the mentor and additional personnel to work with the intern within the school day and school week.
    g. The onsite mentor will receive a minimum of 10 hours of training per CTC requirement from the Program Sponsor, part of which may be provided by the Employing Agency with evidence provided to the Program Sponsor.

4. As defined in Education Code Sections 56031, 56360, and 56361, for Education Specialist candidates' experiences will reflect the continuum of special education services provided from 0-22 to meet the diverse needs of students with a broad range of service delivery options, to include general education settings. Opportunities for experiences in additional classrooms will be provided at candidates' school site or district/agency. In scenarios in which a candidate does not have a student with dyslexia in their clinical practice setting, alternative opportunities to visit other clinical practice settings with students with dyslexia, when possible, will be made available to the candidate.
5. The Employing Agency will advise site administrators regarding inappropriate assignment of interns to extremely challenging / complex teaching assignments
6. The Employing Agency will advise site administrators that SDCOE intern candidates require a timely departure from school campus on the days that they are attending SDCOE intern classes.
7. The Employing Agency will minimize extra duty assignments for SDCOE intern candidates.
8. The Employing Agency will ensure that the Program Sponsor is informed about any intern employment status or work assignment changes in order for the intern to continue with appropriate support and status within the intern program.
9. The Employing Agency will provide internet access to visiting SDCOE program personnel.
10. The Employing Agency will support and assist the interns who must meet the video-recording requirement for CalTPA Cycle 1 and Cycle 2, and required fieldwork assignments, including permission slips and appropriate access to practice settings in alignment with the TPA focus. Beginning July 1, 2025, candidates in all SDCOE intern credential pathways will meet the new literacy assessment requirement by successfully completing the Education Specialist, PK3, or Single Subject CalTPA Cycle 2 (which includes the Literacy Performance Assessment(LPA) for Education Specialists and PK3 interns) as part of their intern credential program.
11. If appropriate, the Employing Agency will assist the SDCOE District Intern Program Accounts Manager to establish monthly payroll deduction for the intern or encourage hired interns to make other payment arrangements to make sure their program tuition stays current.
12. The Employing Agency will provide evaluation data as requested by the CTC and the SDCOE District Intern Program, including survey completion, demographic and/or retention information.
13. The Employing Agency will release SDCOE District Program intern teachers to participate in a minimum of 2 half-days (5 half-days for PK-3 interns, which includes the 200 hours of clinical practice experiences, required in either the P-TK or K-3 setting dependent upon the candidate's employment) per year of professional development observations to fulfill program standards related to experiencing diverse settings and a variety of service delivery models
14. The Employing Agency will provide SDCOE PK-3 interns(ONLY) an additional placement, in partnership with the program, to provide the intern with a thorough experience in the grade level that is different from their classroom of record while creating the least disruption in both settings. The time in the additional placement must be a minimum of 200 hours, over the course of the 2 year intern program. A Preschool or TK teacher of record is required to spend 200 hours in a K, 1, 2, or 3rd grade classroom. A teacher of record in a K, 1, 2, or 3rd grade classroom is required to spend 200 hours in a Preschool or TK classroom.

15. The Employing Agency will apply all SDCOE units earned for the advancement of the candidate on the district salary when the preliminary credential is granted as per ED CODE 44327.
16. If necessary, if the intern's site is located outside the local area of SDCOE (e.g. more than 45 minutes away), the Employing Agency may be asked to assist in identifying a Field Supervisor for the intern.

PROGRAM SPONSOR

1. The Program Sponsor will provide administration, management, and coordination of the Intern Program as approved by CTC.
2. The Program Sponsor shall provide training to administrators to acquaint them with SDCOE District Intern Program goals, requirements for participants, and administrator responsibilities.
3. The Program Sponsor shall identify a Field Supervisor and allocate additional personnel if needed to provide on-site or virtual support for the intern.
    a. The Field Supervisor and additional personnel working with the intern shall possess a Clear or Life Credential in the same area as the intern, have a minimum of three years of successful teaching experience, and have an English Language Authorization.
    b. The Program Sponsor shall provide appropriate orientation and training for the Field Supervisor and additional personnel, including, but not limited to, characteristics of coaching, time and frequency of visitations, Teaching Performance Expectations (rev. 2022), both universal and credential specific, and process for documenting observations and evaluation of the intern.
    c. The Program Sponsor will ensure that the intern receives a minimum of 40-50 hours of support from the Field Supervisor (a minimum of 12 observations each year), and at least 8 formal observations each year using program-approved forms documenting intern candidate’s teaching practice, reflective conversation and next steps. Support may include, but is not limited to, reflecting on the candidate’s planning of curriculum and assessments, coaching within the classroom, analyzing instruction with reference to the Teaching Performance Expectations, and problem-solving regarding student issues. The intern and Field Supervisor will be responsible for documenting hours received from the Program Sponsor, e.g., administrators, instructors, and additional personnel.
    d. For those interns who do not already have English Language Authorization from a California credential or passing score on the CTEL exam, the Program Sponsor will ensure that the intern receives an additional 20 hours of coaching specific to the needs of English Learners from the Field Supervisor and additional personnel.
4. The Program Sponsor will maintain records of the SDCOE interns and provide advisement and feedback to the participants as to their progress.
5. Onsite mentors will receive a minimum of 10 hours of training from the Program Sponsor (and possibly the Employing Agency) per CTC requirement.
6. The Program Sponsor will be responsible for establishing effective and on-going communication with Employing Agency and SDCOE District Intern personnel (e.g. Field Supervisor, Advisors, Intern Coordinator) as appropriate to ensure a successful teaching experience for the intern.
7. The Program Sponsor will ensure that the district human resources director and site administrator are informed about the requirement of staying in good academic and financial standing with the program in order to continue with employment.

8. The Program Sponsor will be responsible for providing the intern with procedures to document and monitor the CTC required hours of mentoring and support from the employer and the District Intern program.
9. The Program Sponsor will provide all CTC-required coursework for the 2-year preliminary credential. Additional instruction in child development and teaching methods will be provided by the employer during the first semester for any intern teaching in PK-6 and special education for pupils with mild and moderate disabilities.
10. The Program Sponsor will coordinate Leadership Advisory meetings to provide an ongoing system of program development and evaluation that leads to substantive program improvements in teacher development associated with the CTC requirements.
11. The County Superintendent will submit the District Intern credential application and provide assistance and support with credentialing issues.

3. COST OF SERVICES:

a. The cost per year for the program is seven thousand Dollars ($7000.00), paid by the intern candidate seeking a credential. Cost of the program is subject to change annually.

4. DURATION OF INTERNSHIP:

a. Once a student has been accepted as an Intern by SDCOE, and if the student remains in good standing in the Program at SDCOE and within the Employing Agency's policies and performance standards as a beginning teacher, the Intern is expected to finish their internship at the Employing Agency and be afforded 2 full years of employment to complete their teacher preparation program. However, an Intern who performs below acceptable Employing Agency or SDCOE standards, after appropriate support and advice efforts have been performed, may be removed from the paid internship position by the Employing Agency and/or removed from the Program by SDCOE. All services provided by SDCOE and Employing Agency pursuant to this Agreement shall terminate upon an Intern's removal from the Employing Agency or termination of participation in the Program.

5. INTERN AGREEMENT:

a. All Interns will be required to review and complete an Intern Program Agreement, enumerating program policies, tuition schedule and other applicable fees.

PACIFIC VIEW CHARTER SCHOOL

Pacific View Charter School Course Outline

Course Title: Edgenuity Ethnic Studies
Department: Electives
Credits: 5.0

Course #: 1377
Prerequisite: US History a/b
A-G Approved: Yes

Course Description:
The Ethnic Studies course is aligned with California's Model Curriculum for Ethnic Studies and covers the four key themes as laid out in the Model Curriculum: Identity, History and Movement, Systems of Power, and Social Movements of Equity. Identity focuses on factors that shape it, challenging stereotypes, challenging stereotypes, and building empathy. History and Movement examined Indigenous removal, great migration, and refugees. Systems of power are the beliefs, practices, and cultural norms that shape our lives and institutions. These systems are based on societal ideas on race and gender and how both are influenced by historical events such as colonization, slavery, migration, immigration, genocide, and current policies and practices in the United States. Social Movements cover social change, civil rights movements, modern movements, resistance and artistic expression.

Student Outcome:
The student will be able to:

1. Complete 5 project-based learning assignments based on Identity, History and Movement,
2. Systems of Power, and Social Movements of Equity
3. Learn and explore identity
4. Learn and explore race and ethnicity in the United States
5. Learn and explore Systems of Power
6. Learn and explore social movements and equality
7. Learn and explore the history and movement of different case studies
8. Think critically by reading, writing, and speaking about the topics of Identity, History and Movement, Systems of Power, and Social Movements of Equity

Assessment: Assessment of student outcomes will be based on student performance through examinations, assignments, and qualitative evaluations. Assessments will help students to analyze, interpret, explain, synthesize, evaluate, and communicate.

Instructional Materials: Edgenuity Online Curriculum www.edgenuity.com

Board Approval: **Amended:**

PACIFIC VIEW CHARTER SCHOOL

Pacific View Charter School Course Outline

Course Title: Ethnic Studies
Department: Electives
Credits: 5.0
Course #: 1374
Prerequisite: US History A/B
A-G Approved: Yes

Course Description:
The Ethnic Studies course focuses on key ideas related to understanding what ethnic studies is, the role of identity and culture in American life, an analysis of the immigrant experience, the way systems of power structure society, and the role of social movements and diversity in shaping the American experience. By studying these key ideas, Ethnic Studies seeks to empower students to develop empathy for others, cultivate a sense of civic duty, and develop the tools to become global thinkers that shape their own communities. In this course, students will develop personal connections to the world around them. By exploring different cultures, students will critically examine the environment in which they live and how they can positively influence the future. This class will analyze the historical and present challenges that different groups experience in the fight for equality and equity in the United States.

Student Outcomes:
The student will be able to:

1. Have a better understanding of themselves in the context of American history and contemporary society.
2. Explore and discuss their identities, including factors such as race, ethnicity, culture, sexuality, and nationality.
3. Analyze the ways in which these categories are socially constructed and how they affect students' lives and the lives of others.
4. Explain how the dynamics of institutionalized oppression are internalized, influence interpersonal interactions, and can lead to resistance.
5. Explore historical narratives to develop academic skills in the areas of reading, analysis, and which can be applied in multiple academic courses.

Assessment:
Students will be assessed and evaluated based on their performance on assignments. In these assignments, students will discuss, interpret, synthesize, and analyze their identity and their relation to others.

Instructional Materials:
Students will use teacher-created worksheets with supplemental materials and primary sources provided.

Board Approval: **Amended:**

Pacific View Charter School Course Outline

Course Title: World History A **Course #:** 1107
Department: Social Science **Credits:** 5
Pre-Requisites: none

Course Description:

Students will study the major turning points that shaped the modern world, from the late 18th century through the present, including the causes and events of the two world wars. The course begins with the important transition in European systems of governance from divine monarch to a modern definition of a nation-state organized around principles of the Enlightenment. The course ends with the present, providing ample opportunities for students to make connections to the globalized world in which we live. Students will trace the rise of democratic ideas and develop an understanding of the historical roots of current world issues, especially as they pertain to international relations. Students will develop an understanding of current world issues, relating them to historical, geographic, political, economic, and cultural contexts. Students will consider multiple accounts of events in order to understand international relations from a variety of perspectives. In alignment with the History Social Studies Framework, this course will follow an inquiry model of instruction, with each unit centered around an essential question. Students will explore a variety of primary and secondary sources that focus on the unit theme and varying historical perspectives. They will analyze the data they collect from these sources in order to create a compelling answer to each essential question.

Student Outcomes:

The student will be able to:

1. Review the historical significance of the Greeks and Romans and the unique cultures of Africa and Asia.
2. Explore the early conflicts in Europe and how the resulting search for stability can lead to the absolute power of a single leader.
3. Learn how the Scientific Revolution gave people a new way to view the universe and led to the Enlightenment. Students will be able to identify the relationship between the beliefs of the philosophes and the beliefs of enlightened absolutism.
4. Focus on the realities of the revolutionary movements and the consequences of trying to implement the political and social ideas in Europe, United States and Latin America, including the French Revolution
5. Explore the Industrial Revolution and learn how it changed the way people lived and worked. Students will understand the revolutionary outbursts in the 1830s and how the Crimean War destroyed the Concert of Europe
6. Discover how industrialization can bring about changes to the economic, social and political structures of countries. Students will learn how the Second Industrial Revolution led to an increased urban population, an increased working class and new social movements.
7. Explain that through the new imperialism, Westerners controlled vast territories, exploited native populations and opened markets for European goods. Students will identify the causes of imperialism and sequence information to explain the effects of imperialism.
8. Analyze the causes and consequences of World War I and understand the long term and short term causes including nationalism, imperialism, alliances and militarism

and how they would result in nations declaring war. Students will analyze issues faced on both the war front and home front by individual nations

Assessment:

Assessment is based on successful completion of assignments and assessments and ability to answer the essential question for each unit.

Instructional Materials:

Spielvogel, Jackson J. World History, Culture & Geography. Columbus, OH: McGraw Hill Education, 2019.

Board Approval Date:

Pacific View Charter School Course Outline

Course Title: World History A
Department: Social Science
Credits: 5.0

Course #: 1107
Prerequisites: none
A-G Approved: Yes

Course Description:
This course explores the evolution of human civilizations from ancient empires to the modern era. Students will examine the rise and fall of empires, the development of major religions, and the interconnectedness of global events. Students will explore the building blocks of different societies and analyze how political, social, and economic structures have shaped human history. Students will examine how and why societies change and how these changes have been influenced by factors such as technology, trade, and cultural exchange. Students will identify the defining features of different political systems and analyze how power has been exercised throughout history. Students will examine how societies obtain, produce, and distribute the resources and services they need to continue to exist and how these economic systems have evolved over time. We will investigate the impact of major historical events, such as the Renaissance, the Reformation, and the Industrial Revolution, on global society. Students will analyze the impact of environmental or geographic change on societies and explore how these factors have shaped human development. Students will examine the rise of nationalism and the impact of colonialism on global power dynamics. Students will analyze the social and economic consequences of industrialization and explore the emergence of new social movements. Finally, students will explore the challenges and opportunities facing the contemporary world, including globalization, environmental issues, and the rise of new global powers.

Student Outcomes:
The student will be able to:

1. Introduction to world religions focusing on the development and influence of Judaism, Christianity, Islam, Hinduism, Confucianism, and Buddhism.
2. Review the historical significance of the Greeks and Romans and the unique cultures of Africa and Asia.
3. Expanding trade networks of Europe Asia, and Africa, and the growth of civilizations of Africa and Mesoamerica
4. Explore the early conflicts in Europe and how the resulting search for stability can lead to the absolute power of a single leader.
5. Learn how the Scientific Revolution gave people a new way to view the universe and led to the Enlightenment. Students will be able to identify the relationship between the beliefs of the philosophers and the beliefs of enlightened absolutism.
6. Focus on the realities of the revolutionary movements and the consequences of trying to implement the political and social ideas in Europe, the United States, and Latin America, including the French Revolution.
7. Explore the Industrial Revolution and learn how it changed the way people lived and worked. Students will understand the revolutionary outbursts in the 1830s and how the Crimean War destroyed the Concert of Europe

8. Discover how industrialization can bring about changes to the economic, social, and political structures of countries. Students will learn how the Second Industrial Revolution led to an increased urban population, an increased working class, and new social movements.
9. Explain that through the new imperialism, Westerners controlled vast territories, exploited native populations and opened markets for European goods. Students will identify the causes of imperialism and sequence information to explain the effects of imperialism.

Assessment:
Assessment is based on successful completion of assignments and weekly assessments, and the final exam.

Instructional Materials:
History Alive! World Connections 3rd Edition, TCI

Board Approval Date:

Pacific View Charter School Course Outline

Course Title: World History B **Course #:** 1109
Department: Social Science **Credits:** 5
Pre-Requisites: none

Course Description:

Students will study the major turning points that shaped the modern world, from the late 18th century through the present, including the causes and events of the two world wars. The course begins with the important transition in European systems of governance from divine monarch to a modern definition of a nation-state organized around principles of the Enlightenment. The course ends with the present, providing ample opportunities for students to make connections to the globalized world in which we live. Students will trace the rise of democratic ideas and develop an understanding of the historical roots of current world issues, especially as they pertain to international relations. Students will develop an understanding of current world issues, relating them to historical, geographic, political, economic, and cultural contexts. Students will consider multiple accounts of events in order to understand international relations from a variety of perspectives. In alignment with the History Social Studies Framework, this course will follow an inquiry model of instruction, with each unit centered around an essential question. Students will explore a variety of primary and secondary sources that focus on the unit theme and varying historical perspectives. They will analyze the data they collect from these sources in order to create an compelling answer to each essential question.

Student Outcomes:

The student will be able to:

1. Focus on the rise of new political movements including the popularization of radical Marxism, and the rise of Fascism, and Nazism throughout Europe as a response to the economic and social devastation that nations faced after WWI.
2. Analyze the rise of totalitarian dictators with specific focus being given to Stalin, Mussolini, and Hitler through primary source documents including propaganda, graphs/charts, and government agendas that allowed leaders to consolidate power at the cost of personal freedoms.
3. Explore the early conflicts in Europe and how the resulting search for stability can lead to the absolute power of a single leader.
4. Understand the connections between the rise of the totalitarian governments and that the ambitions of Germany and Japan paved the way to the outbreak of WWII. Students will be able to draw from their previous knowledge of World War I and why many nations chose to not engage with the aggressive nations of Italy, Japan and Germany in the 1930s and how it resulted in the outbreak of World War II.
5. Analyze political, social and economic policies in post World War II Europe regarding the emerging policy of Containment as a response to the Soviet Union's rise as a superpower.
6. Explore China's relationship with the United States and the Soviet Union during the Cold War and the political divisions that developed during the Cold War which led to the Korean War, the Cuban Missile Crisis and the Vietnam War.
7. Understand that the transition to independence can be characterized by political conflict, economic dependence and social change. Students will explore how

colonies throughout Southeast Asia gained independence after WWII but that independence was often followed by continual conflict.

8. Students will learn about the recurring violence in the Middle East including the Arab-Israeli conflict, the Iranian Revolution, the Iran-Iraq War and Afghanistan.
9. Engage prior knowledge of political and economic revolution, religious conflict, and modern nationalism to understand current struggles around the globe.

Assessment:

Assessment is based on successful completion of assignments and assessments and ability to answer the essential question for each unit.

Instructional Materials:

Spielvogel, Jackson J. World History, Culture & Geography. Columbus, OH: McGraw Hill Education, 2019.

Board Approval Date:

Pacific View Charter School Course Outline

Course Title: World History B
Department: Social Science
Credits: 5.0

Course #: 1109
Prerequisite: World History B
A-G Approved: Yes

Course Description:
This course comprehensively explores the major events, movements, and transformations that shaped the 20th and 21st centuries. Students will analyze the causes, events, and consequences of World War I and the Russian Revolution, examine struggles for independence and self-determination in the Americas, Northern Africa, the Middle East, and Asia, and study the rise of fascism and totalitarianism leading to World War II. The course delves into the Cold War era, investigating the ideological and geopolitical rivalries between the United States and the Soviet Union, proxy wars such as those in Korea and Vietnam, and the eventual collapse of the Soviet Union. Students will also explore the evolving role of the Middle East in global politics during this time. In studying the contemporary world, the course examines decolonization, globalization, the rise of new global powers, technological and cultural exchanges, and issues of rights, religion, and identity in shaping modern societies. By engaging with primary and secondary sources, collaborative projects, and discussions, students will gain a deep understanding of the historical forces that shaped the modern world and the interconnected challenges of today.

Student Outcomes:
The student will be able to:

1. Analyze global conflicts by evaluating the causes, events, and consequences of major 20th-century conflicts, including World War I and World War II, and their impact on global politics and societies.
2. Understand political revolutions by examining the Russian Revolution and its influence on global political movements and independence struggles in the Americas, Northern Africa, the Middle East, and Asia.
3. Explore ideological movements by investigating the rise of fascism and totalitarian regimes, describing their roles in shaping global tensions and conflicts.
4. Study the Cold War Era by assessing the geopolitical and ideological rivalry between the United States and the Soviet Union, including key conflicts such as the Korean and Vietnam Wars and their broader global implications.
5. Investigate regional shifts by analyzing the shifting role of the Middle East in global politics during the Cold War and its impact on contemporary international relations.
6. Examine decolonization, exploring movements for independence and democracy across Africa, Asia, and the Americas, describing their impact on national and global dynamics.
7. Evaluate Globalization by assessing the effects of globalization on economies, technology, cultural exchange, and power dynamics in the modern era.
8. Discuss social issues by analyzing issues of rights, religion, and identity, as well as their roles in shaping societal changes and conflicts in the 21st century.

9. Develop historical thinking skills by using primary and secondary sources to evaluate historical events critically, participate in collaborative discussions, and form evidence-based conclusions about global history.

Assessment:
Assessment is based on successful completion of assignments, weekly assessments, and the final exam.

Instructional Materials:
History Alive! World Connections 3rd Edition, TCI

Board Approval Date: