



PACIFIC VIEW
CHARTER SCHOOL
A California Public School

Regular Meeting of the Board of Trustees

Board Packet

Wednesday, December 10, 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 | (760) 757-0161
22695 Alessandro Blvd., Moreno Valley, CA 92533 | Phone # (951) 697-1990



Agenda - Regular Meeting of the Board of Trustees

Wednesday, December 10, at 3:00pm

1 OPEN SESSION

- 1.1 Call To Order
- 1.2 Roll Call
- 1.3 Pledge Of Allegiance
- 1.4 Introductions

2 APPROVAL OF AGENDA

3 CONSENT AGENDA

- 3.1 [Meeting Minutes from November 18, 2025](#)

4 PUBLIC COMMENTS

5 ACTION AND DISCUSSION ITEMS

5.1 Discussion:

- 5.1.1 [PVC Annual Report](#)

5.2 Action: Fiscal & Operations

- 5.2.1 Consideration and Approval of: [2024-2025 Annual Audit](#)
- 5.2.2 Consideration and Approval of: [2025-2026 First Interim Report](#)
- 5.2.3 Consideration and Approval of: [Board Warrant Listing for November 1-30, 2025](#)

5.3 Action: Administrative

- 5.3.1 Consideration and Approval of: [Student Policy #17 - Uniform Complaint Procedure and UCP Form](#)

5.4 Action: Curriculum & Instruction - None

5.5 Action: Personnel - None

6 INFORMATION ITEMS

- 6.1 Board/Staff Communication and Announcements:
- 6.2 Important Dates:
 - Staff Holiday Party at 1:00-3:30 - Wednesday, December 17,
 - Winter Festival 10:00-11:15 - Friday, December 19
 - Upcoming Board Meeting - Tuesday January 20

7 ADJOURNMENT

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

Public Comments: Members of the public may speak on items not listed on the agenda for 3 minutes each not to exceed 20 minutes for all topics. Extra time may be granted as needed. Board members will not respond to presentations and no action can be taken

Consent Items: Unless a trustee pulls an item, one board vote will approve all items without discussion..

Closed Session: Allowed per Gov. Ed. Code on student discipline (48900), confidential matters (35146), potential or pending litigation (54956.9), personnel (54957), labor (3540-3549.3) or property negotiations (54956.8, 54957.1(a)).

American with Disabilities Act: For accommodations related to disabilities to attend/participate in meetings call 760-757-0161 at least 24 hours prior to.

Brown Act: Agendas can be reviewed at 3670 Ocean Ranch Blvd., Oceanside CA, at 22695 Alessandro Blvd., Moreno Valley, CA 92533 and on the website at: www.pacificview.org

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Minutes - Regular Meeting of the Board of Trustees

Tuesday November 18, at 3:00pm

1 OPEN SESSION

- 1.1 Call To Order: at 3:00
- 1.2 Roll Call
Present in Oceanside: Kathi Cohen, Noel Ross
Via videoconference from Moreno Valley: Ricardo Sanchez
- 1.3 Pledge Of Allegiance
- 1.4 Introductions
Present in Oceanside: Erin Gorence, Jill Chang, Diane Gibson, Geoff Weeks, Robert Merrill, Jodi Campanelli, Gayl Johnson, Zuleyma Hernandez
Present via videoconference from Moreno Valley: Kathy Meck

2 APPROVAL OF AGENDA

Motion to approve November 18, 2025 meeting agenda was made by: Noel Ross
seconded by: Ricardo Sanchez
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Nos: None

3 CONSENT AGENDA

- 3.1 [Meeting Minutes from September 16, 2025](#)
Motion to approve November 18, 2025 meeting agenda was made by: Ricardo Sanchez
seconded by: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Nos: None

4 PUBLIC COMMENTS

5 ACTION AND DISCUSSION ITEMS

- 5.1 **Discussion:**
 - 5.1.1 [Executive Director's Report](#)
- 5.2 **Action: Fiscal & Operations**
 - 5.2.1 *Consideration and Approval of:* Board Warrant Listings for [September 1-30](#) and [October 1-31](#)
Motion to approve Board Warrant Listings for September 1-30 and October 1-31 was made by: Ricardo Sanchez
seconded by: Noel Ross
Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
Nos: None
- 5.3 **Action: Administrative – None**
- 5.4 **Action: Curriculum & Instruction – None**
- 5.5 **Action: Personnel**
 - 5.5.1 *Consideration & Approval of:* Job Description - [Temporary Instructional Aide](#)
Motion to approve the Job Description for Temporary Instructional Aide was made by: Noel Ross

seconded by: Ricardo Sanchez
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.5.2 *Consideration & Approval of: Job Description - [Temporary Hourly Special Education Instructional Aide](#)*

Motion to approve the Job Description for Temporary Hourly Special Education Instructional Aide was made by: Kathi Cohen
 seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

6 INFORMATION ITEMS

- 6.1 Legislation Updates: None
- 6.2 Board/Staff Communication and Announcements: Mandatory ethics training completion deadline is December 31, 2025
- 6.3 Important Dates: Upcoming Board Meetings - December 10 (Second Wednesday) to ensure timely approval of first interim and annual financial Audit

Open session ended: 3:13

7 CLOSED SESSION

Began: 3:15

Closed session regarding potential litigation (Government Code 54956.9[b])

Closed session ended: 4:15

No reportable action

8 ADJOURNMENT

Meeting adjourned at 4:15

Pacific View Charter Board Meeting

December 10, 2025

Administrative

AGENDA ITEM**5.1.1 - PVC Annual Report****Information Summary**

In accordance with California Education Code sections 47604.32 and 47604.33, charter schools are required to provide an annual report to their authorizing district to support ongoing oversight and accountability. This reporting requirement ensures that the authorizer receives updated information on the school's annual academic progress. The annual report helps demonstrate compliance with state law and the charter petition, and it informs the authorizer's monitoring and renewal decisions.

Responsible Party

Executive Director Gorence will discuss the Annual Report to OUSD

Recommended Action:

Information only. No action required.

PACIFIC VIEW CHARTER

ANNUAL
REPORT
2024-2025



www.pacificview.org
3670 Ocean Ranch Blvd.
Oceanside, 92056

Report Highlights

1. PVC continues to service a diverse student population, mirroring the district demographics while also enrolling any and all students who wish to attend the school. Page 10
2. The school continues to build strong positive relationships and maintains a low suspension rate. Page 22
3. PVC continues to make gains in all areas of the agreed upon Alternative Metrics for Renewal including:
 - a. Academic Performance - SBAC Growth
 - i. ELA Growth - 4.18 points (Pages 26)
 - ii. Math Growth - 7.95 (Page 30)
 - b. Academic Performance- Similar School Comparison
 - i. ELA - Ranks 1st in similar school comparison (Page 27)
 - ii. Math - Ranks 1st in similar school comparison (Page 31)
 - c. Academic Engagement - Credit Completion
 - i. Students continue to earn more credits at PVC than previous schools (Page 54)
 - d. Academic Engagement - 1-Year Graduation Rate
 - i. 92.3% graduation rate for 2024 (Page 50)
 - e. College and Career Readiness - Post-Secondary Plans
 - i. No students graduated from PVC without a plan for life after high school in 2024 (Page 52)
 - f. Conditions and Climate - Student Surveys
 - i. Students continue to report feeling safe (97%) and supported (95%) at PVC (Page 54)
4. NWEA Scores show unprecedented growth in Math across all grade levels Page 36-37.
5. NWEA Scores show significant improvement in growth for Reading as compared to previous school year Pages 38-39
6. Overall, Ds and Fs continue to decrease for all groups as measured by semester grade reports. Pages 42 and 46

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Pacific View Charter School (PVC) is a direct-funded, K-12 WASC-accredited charter school situated in Oceanside serving approximately 1000 students each year. Students have access to an independent study format at Pacific View, using a hybrid personalized learning model, which combines classroom time with independent learning. The school opened its doors to the community in August 1999 serving grades TK-12 and is authorized through the Oceanside Unified School District (OUSD). In 2008, PVC moved to its current facility, which was then purchased in 2010 and is situated in Oceanside, California.

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

The ethnic make-up at Pacific View Charter School mirrors that of the surrounding districts for both Oceanside and Moreno Valley (see graphs on page 10). With respect to the cultural diversity of the student population, Pacific View attempts to incorporate student backgrounds and culture when designing curriculum. Through the conscientious selection of texts and materials, PVC pushes students to examine the issues of the past and apply critical thinking to how these issues have been echoed in their own lives and in the world they live in today. To help students achieve their full potential, curriculum has been developed that takes learning styles into consideration and meets the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), the Social Science/History Framework, and English Language Development Standards (ELD); sensitive and thorough monitoring of student progress is an ongoing process; personalized learning plans are generated to help each student develop and reach their full academic potential; and students are provided the opportunity to work independently as well as in small group settings. Opportunities to enrich the curriculum and student activities are actively researched and pursued in order to offer Pacific View students a full and rich environment for learning. High school students are also provided with extensive post-high school planning that begins in 9th grade that continues throughout their high school careers.

Mission

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

Vision

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

1. School Programs

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

Grades TK-5

In grades TK-5, a Credentialed Supervisory teacher meets with the parent/guardian and students once every two weeks. During this meeting, teachers conduct a progress check, administer assessments, reteach missed concepts, and provide any needed tutoring. In addition, students in grades TK-5 may participate in synchronous learning opportunities delivered virtually by their supervisory teacher as well as optional enrichment classes and field trips.

Grades 6-8

Students in grades 6-8 may choose from a homeschool program or a four day a week onsite hybrid learning program. Students who are homeschooled meet every other week with their Supervisory Teacher. During this meeting, teachers conduct a progress check, administer assessments, reteach missed concepts, and provide any needed tutoring. In addition, students can attend weekly synchronous learning sessions and daily virtual tutoring for extra

support, as well as field trips. Students who choose the blended learning option are provided direct instruction from credentialed teachers. In these classes, students work on coursework both individually and collaboratively with their peers. Students receive support in and out of the classroom from highly qualified instructional assistants, as needed. Enrichment opportunities like sports, field trips, and career presentations are also provided to these hybrid students.

Grades 9-12

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

- Traditional textbook-based curriculum that is Common Core aligned and UC A-G and NCAA approved
- Asynchronous and synchronous workshops – by Specialized Credential teachers, where students receive onsite instruction with a reduced student to teacher ratio of 26:1
- Edgenuity Online Courses which are UC A-G and NCAA approved
- Specialized services including special education, EL supports and counseling are provided as dictated by students' IEP's and personalized learning plans.

Schoolwide Initiatives and Goals

PVC has been focused on two schoolwide initiatives: Literacy and Positive Behavior Interventions & Supports (PBIS). For the 2024/25 school year, the school implemented a schoolwide Focus on Literacy which included the embedding of PVC's Strategies for Literacy across the curriculum and in both classroom and independent study lessons. As this report details, the increases in performance in ELA as measured by NWEA Maps scores, state SBAC scores and semester grade reports all indicate that the Literacy initiative has been successful and will continue to be a focus for the 2025/26 school year. In the 2024/25 school year, PVC partnered with the San Diego County Office of Education to complete training on implementing PBIS strategies into the school culture. This school year was one of learning and preparing. Staff, with input from Educational Partners, completed an inventory of behavior best practices, redesigned the schoolwide Code of Conduct, developed Behavior Matrices for all school programs, and collected baseline behavior and instructional data. The full implementation of PBIS will commence with the 2025/26 school year.

Instructional Material

Pacific View Charter is committed to implementing the state academic standards in a way that makes content comprehensible for all students in all grade levels and all students have access to standards aligned instructional materials. To ensure this, PVC employs a Director of

Curriculum & Instruction who supervises the implementation and standards alignment for all PVC curriculum as well as provides instructional support for teachers to best deliver curriculum to students. In addition, the Director of Curriculum & Instruction supervises a Curriculum Committee tasked with reviewing curriculum, aligning curriculum to standards, and assessing student understanding mastery of the content standards. All instructional materials are inventoried annually and replaced as needed to ensure that each student has access to individual textbooks and materials.

Table 1: High School Materials

English/Language Arts	Edgenuity, Holt, <i>Literature & Language</i>
Math	Edgenuity, Prentice Hall, Mathematics with Business Applications
World History	Edgenuity, <i>World History, World impact, McGraw Hill</i>
US History	Edgenuity, HMH- American History
American Government	Edgenuity, Prentice Hall, MacGruder's <i>American Government</i>
Economics	Edgenuity, Prentice Hall, <i>Economics and Principles in Action</i>
Science	Edgenuity, Holt-Modern Biology, <i>CA Education & the Environment Initiative</i> , Integrated Science -Pearson,
Spanish	Edgenuity
World Cultures	Prentice Hall
Health	Edgenuity, Prentice Hall, <i>Rights, Respect & Responsibility</i>

Table 2: TK-8 Materials

Language Arts	Edgenuity, HMH CA-English 3D, Amplify ELA, Bright Thinker
Math	Edgenuity, Pearson enVision Math, Bright Thinker
History/Social Studies	Edgenuity, Teacher Curriculum Institute (TCI), Bright Thinker
Science	Edgenuity, Bright Thinker

Kindergarten	Bright Thinker, Moving Beyond the Page
TK	Starfall, Moving Beyond the Page

2. Enrollment

Upon enrollment, a Supervisory Teacher is assigned to each student. The student is administered diagnostic assessments in Reading and Mathematics using the NWEA MAP assessments, followed by a transcript review (for high school students). A Personalized Learning Plan (PLP) is then developed based on an analysis of the following: diagnostic assessment results, transcript review, and goals identified by the student and parent. For students with IEP's, the Education Specialist conducts the change of placement IEP within 30 days of enrollment to ensure that IEP goals and student needs are addressed. For students identified as English Learners, a home language survey is also administered and appropriate language supports are put in place for the student. PVC experienced a decline in enrollment during the 2024/25 school year. Enrollment in all programs declined, which was unexpected and seemed to be a combination of many factors included the expected declining enrollment in Moreno Valley, a larger than normal graduating class in 2024, what appears to be an independent study fatigue county-wide and a return to traditional education, the opening of the new nearby Coastal Academy high school, and state-wide enrollment declines, all of which combined for an anomaly and unexpected decline in enrollment. The leadership team and the Marketing Specialist are working hard to remediate this decline, see the marketing section on page 15.

Table 1: Student Enrollment by Grade Level

	2022-2023	2023-2024	2024-2025
Transitional Kindergarten	0	3	3
Kindergarten	12	7	11
First	6	9	8
Second	3	7	11
Third	10	2	9
Fourth	6	3	2
Fifth	10	6	4
Sixth	17	24	17
Seventh	49	32	35

Eighth	39	49	43
Ninth	128	122	88
Tenth	131	138	107
Eleventh	130	149	135
Twelfth	96	115	89
Total	633	666	562

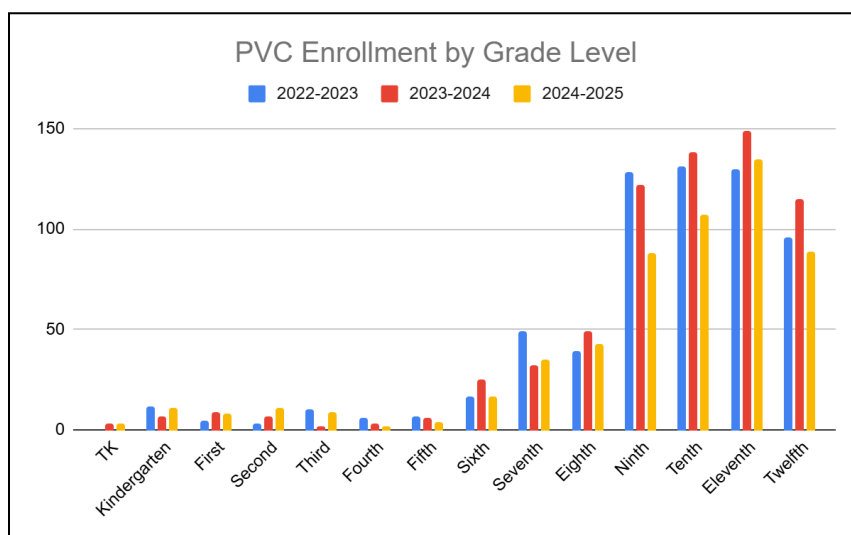


Table 2: Enrollment by Ethnicity

	2022-2023	2023-2024	2024-2025
American Indian or Alaskan Native	3	2	1
Black or African American	33	27	32
Asian	3	3	2
Filipino	3	2	2
Hispanic or Latino	435	480	392
Pacific Islander	6	4	7
White	108	102	81

Two or More Races	37	38	38
Not Reported	5	8	7
Total	633	666	562

The ethnic makeup of the student body at PVC continues to mirror that of the authorizing district, confirming that the school is meeting its requirements to ensure that marketing efforts support the enrollment of students in the surrounding communities. This graph illustrates enrollment for PVC and for the Oceanside Unified School District during the 2024-2025 school year.

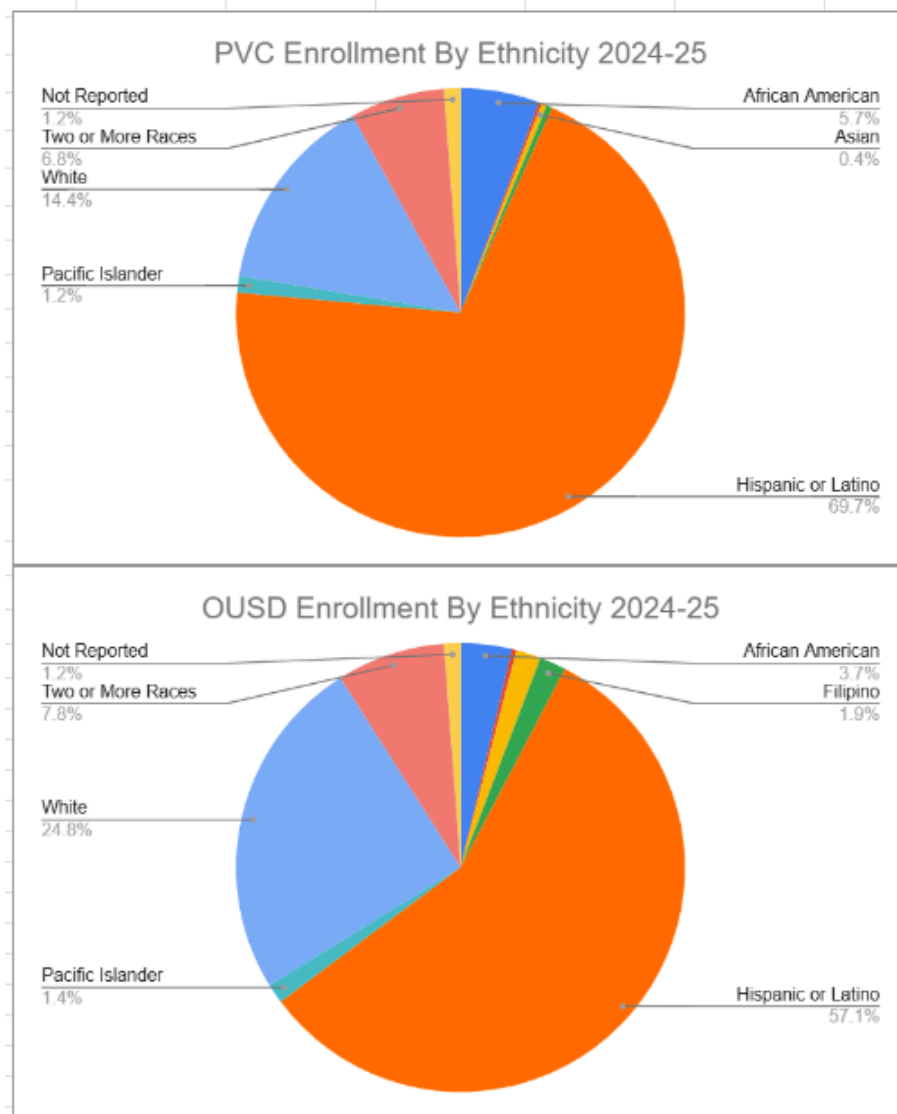


Table 3: Enrollment by District 2024-2025

District	Number
Oceanside	231
Vista	97
Carlsbad	9
Encinitas	0
Escondido Union	7
Escondido HS	4
Fallbrook Union	4
Fallbrook High	8
San Diego +SDCo	20
San Marcos	6
Riverside County	165
Orange County	11
Total	562

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

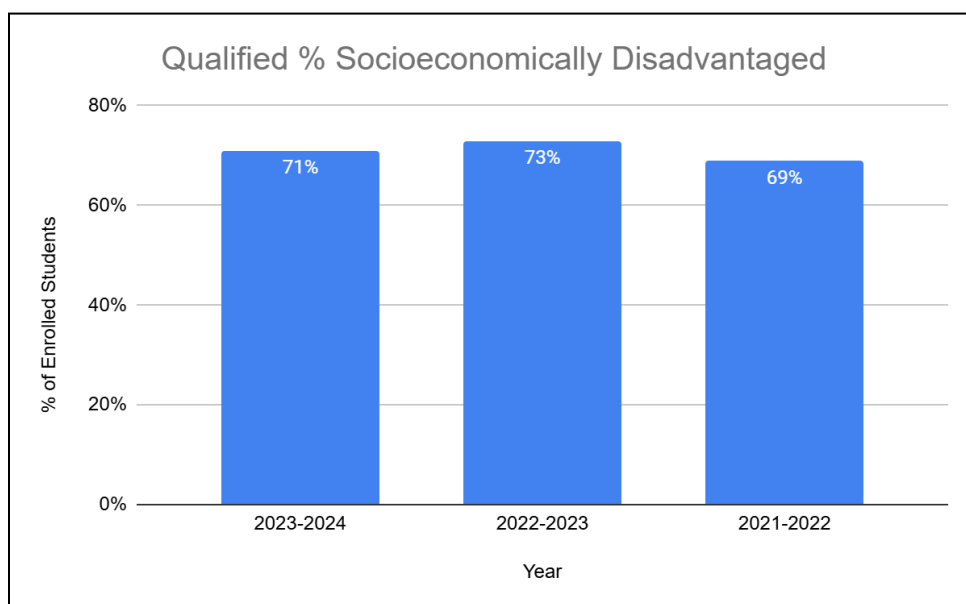
Enrollment by Subgroups

Economically Disadvantaged

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

Table 4: Socioeconomic Status

Year	FRPM Eligible Students	% of Enrolled Students
2024-2025	438	78%
2023-2024	469	71%
2022-2023	462	73%



English Learners

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

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

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

Table 5: English Learners Per Grade Level

Grade Level	2022-2023	2023-2024	2024-2025
Kinder	1	0	0
Grade 1	1	1	0
Grade 2	0	1	1
Grade 3	0	0	1

Grade 4	0	0	0
Grade 5	0	0	0
Grade 6	2	2	0
Grade 7	6	4	5
Grade 8	4	5	2
Grade 9	23	18	11
Grade 10	13	14	10
Grade 11	11	9	13
Grade 12	3	6	4
Total:	64	60	47
Percentage	9%	9%	8%

Special Education

In 2018, Pacific View Charter School developed an internal special education department. Previously, the school contracted with OUSD for SPED services. This transition allowed PVC to support an increasing population of special education students. The school continues to show growth in special education enrollment each year. The special education population at PVC has increased to 21% this year, doubling the state average for districts across the state of California. Qualitative data gathered from families at enrollment shows that many families with students enrolled in special education feel that their child's needs are more able to be met in the small school environment that PVC provides. Families share that the personalized learning model and relationships that develop between the Supervisory Teacher, student, and Education Specialist provide more support that the student received in the traditional classroom setting. Virtual and on-site resource rooms in our high school program continue to provide specialized academic support provided by Education Specialists and a team of highly skilled instructional aides. PVC TK-8 Home Study students who are enrolled in special education receive virtual and/or on-site services as per the IEP team agreement.

In 2022, Pacific View began developing a "certificate of completion" (COC) option for high school completion. Within the 2022-23 school year, the certificate of completion (COC) program grew by student count and meets all federal, state, and local requirements, along with IDEA guidelines. The certificate of completion option is available to those students who are not able to meet the requirements for a regular high school diploma. The COC program includes a Board approved course of study. Students may earn a COC if any one of the following are met:

- (a) The individual has satisfactorily completed a prescribed alternative course of study approved by the governing board of the school LEA and is identified in his or her IEP, including a transition plan within the IEP.
- (b) The individual has satisfactorily met his or her IEP goals and objectives during high school as determined by the IEP program team.

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

In November of 2024, PVC received Board approval for an additional pathway toward high school diploma as local education agencies are now legally required to offer an “alternate diploma pathway” as per Assembly Bill 181.

The purpose of the Alternative Pathway to a Diploma is to provide an inclusive instructional program for eligible students to receive a high school diploma through a new alternative pathway. Students can be identified as early as middle school.

Students with exceptional needs who entered ninth grade in the 2022–23 school year or later can graduate from high school with a diploma through this newly defined path by meeting the following criteria as referenced in the student’s individualized education program:

1. The student is eligible (*eligible*, but not necessarily taking) to take the California Alternate Assessment unless the IEP team agrees otherwise,
2. The student is required to complete state *standards-aligned* coursework to meet statewide course requirements,
3. Coursework may be a combination of Functional, Foundations, and/or General education courses.

Table 6: Special Education Qualified Students

Year	Number of Students	% of Student Enrollment
2024-2025	139	21%
2023-2024	136	20%
2022-2023	137	20%

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

Pacific View provides special education and related services by directly hiring credentialed providers as well as by hiring credentialed or licensed providers through state-approved private agencies or independent contractors. School facilities are accessible to all students with disabilities. Middle and high school students have the opportunity to attend on-site and/or virtual learning classes during the school day. Students with special needs are supported in the classroom and, if needed, provided separate setting SAI services along with all other needed services and supports both virtually and onsite. TK-5 students are enrolled in the home study program where students learn at home with a learning coach and are provided an

online curriculum. All special education services and support for these students are provided while learning at home. Students and parents either come to campus or attend virtually to work with both the general education, special education teachers, and related service providers. If agreed upon, related services can be serviced virtually or in a mutually agreed upon place. Currently, students are provided the following services via vendor support: Speech language pathologist, Nursing plans, Vision/Hearing screenings, Vision services, physical therapy, occupational therapy, deaf/hard of hearing, translation services, audiologists, and education related mental health services for both students and parents.

School Marketing Information

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

In the 2024-2025 school year, the Marketing Specialist:

- Created the school newsletter “The Coyote Chronicles”
- Increased Community events with Moreno Valley Trunk or Treat and Vista Fright Night
- Won in all four categories in “The best of North County” magazine including: Best Charter School (Gold), Silver in high school and elementary school, bronze in middle school.
- Launched PVC Youtube channel, with the ability to livestream Graduation and Promotion
- Partnership with Fox/KUSI news, debuting a 15 second commercial, one segment of “the Localist” and two appearances on Good Business San Diego.
- Advertised first ever Middle School Camp through local fliers and magazine articles.
- Brought back billboards for Moreno Valley
- Partnered with Schoolmint for online advertising
- Partnered with Niche for online advertising
- Launched Google Ads
- Inland Empire Magazine Ads
- Social Media Ads with Moreno Valley Chamber of Commerce
- Brought back the PVC marketing committee, held monthly with volunteer staff members.
- Visited High Schools and met with counselors.
- Established a school communications system with mass text and voicemail updates.
- Appeared on local news KOCT

Together, these initiatives continue to maintain Pacific View Charter School’s presence across North County and the Inland Empire. By expanding multimedia outreach, building new

community partnerships, and re-establishing consistent communication channels, the Marketing Specialist helped enhance the school's visibility, credibility, and enrollment pipeline. The increased engagement across social media, local news outlets, and regional events broadened awareness of PVC's programs while reinforcing its reputation as an innovative, student-centered charter school. These efforts not only continue to elevate the school's public profile during the 2024–2025 year but also create sustainable marketing systems and community relationships that will support long-term growth.



3. Attendance Data

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

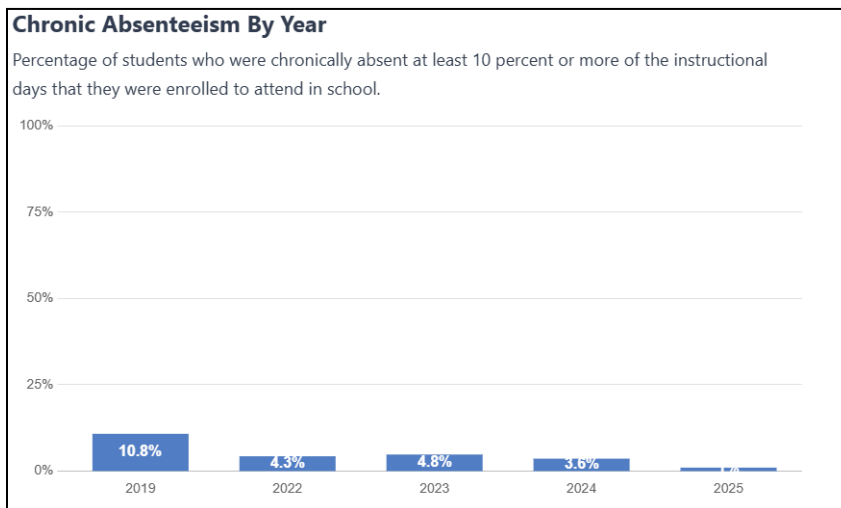
Table 1: Average Daily Attendance by Grade Level

Grade	2022-2023	2023-2024	2024-205
TK	x	2.94	1.64
K	11.04	8.39	10.81
1	5.74	7.82	8.03
2	3.71	7.10	11.17
3	7.74	2.57	8.69
4	7.06	3.34	2.38
5	6.44	4.92	5.89
6	20.10	29.00	21.74
7	48.15	37.57	41.40
8	43.42	49.59	48.49
9	144.01	121.57	95.55
10	177.50	167.46	111.26
11	172.75	185.44	133.63
12	132.07	146.50	82.59

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

Chronic Absenteeism

PVC reports a steady decline in Chronic Absenteeism each year post-Covid. The 24/25 school year rate is only 1%, significantly lower than the state average of 17% (CA School Dashboard). PVC prioritizes school attendance through completion of school work assignments in alignment with California Independent Study law. All student groups fall into the blue category for Chronic Absenteeism, indicating that there is no disproportionality in this area of focus.



4. Staff Information

Table 1: Certificated Staff Information 2024-25

Credentialed Staff	Number	Percent of Total
Credentialed	48	83%
Psychologist	1	2%
Pupil Personnel Services	1	2%
Speech Pathologist	1	2%
Administrators	6	11%
TOTAL	57	100%

Table 2: Certificated Staff Ethnicity 2024-25

Credential by Ethnicity	Number	Percent of Total
Asian	4	6%
Chinese	2	4%
Filipino	1	1%
Hispanic/Latin x	9	16%
African American	2	4%
White	39	69%

Table 3: Credential Status 2024-25

Clear Credential	50
Preliminary Credential	9
Level 1	0
Level 2	4
Teachers with EL Standing	53
BTSA Enrolled Teachers	1

Table 4: Staff Credential Types

Staff Credentials	2022-23	2023-24	2024-25
Administrative Services	5	5	5
English	17	17	14
Business (Intro)	1	2	1
Computer Concepts & Applications	0	0	0
CTE - Business / Construction Trade	0	0	0
Drama	1	1	1
Foreign Language - Spanish	2	2	2
Health Science	0	0	0
Math (Mathematics & Foundational Math)	8	11	8
Multiple / General Subject	17	20	16
Music	1	1	1
Physical Education	0	1	1
Pupil Services - Psychology	1	1	1
Pupil Services - Counseling	2	2	2
Social Science	19	16	15
Social Science (Economics)	1	0	1
Social Science (Intro)	1	1	1
Speech Language Pathologist	0	1	1
Special Education - AAAS	4	6	6
Special Education - Mild/Moderate	7	9	9
Special Education - Moderate/Severe	1	2	2
Special Education - Learning Handicap	1	0	1
Special Education - Severely Handicap	1	0	1
Science (Biology, Geo Sci, Physics, Chem)	9	9	8
TOTAL CREDENTIALS	99	107	97

Table 5: Credentialed Staff Education Levels 2024-25

	Number	Percentage of Total
Bachelor's Degrees	57	100%
Master's Degrees	38	67%
Doctorate Degrees	1	2%

Table 6: Certificated Salaries

Year	Teacher Salaries	Administrative Salaries
2024-2025	\$6,016,242	\$746,206
2023-2024	\$5,209,734	\$685,330
2022-2023	\$4,244,782	\$693,076

Table 7: Classified Staff Information 2024-25

	Number
Office/Paraprofessionals	32
Classified - Confidential	3
Classified - Administrative	1

Table 8: Classified Staff Ethnicity 2024-25

Classified by Ethnicity	Number	Percentage of Total
Hispanic/Latin x	20	56%
African American	1	3%
Pacific Islander	0	0%
Asian Indian	1	3%
Chinese	0	0%
White	13	38%

Professional Development

During the 2024–25 school year, Pacific View professional developments focused on inclusive practices through sessions such as the Ethnic Studies Summit, Culturally Sustaining Pedagogy Series, and the Schoolwide Focus on Literacy. The PVC Teacher on Special Assignment worked closely with each instructional staff member to implement and embed PVC Strategies for Literacy. Additionally, the TOSA, Director of Curriculum and Instruction, and other members of the administrative team provided individualized coaching to instructional staff, emphasizing literacy strategies, data-driven instruction using NWEA results, and the integration of AI to differentiate and personalize learning experiences. A team of staff attended a series of PBIS trainings, which paved the way for the development and implementation of the school's new PBIS system, the Coyote Code. Additional professional learning emphasized leadership development, compliance, and safety training; including CALPADS, HR Academy, Workplace Violence, and CSSP Safety Plan development.

The following conferences, trainings and professional development events were attended by staff in the 2024-25 school year:

- AI Bootcamp
- UC HS Counselor Conference
- Cal State Counselor Conference
- Restorative Practices
- Targeted Feedback
- HR Academy
- School Pathways
- Ethnic Studies Summit
- SELPA SEIS/IEP Development
- CS
- Math Summit
- DRDP
- Taste of Mira Cost
- CSDC
- CALPADS
- CCSA
- PBIS
- CSSP Safety training
- Workplace Violence
- JPA Training
- Culturally Sustaining Pedagogy for Student Success Workshop Series
- Personalizing your English Learner Professional Learning for Secondary Educators
- BER Helping Distracted Students
- Ethnic Studies Summit
- Lunch and Learn
- Professional Learning Network
- MVC Counselors Summit
- Taste of Mira Costa
- Resilience Selpa
- Advocacy - CSDC
- 4 Essential Roles of Leadership
- Sexual Health MS
- Leadership Camp
- Curriculum Revision Progress (Backwards Design Review) Embed Literacy Strategies
- Homelessness: McKinney Vento 101

5. School Culture and Climate

Educational Partner Relationships

Throughout the school year, staff was engaged through surveys, monthly staff meetings, weekly department meetings, and the PLCs. Parent input is sought in a variety of ways. Parents are encouraged to serve as school board members, bi-annual surveys for families are conducted, and a variety of social activities are offered to encourage family participation including: Winter Festival, Home Study Game Nights, and parents continue to cheer on their students at the PVC sports activities. In the spring 2025 survey, 94% of parents rated their overall satisfaction with the school as great and 97% of parents are satisfied with the education their children are receiving. PVC conducts biannual student surveys. The last survey was issued at the end of the school year 2025. 90%% of responding students rated their overall satisfaction with the school as good to great. 95% of students feel supported by their teachers and that they received sufficient help with their school work. 95% of students feel supported in overcoming difficulties. This indicates that efforts to create a warm and supportive environment for students continue to be a strength at Pacific View and that the relationships that develop between the supervisory teacher and student are valuable and different from the traditional high school model. Also, in support of this, are the survey results indicating that 97% of students feel that the staff takes bullying seriously, and 96% feel safe at school. School support and safety continues to be an area of strength for PVC.

Suspension Rate

Suspension Rates at PVC have remained consistently low and are primarily due to the confiscation of controlled substances and not to defiance, disruptions or other discipline issues. PVC continues with the implementation of the alternative to suspension program that allows students who would have otherwise been suspended for low level infractions to remain on campus in a supervised environment to complete school work, participate in counseling, and complete community service instead of losing campus privileges. All student groups fall within the green/blue categories on the CA School Dashboard indicating that there is no student group that is being disproportionately suspended.

Table 1: Suspensions and Expulsions - 3-Year Comparison

(Source: CA Dashboard)

	Suspension	Expulsion
2024-2025	0.5%	0%
2023-2024	0.8%	0%
2022-2023	0.5%	0%

Extra Curricular Activities

PVC staff worked hard to encourage student participation in extracurricular activities in the 2023/24 school year. Student clubs as well as Sports continue to be popular choices for Pacific View students. In addition, major events such as Family Game Night, Winter Festival, Coyote Campus Day, and Fit and Fun Day were held, providing schoolwide socialization opportunities. Students also participated in attendance incentive activities, Coyote Conferences in middle school,

and a Beach Day for home study families. PVC held the second annual High School Dance at the El Corazon Senior Center, and students from both campuses attended the Hollywood themed event.

The school continued to prioritize college and career readiness by hosting a Career Day, various onsite college and career presentations, and field trips to Moreno Valley College, Palomar College, and MiraCosta College. Students also participated in co-ed sports and a variety of clubs.



6. Performance Data

A. DASS Status and Alternative Metrics

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

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

B. SBAC and ELPAC Data

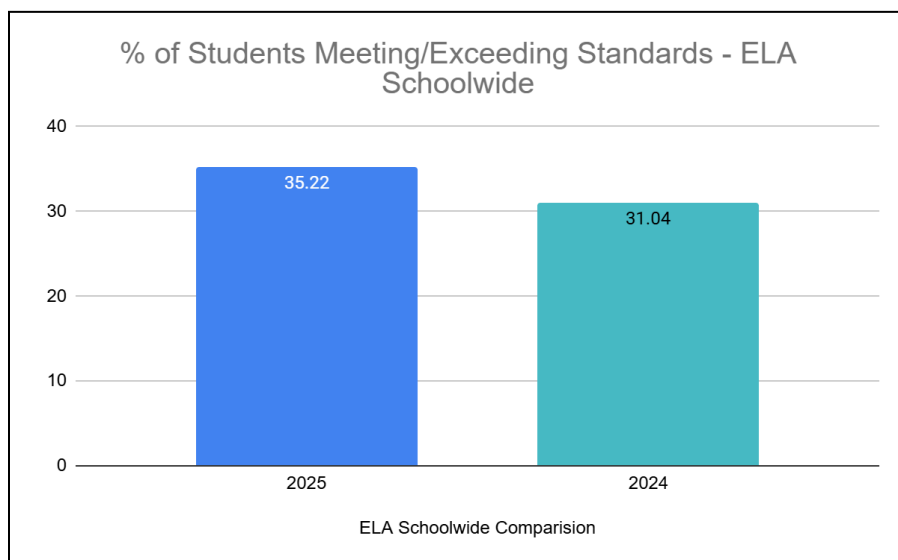
As mentioned previously, Pacific View serves a very specific group of students, the majority of whom are considered ‘high risk’. The metrics for meeting standards on the state SBAC test do not accurately reflect what students at Pacific View are able to accomplish. Reviewing information related to student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

English/Language Arts SBAC Performance

Pacific View Charter is open to any students in San Diego and the surrounding counties wishing to attend. However, the majority of students who come to PVC after being unsuccessful at a traditional school. Many high school students enter PVC with reading skills below to far below grade level. The personalized learning model at PVC allows students to continue in grade level courses while also enrolling in intervention courses to build deficient skills. PVC feels that students who require reading intervention and foundational curriculum cannot be expected to perform at standard on the CAASPP Smarter Balanced Assessments. This explains the reason for lower performance on the state exam. However, students continue to make gains in ELA, as demonstrated by the increase in students meeting ELA standards over time. In the 2024-25 school year, students showed growth in reading schoolwide and by all numerically significant subgroups as demonstrated in the following graphs.

Graph 1: Schoolwide Performance in ELA SBAC - Percentage of Students meeting or Exceeding Standards 2-Year Comparison

(Source: ETS)



Graph 2: Distance from Standards Over Time

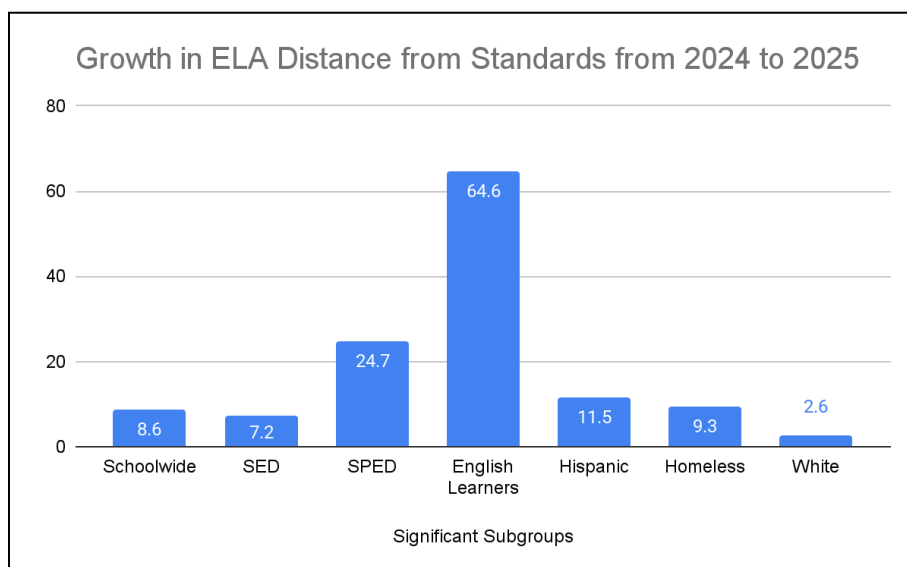
(Source: CA School Dashboard)

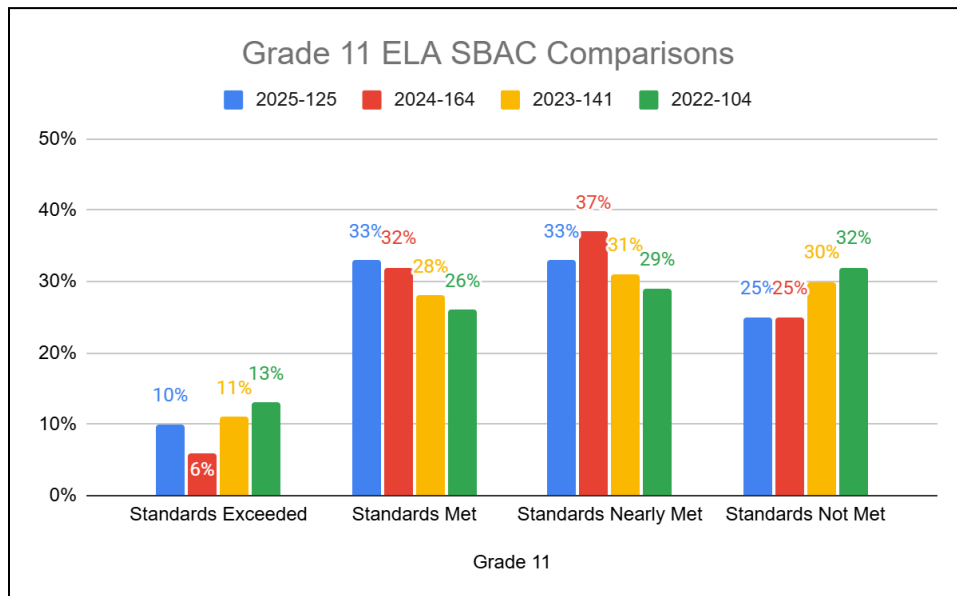
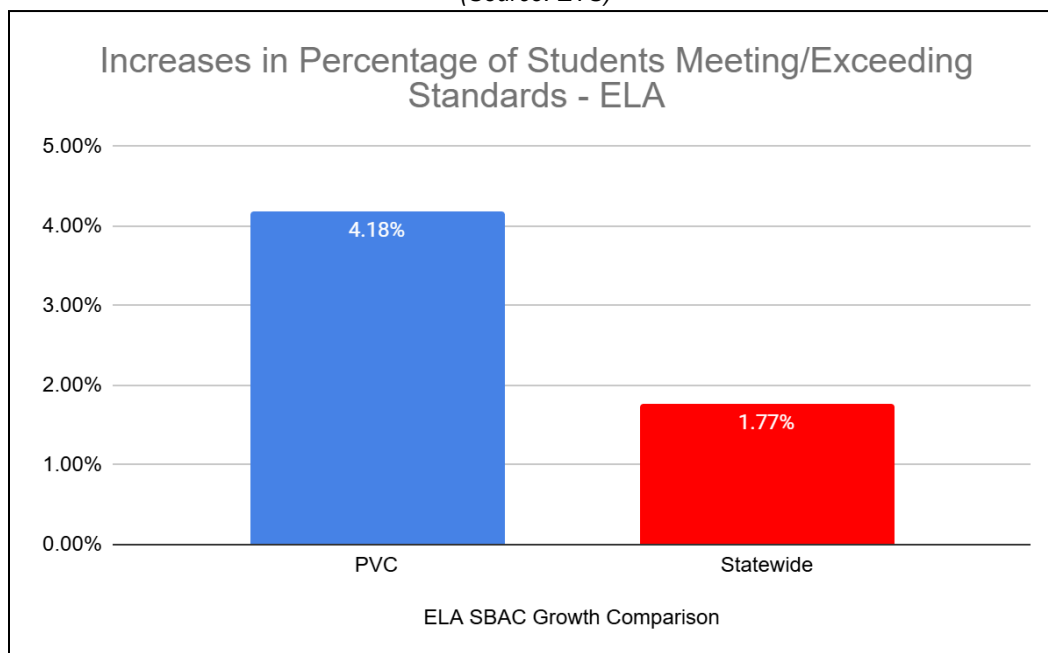
Schoolwide ELA Distance From Standards	
2025	-29.8
2024	-38.4
2023	-52.6

Students continue to show growth in closing the gap in distance from standard and increasing percentage of students meeting or exceeding standards. This indicates that the PVC Focus on Literacy has been successful. Additionally, as shown in Graph 3, there has been growth in every significant subgroup, with an incredible amount of growth for the English Learner subgroup. This has been an area of focus for the school, indicating that the supports for English Learners continue to be successful.

Graph 3: Growth in ELA SBAC for Statistically Significant Subgroups 2025

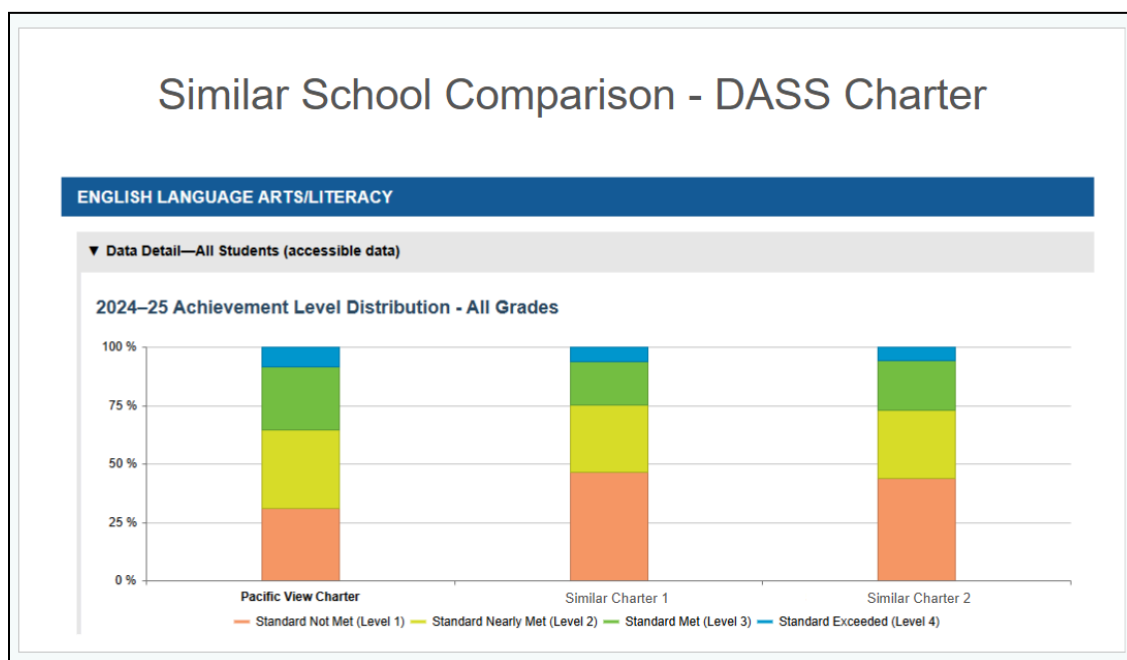
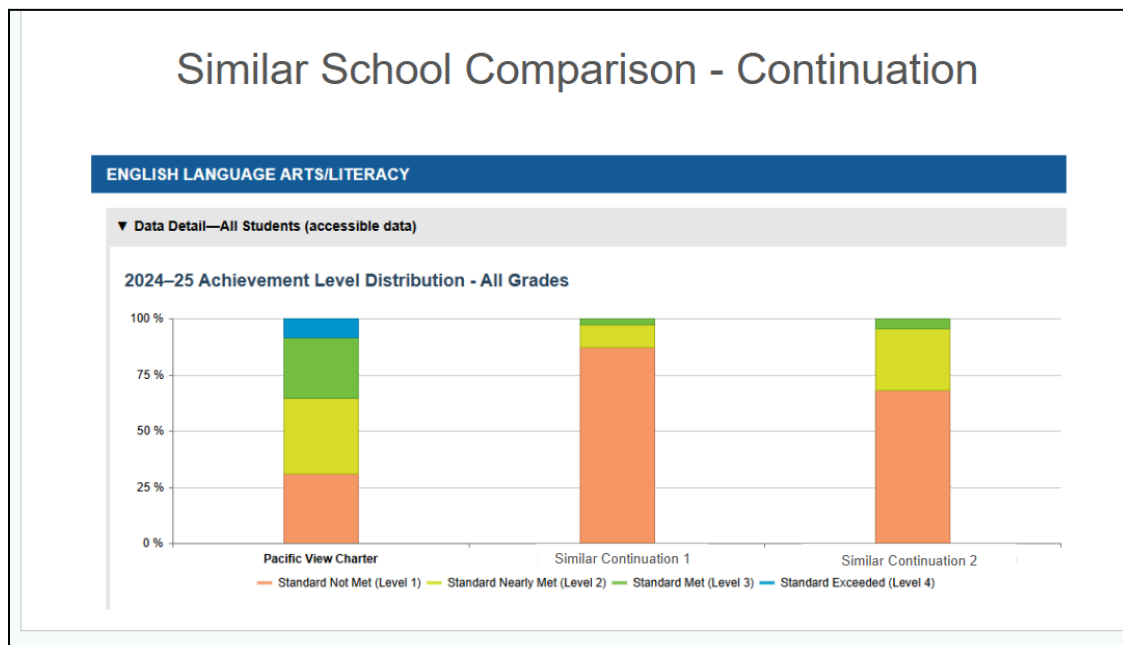
(Source: CA School Dashboard)



Graph 4: Grade 11 ELA SBAC Comparisons 2022-25*(Source: ETS)***Graph 2: Alternative Metric Academic Performance - Growth - ELA***(Source: ETS)*

PVC also compared 2025 ELA SBAC Scores to the other similar schools (Continuation and DASS qualified) schools in the local area. When compared to these schools, PVC continues to rank 1st in ELA performance, indicating that the interventions and supports for students in ELA are working and helping students to continue to outperform students in the schools in which they would otherwise attend.

Graph 3: Alternative Metric Academic Performance - ELA SBAC Similar Schools Comparison
(Source: Dataquest)



English/Language Arts Strategies and Interventions

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

- Continue to require English workshops for all high school students
- Require English workshops for English 12
- More English workshops will be offered at the high school level including offerings in Session 1 of the school year.

- Staff will continue to revise the English classes incorporating ERWC and PVC literacy strategies.
- Literacy Strategies will be embedded in all course work
- TOSA Reading Specialist will continue to support the instructional focus, specifically with coaching on embedding the literacy strategies into the curriculum in all grade levels.
- Monitor the developed scope and sequence for middle school through regular benchmark assessments.
- Develop opportunities to encourage students to go to the library
- Vocabulary warm ups will be implemented in middle school classes.
- Continue to offer high school ELD onsite and virtually and expand the role of the EL Support teacher to include support to teachers who are working with English language learners
- Continue to offer Designated ELD for grades 6-12.
- Purchase additional EL curriculum- Purchased English 3D
- Continue to offer Translation Services for families
- Continue to provide training for teachers on differentiation strategies
- Ongoing training for teachers on best ways to use curriculum in classes
- All teacher and ed specialist supervisors meet with staff weekly to discuss student concerns and provide support.
- Administration will develop a plan using Teachboost data to help determine how to best support teachers, ed specialists, and aides.
- Increase communication between aides and teachers regarding best practices in supporting students.
- Continue to require proctored sessions for NWEA testing
- Continue to require students to set goals for summative NWEA testing scores
- Continue to offer the SBAC Course for high school students and continue to make ELA prep sessions required as a part of the SBAC prep course.
- Continue to train teachers on best practices for the SBAC prep course and the importance of SBAC testing.
- Revise and improve benchmarks for lower grades. Continue to coach teachers on the use of benchmarks and interpreting data.

Math SBAC Performance

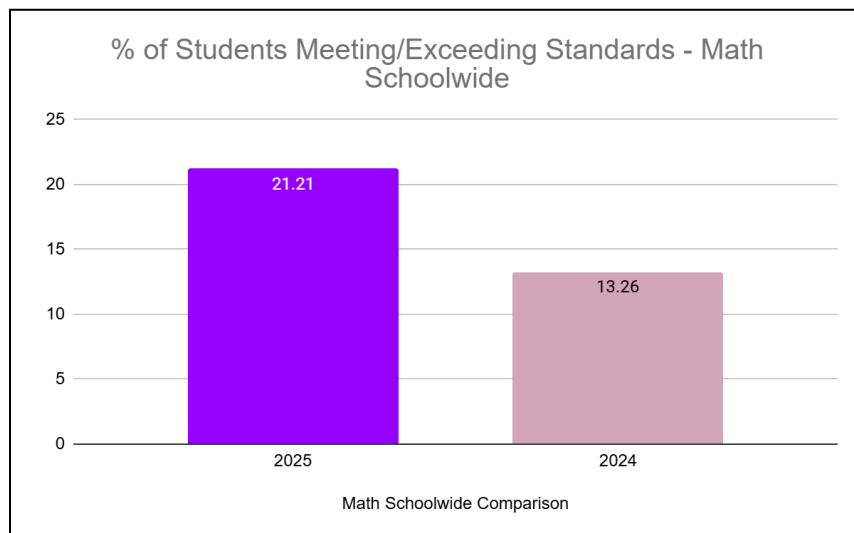
PVC serves those students who have been unable to mold themselves into the box of traditional education and require a different approach and mindset than a typical school. Students arrive at PVC after having been unsuccessful specifically in math and often need remediation in order to be successful in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

Because so many students need remediation in math, PVC feels that while the CAASPP test for math may assess where students are, it does not take into account the progress they have made, nor the fact that the majority of 11th grade students are not enrolled in 11th grade math courses (Math 3 or higher). However, students held steady this year in performance and showed growth over time. Students also significantly outperformed students at similar schools both continuation and charter, indicating that the interventions and supports for math continue to benefit students. In the 2024-25 school year, similar to ELA performance, schoolwide, students

showed a math scaled score increase from the previous year and this growth was significantly higher than statewide growth for the same school year. With the exception of SPED students, the rest of the significant subgroups also showed improvement.

Graph 1: Schoolwide Performance in Math SBAC - Percentage of Students meeting or Exceeding Standards 2-Year Comparison

(Source: ETS)



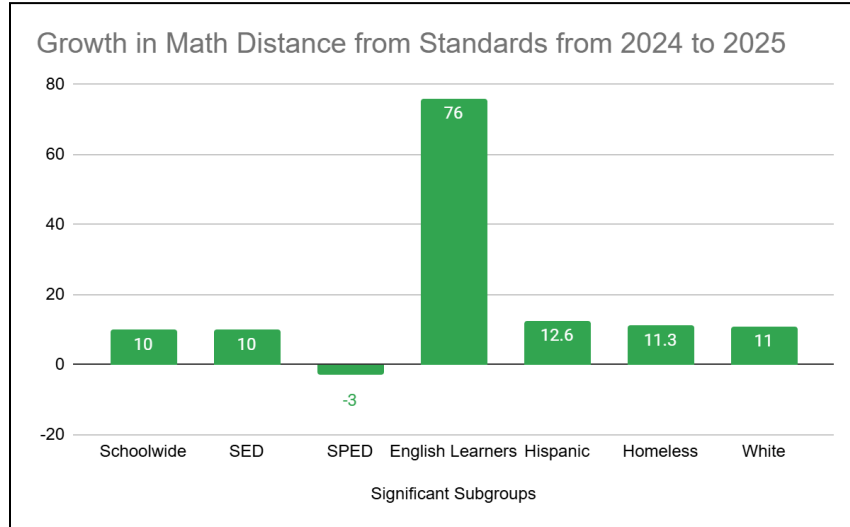
Graph 2: Distance from Standards Over Time

(Source: CA School Dashboard)

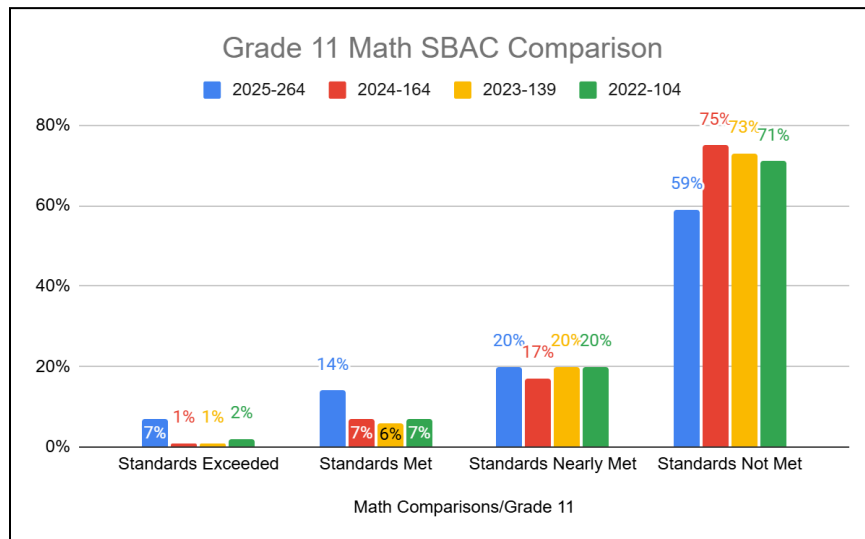
Schoolwide Math Distance From Standards	
2025	-105
2024	-115
2023	-133

Students continue to show growth in closing the gap in distance from standard and increasing percentage of students meeting or exceeding standards in Math. This indicates that the interventions and supports in math have been successful. Additionally, as shown in Graph 3 and in alignment with ELA, there has been growth in every significant subgroup with the exception of SPED, with an incredible amount of growth for the English Learner subgroup. Support for English Learners has been an area of focus for the school, indicating that the supports for English Learners continue to be successful.

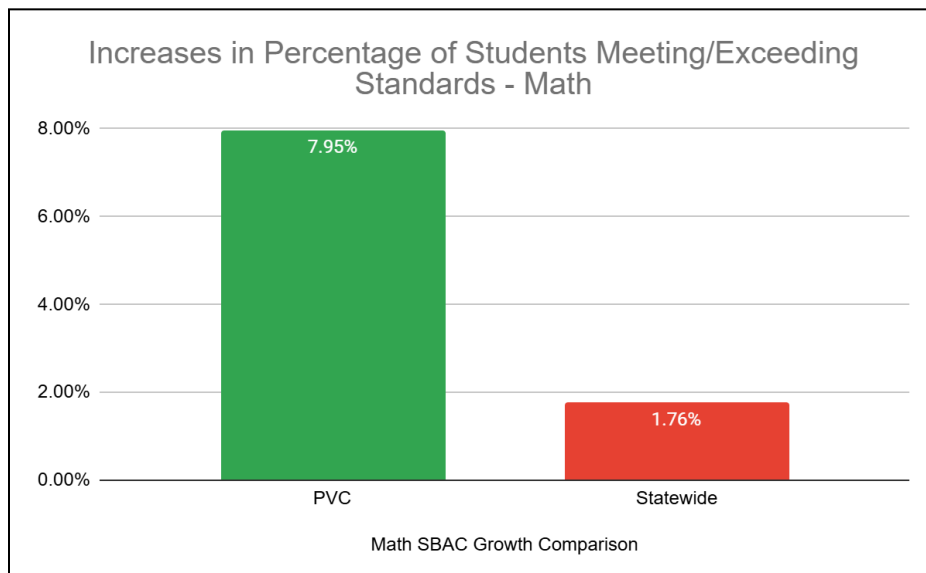
Graph 3: Growth in Math SBAC for Statistically Significant Subgroups 2025
(Source: CA School Dashboard)



Graph 4: Grade 11 Math SBAC Comparison 2022-25
(Source: ETS)

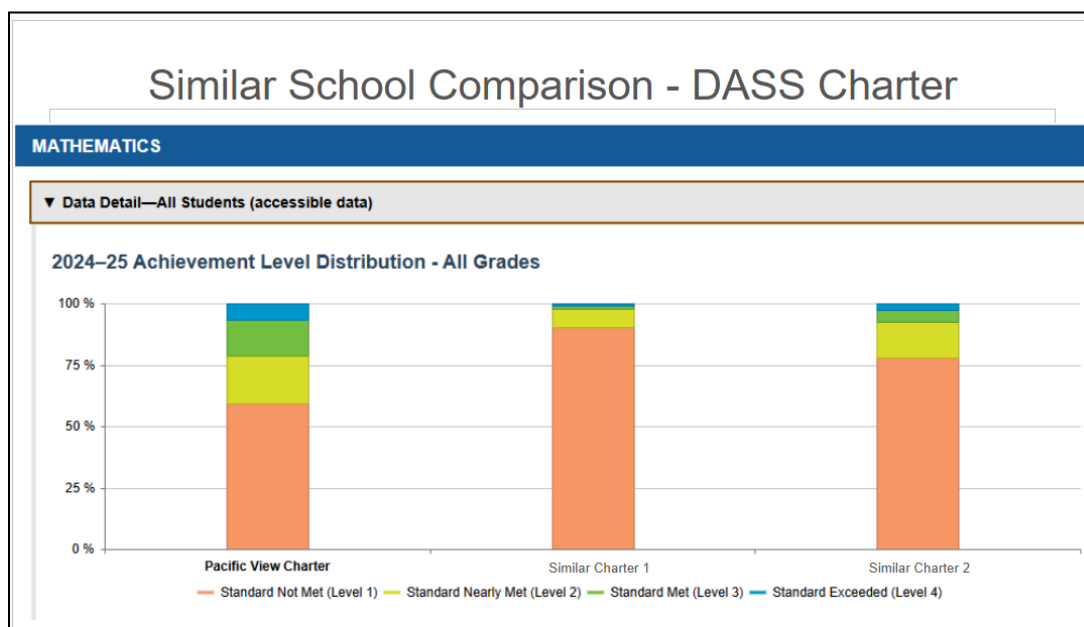
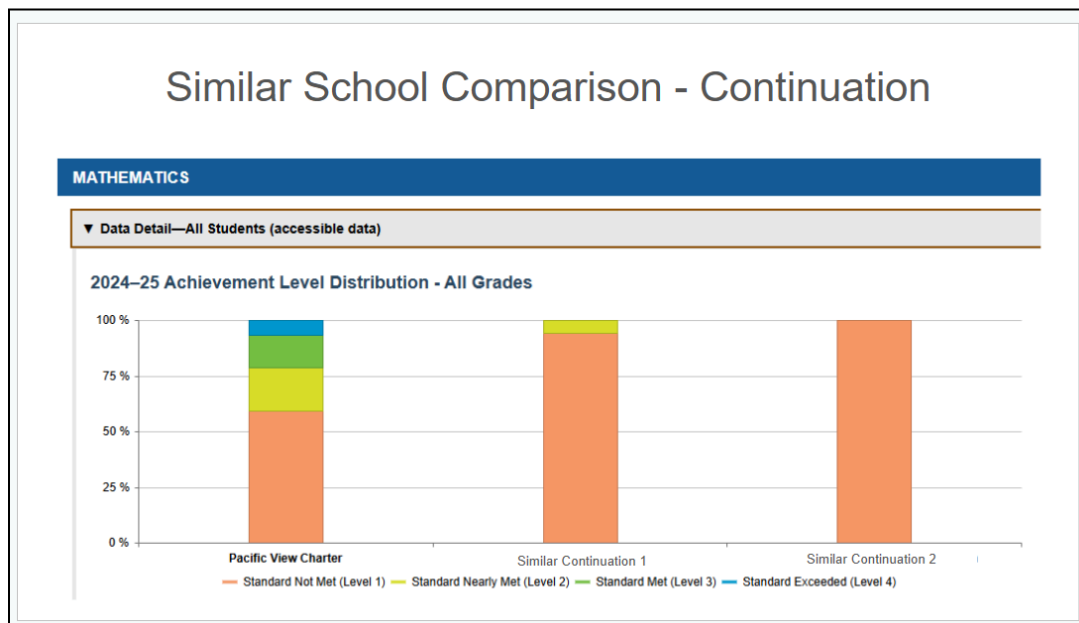


Graph 5: Alternative Metric Academic Performance - Growth - Math
(Source: ETS)



PVC compares 2025 Math SBAC Scores to the other similar schools, both continuation and DASS qualified charter schools in the local area. When compared to these schools, PVC continues to rank 1st in Math performance, indicating that the interventions and supports for students is superior to that which they would receive at the majority of other schools they would otherwise attend.

Graph 6: Alternative Metric Academic Performance - Math SBAC Similar Schools Comparison
(Source: ETS)



Math Strategies and Interventions

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

- Research new math courses and continue to embed literacy strategies in current math courses
- Create scope and sequence and benchmarks for middle school math courses.
- Continue using scope and sequence and improve benchmark practices in middle school math courses.
- Research math intervention for high school using Math Essentials and additional supplemental resources to target individual skills (such as IXL/MyPath)
- Provide intervention curriculum for middle school students in math
- Continue to offer higher level math courses both through workshops and through independent study
- Assess and appropriately place students in correct math courses
- Purchase additional surface pros to facilitate math instruction
- Provide push in and pull out services based on student IEPs for math
- Explore a formalized plan on how to offer math tutoring after high school math classes for students who need it
- Redesign middle school schedule to extend the day and provide a designated time for math intervention
- Use NWEA to differentiate instruction in math classes
- Explore ways to provide more push-in support for high school math
- Explore ways to provide basic skills practice in current math classes
- Continue to provide student incentives for meeting goals in math courses and testing
- Train staff on the need for providing accommodations to special education students
- Explore ways to allow for collaborative PLC time prior to math workshops starting.
- Train staff in how to design differentiated lessons and build resource banks of differentiated lessons and activities
- Provide all staff training on redesign of independent study curriculum
- Provide additional training in school-provided curriculum
- Provide additional training for proctoring NWEA tests
- Continue to require proctored sessions for NWEA testing
- Continue to require students to set goals for summative NWEA testing scores
- Continue to offer the SBAC Course for high school students, practice sessions in all testing grades and continue to make math prep sessions required as a part of the SBAC prep course. Continue to train teachers on best practices for the SBAC prep course and the importance of SBAC testing.
- Create a plan for benchmarks in lower grades
- Revise and improve benchmarks for lower grades. Coach teachers on the use of benchmarks and interpreting data.

SBAC Longitudinal Data Grades 3-8

Percentage of students meeting or exceeding standards in grades 3-8: Language Arts 2023 - 2025

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

(Source: ETS)

	2023	2024	2025
Grade 3	n/a	n/a	n/a
Grade 4	n/a	n/a	n/a
Grade 5	n/a	n/a	n/a
Grade 6	n/a	21	18
Grade 7	28	29	18
Grade 8	26	25	36

Graph 8: Percentage of students meeting or exceeding standards grades 3-8: Math 2023-2025

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

(Source: ETS)

	2023	2024	2025
Grade 3	n/a	n/a	n/a
Grade 4	n/a	n/a	n/a
Grade 5	n/a	n/a	n/a
Grade 6	n/a	23	4
Grade 7	17	24	18
Grade 8	6	14	24

The transitional nature of students enrolling at the elementary and middle school levels means that PVC has an extremely small cohort of students who are educated by PVC from year to year. This fact makes it difficult to compare progress in student learning based on state assessment results. Students in grades 6, 7, and 8 made significant improvements compared to previous years in math and held steady in ELA. These results indicate that PVC is on the correct trajectory by targeting literacy as a schoolwide instructional focus. Additionally, when examining student performance at the middle school level with the percentage of students who have been enrolled in the school for one year or more, there is a clear correlation between how long students have been enrolled and how well students do as measured by the SBAC Assessments. The majority of students who have attended the school for one year or more are in the 8th grade, which is also the grade that shows the most improvement, growing by 17 points in ELA and 12 points in Math.

Growth vs. Continuous Enrollment			
	ELA Growth	Math Growth	Percentage Enrolled for 1+ Year
Grade 6	-0.32	-16.88	7%
Grade 7	-13.17	-6.03	58%
Grade 8	16.77	11.98	70%

English Language Proficiency

When a student is identified as an English Language Learner, the student is provided with appropriate curriculum and instruction and is given an annual ELPAC assessment.

Performance data is reviewed each year, and students reclassify when they meet the state requirements for reclassification. English Language development continues to be an area of growth for the students, especially for those students who arrive during the middle of the school year. The school has targeted EL Performance as an identified need in the school's LCAP. Of note is the incredible performance of English Learners in both math and reading as measured by growth on the SBAC. English learners grew by 64 points in ELA and 76 points in Math, the highest growth of all numerically significant subgroups!

Graph 8: Reclassification Rates

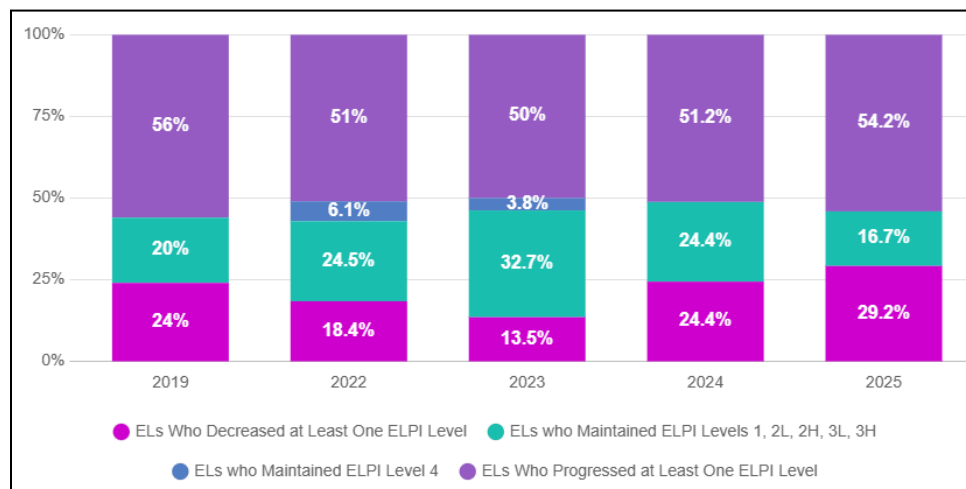
Reclassification Rates for ELs			
Year	2022/2023	2023/2024	2024/2025
Students	10/69	10/60	12/47
Percentage	14%	17%	25%

**Graph 9: English Language Proficiency Assessments for California (ELPAC) Results
Percentage of Students Performing at Level 4**

ELPAC Performance			
Year	22/23	23/24	24/25
Percentage	14%	17%	25%

ELPI Performance

California now records the English Learner Progress Indicator for English Learners. This measures the percentage of students making progress towards English proficiency or maintaining the highest level on the ELPAC. For the 2024/25 school year, PVC continued to increase the percentage of students who progressed at least one proficiency level, an increase from the previous year. The percentage of students who are making progress towards proficiency also remained at the same level as the statewide average. These data points are encouraging especially when considering the high percentage of at-promise students the school serves.



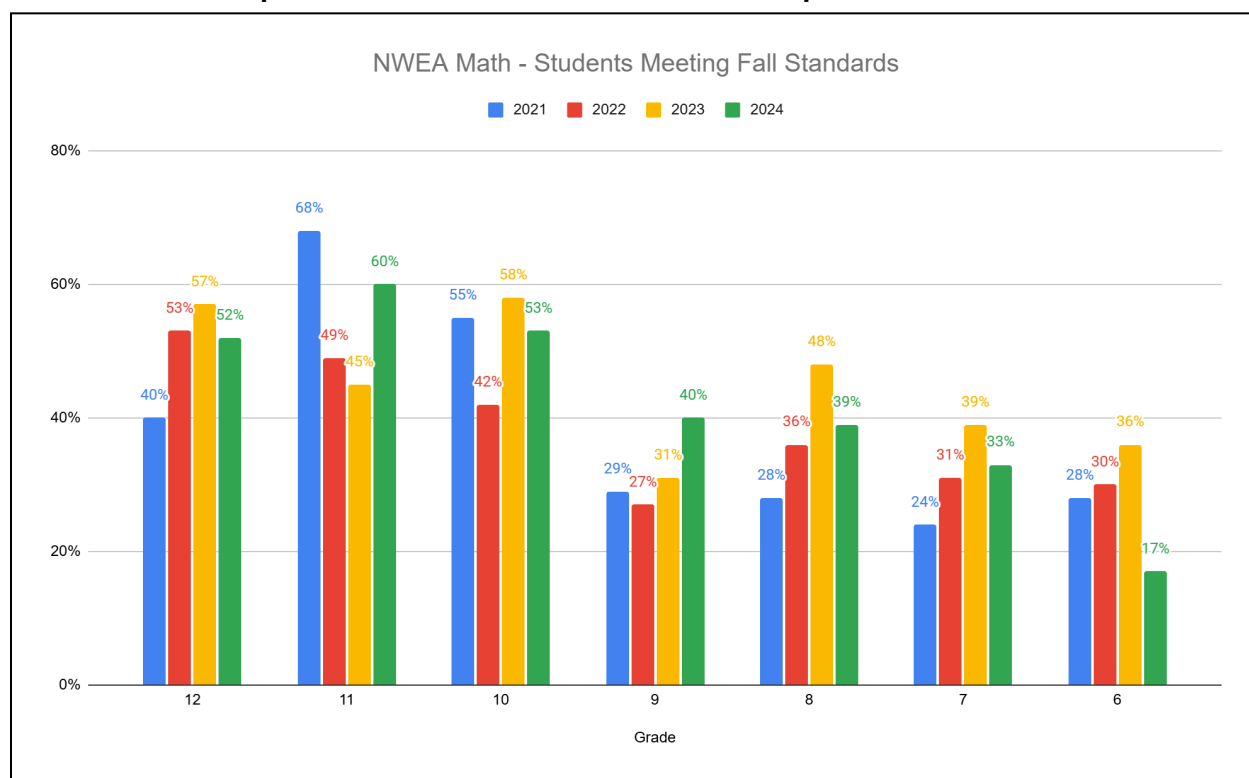
C. Local Assessments - NWEA Maps

NWEA

Students in grades 2-12 are tested twice per year using the norm-referenced, adaptive NWEA Maps test in both math and reading. Student progress in the Maps test is measured at PVC by both Achievement and Growth. Achievement scores tended to trend higher than the SBAC scores, especially in the upper level grades. The following charts show Math achievement in both Map scores for middle school and high school students (numerically significant grade levels):

NWEA Maps Math

Graph 1: Math Achievement Fall 2021 Compared to Fall 2024

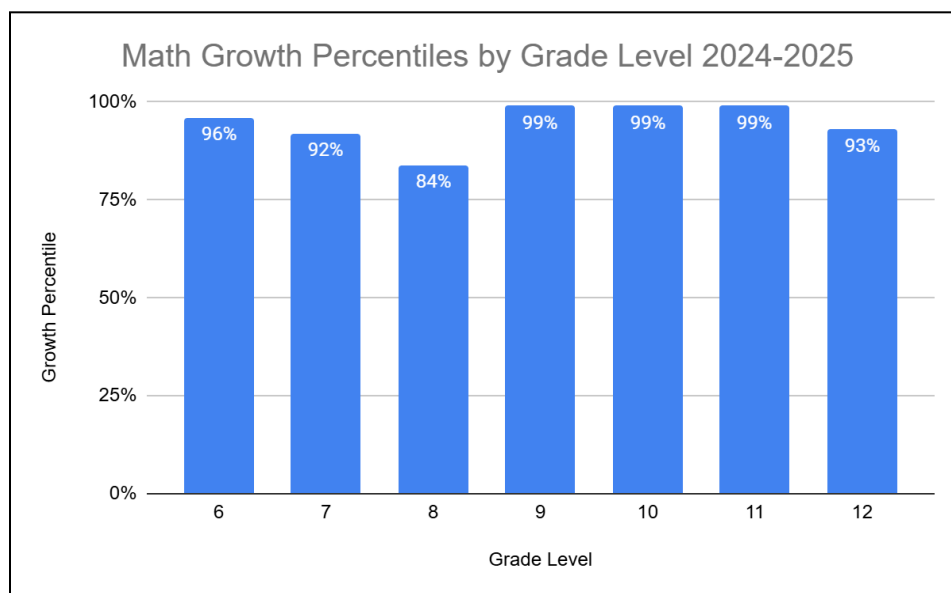


Graph 1 shows the percentage of students who are meeting standards in the Fall of 2024 compared to the previous three years. This graph serves as a baseline for where students are at the beginning of the year.

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

Achievement Percentiles Calculated by NWEA (2025)		
Grade Level	Fall	Spring
12	39	50
11	66	82
10	57	87
9	51	93
8	36	45
7	31	43
6	1	2

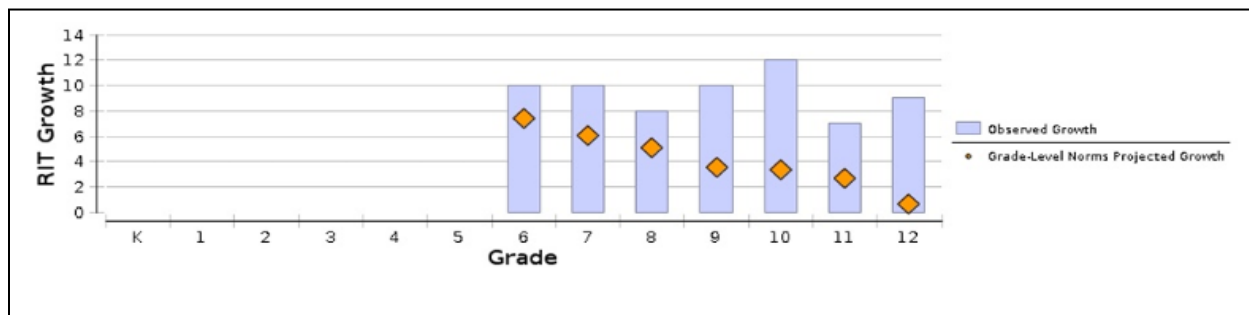
Table 1 shows the percentage of students who meet standards in math as measured by the spring assessment and in comparison to fall achievement. Overall, students performed better in all grade levels from fall to spring, indicating that the interventions and supports in place at PVC are benefiting students' math knowledge acquisition.

Graph 2: Math Growth Percentiles Fall to Spring 2025

When examining Maps scores for Growth, as opposed to achievement, it is significant to note that all seven out of seven grades of statistical significance (grades 2-5 have n sizes >15)

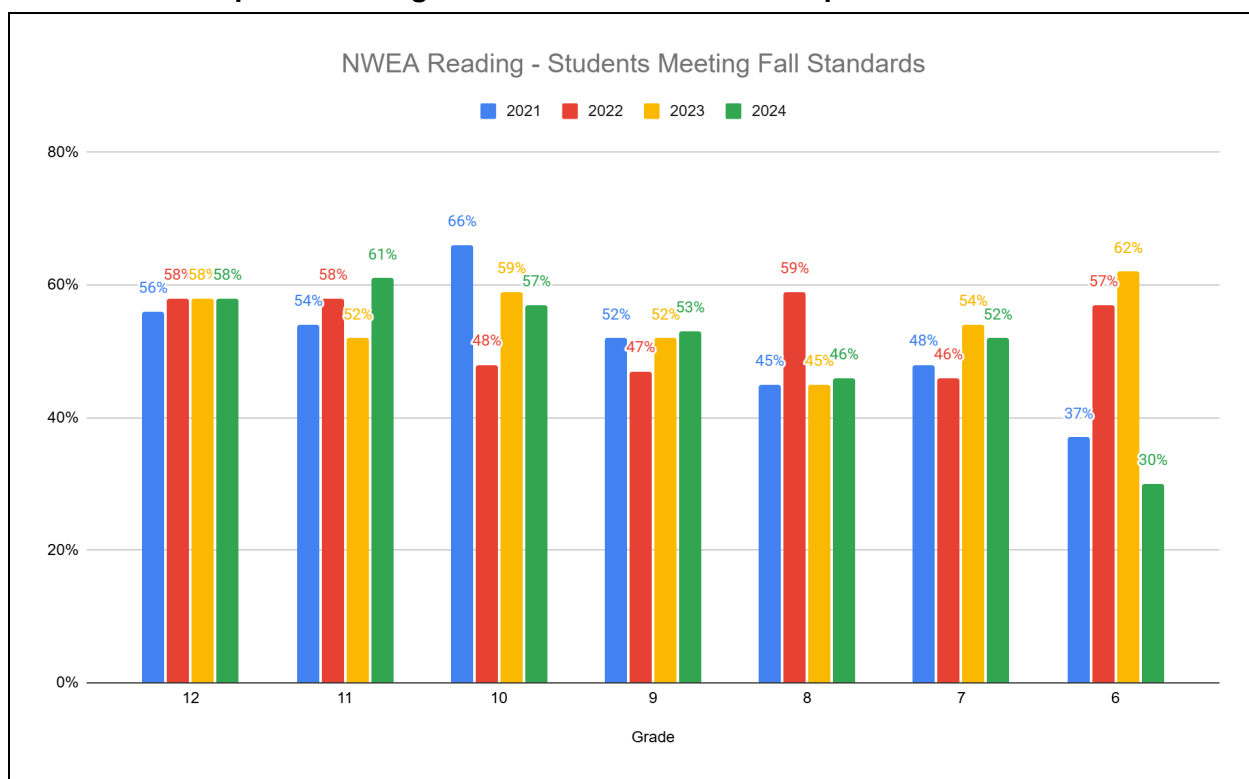
showed growth in math from the fall assessment to the spring assessment for the second year in a row. This is also a significant improvement over national averages as seen in the second image. The gold diamonds represent national growth averages, while the blue bars show the growth for PVC students. PVC is very excited to show this level of growth in Math.

Table 2: National Growth vs. PVC Growth 2025



NWEA Maps - Reading

Graph 3: Reading Achievement Fall 2021 Compared to Fall 2024



Graph 3 shows the percentage of students who are meeting standards in the Fall of 2024 compared to previous years. This graph serves as a baseline for where students are at the beginning of the year.

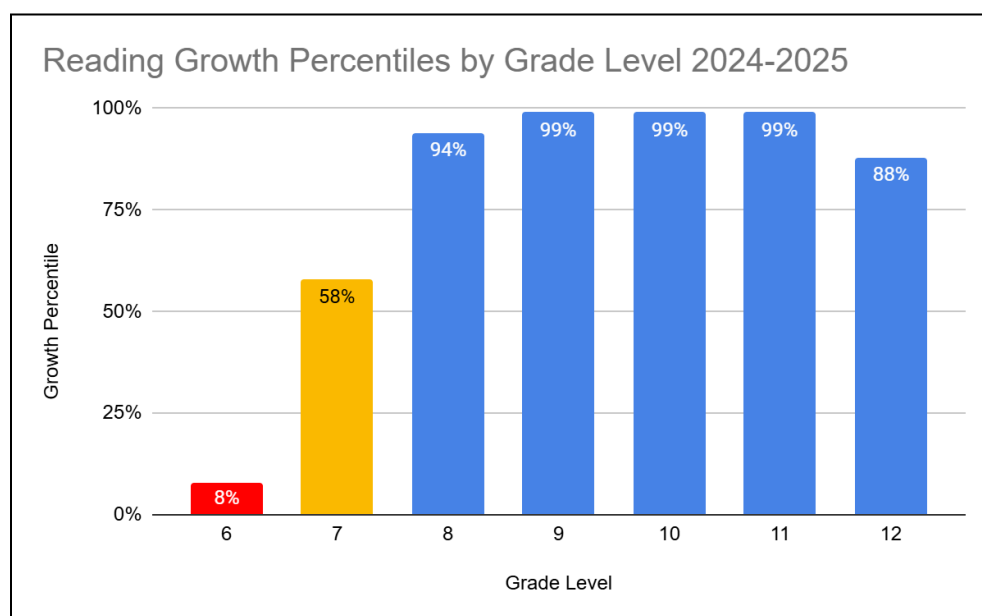
Table 3: Reading Achievement: Percentage of Students Meeting Standards in Reading (Spring 2025)

Achievement Percentiles Calculated by NWEA (2025)		
Grade	Fall	Spring
12	31	42
11	49	76
10	35	63
9	40	68
8	31	47
7	19	21
6	5	2

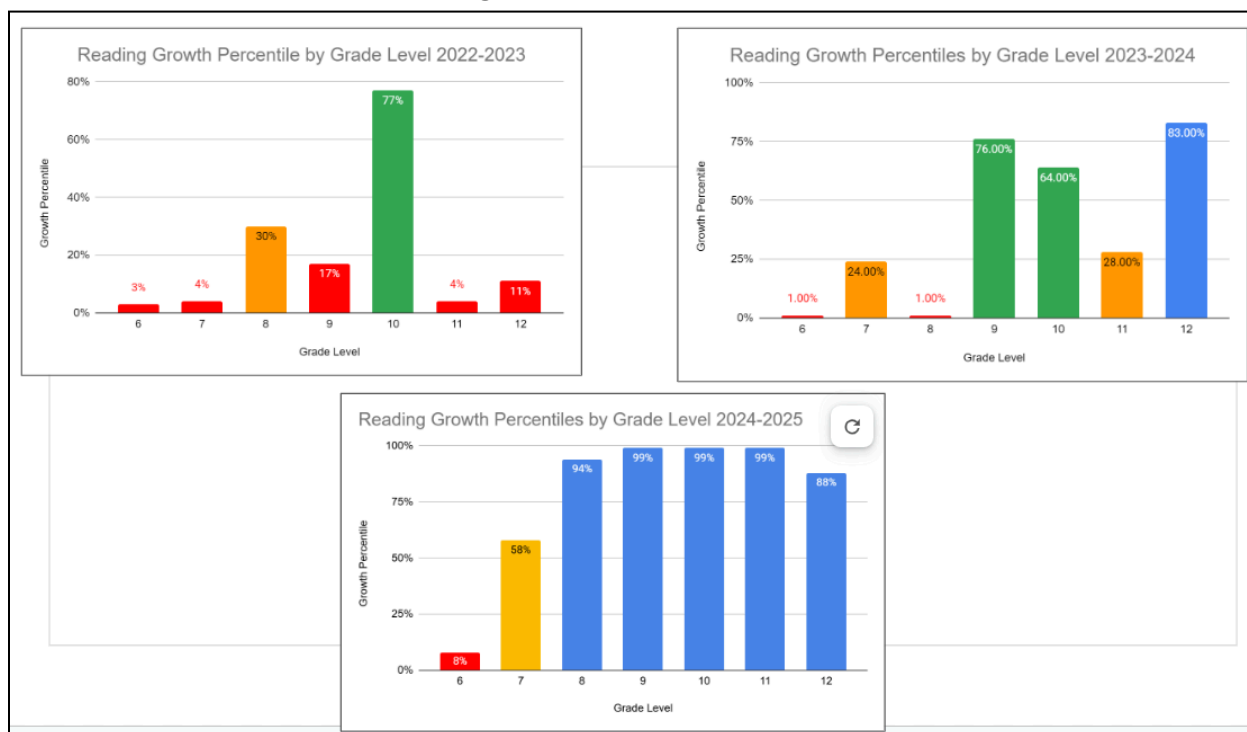
Table 3 shows the percentage of students who meet standards in reading from the fall to spring assessments. Overall, school students performed better in the spring with the exception of one grade level (grade 6), indicating that the interventions and supports in place at PVC are benefiting students' reading knowledge acquisition.

When examining Reading scores for Growth, there has been incredible growth from the previous few years. This is extremely encouraging as PVC's Instructional Focus has been Literacy for the last few years. These scores in conjunction with the growth in SBAC scores all indicate that this initiative is working.

Graph 4: Reading Growth Percentiles Fall to Spring 2025

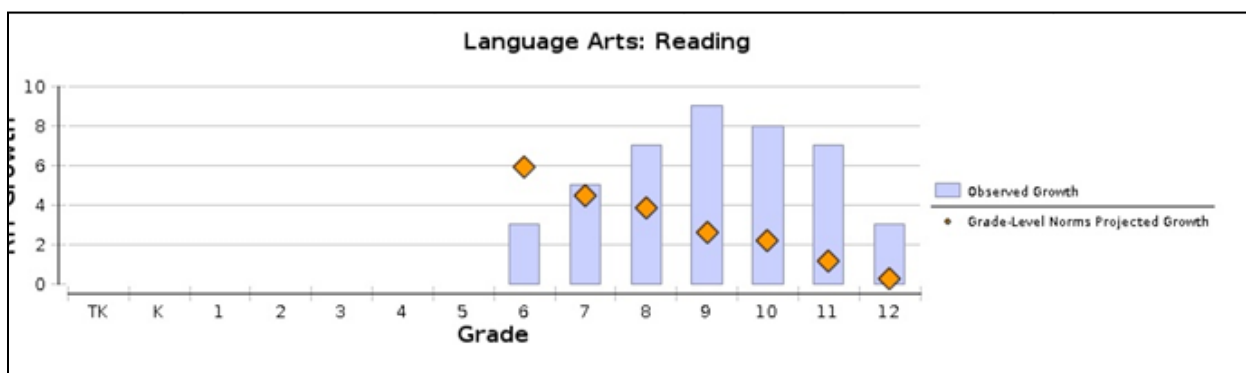


Graph 5: Reading Growth Comparison from 2023-2025



As mentioned above, the NWEA Reading scores in 2023 showed a need for intensive reading support at PVC. The school began the schoolwide Focus on Literacy in the 2023-24 school year and some growth was seen at the end of this year even though the focus for the year was not implementation with students. In 2024-25, teachers began to implement the strategies into classroom and independent study instruction. It is highly encouraging to see that the implementation has been successful as measured by the incredible amount of growth seen by 6 out of 7 grade levels. Additionally, as with math performance, students continue to outperform the national averages in reading. The gold diamond in the table below shows the national average and the blue bars show growth by Pacific View students.

Table 4: National Growth vs. Pacific View Growth 2025

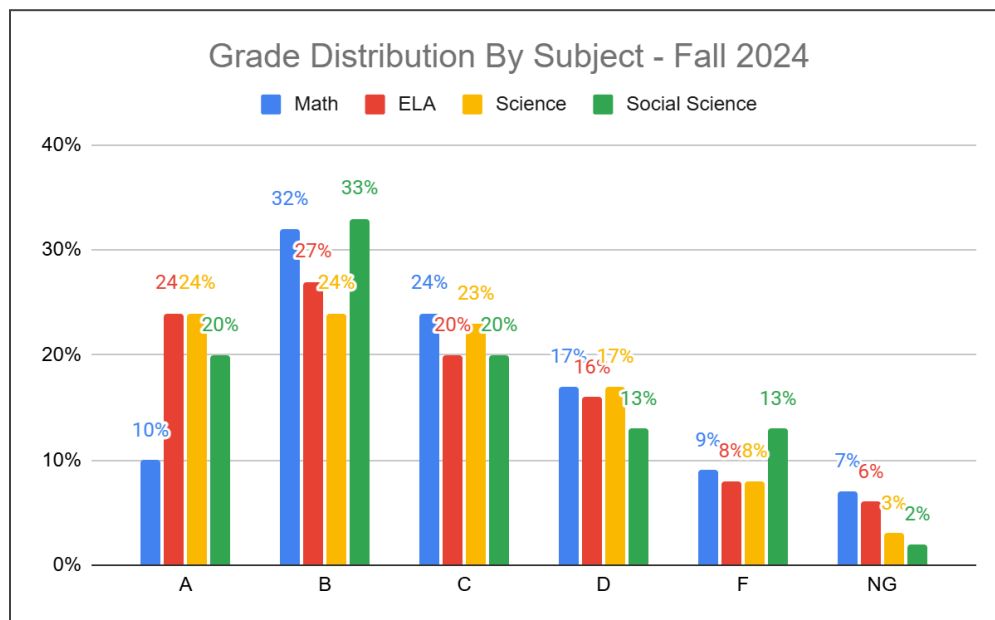


D. Semester Grade Reports

Fall 2024 Semester (Semester 1) Grade Reports

The following charts show Fall (Semester 1) grades for high school students for the 2024-25 school year.

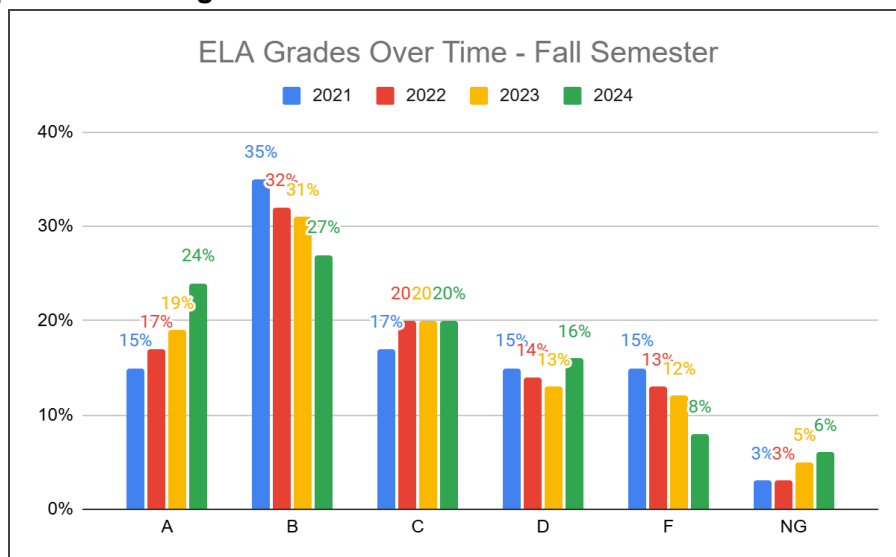
Graph 1: Grade Distribution by Subject Area Fall 2023

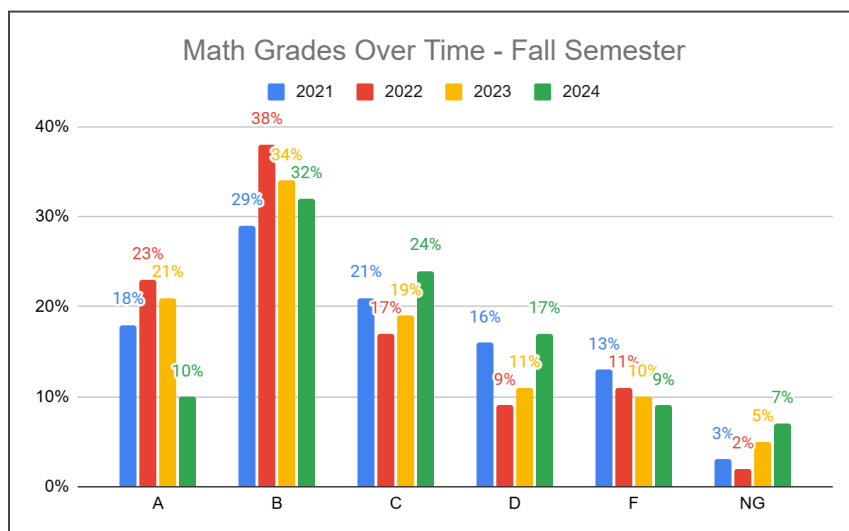


An analysis of the grade reports by subject areas shows:

- Students continue to do well in classes with more students earning As and Bs than Ds and Fs.
- Students do not do exceptionally better or worse in any one subject, grades are generally the same for all four core subjects.

Graphs 2 & 3: Longitudinal Semester 1 ELA & Math Grades Fall 2021-2024

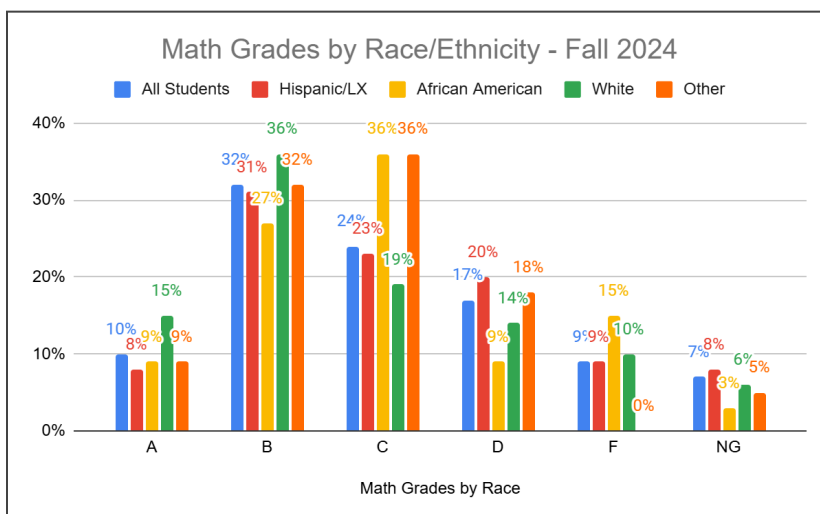
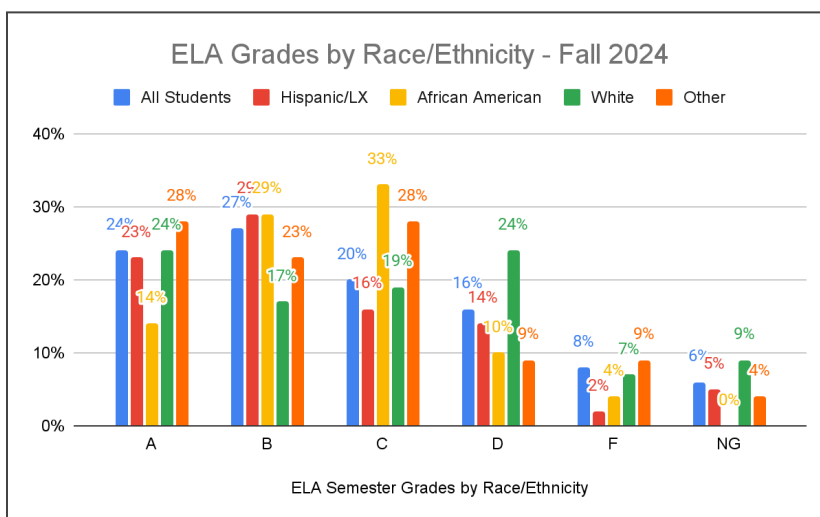




An analysis of the ELA and Math reports shows:

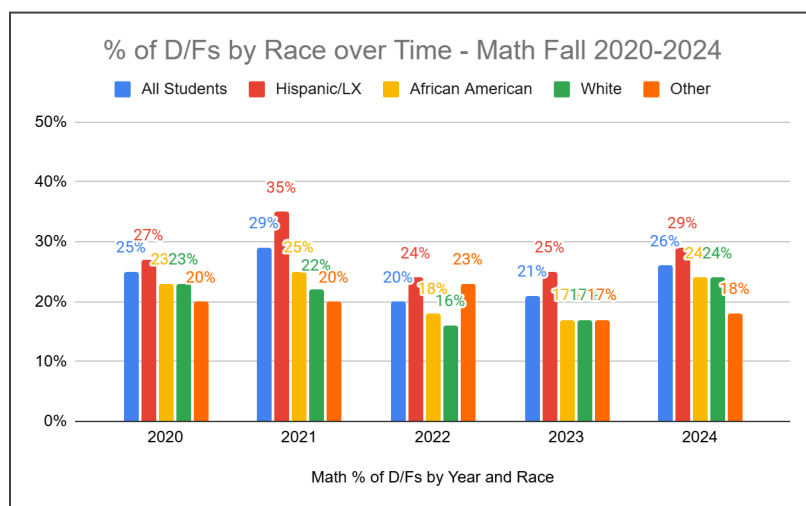
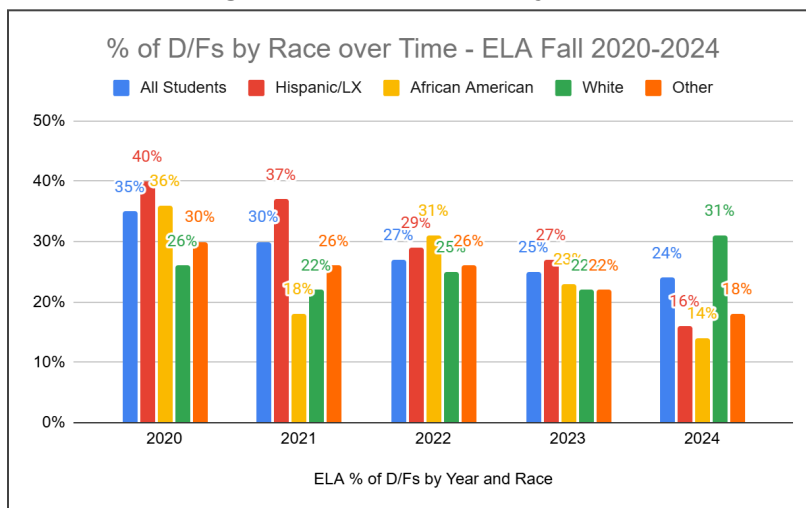
- Students are earning more A's in ELA than in previous years.
- Ds and Fs continue to decrease in both ELA and Math.

Graphs 4 & 5: Grade Distribution by Race/Ethnicity Fall 2024



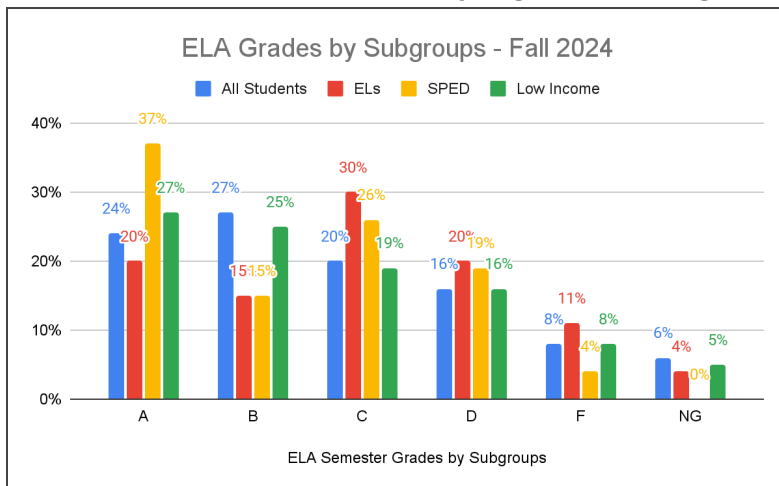
When exploring the grade reports in relation to student race and ethnicity, there are few significant gaps in performance for any specific subgroups. It is also important to note when examining ethnicity data that the school demographics consistently report close to 70% of students identified as Hispanic/Latin X, while all other groups account for less than 15% each, so the sample sizes vary greatly.

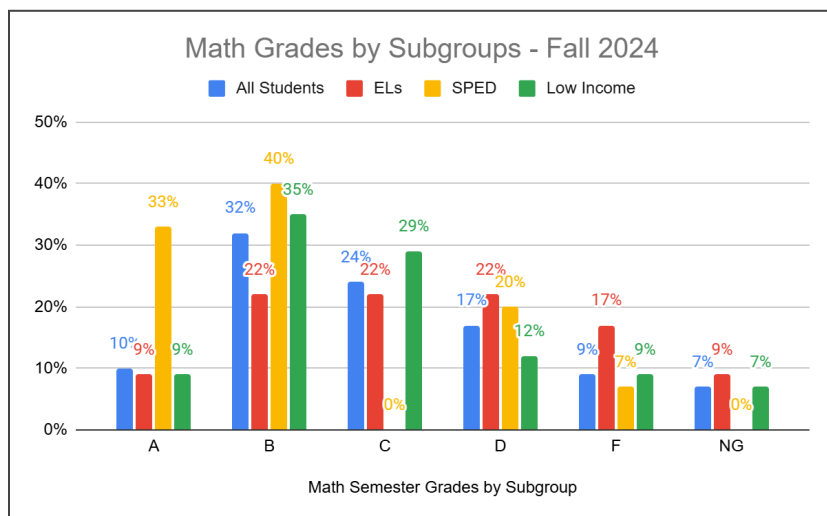
Graphs 6 & 7: Longitudinal D/F Grades by Race (Fall 2021-2024)



Overall, the percentage of D/Fs for math remains low for both subjects, and there are no significant anomalies by race/ethnicity, with the exception of white students in ELA. This is an outlier from previous years and may not indicate a trend.

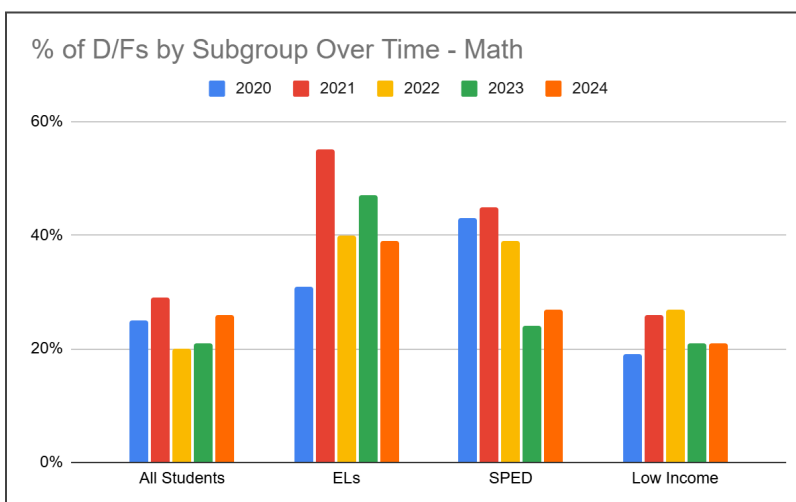
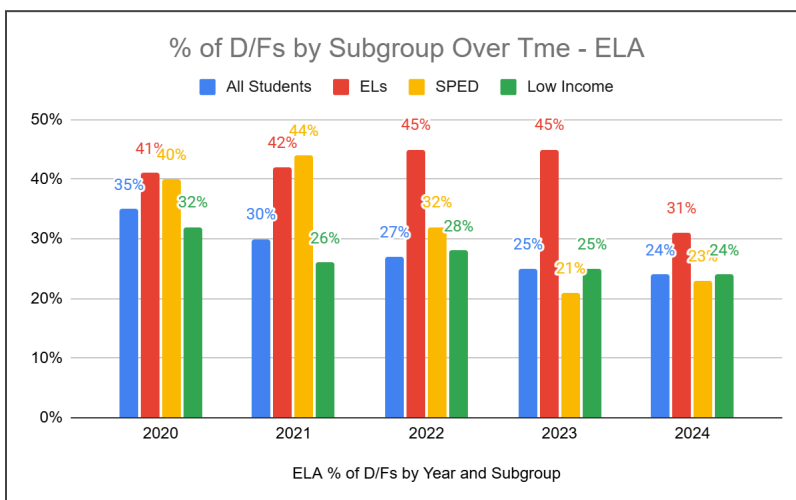
Graphs 8 & 9: Grade Distribution by Significant Subgroups





When evaluating the performance of students by significant subgroups, student performance does show some important differences. SPED students outperform other student groups in both ELA and Math, while ELs have more Fs than other groups in Math. When examining subgroups over time however, as seen in the graphs below. It is important to note that EL performance has been increasing over time, indicating that the emphasis on supporting this student group is working, yet will continue to be a school focus.

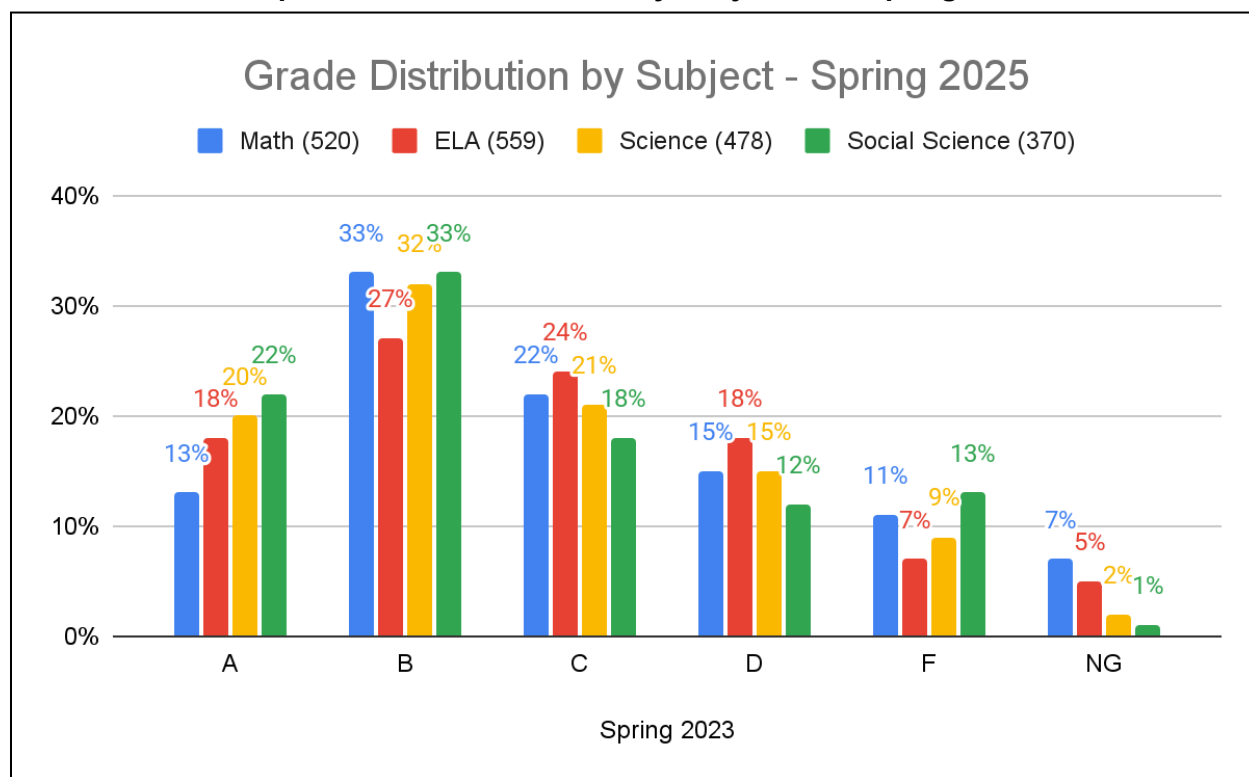
Graphs 9 & 10: Longitudinal D/Fs by Subgroup



Spring (Semester 2) Grade Reports

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

Graph 11: Grade Distribution by Subject Area Spring 2025

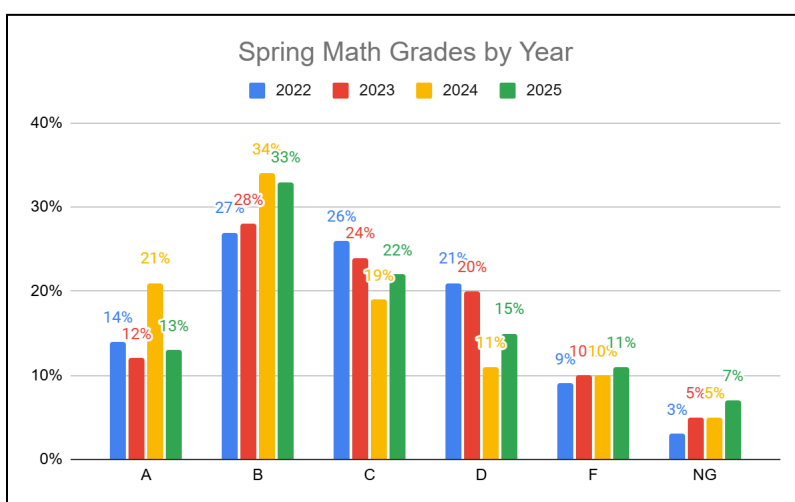
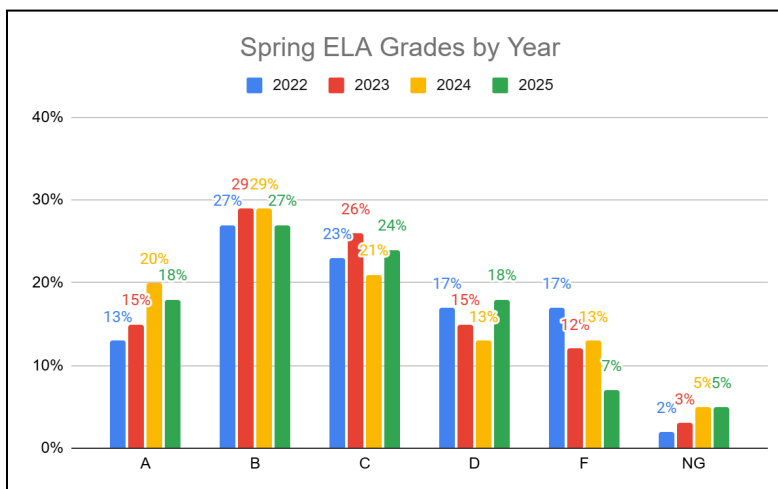


Passing Rates - High School Spring 2025				
	Math	ELA	Science	Social Science
Passing	82%	88%	89%	86%
w/ C or better	68%	69%	73%	73%
* Only 9% of students took foundations English, Decline of 5% from previous year				

An analysis of the grade reports by subject areas and passing rates shows:

- All subjects follow a traditional bell curve, with math scores showing less As but more Bs.
- Students continue to perform better in Science and Social Science than in Math and ELA.
- Similar to Fall, there are no significant differences between the subject areas when examining the semester grades.
- Passing rates indicate that the curriculum is supportive and accessible for students across all subject areas.

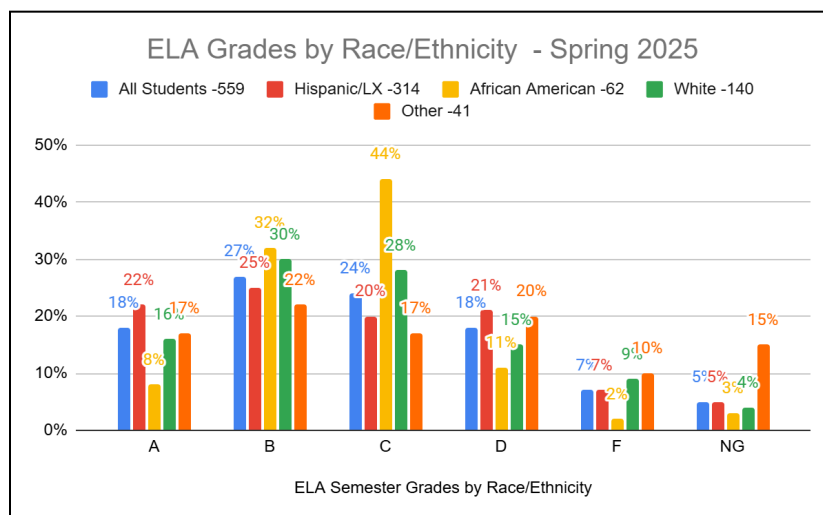
Graphs 12 & 13: Math and ELA Semester 2 Grade Reports Spring 2022-25

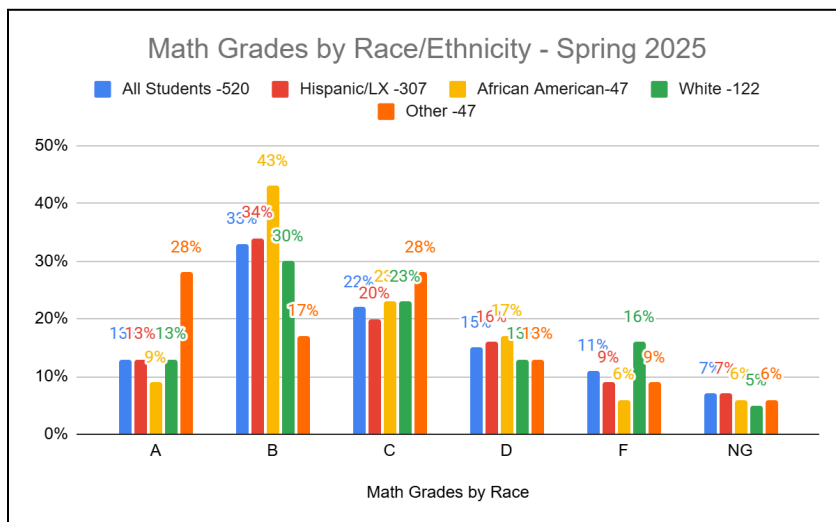


An analysis of the grade reports shows:

- The grades for ELA and Math follow a traditional bell curve and are slightly better than in previous years, indicating that supports in place for students are working.

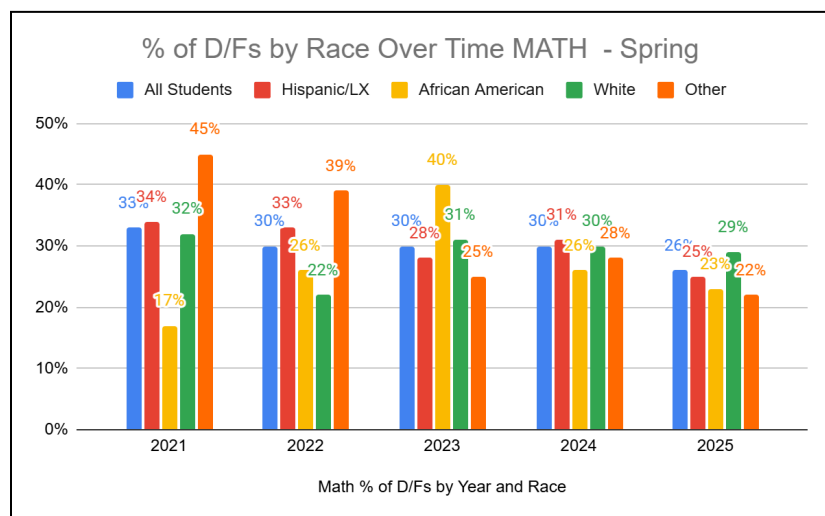
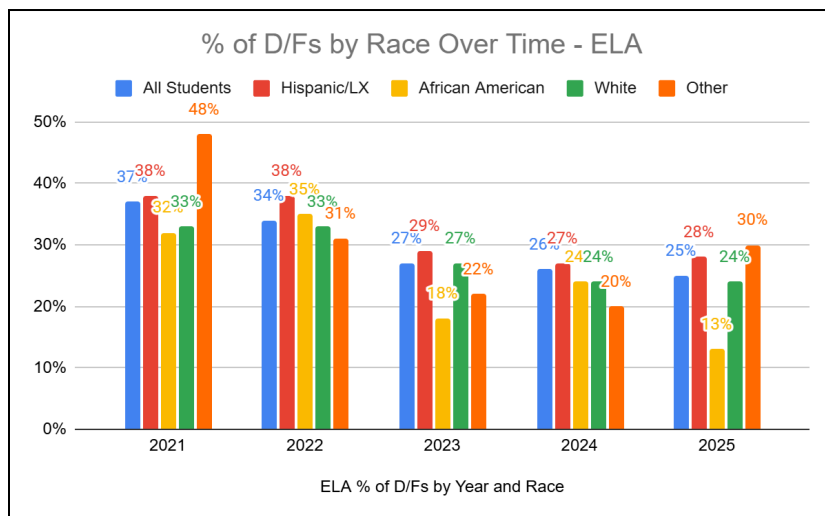
Graphs 14 & 15: Grade Distribution by Race/Ethnicity Spring 2025





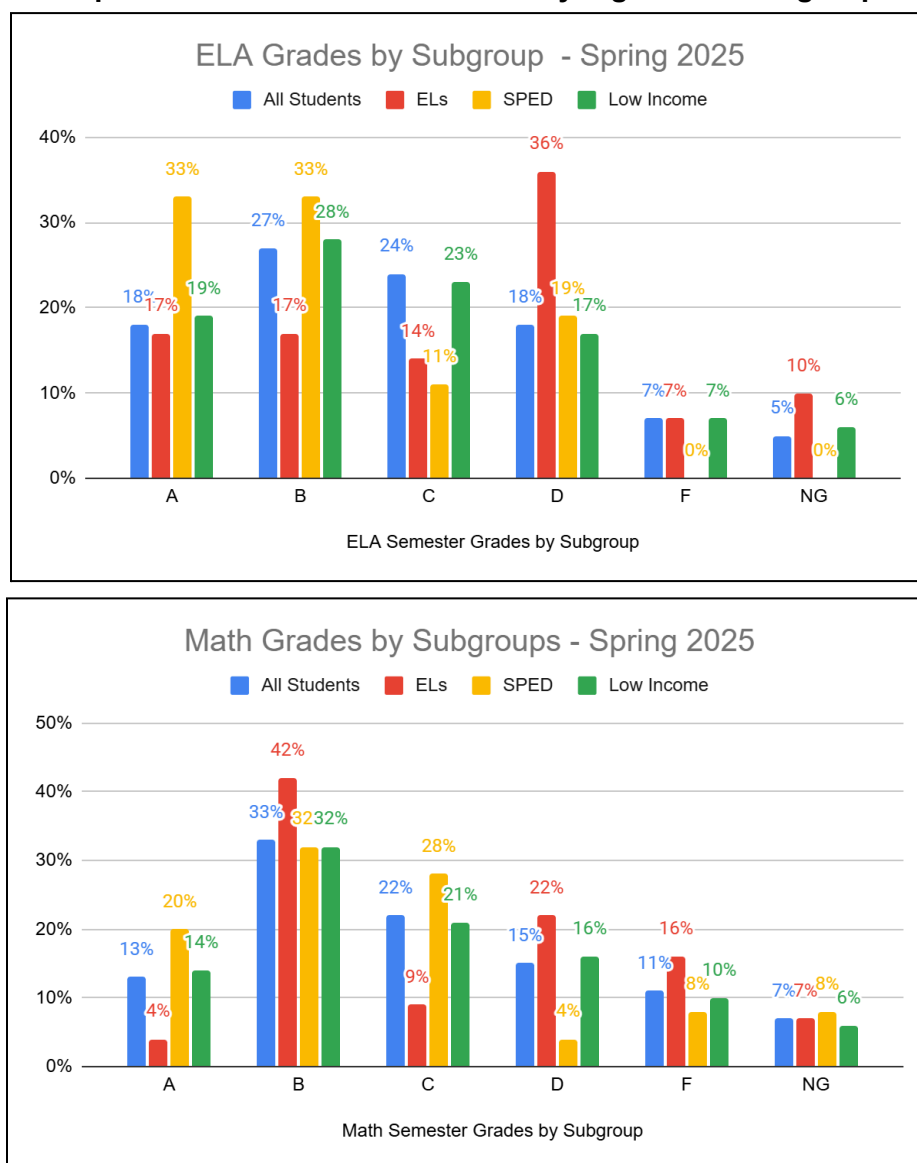
Although there are some slight variations in grades by race, overall, there are no true statistically significant trends. White students have a higher percentage of Bs in Math but a lower percentage of As and Cs. African American students have a higher percentage of Bs and Cs in ELA and Math and a lower percentage of Fs, which does not align with national trends.

Graphs 16 & 17: Longitudinal D/F Grades by Race (Spring 2022-2025)



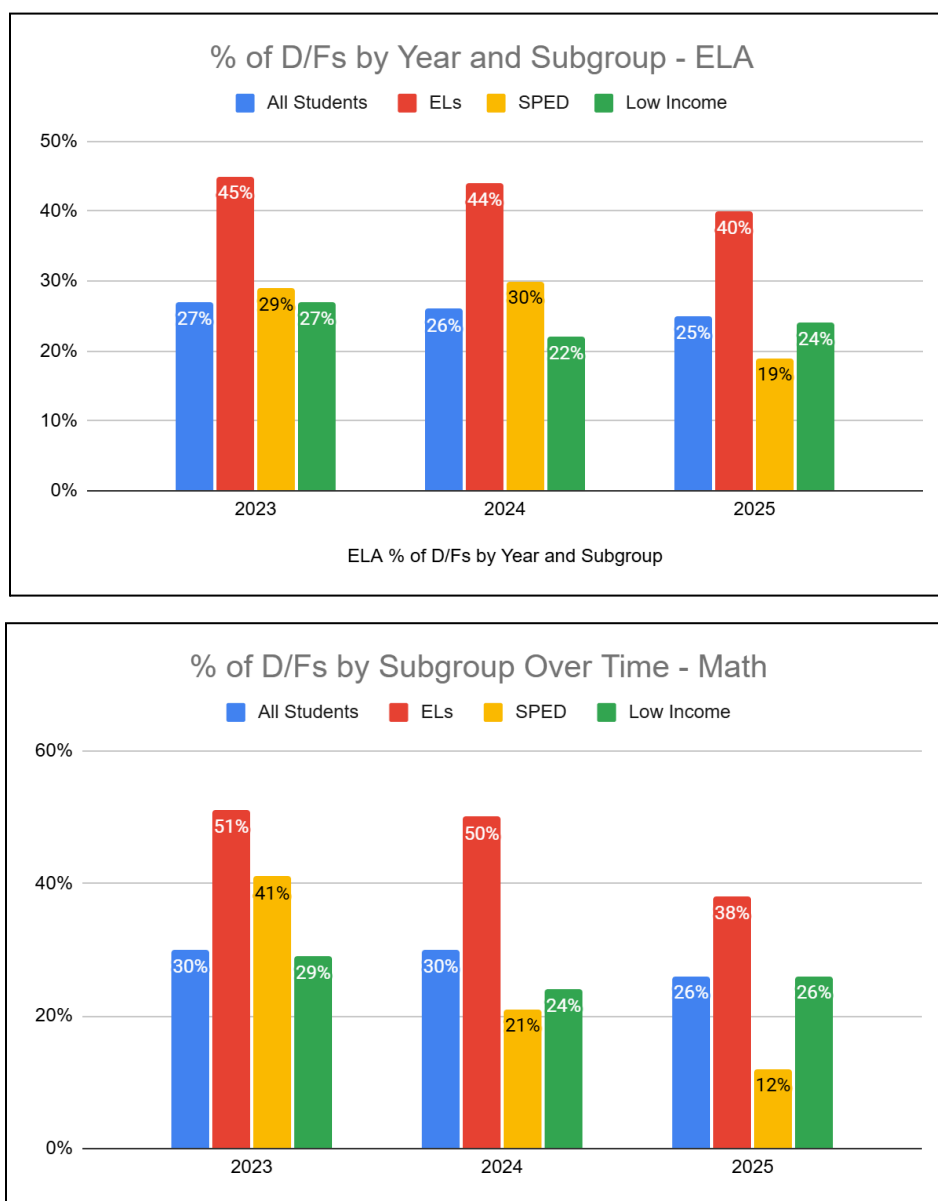
When examined over time, there are no significant trends. The increase in Ds for African Americans in Math does not carry into the 2024 or 2025 school year, in fact, this population received the least amount of D/Fs, indicating the data for 2023 was an anomaly. The percentage of D/Fs for all student groups continues to decline, indicating that the support in courses are benefiting the students at PVC.

Graphs 18 & 19: Grade Distribution by Significant Subgroups



The data for grade distribution for spring semester grades mirrors that of the fall semester in that low income students continue to perform as well or better than all students, however, English Language Learners continue to perform slightly less well as their peers in Language Arts and Math. Special education students show higher performance in language arts and math than in previous years which is consistent with Fall data.

Graphs 19 & 20: Longitudinal D/Fs by Significant Subgroup



When examining the longitudinal data however, there is a significant decrease in D/Fs for English Learners and SPED students over time. However, additional support for both EL and SPED students continue to be a focus of the school. Plans for additional support for these student groups are detailed below as well as in the school's LCAP.

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

- Additional tutoring and specialized academic instruction onsite or through a virtual platform as required by their individualized education plans
- Modifications and accommodations to the curriculum as dictated by student IEPs
- Consultation between Education Specialist and General Education Teacher to monitor student performance
- Hire an additional Education Specialist
- Pull out classes, Mypath curriculum, and math class support for students with disabilities

- Analysis of student accommodations to ensure that correct supports are in place in classes and coursework.
- Use of NWEA data to guide instruction in areas of need for students in reading and math

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

- All teaching staff will continue to be trained in teaching strategies to support language development for ELL students and how to best prepare students for the ELPAC exam
- Continue to develop EL supports in independent study curriculum that replace current assignments
- ELL Support Teacher will attend department PLCs to guide departments in developing EL supports across the curriculum.
- Designated ELD courses are offered to students onsite in Oceanside and virtually for Moreno Valley and virtual students.
- Hire a new ELL teacher to provide instruction in designated ELD and support implementation of EL supports in curriculum and instructional program across the grade levels.
- Hire an instructional aide designated to tutor ELLs with a focus on language development.
- Information regarding post-graduation options will be provided to families in English and Spanish to ensure all families have access to the same school information and services.
- Purchase curriculum for onsite and virtual High School Designated ELD courses

E. Graduation and Credit Data

The flexible enrollment policies at Pacific View mean that students enter and exit the program throughout the year. Many students enroll for a short period of time to earn extra credits or get caught up on credits and then return to their school of residence. Many of the most vulnerable at-promise students enroll at Pacific View after being unsuccessful at other schools and are so credit deficient that they cannot possibly graduate on time. The flexibility of the programs at PVC allows students to stay enrolled until they graduate, even after their fourth year of high school. While this flexibility is of great benefit to these students and their families, it does result in poor graduation rates as measured by the state's 4-year cohort requirements. This is another reason why PVC applied for and was accepted for DASS status. Although reported on the CA School Dashboard and listed below, PVC finds that 4-Year Cohort graduation rate is not a true reflection of student success at the school and that the 1-Year graduation rate is a much better measure of student progress than the 4-year calculations, as presented below.

State Graduation Rates

The following chart shows the state calculated graduation rate based on the four year cohort of students. This rate does not take into account the high number of credit deficient students enrolling in the school each year, nor the transitional nature of the program for many students, as discussed above. However, as noted below, students are showing improvement in the 4 year rate with increased graduation rates each year, indicating that the planned services and activities are appropriately supportive to help students graduate.

Table 1: State Graduation Rates (4-Year Cohort)

(Source: CA Dashboard)

Year	Rate
2022/23	56.5%
2023/24	59%
2024/25	60.3%

DASS 1 Year Rate

Table 2: Academic Engagement - 1-Year Graduation Cohort 2023

Note that this rate is for the 2024 school year. The 2025 State calculated rate has not yet been released

(Source: CA Dashboard)

Student Group	Graduation Rate
All Students	92.3%
English Learners	n/a
Homeless	76.9%
Socioeconomically Disadvantaged	91.1%
Students with Disabilities	90.3%

1-Year Graduation Cohort over Time*(Source: CA Dashboard)*

Year	Graduation Rate
2022	89.2%
2023	90.8%
2024	92.3%

PVC continues to improve the graduation rates as measured through the 1-Year rate with a 2 point increase from the previous year. Although PVC feels that when the 1-Year rate is taken into consideration, the majority of students are successfully able to graduate from the program, any single student who fails to graduate presents a reason to continue to implement new interventions. The following are current planned actions and services that the school is working on to increase future graduation rates as identified in PVC's LCAP and CSI Plan :

- Continue to provide intervention through the SST process and track data on SSTs. Spend additional time evaluating SST and disenrollment data both by administration and with teaching staff
- Continue to have staff complete Credit Completion Tracking
- Track graduates from the beginning of the year and implement interventions early
- Create SSPs for credit deficient students upon enrollment and SST meetings for students more than 20 credits behind
- Continue to use Graduation Planner and Graduation Schoology courses and add schedules to grad planner as additional support
- Add 9th grade bridge program for incoming 9th grade students
- Continue How to be Successful in high school presentations
- Frequent meetings between supervisors and teachers to monitor student progress in course work
- Continue to create additional alternative assignments for independent study courses
- Continue to keep caseloads low so staff has designated time to work individually with students
- Continue to analyze student performance data to determine appropriate course placement
- Explore virtual homerooms and virtual study halls for accountability purposes for students
- Increase accessibility supports to curriculum and purchase the additional embedded reader for Schoology
- Continue to provide translation services in all needed languages during counseling workshops and meetings
- Encourage families to attend meetings with the school counselor by offering evening sessions, dinner and child care.
- Convene parent committees for input on school functions and development of the LCAP.

- Offer awards ceremony for reclassification to engage EL families
- Explore possibility of using a chat thread with parents for input
- Learn more about website functions for communication with families with a focus on texting families
- Create virtual meetings/recordings “Quick tips” on how to graduate from high school for families, dual enrollment, independent study
- Continue to refine Certificate of Completion Program as well as develop the Alternative Pathways to Graduation Diploma which will include the development of ITP plans, pathways of study, modifications to curriculum and collaboration time for general and special education teachers.

Post Secondary Plans

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

Table 4: College and Career Readiness - Post Secondary Plans for Graduates

Post Secondary Plans			
	2023 Graduates	2024 Graduates	2025 Graduates
Community College	89	86	85
4-year College	16	10	1
Trade School	6	30	16
Workforce	7	9	14
Military	1	5	5
Unknown/ Undecided	10	0	0
Other	0	Gap Year (3), Fire Academy(1), Tattoo Artist (2) 6	1 (NonVerbal)
Total	129	144	122

College and Career Readiness

Pacific View Charter School has prioritized the development of college and career readiness activities and strives to create an environment where students graduate with a clear plan for life after high school. Every high school student who enrolls at Pacific View has a graduation planner that is tailored to them. The school's goal is to provide graduates with a roadmap to not only graduation but also life after high school. Through the variety of course offerings, students are provided with a foundation that will enable them to be successful in their post-secondary endeavors. Pacific View Charter's graduation requirements include the following college and

career readiness courses: Careers- helps guide students in determining a career path tailored to their skills and interests. Personal finance - teaches students financial literacy. Exit course- includes a final meeting with the school counselor to review graduation requirements and post-high school plans and create a portfolio of work including a resume. College-bound students can choose from NCAA-approved and A-G courses to be eligible for the UC/CSU entrance requirements. Each high school student is also enrolled in a Graduation Pathway course where they have access to college and career prep documents and training and where they meet virtually with teachers, counselors, and support staff.

College and career presentations are offered throughout the year for both high school and middle school students. These presentations are designed to expose students to various careers and college pathways that may spark and interest in them. Middle school students also had a Career Day where each student could hear from four different speakers from various career fields. Our high school students have the flexibility to concurrently enroll at the local community college to take college classes that work best for their goals. Approximately 25 students concurrently enroll each academic year. Similarly, students who are deficient in credits are able to concurrently enroll in MiraCosta's Adult High School program. Approximately 30 students per year take a course through this program while also completing their PVC courses. The collaboration with MiraCosta's Adult High School program has provided a smooth transition for many graduates.

All graduates meet with the school counselor to receive assistance applying for college and financial aid through FAFSA or the California Dream Act Application (CADAA). The school has found that providing one-on-one support has helped increase FAFSA completion rates from 46% to 76% in 2023. However, we did hold a FAFSA/CADAA completion night for families since we had a record number of students (19) opt-out of FAFSA. Although March 2nd is the priority date for students who plan to start at a 4-year university, PVC has also begun to collect data for the September 2nd priority date for students who enroll in a community college. The number of graduates who complete the FAFSA by the August 26th date is significantly higher. A goal at PVC is to find ways to continuously improve the financial aid application rates for graduating students.

Table 5: PVC FAFSA/CADAA Completion Rates

GRAD YEAR	By March 2nd	% of Grads	By August 26	% of Grads
2023	63	65%	73	76%
2024	77	54%	80	55%
2025	66	54%	83	68%

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

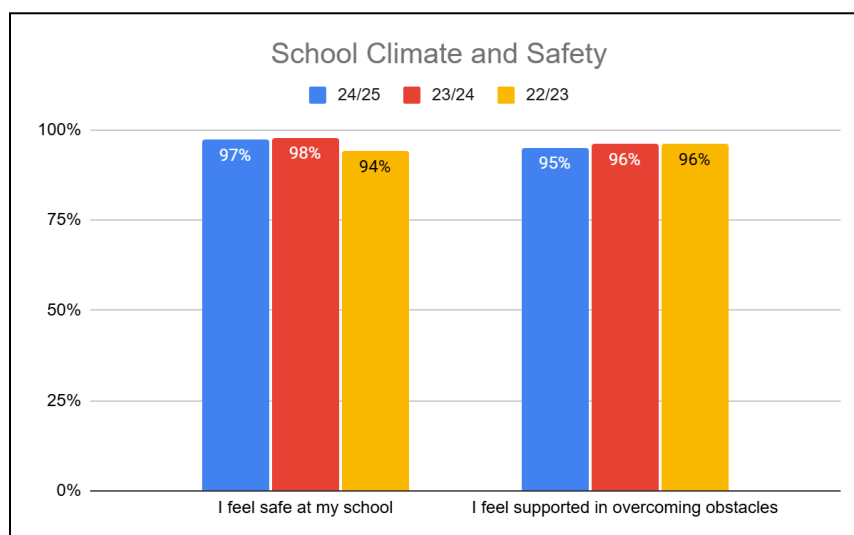
zero credits after one to three years at another school. Each year, students continue to earn more credits than at previous schools at extremely high rates, indicating that the school is serving a need in the community by assisting the neediest students in making progress towards graduation and life after high school.

Table 6: Alternative Metric - Academic Engagement - Credit Completion Rates

Percentage of Students Earning More Credit at PVC than at Previous School			
Enrolled Spring 2023	Enrolled Fall 2023	Enrolled Spring 2024	Enrolled Fall 2024
75%	86.19%	89.97%	81.4%

Finally, PVC tracks progress on school climate through a student climate survey which is administered annually. As the final agreed-upon alternative metric, the following Table shows the percentage of students who feel safe at school and who feel supported in overcoming obstacles. These conditions are extremely important to PVC since so many students come to the school after feeling unsafe or unsuccessful somewhere else. School climate and culture are PVC's strengths and will continue to be a yearly focus.

Table 7: Alternative Metric - Conditions and Climate - School Safety Survey



Pacific View Charter Board Meeting

December 10, 2025

Fiscal & Operations

AGENDA ITEM**5.2.1 - 2024-2025 Annual Financial Audit****Information Summary**

In accordance with Education Code 47605(m) the PVC 2024-2025 Annual Audit will be submitted prior to December 15, and is available for the Board to review

Responsible Party

A representative from our audit firm Baker Tilly will present the 2024-2025 Pacific View Charter Annual Audit Report and Financial Statements

Recommended Action:

That the board accept the audit report for the fiscal year ending June 30, 2025, as presented

**Pacific View Charter School
#0247**

Financial Statements and
Supplementary Information

June 30, 2025

DRAFT

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Independent Auditors' Report

To the Board of Trustees of
Pacific View Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Pacific View Charter School (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

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

San Diego, California
Date of Report

Statement of Financial Position
June 30, 2025

Assets**Current Assets**

Cash and cash equivalents	\$ 11,940,899
Accounts receivable	714,546
Prepaid expenses	<u>160,193</u>

Total current assets	12,815,638
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Property and Equipment, Net

4,881,822

Total assets	<u>\$ 17,697,460</u>
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Liabilities and Net Assets**Current Liabilities**

Accounts payable	\$ 234,442
Accrued expenses	108,165
Due to grantors government	312,850
Deferred revenue	1,238,967
Notes payable, current portion	<u>322,203</u>

Total current liabilities	<u>2,216,627</u>
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Long-Term Liabilities

Notes payable, net of current portion	<u>863,377</u>
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Total long-term liabilities	<u>863,377</u>
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Total liabilities	<u>3,080,004</u>
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Net Assets

Net assets without donor restrictions, undesignated	<u>14,617,456</u>
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Total net assets	<u>14,617,456</u>
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Total liabilities and net assets	<u>\$ 17,697,460</u>
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Statement of Activities
Year Ended June 30, 2025

	Net Assets Without Donor Restriction
Revenues	
Revenue limit sources:	
State aid	\$ 4,007,221
Education protection account	1,796,048
In-lieu of property taxes	2,860,818
Federal revenues	265,774
State revenues	1,583,742
Other revenues:	
Interest	485,585
Miscellaneous	1,514
	<u>11,000,702</u>
Total revenues	
Expenses	
Program services:	
Education	10,643,533
Support services:	
Management and general	952,120
	<u>11,595,653</u>
Total expenses	
Change in net assets	(594,951)
Net Assets, Beginning	<u>\$15,212,407</u>
Net Assets, Ending	<u><u>\$ 14,617,456</u></u>

Statement of Functional Expenses
Year Ended June 30, 2025

	Program Services Education	Support Services Management and General	Total
Salaries	\$ 6,175,184	\$ 61,000	\$ 6,236,184
Employee benefits	3,031,312	19,445	3,050,757
Dues and memberships	27,351	-	27,351
Books and supplies	317,658	16,720	334,378
Professional/consulting services and operating expenses	415,577	180,018	595,595
Operation and housekeeping services	-	150,676	150,676
Conference and meetings	34,319	-	34,319
Interest	-	56,870	56,870
Depreciation	241,576	-	241,576
Insurance	-	111,018	111,018
Other expenses	365,438	211,305	576,743
Communications	29,186	-	29,186
Rent, leases and repairs	5,932	58,338	64,270
District oversight fees	-	86,730	86,730
Total expenses	<u>\$ 10,643,533</u>	<u>\$ 952,120</u>	<u>\$ 11,595,653</u>

Statement of Cash Flows
Year Ended June 30, 2025

Cash Flows From Operating Activities

Change in net assets	\$ (594,951)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	241,576
Change in operating assets and liabilities:	
Accounts receivable	(292,578)
Prepaid expenses	(150,055)
Accounts payable	21,136
Due to grantors government	(16,378)
Deferred revenue	(47,543)
Accrued expenses	<u>(112,778)</u>
Net cash flows used in operating activities	<u>(951,571)</u>

Cash Flows From Investing Activities

Purchase of property and equipment	<u>(152,798)</u>
Net cash flows used in investing activities	<u>(152,798)</u>

Cash Flows From Financing Activities

Payments of notes payable	<u>(308,973)</u>
Net cash flows used in financing activities	<u>(308,973)</u>
Net change in cash	(1,413,342)

Cash and Cash Equivalents, Beginning

13,354,241

Cash and Cash Equivalents, Ending

\$ 11,940,899

Supplemental Disclosures

Cash paid for interest	<u><u>\$ 56,870</u></u>
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1. Organization and Mission

Pacific View Charter School (the Organization) was incorporated in the State of California in 1999 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Organization provides the Oceanside, Moreno Valley and neighboring communities an educational alternative to the traditional school setting. Enrollment at the school is strictly on a voluntary basis. Students in San Diego County and in any neighboring counties are free to attend. The Organization was approved by the State of California Department of Education on July 14, 1999. The Organization currently serves approximately 780 students in grades Kindergarten through grade 12. In 2024, the Organization was renewed by Oceanside Unified School District for three years ending June 30, 2027.

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

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

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

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

2. Summary of Significant Accounting Policies

Financial Statement Presentation

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

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. As of June 30, 2025, there are no net assets without donor restrictions that have been designated by the Board of Directors for operating reserves or future program development.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled or both. There were no net assets with donor restrictions as of June 30, 2025.

Accounting Method, Basis of Accounting

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

Use of Estimates

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

Functional Allocation of Expenses

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

Income Taxes

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

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

Cash and Cash Equivalents

Cash and cash equivalents are from time to time variously composed of cash on hand and in banks. Cash in county is recorded at amortized book value. The Organization considers all highly liquid investments with original maturities of three months or less at the time of acquisition to be cash equivalents. As of June 30, 2025, the value of cash held in county treasury is \$11,913,182 which is considered as cash and cash equivalents.

Accounts Receivable

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

Property and Equipment

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

Deferred Revenue

Deferred revenue represents grant funds received, but not expended. These funds must be expended in accordance with the provisions of the grant to which they apply or refunded if not expended under the terms of the grant. As of June 30, 2025, the Organization had \$1,238,967 in deferred revenue which was comprised of:

Learning Recovery Emergency Block Grant	\$ 556,148
Arts, Music and Instructional Materials Discretionary Block Grant	358,818
Arts & Music in School - AMS	103,982
A-G Access Grant	90,366
A-G Learning Loss Mitigation Grant	75,000
Universal Pre-Kindergarten Planning and Implementation Grant	32,897
Educator Effectiveness Block Grant	21,756
Total	<u><u>\$ 1,238,967</u></u>

Revenue Sources and Recognition

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

Contributions and Grants

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

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

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

Leases

At lease inception, leases are classified as either finance leases or operating leases with the associated right-of-use asset and lease liability measured at the net present value of future lease payments. Operating leases are expensed on a straight-line basis as lease expense over the noncancelable lease term. Expenses for finance leases are comprised of the amortization of the right-of-use asset and interest expense recognized based on the effective interest method.

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

Right-of-use assets are assessed for impairment in accordance with the Organization's long-lived asset policy. The Organization reassesses lease classification and remeasures right-of-use assets and lease liabilities when a lease is modified and that modification is not accounted for as a separate new lease or upon certain other events that require reassessment in accordance with Topic 842.

3. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2025, consisted of the following:

Cash in County treasury	\$ 11,913,182
Cash in banks	<u>27,717</u>
Total cash and cash equivalents	<u>\$ 11,940,899</u>

Cash in County Treasury

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

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

Cash in Banks

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2025, the Organization's cash balance was fully insured by FDIC insured funds.

4. Accounts Receivable

Accounts receivable at June 30, 2025, consisted of the following:

Revenue limit sources:	
In lieu of property taxes	\$ 163,712
Federal revenues	147,744
State revenues	223,943
Interest	<u>179,147</u>
Total accounts receivable	<u>\$ 714,546</u>

5. Property and Equipment, Net

Property and equipment at June 30, 2025, consisted of the following:

Land	\$ 1,158,491
Buildings	4,214,404
Leasehold improvements	989,515
Equipment	<u>451,688</u>
Total property and equipment	6,814,098
Less accumulated depreciation	<u>(1,932,276)</u>
Property and equipment, net	<u>\$ 4,881,822</u>

During the fiscal year ended June 30, 2025, the Organization recorded \$241,576 in depreciation expense.

6. Accrued Expenses

Accrued expenses at June 30, 2025, consisted of the following:

Accrued compensated absences	<u>\$ 108,165</u>
Total accrued expenses	<u>\$ 108,165</u>

7. Due to Grantors

Due to Grantors at June 30, 2025, consisted of the following:

Local control funding formula (LCFF)	\$ 297,580
Lottery	<u>15,270</u>
Total due to grantors	<u>\$ 312,850</u>

8. Notes Payable

Notes payable consisted of the following at June 30, 2025:

Oceanside Loan and Security Agreement

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

\$ 433,283

Moreno Valley Loan and Security Agreement

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

752,297

Total

\$ 1,185,580

Annual future principal and interest payments for notes payable as of June 30, 2025 are as follows:

	Principal	Interest	Total
Years ending June 30:			
2026	\$ 322,203	\$ 43,639	\$ 365,842
2027	335,999	29,843	365,842
2028	147,418	18,983	166,401
2029	134,889	13,381	148,270
2030	140,665	7,606	148,271
Thereafter	104,406	1,766	106,172
Total	\$ 1,185,580	\$ 115,218	\$ 1,300,798

Changes in notes payable for the year ended June 30, 2025, are as follows:

	Balance 2024	Additions	Payments	Balance 2025	Due in One Year
Oceanside Loan and Security Agreement	\$ 628,194	\$ -	\$ (194,911)	\$ 433,283	\$ 203,256
Moreno Valley Loan and Security Agreement	866,359	-	(114,062)	752,297	118,947
Total	\$ 1,494,553	\$ -	\$ (308,973)	\$ 1,185,580	\$ 322,203

9. Employee Retirement Systems

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

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available actuarial valuation report as of June 30, 2024, total plan net assets are \$341.0 billion, the total actuarial present value of projected plan benefits is \$482.3 billion, contributions from all employers totaled \$8.6 billion and the plan is 76.7% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members are required to contribute 10.25% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2024-2025 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2025 were \$1,267,240 and equal 100% of the required contributions for the fiscal year.

CalPERS

Plan Description

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

According to the most recently available actuarial valuation report as of June 30, 2024, the School Employer Pool total plan assets are \$93.2 billion, the total actuarial present value of the total pension liability is \$129.0 billion, contributions from all employers totaled \$5.4 billion and the plan is 72.3% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members are required to contribute 7.0% of their salary and the Organization is required to contribute an actuarially determined rate. Effective January 1, 2013, any new participants in the plan will be required to contribute 8.0% of their salary. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024-2025 was 27.05% of annual payroll based on PERS reduction transfers. The contribution requirements of the plan members are established by the state statute. The Organization's contributions to CalPERS for the fiscal year ending June 30, 2025, were \$403,220 and equal 100% of the required contribution for the year.

10. Liquidity and Availability of Financial Assets

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

Cash	\$ 11,940,899
Accounts receivable	<u>714,546</u>
Total financial assets available within one year	<u>\$ 12,655,445</u>

11. Commitments and Contingencies

State Allowances, Awards and Grants

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

12. Subsequent Events

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

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

The Board of Directors for the fiscal year ended June 30, 2025, was comprised of the following members:

Member	Office	Term	Term Expiration
Kathi Cohen	Board Chair	Ongoing	May 25, 2026
Ricardo Sanchez	Board Trustee	Ongoing	July 1, 2025
Noel Ross	Board Trustee - Parent	Ongoing	May 16, 2026

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

	<u>Second Period Report</u>	<u>Annual Report</u>
Traditional Kindergarten / Kindergarten - Grade 3	40.00	40.33
Grades 4 - 6	28.37	30.01
Grades 7 - 8	87.47	89.89
Grades 9 -12	<u>418.02</u>	<u>423.03</u>
Total	<u><u>573.86</u></u>	<u><u>583.26</u></u>

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

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Grade Level	Annual Minutes Requirements	Actual Minutes	Numbers of Days Traditional Calendar	Status
TK / Kindergarten	N/A	N/A	175	In Compliance
Grade 1	N/A	N/A	175	In Compliance
Grade 2	N/A	N/A	175	In Compliance
Grade 3	N/A	N/A	175	In Compliance
Grade 4	N/A	N/A	175	In Compliance
Grade 5	N/A	N/A	175	In Compliance
Grade 6	N/A	N/A	175	In Compliance
Grade 7	N/A	N/A	175	In Compliance
Grade 8	N/A	N/A	175	In Compliance
Grade 9	N/A	N/A	175	In Compliance
Grade 10	N/A	N/A	175	In Compliance
Grade 11	N/A	N/A	175	In Compliance
Grade 12	N/A	N/A	175	In Compliance

For the fiscal year ended June 30, 2025, the Organization was 100% independent study; therefore, a Schedule of Instructional Time was not applicable.

**June 30, 2025, Charter School Unaudited Actual
Financial Report - Alternative Form, Ending Fund Balance**

\$ 14,705,358

Adjustments and Reclassifications

Increasing (decreasing) the fund balance:

Accrued expenses	(108,165)
Accounts receivables	(87,902)
Notes payable	<u>108,165</u>

Net adjustments and reclassifications

(87,902)

June 30, 2025, Audited Financial Statements, Net Assets

\$ 14,617,456

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

Independent Auditors' Report

To the Board of Trustees of
Pacific View Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Pacific View Charter School (the Organization), which comprise the Organization's statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon [DATE].

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

San Diego, California

Date of Report

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

Independent Auditors' Report

To the Board of Trustees of
Pacific View Charter School

Report on Compliance

Opinion

We have audited the Pacific View Charter School's (the Organization) compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's state program requirements identified below for the year ended June 30, 2025.

In our opinion, the Organization complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program (ELO-P)	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Yes
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

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

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

San Diego, California
Date of Report

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

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

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported	

Noncompliance material to financial statements noted? _____ X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ yes	_____ <u>N/A</u> no	
Significant deficiency(ies) identified?	_____ yes	_____ <u>N/A</u> none reported	

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance? _____ yes _____ N/A no

Identification of major federal programs:

Assistance Listing Number**Name of Federal Program or Cluster**

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

State Awards

Internal control over major programs:

Material weakness(es) identified?	_____ yes	_____ <u>X</u> no	
Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported	

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

Section II - Financial Statements Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Section IV - State Award Findings and Questioned Costs

None.

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

DRAFT

Pacific View Charter Board Meeting

December 10, 2025

Fiscal & Operations

AGENDA ITEM**5.2.2 - 2025-2026 First Interim Report****Information/Summary**

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

Responsible Party

Financial Consultant Stephanie Whitehouse will discuss the first interim report

Recommended Action:

That the Board approve the 2025-2026 First Interim Report



PACIFIC VIEW
CHARTER SCHOOL

2025-2026 First Interim Report

Presented to the Board of Trustees on
December 10, 2025

PVC 2025-2026 First Interim Report

In accordance with Education Code Section 47604.33, charter schools are required to submit financial reports four times annually to their sponsoring district, County Office of Education, and the California Department of Education:

1. Budget Adoption - On or before July 1
2. **First Interim - On or before December 15**
3. Second Interim - On or before March 15
4. Unaudited Actuals - On or before September 15

Enclosed Budget Report Includes:

- Budget Priorities
- Budget Assumptions
- 2025/26 - 2027/28 Multi-year Projection
- Budget Details
- Local Control Funding Formula Summary
- School Services Dartboard
- Adopted Budget Certification Form

Action Required:

The Board is asked to review and take action on the 2025–26 First Interim Report.

2025/26 Budget Priorities

For the 2025-26 Budget, Pacific View continues to focus on the following LCAP goals, which are the driving force behind the budget development.

1. Graduation Rates

PVC will increase high school graduation rates by 1% annually, measured by 4-year and 1-year cohort data, credit tracking, and course pass rates.

2. Post-High School Plans

All graduates will leave PVC with a clear post-high school plan, measured by surveys, meeting data, and the California Dashboard College and Career Indicator.

3. English Language Arts Growth

Students will demonstrate growth in ELA through improved NWEA MAP Reading scores and increased CAASPP ELA scaled scores. At least 50% of English Learners will show progress as measured by the ELPI.

4. Math Growth

Students will show improvement in Math through growth in NWEA MAP Math scores and higher CAASPP Math scaled scores, with added support for students with exceptional needs.

5. School Climate and Wellness

PVC will expand and improve resources for staff, students, and parents to foster safety, school connectedness, and social-emotional wellness.

Currently, the 2028–2029 budget projection reflects a deficit; however, we anticipate changes as a result of our charter renewal.

Assumptions for First Interim Budget

Revenue

- Enrollment was updated from 542 students to **545** students based on census day enrollment
- Estimated 541.86 ADA - 99%
- LCFF revenue assumptions were updated with census day UPP - declined from 24-25
- One-time funds built in according to spend by date

Grade Span	TK ¹ -3	4-6	7-8	9-12
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
2.30% Cost-of-Living Adjustment (COLA)	\$231	\$234	\$241	\$279
2025-26 Base Grant per ADA	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment	\$1,067	–	–	\$323
2025-26 Adjusted Base Grant per ADA	\$11,323	\$10,411	\$10,719	\$12,746
20% Supplemental Grant per ADA ²	\$2,265	\$2,082	\$2,144	\$2,549
65% Concentration Grant per ADA ³	\$3,312	\$3,045	\$3,135	\$3,728

Expense

- Estimated salaries are increased by COLA
- H&W increase is 8% for FY26-27 and years after
- CPI Index factored into 4000 and 5000 accounts

25-26 First Interim Budget Revision Highlights

			Adopted Budget to First Interim		
	2025-26 Adopted Budget	2025-26 First Interim	(\$) Difference	(%) Difference	Explanation
Enrollment	542	545	3	1%	
FY ADA	542	541.86	-	0%	
8011-8096 LCFF Income	\$ 8,512,974	\$ 8,424,901	(88,073)	-1%	Change in UPP
8100-8299 Federal Income	702,560	540,053	(162,507)	-30%	CSI
8300-8599 State Income	1,492,443	1,452,084	(40,359)	-3%	Updated low incident & Ed Effectiveness
8600-8799 Local Income	310,000	310,000	-	0%	
TOTAL INCOME	\$ 11,017,977	\$ 10,727,038	(290,939)	(0)	
Total 1000 Certificated Salaries	\$ 4,457,505	\$ 4,408,847	(48,658)	-1%	Speech
Total 2000 Classified Salaries	1,426,656	1,420,899	(5,757)	0%	
Total 3000 Employee Benefits	2,754,173	2,642,379	(111,794)	-4%	H&W, SUTA
Total 4000 Supplies	351,117	351,117	-	0%	
Total 5000 Services and Other Opex	1,570,924	1,676,878	105,954	6%	Speech
Total 6000 Capital Outlay	252,757	179,580	(73,177)	-41%	Updated per PY actuals
Total Debt Service Interest	38,546	38,546	(0)	0%	
TOTAL EXPENSE	\$ 10,851,678	\$ 10,718,246	(133,432)	-1%	
SURPLUS/(DEFICIT)	\$ 166,299	\$ 8,793			
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 166,299	\$ 8,793	\$ (157,506)		

2025/26 - 2027/28 Multi-year Projection

Significant changes to the 2027-28 and 2028-29 budgets are anticipated due to charter renewal in June 2027.

	2025-26 Adopted Budget	2025-26 First Interim	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Enrollment	542	545	545	545	545
FY ADA	542	541.86	541.86	541.86	541.86
8011-8096 LCFF Income	\$ 8,512,974	\$ 8,424,901	\$ 8,813,016	\$ 9,077,885	\$ 9,378,640
8100-8299 Federal Income	702,560	540,053	697,426	697,426	697,426
8300-8599 State Income	1,492,443	1,452,084	1,202,270	1,330,987	873,248
8600-8799 Local Income	310,000	310,000	310,000	310,000	310,000
TOTAL INCOME	\$ 11,017,977	\$ 10,727,038	\$ 11,022,712	\$ 11,416,298	\$ 11,259,314
Total 1000 Certificated Salaries	\$ 4,457,505	\$ 4,408,847	\$ 4,541,994	\$ 4,697,330	\$ 4,852,812
Total 2000 Classified Salaries	1,426,656	1,420,899	1,463,810	1,508,017	1,553,559
Total 3000 Employee Benefits	2,754,173	2,642,379	2,705,367	2,809,316	2,894,447
Total 4000 Supplies	351,117	351,117	361,580	371,596	382,372
Total 5000 Services and Other Opex	1,570,924	1,676,878	1,726,849	1,774,683	1,826,148
Total 6000 Capital Outlay	252,757	179,580	179,580	179,580	179,580
Total Debt Service Interest	38,546	38,546	38,546	38,546	38,546
TOTAL EXPENSE	\$ 10,851,678	\$ 10,718,246	\$ 11,017,726	\$ 11,379,068	\$ 11,727,464
SURPLUS/(DEFICIT)	\$ 166,299	\$ 8,793	\$ 4,986	\$ 37,230	\$ (468,151)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 166,299	\$ 8,793	\$ 4,986	\$ 37,230	\$ (468,151)

2025/26 Budget Details - Revenue

INCOME			
8011-8096 Local Control Funding Formula Sources (per FCMAT LCFF Calc)			
8011000		Rev Limit State Aid-Current Ye	3,929,522
8012000		Epa State Aid - Current Year	1,794,088
8019		Charter Schools General Purpose - Prior Year	-
8096000		Trfr To Cht Sch In Lieu Proptx	2,701,291
		Total 8011-8096 Local Control Funding Formula Sources	8,424,901
8100-8299 Federal Income			
8181	3310	Federal Special Education (IDEA) Part B, Sec 611	81,490
8182	3327	Special Ed: IDEA Mental Health	-
8290000	3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	263,818
8290000	3010	Title I, Part A	173,031
8290000	4035	Title II, Supporting Effective Instruction	21,714
8290000	4203	Title III, English Learner	-
8290000	4127	Title IV	-
8290000		All Other Federal Revenue	-
		Total 8100-8299 Federal Income	540,053
8300-8599 State Income			
8311	6500	Special Ed - AB602	497,173
8677001	6546	SPED - ERHMS Level 2	47,811
8677001	6512	SPED - ERHMS Level 3	-
8560000	1100	Lottery - non prop (estimated)	102,953
8590000	6019	Student Support	
8590000	6053	2021 Universal Prekindergarten Planning & Implement	32,897
8590000	6266	One Time Educator Effectiveness Grant	21,756
8560000	6300	Lottery - prop 20 (estimated)	44,433
8590000	6770	AMS - prop 28	105,210
8590000	6762	Arts, Music, and Instructional Materials Discretionary I	358,818
8590000	7412	A-G Access Grants	90,366
8590000	7413	A-G Learning Loss Mitigation Grant	75,000
8590000	7435	Learning Recovery Emergency Block Grant	-
8550000		Mandated Block Grant	25,668
8590000	7810	Ethnic Studies	-
8590000		All Other State Revenues	50,000
		Total 8300-8599 State Income	1,452,084
8600-8799 Local Income			
8660000		Interest	300,000
8999		Other Local Revenue	10,000
		Total 8600-8799 Local Income	310,000
		TOTAL INCOME	10,727,038

2025/26 Budget Details - Expense

EXPENSE			
1000 Certificated Salaries			
1100000	Teacher'S Salaries		3,168,964
1100060	Teacher Salaries		-
1200000	Certificated Pupil Support Ser		282,986
1300000	Cert Superv & Admin Salaries		956,897
	Total 1000 Certificated Salaries		4,408,847
2000 Classified Salaries			
2100000	Instructional Aides' Salaries		607,839
2200000	Classified Support Salaries		135,236
2300000	Class Superv & Admin Salaries		155,085
2400000	Clerical And Office Salaries		522,739
	Total 2000 Classified Salaries		1,420,899
3000 Employee Benefits			
3111000	STRS, Certificated Positions		832,861
3112000	STRS, Classified Positions		-
3211000	PERS, Certificated Positions		390,201
3212000	PERS Classified Positions		-
3311000	OASDI, Certificated Positions		95,165
3312000	OASDI, Classified Positions		-
3321000	Medicare Certificated Position		63,986
3322000	Medicare Classified Positions		20,603
3401000	Health & Welfare Benefits, cer		814,679
3402000	Health & Welfare Benefits, cla		326,123
3501000	State Unemployment Insurance,		2,206
3502000	State Unemployment Insurance,		710
3601000	Workers' Compensation Insuranc		56,043
3602000	Workers' Compensation Insuranc		18,045
3901000	Other Benefits		21,756
	Total 3000 Employee Benefits		2,642,379
	TOTAL PERSONNEL EXPENSE		8,472,125

2025/26 Budget Details - Expense (cont.)

4000 Books and Supplies			
4100000	Textbooks		55,292
4300000	Instructional Supplies		64,825
4300002	Custodial Supplies		14,500
4300015	Office Supplies		10,450
4300030	Emergency Preparedness		4,750
4300060	Other Supplies		8,000
4300090	Graduation Expense		10,400
4400000	Non-Cap Furn & Equip		5,000
4400060	Non-Cap Computers & Equip		74,400
4700000	Food		103,500
	Total 4000 Supplies		351,117
5000 Services and Other Operating Expenditures			
5200000	Travel and Conferences		39,800
5300000	Dues & Memberships		26,750
5400000	Insurance		116,000
5500000	Utilities		183,800
5500060	Operation & Housekeeping Svcs		
5600000	Rentals, Leases, Repairs & Noncap Improvements		95,735
5800000	Prof/Consult Srv&Operate Exp		28,230
5800001	Non Instructional Consultants		154,325
5800002	Copier Lease And Service		
5800003	District Oversight Fee		84,249
5800004	Student Events		19,900
5800005	Legal Fees		15,500
5800006	Audit Fees		29,000
5800007	SpEd Oversight fees		25,000
5800008	Instructional Consultants		343,437
5800010	Advertising		119,785
5800025	Fixed Charge Assessments		110,400
5800030	Emergency Preparedness		83,942
5800080	Software - Other		1,550
5800085	Software - Education		144,605
5800090	Graduation Expense		16,600
5900010	Postage		8,870
5900020	Telephone/Communications		21,300
5900030	Cell Phone Service		8,100
	Total 5000 Services and Other Operating Expenditures		1,676,878
6000 Capital Outlay			
6400	Capital Equipment		
6900	Depreciation Expense		179,580
	Total 6000 Capital Outlay		179,580
7000 Other Outgo			
7221	Transfers to District		
7438	Debt Service- Interest		38,546
	Total 7000 Other Outgo		38,546
	TOTAL EXPENSE (inc. Personnel)		10,718,246

2025/26 Local Control Funding Formula Summary

Pacific View Charter (3731221)					
	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions					
COLA & Augmentation	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count	545	545	545	545	545
Unduplicated Pupil Count (UPC)	415	415	415	415	415
Unduplicated Pupil Percentage (UPP)	74.45%	76.76%	76.15%	76.15%	76.15%
Current Year LCFF Average Daily Attendance (ADA)	541.86	541.86	541.86	541.86	541.86
Funded LCFF ADA	541.86	541.86	541.86	541.86	541.86
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-
LCFF Entitlement Summary					
Base Grant	\$6,438,717	\$6,633,123	\$6,860,116	\$7,087,148	\$7,316,733
Grade Span Adjustment	167,365	172,505	178,231	184,384	190,150
Adjusted Base Grant	\$6,606,082	\$6,805,628	\$7,038,347	\$7,271,532	\$7,506,883
Supplemental Grant	983,645	1,044,800	1,071,941	1,107,455	1,143,298
Concentration Grant	835,174	962,588	967,597	999,653	1,032,009
Total Base, Supplemental and Concentration Grant	\$8,424,901	\$8,813,016	\$9,077,885	\$9,378,640	\$9,682,190
Allowance: Necessary Small School	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$8,424,901	\$8,813,016	\$9,077,885	\$9,378,640	\$9,682,190
Miscellaneous Adjustments	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 8,424,901	\$ 8,813,016	\$ 9,077,885	\$ 9,378,640	\$ 9,682,190
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,548	\$ 16,264	\$ 16,753	\$ 17,308	\$ 17,868
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	8,424,901	8,813,016	9,077,885	9,378,640	9,682,190
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 2,701,291	\$ 2,701,291	\$ 2,701,291	\$ 2,701,291	\$ 2,701,291
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 1,794,088	\$ 1,929,851	\$ 2,088,237	\$ 2,246,769	\$ 108,372
Net State Aid (excludes Additional State Aid)	\$ 3,929,522	\$ 4,181,874	\$ 4,288,357	\$ 4,430,580	\$ 6,872,527
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 8,424,901	\$ 8,813,016	\$ 9,077,885	\$ 9,378,640	\$ 9,682,190

2025/26 Local Control Funding Formula Summary (cont.)

Pacific View Charter (3731221)						
	2025-26	2026-27	2027-28	2028-29	2029-30	
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	\$ 3,929,522	\$ 4,181,874	\$ 4,288,357	\$ 4,430,580	\$ 6,872,527	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 1,794,088	\$ 1,929,851	\$ 2,088,237	\$ 2,246,769	\$ 108,372	
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	
% Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	2,701,291	2,701,291	2,701,291	2,701,291	2,701,291	
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 8,424,901	\$ 8,813,016	\$ 9,077,885	\$ 9,378,640	\$ 9,682,190	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 8,424,901	\$ 8,813,016	\$ 9,077,885	\$ 9,378,640	\$ 9,682,190	
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 6,606,082	\$ 6,805,628	\$ 7,038,347	\$ 7,271,532	\$ 7,506,883	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,818,819	\$ 2,007,388	\$ 2,039,538	\$ 2,107,108	\$ 2,175,307	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 192,732	\$ 222,136	\$ 223,292	\$ 230,690	\$ 238,156	
Percentage to Increase or Improve Services	27.53%	29.50%	28.98%	28.98%	28.98%	

SSC School District and Charter School Financial Projection Dashboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,067	–	–	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California CPI	3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77
Interest Rate for Ten-Year Treasuries	4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

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

⁴Funding is based on TK ADA only and is adjusted by statutory COLA each year, which for 2025-26 is \$3,148. The May Revision TK Add-On amount of \$5,545 (inclusive of the adjusted \$3,148 amount) is proposed to fund the cost of implementing lower TK ratios.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

Pacific View Charter School**2025-2026 First Interim Report**

Charter Number 247

CDE Number 37-73569

Charter School Certification

The 2025-26 First Interim Report, approved by the Pacific View Charter Board of Trustees on December 10, 2025, is hereby submitted to the chartering authority and the county superintendent of schools.

Signed: _____
Pacific View Charter School Official

Date: _____

Printed Name: **Erin Gorence, Executive Director**

Signed: _____
Oceanside Unified Official

Date: _____

Printed Name: _____

For additional information on the 2025-26 First Interim Report, please contact:

Jill Chang, Fiscal & Operations Coordinator

760-757-0161x105

jchang@pacificview.org

Pacific View Charter Board Meeting

December 10, 2025

Fiscal & Operations

AGENDA ITEM**5.2.3 - Board Warrant Listing November 2025****Information Summary**

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

Responsible Party

Fiscal and Operations Coordinator Chang will discuss the Board Warrant Listing

Recommended Action:

That the Board approves the presented warrants and Automated Clearing House (ACH) payments issued from November 1-30, 2025

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT REPORT
NOVEMBER 1-30, 2025

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Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.
043013	0000000304	Amazon.com Sales, Inc.	11/3/2025	155.28	TEXTBOOK REPLACEMENT	6200	81.42	0000002444
043013	0000000304	Amazon.com Sales, Inc.	11/3/2025		STUDENT SUPPLIES - AMAZON	6200	11.13	0000002434
043013	0000000304	Amazon.com Sales, Inc.	11/3/2025		TEXTBOOK REPLACEMENT	6200	9.70	0000002444
043013	0000000304	Amazon.com Sales, Inc.	11/3/2025		TEXTBOOK REPLACEMENT	6200	53.03	0000002444
043014	0000000322	New Direction Solutions, LLC	11/3/2025	5,457.27	Physical Therapy	6200	135.71	0000002551
043014	0000000322	New Direction Solutions, LLC	11/3/2025		SPECIAL ED SERVICES SLP	6200	2,496.96	0000002485
043014	0000000322	New Direction Solutions, LLC	11/3/2025		SPECIAL ED SERVICES SLP	6200	2,824.60	0000002485
043015	NA0002	NANPOR SECURITY SERVICES	11/3/2025	3,278.25	Campus Security Guard-Oside	6200	3,278.25	0000002422
043112	0000000304	Amazon.com Sales, Inc.	11/5/2025	195.15	INSTRUCTIONAL SUPPLIES	6200	195.15	0000002487
043113	0000000322	New Direction Solutions, LLC	11/5/2025	5,422.59	Physical Therapy	6200	135.71	0000002551
043113	0000000322	New Direction Solutions, LLC	11/5/2025		SPECIAL ED SERVICES SLP	6200	2,824.60	0000002485
043113	0000000322	New Direction Solutions, LLC	11/5/2025		SPECIAL ED SERVICES SLP	6200	2,462.28	0000002485
043293	0000000261	GoTo Technologies USA, Inc	11/10/2025	1,164.18	GoTo Phones - Oceanside	6200	133.66	0000002462
043293	0000000261	GoTo Technologies USA, Inc	11/10/2025		GoTo Phones - Oceanside	6200	757.44	0000002462
043293	0000000261	GoTo Technologies USA, Inc	11/10/2025		GoTo Phones - Moreno Valley	6200	232.12	0000002463
043293	0000000261	GoTo Technologies USA, Inc	11/10/2025		GoTo Phones - Moreno Valley	6200	40.96	0000002463
043294	0000000304	Amazon.com Sales, Inc.	11/10/2025	151.12	INSTRUCTIONAL SUPPLIES	6200	31.37	0000002433
043294	0000000304	Amazon.com Sales, Inc.	11/10/2025		STUDENT SUPPLIES - AMAZON	6200	18.28	0000002434
043294	0000000304	Amazon.com Sales, Inc.	11/10/2025		INSTRUCTIONAL SUPPLIES	6200	15.21	0000002433
043294	0000000304	Amazon.com Sales, Inc.	11/10/2025		SCHOOL SPIRIT WEAR	6200	86.26	0000002533
043295	JP0001	JAN-PRO OF SAN DIEGO	11/10/2025	3,799.00	Oceanside janitorial services	6200	3,799.00	0000002418
043296	MV0004	MV MEDICAL CTR MASTER ASSOC	11/10/2025	1,352.00	MV property association fees	6200	1,352.00	0000002421
043297	NA0002	NANPOR SECURITY SERVICES	11/10/2025	4,946.75	Campus Security Guard-Oside	6200	4,946.75	0000002422
043298	OF0001	OFFICE DEPOT	11/10/2025	86.02	Student Supplies - GenEd 80%	6200	68.20	0000002467
043298	OF0001	OFFICE DEPOT	11/10/2025		Admin Office Supplies - 15%	6200	12.90	0000002467
043298	OF0001	OFFICE DEPOT	11/10/2025		Student Supplies - SpEd 20%	6200	4.92	0000002467
043405	0000000152	Reliable Translations Inc.	11/13/2025	228.00	TRANSLATION SERVICES	6200	228.00	0000002508
043406	0000000167	HopSkipDrive, INC	11/13/2025	1,820.28	HOPSKIPDRIVE TRANSPORTATION	6200	1,820.28	0000002457
043407	0000000304	Amazon.com Sales, Inc.	11/13/2025	121.71	TEXTBOOK REPLACEMENT	6200	105.48	0000002444
043407	0000000304	Amazon.com Sales, Inc.	11/13/2025		INSTRUCTIONAL SUPPLIES	6200	16.23	0000002433
043408	0000000322	New Direction Solutions, LLC	11/13/2025	4,776.15	SPECIAL ED SERVICES SLP	6200	1,815.84	0000002485
043408	0000000322	New Direction Solutions, LLC	11/13/2025		SPECIAL ED SERVICES SLP	6200	2,824.60	0000002485
043408	0000000322	New Direction Solutions, LLC	11/13/2025		Physical Therapy	6200	135.71	0000002551
043537	0000000304	Amazon.com Sales, Inc.	11/17/2025	100.89	TEXTBOOK REPLACEMENT	6200	10.58	0000002444
043537	0000000304	Amazon.com Sales, Inc.	11/17/2025		INSTRUCTIONAL SUPPLIES	6200	90.31	0000002433
043538	AC0007	AIR CRAFTS HEATING & AC INC.	11/17/2025	2,450.00	HVAC Maint & repair - Oceansid	6200	2,450.00	0000002428
043539	CD0001	CDW GOVERNMENT, INC.	11/17/2025	155.88	TEACHER HEADSETS	6200	155.88	0000002561

PACIFIC VIEW CHARTER SCHOOL
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Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.
043714	0000000230	Baker Tilly US, LLP	11/19/2025	10,325.01	Audit & 990 Preparation Fees	6200	10,325.01	0000002415
043715	0000000304	Amazon.com Sales, Inc.	11/19/2025	154.45	INSTRUCTIONAL SUPPLIES	6200	61.69	0000002433
043715	0000000304	Amazon.com Sales, Inc.	11/19/2025		INSTRUCTIONAL SUPPLIES	6200	92.76	0000002433
043716	0000000317	Patch Media	11/19/2025	1,000.00	THE PATCH ONLINE ADS	6200	1,000.00	0000002545
043717	0000000322	New Direction Solutions, LLC	11/19/2025	4,660.38	Physical Therapy	6200	101.78	0000002551
043717	0000000322	New Direction Solutions, LLC	11/19/2025		SPECIAL ED SERVICES SLP	6200	1,734.00	0000002485
043717	0000000322	New Direction Solutions, LLC	11/19/2025		SPECIAL ED SERVICES SLP	6200	2,824.60	0000002485
043718	PVCS02	PACIFIC VIEW CHARTER SCHOOL	11/19/2025	36,261.88	Mortgage Oside - 2 months	6200	36,261.88	
043719	PVCS04	PACIFIC VIEW CHARTER SCHOOL	11/19/2025	24,711.78	Mortgage MV - 2 months	6200	24,711.78	
043720	SP0004	SCHOOL PATHWAYS HOLDINGS, LLC	11/19/2025	1,000.00	School Pathways- CALPADS, Onli	6200	1,000.00	0000002492
043924	0000000304	Amazon.com Sales, Inc.	11/24/2025	300.81	INSTRUCTIONAL SUPPLIES	6200	41.31	0000002433
043924	0000000304	Amazon.com Sales, Inc.	11/24/2025		STUDENT SUPPLIES - AMAZON	6200	259.50	0000002434
043925	CD0001	CDW GOVERNMENT, INC.	11/24/2025	96.31	KEYBOARDS AND MICE	6200	96.31	0000002566
044073	0000000152	Reliable Translations Inc.	11/26/2025	171.00	TRANSLATION SERVICES	6200	171.00	0000002508
044074	NA0002	NANPOR SECURITY SERVICES	11/26/2025	5,369.75	Campus Security Guard-Oside	6200	5,369.75	0000002422
14362627	0000000109	Joceline Wehbe Ghawi	11/3/2025	26.04	Reimbursement	6200	26.04	
14362628	0000000218	San Diego & Imperial County Schools FBC	11/3/2025	105.68	COBRA	6200	105.68	
14362629	VT0001	V TECHNOLOGY SOLUTION	11/3/2025	1,018.31	POE WI-FI SWITCHES	6200	1,018.31	0000002548
14364517	0000000109	Joceline Wehbe Ghawi	11/6/2025	6.68	Reimbursement	6200	6.68	
14364518	0000000283	Whitehouse CPAs, Inc	11/6/2025	10,650.00	Back office services	6200	10,650.00	0000002411
14364519	0000000309	T-Mobile USA Inc	11/6/2025	35.14	T-MOBILE STUDENT PHONE	6200	35.14	0000002514
14364520	0000000334	Mackenzie Wild	11/6/2025	59.00	Reimbursement	6200	59.00	
14364521	AD0002	ADT SECURITY SERVICES	11/6/2025	83.55	ADT SECURITY MV	6200	83.55	0000002472
14364522	CI0003	AT&T MOBILITY	11/6/2025	449.00	Cell phone service	6200	449.00	0000002417
14364523	KM0001	KONICA MINOLTA BUS. SOLUTIONS	11/6/2025	250.00	Copier - Oceanside	6200	187.50	0000002496
14364523	KM0001	KONICA MINOLTA BUS. SOLUTIONS	11/6/2025		Copier - Oceanside	6200	62.50	0000002496
14364524	MV006	MORENO VALLEY UTILITY	11/6/2025	248.07	Electric Utility - Moreno Vall	6200	248.07	0000002425
14364525	RH0001	RONALD LARRY HOLDEN	11/6/2025	2,600.00	Janitorial Services MoVal	6200	2,600.00	0000002397
14364526	SA0008	SAN DIEGO GAS & ELECTRIC	11/6/2025	3,867.38	Electric Utility - Oceanside	6200	3,867.38	0000002426
14366845	0000000171	Karen Connor	11/13/2025	1,700.00	CPR/AED Staff Training	6200	1,700.00	0000002563
14366846	0000000266	Top Notch Catering	11/13/2025	13,749.96	Student Nutrition Food - Gen E	6200	10,999.97	0000002519
14366846	0000000266	Top Notch Catering	11/13/2025		Student Nutrition Food - Sped	6200	2,749.99	0000002519
14366847	0000000307	AKA Enterprises LLC	11/13/2025	300.00	Canine search service	6200	300.00	0000002410
14366848	CO0008	COX BUSINESS SERVICES	11/13/2025	495.25	Oceanside Internet	6200	420.96	0000002489
14366848	CO0008	COX BUSINESS SERVICES	11/13/2025		Oceanside Internet	6200	74.29	0000002489
14366849	DS0003	SPARKLETTS & SIERRA SPRINGS	11/13/2025	426.48	Bottled Water Serivce - Both c	6200	44.88	0000002491
14366849	DS0003	SPARKLETTS & SIERRA SPRINGS	11/13/2025		Bottled Water Serivce - Both c	6200	381.60	0000002491

PACIFIC VIEW CHARTER SCHOOL
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Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.
14368110	0000000171	Karen Connor	11/17/2025	932.40	CPR/AED Staff Training	6200	932.40	0000002563
14368111	0000000294	Lamar Texas Limited Partnership	11/17/2025	3,000.00	BILLBOARD AD	6200	3,000.00	0000002515
14368112	0000000314	Nextstar Media, Inc	11/17/2025	2,964.08	KUSI COMMERCIALS	6200	560.00	0000002544
14368112	0000000314	Nextstar Media, Inc	11/17/2025		KUSI COMMERCIALS	6200	571.42	0000002544
14368112	0000000314	Nextstar Media, Inc	11/17/2025		KUSI COMMERCIALS	6200	1,832.66	0000002544
14368113	0000000352	City of Temecula	11/17/2025	50.00	SAM HICKS FIELD TRIP	6200	50.00	0000002572
14368114	CI0001	CITY OF OCEANSIDE	11/17/2025	480.00	BASKETBALL QUOTE FEE	6200	480.00	0000002559
14369893	0000000007	Cordata Shredding	11/20/2025	65.20	MV Shredding	6200	65.20	0000002499
14369894	0000000007	Cordata Shredding	11/20/2025	178.41	Off-Site Secure Storage	6200	178.41	0000002499
14369895	0000000343	BH Security, LLC	11/20/2025	264.99	BRINKS VIDEO SECURITY	6200	264.99	0000002470
14369896	EM0001	EASTERN MUNICIPAL WATER DIST	11/20/2025	419.25	Water Utility - MV	6200	419.25	0000002424
14371054	0000000232	U.S. Bank	11/24/2025	12,400.60	ED PUZZLE	6200	13.50	0000002527
14371054	0000000232	U.S. Bank	11/24/2025		SOCIAL MEDIA ADVERTISING	6200	156.57	0000002504
14371054	0000000232	U.S. Bank	11/24/2025		STUDENT ENRICHMENT - US BANK	6200	505.10	0000002500
14371054	0000000232	U.S. Bank	11/24/2025		SBAC PD MV FOOD	6200	100.24	0000002567
14371054	0000000232	U.S. Bank	11/24/2025		GOOGLE ADS	6200	2,374.02	0000002503
14371054	0000000232	U.S. Bank	11/24/2025		Car Expenses-Gas & Maintenance	6200	263.41	0000002495
14371054	0000000232	U.S. Bank	11/24/2025		Oside- Bldg. & Maintenance Sup	6200	718.51	0000002396
14371054	0000000232	U.S. Bank	11/24/2025		Admin, Office Supplies - Oside	6200	43.29	0000002402
14371054	0000000232	U.S. Bank	11/24/2025		Student supplies - Oside	6200	173.14	0000002402
14371054	0000000232	U.S. Bank	11/24/2025		Janitorial Supplies - Oside	6200	904.07	0000002402
14371054	0000000232	U.S. Bank	11/24/2025		Admin, Office Supplies - MV	6200	47.04	0000002406
14371054	0000000232	U.S. Bank	11/24/2025		Student supplies - MV	6200	190.82	0000002406
14371054	0000000232	U.S. Bank	11/24/2025		Janitorial Supplies - MV	6200	73.75	0000002406
14371054	0000000232	U.S. Bank	11/24/2025		Student Nutrition - MV	6200	997.68	0000002406
14371054	0000000232	U.S. Bank	11/24/2025		YMC trainings	6200	125.00	0000002414
14371054	0000000232	U.S. Bank	11/24/2025		INSTRUCTIONAL SUPPLIES US BANK	6200	66.94	0000002435
14371054	0000000232	U.S. Bank	11/24/2025		STUDENT SUPPLIES US BANK	6200	165.85	0000002438
14371054	0000000232	U.S. Bank	11/24/2025		Stamps.com service fee	6200	30.99	0000002468
14371054	0000000232	U.S. Bank	11/24/2025		Admin Postage - 33%	6200	198.00	0000002468
14371054	0000000232	U.S. Bank	11/24/2025		Student GenEd Postage - 56%	6200	336.00	0000002468
14371054	0000000232	U.S. Bank	11/24/2025		Student SpEd Postage - 11%	6200	66.00	0000002468
14371054	0000000232	U.S. Bank	11/24/2025		Stamps.com MV service fee	6200	30.99	0000002469
14371054	0000000232	U.S. Bank	11/24/2025		Admin MV Postage - 33%	6200	99.00	0000002469
14371054	0000000232	U.S. Bank	11/24/2025		Student MV GenEd Postage - 56%	6200	168.00	0000002469
14371054	0000000232	U.S. Bank	11/24/2025		Student MV SpEd Postage - 11%	6200	33.00	0000002469
14371054	0000000232	U.S. Bank	11/24/2025		Pediatric AED Pads	6200	125.28	0000002552

PACIFIC VIEW CHARTER SCHOOL
BOARD WARRANT REPORT
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Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.
14371054	0000000232	U.S. Bank	11/24/2025		Counseling testing materials	6200	277.10	0000002553
14371054	0000000232	U.S. Bank	11/24/2025		MV Fire Sprinkler Repair & Ins	6200	1,150.00	0000002554
14371054	0000000232	U.S. Bank	11/24/2025		All Titles Conference Registra	6200	800.00	0000002556
14371054	0000000232	U.S. Bank	11/24/2025		WORK PERMIT CONFERENCE PD	6200	300.00	0000002558
14371054	0000000232	U.S. Bank	11/24/2025		TEACHER CHAIR	6200	373.44	0000002568
14371054	0000000232	U.S. Bank	11/24/2025		Commercial Door Service	6200	1,067.57	0000002570
14371054	0000000232	U.S. Bank	11/24/2025		SBAC PD FOOD	6200	426.30	0000002565
14371055	ON0002	ONE STOP TONER & INKJET	11/24/2025	2,216.78	ONE STOP TONER	6200	2,216.78	0000002479
				178,754.14				

Pacific View Charter Board Meeting

December 10, 2025

Administrative

AGENDA ITEM**5.3.1 - Student Policy #17: Uniform Complaint Procedure & UCP Form**Information Summary

The Uniform Complaint Procedures (UCP) provide a standardized process for addressing written and signed complaints alleging violations of federal or state laws or regulations. These may include allegations of unlawful discrimination, harassment, intimidation, or bullying.

All county offices of education, school districts, and charter school governing boards are required to maintain locally adopted complaint policies outlining the steps and timelines for receiving, investigating, and resolving UCP complaints. This summary is provided to ensure ongoing awareness of the district's legal responsibilities and the established procedures available to students, parents, staff, and community members.

Current Uniform Complaint Procedure is outdated and needs to be retired and replaced with the attached Student Policy #17.

Responsible Party

Erin Gorence will discuss Student Policy #17.

Recommended Action:

That the Board approves the presented Student Policy #17: Uniform Complaint Procedure & UCP Form as presented.

Valenzuela Uniform Complaint Procedures

Note: Education Code 35186 **mandates** schools to establish policies and procedures regarding complaints for deficiencies related to textbooks and instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of students or staff, and teacher vacancy or mis-assignment.

Education Code 35186 also requires that the school post notices in each classroom. 5 CCR 4680-4687 further delineate legal requirements for the complaint form and notice. See the accompanying exhibits for a sample notice and complaint form.

It is recommended that schools use this procedure only for those complaints specified in Education Code 35186 and that regular uniform complaint procedures continue to be used, as required, for complaints concerning discrimination in state and federal categorical programs; see BP/AR 1312.3 - Uniform Complaint Procedures. For procedures related to complaints about employees, other than vacancy or mis-assignment, see BP/AR 1312.1 - Complaints Concerning School Employees. For complaints concerning the school's adoption and selection of specific instructional materials, see BP/AR 1312.2 - Complaints Concerning Instructional Materials.

Types of Complaints

The school shall use the following procedures to investigate and resolve complaints when the complainant alleges that any of the following has occurred: (Education Code 35186; 5 CCR 4681, 4682, 4683)

Note: Item #1 below is for use by schools maintaining grades 10-12 that receive CAHSEE intensive intervention funding. As amended by AB 347 (Ch. 526, Statutes of 2007), Education Code 35186 authorizes complaints for deficiencies related to the provision of intensive instruction and services pursuant to Education Code 37254. Education Code 37254 requires that schools, as a condition of receiving CAHSEE intensive intervention funding, provide students who have not passed one or both parts of the exit exam by the end of grade 12 the opportunity to receive intensive instruction and services, as specified below.

1. High school exit examination intensive instruction and services

A student, including an English learner, who has not passed the exit exam by the end of grade 12 was not provided the opportunity to receive intensive instruction and services pursuant to Education Code 37254(d)(4) and (5) after completion of grade 12 for two consecutive academic years or until the student has passed both parts of the exam, whichever comes first. (Education Code 35186)

(cf. 6162.52 - High School Exit Examination)

(cf. 6179 - Supplemental Instruction)

Filing of Complaint

Note: Education Code 35186 requires that complaints be investigated and resolved within the

timelines specified below. 5 CCR 4680 requires the principal to forward complaints beyond his/her control to the appropriate school official in a timely manner, but not to exceed 10 working days. During the Categorical Program Monitoring (CPM) process, California Department of Education (CDE) staff will expect to see statements regarding the filing of the complaint, the investigation, timelines, and the complainant's right to appeal to the Board and to appeal facility complaints to the CDE, as detailed in the following section.

AR 1312.4(d)

VALENZUELA UNIFORM COMPLAINT PROCEDURES (continued)

Note: The following paragraph is for use by schools maintaining grades 10-12. As amended by AB 347 (Ch. 526, Statutes of 2007), Education Code 35186 requires that the Director designate a school official to receive and investigate complaints regarding deficiencies related to intensive instruction and services for students who have not passed the exit exam after the completion of grade 12.

A complaint alleging any deficiency specified in item #4 above shall be filed with a school official designated by the Director. Such complaints may be filed at the school office or at a school site and shall be immediately forwarded to the Director or designee. (Education Code 35186)

Investigation and Response

The principal or designee shall make all reasonable efforts to investigate any problem within his/her authority. He/she shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186; 5 CCR 4685)

Complaints may be filed anonymously. If the complainant has indicated on the complaint form that he/she would like a response to the complaint, the principal or designee shall report the resolution of the complaint to him/her within 45 working days of the initial filing of the complaint. If a response is requested, the response shall be made to the mailing address of the complainant as indicated on the complaint form. At the same time, the principal or designee shall report the same information to the Director or designee. (Education Code 35186; 5 CCR 4680, 4685)

Note: Education Code 48985 specifies that, when 15 percent or more of the students enrolled in a particular school speak a single primary language other than English, all notices, reports, statements, or records sent to the parents/guardians of such students be written in English and in the primary language. Education Code 35186 requires that, when Education Code 48985 is applicable, any response requested by the complainant must be written in English and in the primary language in which the complaint was filed.

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint, he/she has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code 35186; 5 CCR 4686)

AR 1312.4(e)

VALENZUELA UNIFORM COMPLAINT PROCEDURES (continued)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

(cf. 1340 - Access to School Records)

Reports

Note: During the CPM process, CDE staff will expect to see a statement that the school is required to report summarized data as specified below.

The Director or designee shall report summarized data on the nature and resolution of all complaints to the Board and the County Director of Schools on a quarterly basis. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. These summaries shall be publicly reported on a quarterly basis at a regularly scheduled Board meeting. (Education Code 35186; 5 CCR 4686)

Forms and Notices

Note: Education Code 35186 requires that the school's complaint form contain the elements stated in the following paragraph. In addition, Education Code 35186 requires that a notice be posted in each classroom in each school in the school, as specified below.

The Director or designee shall ensure that the school's complaint form contains a space to indicate whether the complainant desires a response to his/her complaint and specifies the location for filing a complaint. A complainant may add as much text to explain the complaint as he/she wishes. However, complainants need not use the school's Valenzuela complaint form in order to file a complaint. (Education Code 35186)

The Director or designee shall ensure that a notice is posted in each classroom in each school containing the components specified in Education Code 35186. (Education Code 35186)

Legal Reference: (see next page)

AR 1312.4(f)

WILLIAMS/VALENZUELA UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference:

EDUCATION CODE

1240 County Director of schools, duties

17592.72 Urgent or emergency repairs, School Facility Emergency Repair Account

33126 School accountability report card

35186 Williams uniform complaint procedure

35292.5 Restrooms, maintenance and cleanliness

37254 Supplemental instruction based on failure to pass exit exam by end of grade 12

48985 Notice to parents in language other than English

60119 Hearing on sufficiency of instructional materials

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures, especially:

4680-4687 Williams complaints

*Management Resources:*WEB SITES*CSBA: <http://www.csba.org>**California County Directors Educational Services Association: <http://www.ccesa.org>**California Department of Education, Williams case:**<http://www.cde.ca.gov/eo/ce/wc/index.asp>**State Allocation Board, Office of Public School Construction: <http://www.opsc.dgs.ca.gov>**Board Approved: March 16, 2010**Amended:*

Uniform Complaint Procedure

It is the policy of the Pacific View Charter School (the “School”) to maintain a positive and productive working and educational environment. The School does not discriminate on the basis of disability, gender, gender identity, gender expression, nationality, national origin, ethnic group identification, age, mental disability, physical disability, medical condition, genetic information, marital status, race, color, ancestry, or ethnicity, religion, sex, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in California Penal Code section 422.55 in its programs and activities. The School is primarily responsible to ensure that it is compliant with all applicable federal and state laws and regulations. There are some circumstances, however, when employees or students may take issue with other employees or students or someone may believe that a violation of federal or state law is occurring in certain educational programs. The School encourages complainants to first address the issue with the other person directly using conflict resolution skills when possible.

Types of Complaints to be Filed Using the UCP: If, however, the complainant does not feel comfortable with this approach and the complaint relates to any of the topics below, the complainant must use the complaint procedure identified below. If the complaint relates to a different type of complaint, contact the Executive Director to obtain information about making a different type of complaint. The School will investigate relevant complaints, as identified below, and seek to resolve them in compliance with this policy:

- ☐ Accommodations for pregnant and parenting students (Education Code 46015)
- ☐ After School Education and Safety programs (Education Code 8482-8484.65)
- ☐ Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
- ☐ Compensatory education (Education Code 54400)
- ☐ Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
- ☐ Course periods without educational content, when students in grades 9-12 are assigned to such courses more than one week in any semester or in a course the student has previously satisfactorily completed, unless specified conditions are met (Education Code 51228.1-51228.3)
- ☐ Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of age, ancestry, color, disability (mental or physical), ethnicity, ethnic group identification, gender, gender expression, gender identity, genetic information, immigration status, marital or parental Status, nationality, national origin, sex (actual or perceived), sexual orientation, race, religion or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on

the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

- ☐ Educational and graduation requirements for students in foster care, homeless students, students from military families, students formerly in a juvenile court school, migrant students, and immigrant students participating in a newcomer program (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)
- ☐ Every Student Succeeds Act (Education Code 52059; 20 USC 6301 et seq.)
- ☐ Local control and accountability plan (Education Code 52075)
- ☐ Migrant education (Education Code 54440-54445)
- ☐ Physical education instructional minutes (Education Code 51210, 51222, 51223)
- ☐ Student fees (Education Code 49010-49013)
- ☐ Reasonable accommodations to a lactating student (Education Code 222)
- ☐ School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)
- ☐ School safety plans (Education Code 32280-32289)
- ☐ School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)
- ☐ Any complaint alleging retaliation against a complainant or other participant in the Uniform Complaint process or anyone who has acted to uncover or report a violation subject to this policy.

Types of Complaints Not Covered by the UCP

Many complaints do not fit within the above-listed complaints to be made through the UCP. Some of these include, but are not limited to:

- ☐ Classroom assignments
- ☐ Common core
- ☐ Grades and graduation requirements
- ☐ Hiring and evaluation of staff
- ☐ Homework policies and practices
- ☐ Provision of core curricula subjects
- ☐ Student advancement and retention
- ☐ Student discipline
- ☐ Student records

- ☐ Employment complaints
- ☐ Open meetings and board meetings
- ☐ Other general education requirements

Internal Procedures: As an initial matter, each supervisor has the responsibility to maintain a work place and educational environment free from any form of sexual or other unlawful harassment, discrimination or conduct. Consequently, should a supervisor become aware of any conduct that may constitute discrimination, harassment or other prohibited behavior, immediate action will be taken to address and remediate such conduct.

Making a Complaint: Any person who has experienced or is aware of a situation that relates to a complaint to be made in accordance with this policy (as identified above), has a responsibility to report the situation immediately to the Executive Director or designee.

Employees who believe they have been the victim of any employment discrimination should follow the complaint procedures identified in the employee handbook. If the complainant is unable to put the complaint in writing, due to a disability or illiteracy, the School will assist the complainant in filing the complaint.

When making a UCP complaint, if the employee or student is not comfortable contacting the Executive director or if that individual is not available, the employee or student should contact the Director of Student Services (students) or the HR Coordinator (employees), who has been designated to handle inquiries regarding the UCP complaints. OCR Non-discrimination notice. A UCP Complaint Form may be obtained from the Director of Student Services or the HR Coordinator if the complaint is related to an employee.

Anonymous Complaints: Students making a complaint of improper fees or complaints that the School has failed to comply with Education Code sections 47606.5 or 47607.3, may make the complaint anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with the applicable Education Codes.

Six Month Limit on Certain Complaints: Complaints relating to discrimination (other than employment discrimination) must be filed within six months of the alleged discrimination or when the complainant first obtained knowledge of the alleged discrimination, unless an extension has been obtained from the Executive Director or his/her designee. Such extension by the Executive Director or his/her designee shall be made in writing. The period for filing may be extended by the Executive Director or his/her designee for good cause for a period not to exceed 90 days following the expiration of the six month time period. The Executive Director shall respond immediately upon a receipt for extension.

Informal Resolution: If the parties mutually agree, the complainant and the School may resolve the matter through mediation or otherwise informally. If mediation fails to resolve the matter, or the parties do not agree to mediate the matter, the formal complaint procedure identified below shall be followed.

Investigation of Complaints: If the complaint alleges wrongdoing involving a complaint required to be filed under the UCP, the School will complete an investigation and submit to the

complainant a written decision regarding the complaint within 60 days of receipt of the complaint. During the investigation, the complainant, his/her representative or both, will have the opportunity to present the complaint and evidence or information leading to evidence to support the allegations of the complaint. The 60 day timeframe may be extended by the written consent of the complainant.

Refusal by the complainant to provide the investigator, at any level of the investigation, with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of lack of evidence to support the allegations.

Complaints will be handled as discreetly as possible, consistent with the need to investigate effectively and promptly resolve the matter. The Executive Director will be knowledgeable of the laws/programs that he/she is assigned to investigate. If the complaint alleges employment discrimination, the Board of Directors will send it to the Civil Rights Department (the “CRD”) for investigation as required by law.

Written Decision: The Executive Director shall prepare a written decision, which decision shall contain the following: 1) findings of fact based on the evidence gathered; 2) conclusions of law; 3) disposition of the complaint; 4) the rationale for such disposition; 5) the corrective actions, if any are warranted; 6) notice of the complainant’s right to appeal the School’s decision to the California Department of Education; and 7) the procedures to be followed for initiating an appeal to the Department of Education. Within 60 days of receipt of the complaint, the Executive Director will send a copy of the written decision to the complainant.

Appeal of School’s Decision

Appeal to CDE: Except for complaints that are not required to be processed through the UCP, a complainant may appeal a decision to the California Department of Education (“CDE”) by filing a written appeal within 15 days of receiving the decision. The complainant shall specify the basis for the appeal and whether the facts are incorrect and/or the law is misapplied. The appeal should be accompanied by a copy of the locally filed complaint and a copy of the School’s decision. If the CDE determines the appeal raises issues not contained in the local complaint, the CDE will refer those new issues back to the School for resolution. If the CDE determines that the decision failed to address an issue raised by the complaint, the CDE will refer the matter to the School to make the necessary findings and conclusions on any issue not addressed. The School will have 20 days to make those findings.

Any employee found to have participated in improper harassment or discrimination will be subject to disciplinary action, up to and including possible dismissal. Any student found to have participated in improper harassment or discrimination will be subject to disciplinary action, up to and including possible suspension or expulsion.

External Procedures: Filing a Complaint with the CRD. Employees or job applicants who believe that they have experienced unlawful employment discrimination or harassment, should follow the complaint process identified in the employee handbook, but may file a complaint directly with the CRD. The CRD serves as a neutral fact-finder and attempts to help the parties

voluntarily resolve disputes. If the CRD finds sufficient evidence to establish discrimination occurred and settlement efforts fail, the CRD may file a formal accusation.

Employees may also pursue the matter through a private lawsuit in civil court after a complaint has been filed with the CRD and a Right to Sue Notice has been issued. For more information, contact the CRD toll free at (800) 884-1684, or email the CRD at contact.center@calcivilrights.ca.gov or visit its website at www.calcivilrights.ca.gov. To contact the nearest field office of the Equal Employment Opportunity Commission ("EEOC"), call 1-800-669-4000. You should be aware that state and federal law provide time limits within which complaints must be filed. Contact the relevant agency to determine the applicable time limit.

Retaliation Policy

It is in violation of the School's policy for the School or any employee to demote, suspend, reduce, fail to hire or consider for hire, fail to give equal consideration in making employment decisions, fail to treat impartially in the context of any recommendations for subsequent employment that the School may make, adversely affect working conditions or otherwise deny any employment benefit to an individual because that individual has opposed practices prohibited by law or has filed a complaint, testified, assisted or participated in any manner in an investigation, conducted by the DFEH or their staff. Any employee retaliating against another employee, applicant or student will be disciplined, up to and including termination.

Examples of protected activities under the School's retaliation policy include seeking advice from the CRD or Commission; filing a complaint with the CRD, irrespective of whether the complaint is actually sustained; opposing employment practices the employee reasonably believes to exist and believes to be a violation of the law; participating in an activity that is perceived by the School as opposition to discrimination, whether or not so intended by the employee expressing the opposition; participating in the proceeding of a local human rights or civil rights agency on a legal basis.

Nothing in this policy shall be construed to prevent the School from enforcing reasonable disciplinary policies and practices, nor from demonstrating that the actions of an applicant or employee were either disruptive or otherwise detrimental to legitimate business interests so as to justify the denial of an employment benefit.

Dissemination

The School will send to students, employees, parents or guardians of its students, school advisory committees, and other interested parties a notice of rights under this policy on an annual basis. Upon request, a copy of this policy will be made available free of charge and is also available on the School's website.

Adopted:

Amended:

Uniform Complaint Procedures
Uniform Complaint Policy Complaint Form

Complaints shall be filed with:

Erin Gorence
Executive Director
Pacific View Charter School
3670 Ocean Ranch Blvd
Oceanside, CA 92056

Complaints may be filed anonymously. However, if you wish to receive a response, you must provide the following contact information.

Name: _____

If a Pacific View Employee, Site/Department: _____

Address: _____

Work Phone Number: _____

Cell or Home Phone Number: _____

Email Address: _____

1. Identify the offending person or persons (if known).

2. State what happened to cause the complaint. Be specific and include the school or location of the issue. (If more space is required, please attach additional pages.)

3. What remedy are you seeking?

4. Describe the informal efforts you made to correct the situation.

Your Signature

Date

TO BE COMPLETED BY COMPLIANCE OFFICER(S)

Date Received

By

Resolved By: