



Regular Meeting of the Board of Trustees Board Packet

Tuesday, March 17, 2026 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

Tuesday, March 17, 2026 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 February 24, 2026](#)

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: [2025-26 Auditor Selection](#)
- 5.2.2 Consideration and Approval of: [Board Warrant Listing for February 2026](#)

5.3 Action: Administrative

None

5.4 Action: Curriculum & Instruction

None

5.5 Action: Personnel

- 5.5.1 Consideration and Approval of: [Personnel Policy #2 Catastrophic Leave Program](#)

6 INFORMATION ITEMS

- 6.1 Board/Staff Communication and Announcements: Save the Dates ~
Fit and Fun Day - Friday, April 24
Promotion - Tuesday, May 19
Graduation - Wednesday, May 20

6.2 Important Dates:

Upcoming Board Meeting - April 21 at 3:00 pm

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

Translation Services: Call 760-757-0161 at least 24 hours prior to a meeting.

Pacific View Charter Board Meeting

March 17, 2026

Consent Agenda

AGENDA ITEMS

3.1 - Meeting Minutes from February 24, 2026

Information/Summary

Approval of consent agenda means ALL items appearing in this section are adopted by one single motion unless a Board Member requests that any item be removed from the consent agenda and voted upon separately.

Responsible Party

Executive Director Gorence, or designee, will respond to board questions if an item is pulled for discussion.

Recommended Action:

That the Board approves the consent agenda.



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Minutes - Regular Meeting of the Board of Trustees

Tuesday, February 24, 2026 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, Stephanie Whitehouse,
Zuleyma Hernandez, Celia Hernandez, Jodi Campanelli, Geoff Weeks

Present in Moreno Valley: Kathy Meck

Via videoconference Ricard Lawrence

2 APPROVAL OF AGENDA

Motion to approve the February 24, 2026 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 January 20, 2026](#)

Motion to approve the January 20, 2026 meeting minutes was made by: Noel Ross

Seconded by: Ricardo Sanchez

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:* [25-26 Second Interim Report](#)

Motion to approve 25-26 Second Interim Report was made by: Noel Ross

Seconded by: Ricardo Sanchez

Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez

Nos: None

5.2.2 *Consideration and Approval of:* [Board Warrant Listing for January 2026](#)

Motion to approve the Board Warrant Listing for January 2026 was made by: Ricardo Sanchez

Seconded by: Noel Ross

Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez

Nos: None

5.2.3 *Consideration and Approval of:* [Comprehensive School Safety Plan Oceanside and Moreno Valley](#)

Motion to approve the 2026 Comprehensive School Safety Plan Oceanside and Moreno Valley

was made by: Ricardo Sanchez

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

5.3 **Action: Administrative**

5.3.1 *Consideration and Approval of: [Retire Safety Policy #2](#)*

Motion to approve retiring Safety Policy #2 was made by: Kathi Cohen
 Seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.3.2 *Consideration and Approval of: [Retire Student Policy #14](#)*

Motion to approve retiring Student Policy #14 was made by: Kathi Cohen
 Seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.3.3 *Consideration and Approval of: [Student Policy #7](#)*

Motion to approve Student Policy #7 was made by: Kathi Cohen
 Seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.3.4 *Consideration and Approval of: [Student Policy #33](#)*

Motion to approve Student Policy #33 was made by: Kathi Cohen
 Seconded by: Ricardo Sanchez
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.3.5 *Consideration and Approval of: [Student Policy #34](#)*

Motion to approve [Student Policy #34](#) was made by: Kathi Cohen
 Seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.4 **Action: Curriculum & Instruction**

5.4.1 *Consideration and Approval of: [ELD Lab Courses A, B, C, & D](#)*

Motion to approve ELD Lab Courses A, B, C, & D was made by: Ricardo Sanchez
 Seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.4.2 *Consideration and Approval of: [New Course Outline - Art 1A & B](#)*

Motion to approve New Course Outline - Art 1A & B was made by: Noel Ross
 Seconded by: Ricardo Sanchez
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.4.3 *Consideration and Approval of: [Moreno Valley end of year field trip](#)*

Motion to approve Moreno Valley end of year field trip was made by: Kathi Cohen
 Seconded by: Noel Ross
 Ayes: Kathi Cohen, Noel Ross, Ricardo Sanchez
 Nos: None

5.5 **Action: Personnel**

None

6 **INFORMATION ITEMS**

6.1 Board/Staff Communication and Announcements:

Statement of Economic Interests - Form 700: deadline is April 1.

6.2 Important Dates:

Upcoming Board Meeting - March 17 at 3:00 pm

7 ADJOURNMENT

Meeting adjourned at 3:35

Pacific View Charter Board Meeting

March 17, 2026

Fiscal & Operations

AGENDA ITEM

5.2.1 - 2025-26 Audit Firm Selection

Information/Summary

Charter schools are required to obtain an annual independent financial audit conducted by a licensed Certified Public Accountant in accordance with generally accepted auditing and government auditing standards. The governing board is responsible for selecting and approving the audit firm to ensure independence, appropriate qualifications, and experience with governmental or charter school audits.

Pacific View solicited several proposals and evaluated four firms based on experience, cost, and capacity to meet regulatory reporting requirements.

Responsible Party

Executive Director Gorence will share the staff recommendation regarding audit firm selection.

Recommended Action:

That the Board approves the staff recommendation to use Wilkinson Hadley King & Co. LLP as our audit firm beginning with the 2025-2026 audit.



Pacific View Charter School

**Proposal for
Independent Audit Services**



Title Page

RFP Subject: Independent Audit Services

Firm Name: Wilkinson Hadley King & Co. LLP

Firm Addresses: 218 W. Douglas Ave.
El Cajon, California 92020

Website: www.whkcpa.com

Firm Contact Person: Kevin Sproul, CPA

Bid Contact Phone: (619) 447-6700

Bid Contact Email: ksproul@whkcpa.com

Date Submitted: December 16, 2025

Proposal is effective for 60 days.



BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

December 16, 2025

Pacific View Charter School
Attn: Jill Chang, Executive Director

We are pleased to have this opportunity to present you with a proposal for independent audit services. As a firm with extensive experience auditing California school districts, charter schools and JPAs, we understand the requirements of this engagement for Pacific View Charter School (the Charter School) and the importance of providing the Charter School with reports by the required deadlines. We are confident we can meet the needs of the Charter School as outlined in the RFP

Our firm specializes in California Local Education Agencies (LEA), with 85% of our time devoted to California LEA's performing the following services:

- Financial Audits
- State Compliance Audits
- Federal Compliance Audits
- Proposition 39 Bond Performance Audits
- Proposition 51 Performance Audits
- Internal Control Evaluations
- Fraud Investigations
- Consulting Services

I am authorized to execute and negotiate this contract on behalf of Wilkinson Hadley King & Co. LLP. Should you have any questions concerning our proposal or you need any additional information, please contact me at (619) 447-6700 or ksproul@whkcpa.com.

Sincerely,

Kevin Sproul, CPA
Partner

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Proposer Profile

Proposed Team Composition

We propose the following audit team composition:

Engagement Partner:	Kevin Sproul, CPA
Engagement Team Members:	Alec Baker
	David Gil
	Angelo Garcia
	Breelynn Saucedo
	Jessica Smith
Engagement Admin. Assistant:	Donna Arps

There are occasions where scheduling conflicts require us to move staff accountants around with our established audit teams. We can confirm and commit to maintaining identified personnel in key positions for your audit.

Kevin Sproul will be overseeing technical aspects of the audit and ensuring support to the Charter School for implementation of GASB pronouncements and other areas as needed. She is available throughout the year and can be contacted to support the Charter School. She will perform any additional work needed by the Charter School, such as OPSC performance audits as they arise. In addition, she will be available to assist with conversion entries.

Proposed Team Qualifications

Kevin Sproul

Certified Public Accountant

Bachelor of Science – Accounting

Bachelor of Science – Business Administration

Engagement Partner

CA License #123146

University of Louisville

University of Louisville

- 15+ years of experience, specializing in California Local Education Agencies
- Has been engagement partner on 300+ California LEA Audits, Proposition 39 Bond Financial & Performance Audits.
- Member of the CalCPA Governmental Accounting & Auditing Committee
- Member of the California State Controller’s Office Audit Guide Committee for LEA Audits
- Expert in Governmental Accounting
- Expert in California Local Education Agencies
- Expert in Proposition 39

Staff Accountant Required Qualifications:

- Bachelor’s Degree in Accounting from an accredited university
- Certified Public Accountant (CPA) candidate with intent to take CPA exam
- Excellent written and verbal communication skills
- Minimum 80 hours of training in the following subject areas:
 - California State Compliance
 - Single Audit
 - Governmental Accounting
 - Internal Controls
 - Audit Quality

Donna Arps**Administrative Assistant**

- Assisted the firm with audits for more than 15 years performing the following duties:
 - Scheduling
 - Sending out communications, including engagement letters
 - Typing audit reports
 - Submitting audit reports to California State Controller’s Office and California Department of Education.
- Excellent written and verbal communication skills

Similar Services over Past Five (5) Years

With California LEA’s as our primary focus, we have performed hundreds of engagements of similar services as those requested in the RFP. Below is a table showing services engaged for the 2022-23 & 2023-24 fiscal years:

Number of Engagements for California LEAs	2022-23	2023-24
Financial Audit	115	129
Proposition 39 Bond Financial & Performance Audit	29	27
Proposition 51 Performance Audit	15	26

Approach to the Scope of Work

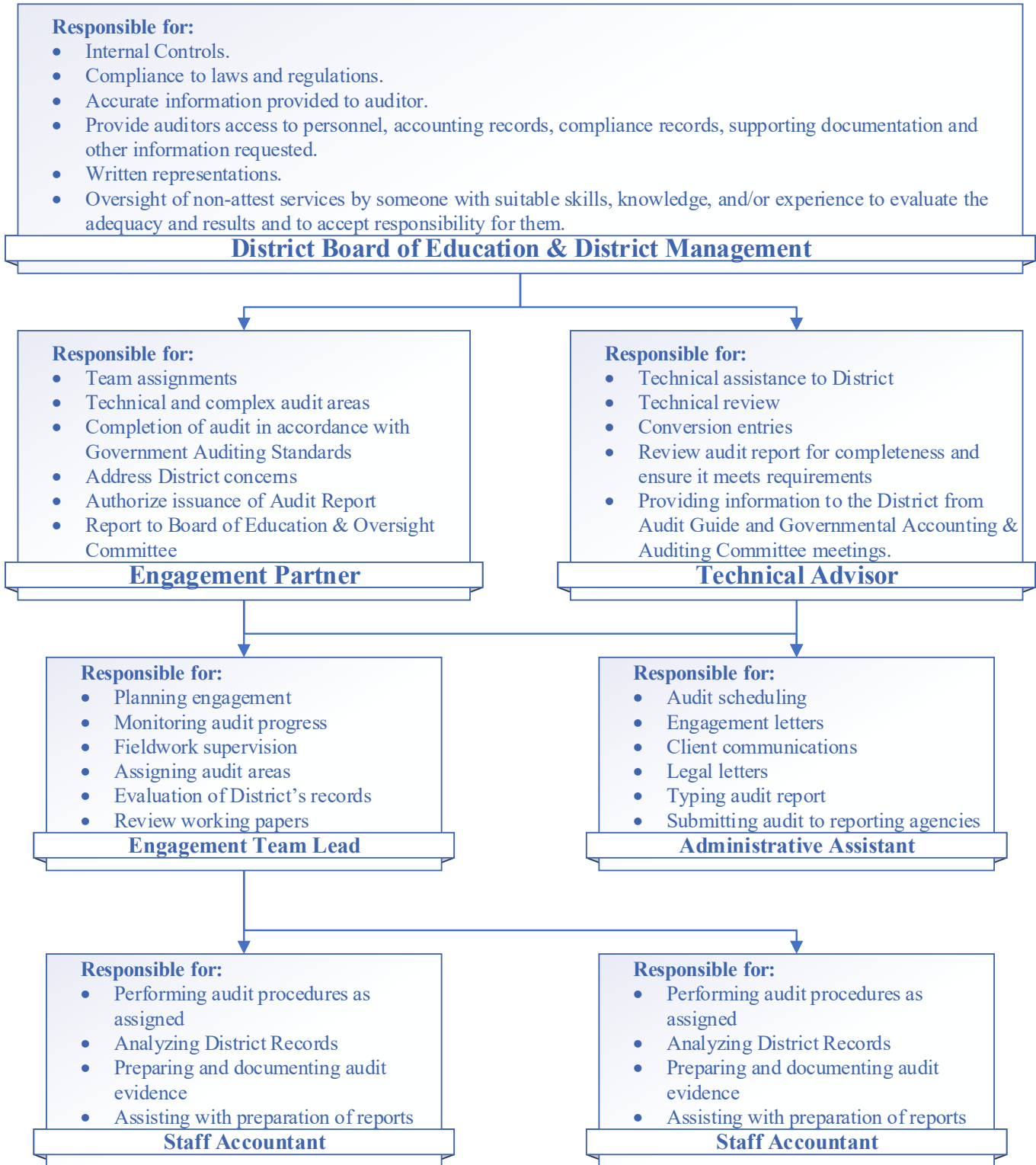
Services to be Performed

We propose to provide the following services to Pacific View Charter School:

1. Audit of the financial statements for Pacific View Charter School (5 charter schools, 3 LLCs, 1 Charter School Support Office, 1 LLC Support Corporation), inclusive of reporting on state and federal compliance as outlined in the RFP and inclusive of all School operations.
 - a. Assist with calculations as needed for compliance with FASB Pronouncements, such as lease liability/asset calculations and other additional support as needed.
 - b. Preparation of financial statements, note disclosures, and the schedule of expenditures of federal awards.
 - c. Prepare the reporting package for Uniform Guidance Single Audit submission to Federal Audit Clearinghouse. (The Charter School must certify the reporting package before submission)
 - d. Submit audit report to the California State Controller's Office and California Department of Education.
2. Tax Return Preparation for Pacific View Charter School (CWCSLA tax returns and CWCSL tax returns)
 - a. Federal Form 990 with all applicable schedules
 - b. California Form 199 with all applicable schedules

Some items as noted are considered non-attest services. The Charter School will be responsible to assign someone with suitable skills, knowledge, and experience to oversee, review, and accept responsibility for the results of all non-attest services.

Proposed Organizational Structure and Functional Roles



Firm's Approach to Scope of Work

Once we receive the Notice of Intent to Award a Contract and complete contract negotiations we will begin working with the Charter School to establish a process and timeline that will meet the Charter School's needs. Our approach will occur in the following stages:

Audit Planning (January/February)

- Preparation of engagement letters by our team and sent to the Charter School for signatures.
- Scheduling dates for interviews, interim audit field work, fall audit field work, and bond audit field work.
- Engaging in communications with predecessor auditors.
- Gaining an understanding of the Charter School's internal control structure through interviews over Microsoft Teams or Zoom.
- Identifying risks based on internal control structure, industry, and other factors such as risk areas identified by the California Department of Education.
- Designing an audit plan, inclusive of audit timing and procedures that is responsive to risks identified.

Interim Audit Testing (March/April/May/June)

- A list of deliverables from the Charter School will be provided to the Charter School by March 1st once the final *Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide) is published by the Education Audit Appeals Panel. The list will include items to upload for auditors to make selections ahead of planned field work. This is done so the Charter School can have time prior to our arrival to pull supporting documents.
- School sites will be selected for attendance testing, after school education and safety program testing, and associated student body testing. The audit guide requires 20% of all school sites and all grade levels to be tested annually. We will make selections consistent with the requirements of the Audit Guide.
- Selections that can be made prior to our arrival at the Charter School will be provided to you 1-2 weeks before scheduled field work dates. We will make every effort to select sooner if the lists are available to us for selection sooner.
- Primary focus will be state compliance and testing of internal controls.
- If enough information is available we will make a preliminary selection of federal programs requiring testing and perform some of the required testing for federal compliance. Final program determination will be completed after the books are closed and we know how much was expended in federal awards.
- An interview will be held after completion of interim audit to discuss results of tests performed.

Final Audit Testing (September/October/November)

- A list of deliverables from the Charter School will be provided to the Charter School by July 1st. The list will include items to upload for auditors to make selections ahead of planned field work. We do not expect anything to be uploaded prior to closing of the Charter School's books as many of the items will need to agree with final amounts recorded by the Charter School.
- Some parts of this audit period will be completed from our office, such as testing of LCFF Revenue, testing of federal and state categorical revenues, preparing debt schedules for existing debt, and other items that we have information for.
- Selections that can be made prior to our arrival at the Charter School will be provided to you 1-2 weeks before scheduled field work dates. We will make every effort to select sooner if the lists are available to us for selection sooner.
- We will finish any state and federal compliance needed for the audit at this time.
- Primary focus will be testing the financial statements.
- An interview will be held after completion of fall audit to discuss results of tests performed.

Audit Report Writing & Review

- Once testing is complete, we will prepare an audit report draft for your review and approval.
- Our preference is to complete the audit draft before November 1st to ensure you have sufficient time to review the report prior to the need to focus on 1st Interim. This will be dependent on when the audit is scheduled and whether there are any open items after our fall on site testing dates.
- If there are any audit findings, the Charter School will be given an opportunity to clear any items that we may not have received all of the information for. If there is still an audit finding after this date, we will provide a copy to the Charter School for a written response to be included in the audit report. A letter on your letterhead indicating that the responses were written by the Charter School will be requested to be included in the audit report.
- This portion of the audit will be done remotely from our office.
- If the Charter School would like to have a Microsoft Teams or Zoom meeting to discuss the draft, we will schedule a time to do so with the Charter School.
- The Audit Report will be completed and submitted to the California State Controller's Office and California Department of Education by December 15th.

Value Added Services

The following is a list of value added services we provide to our audit clients:

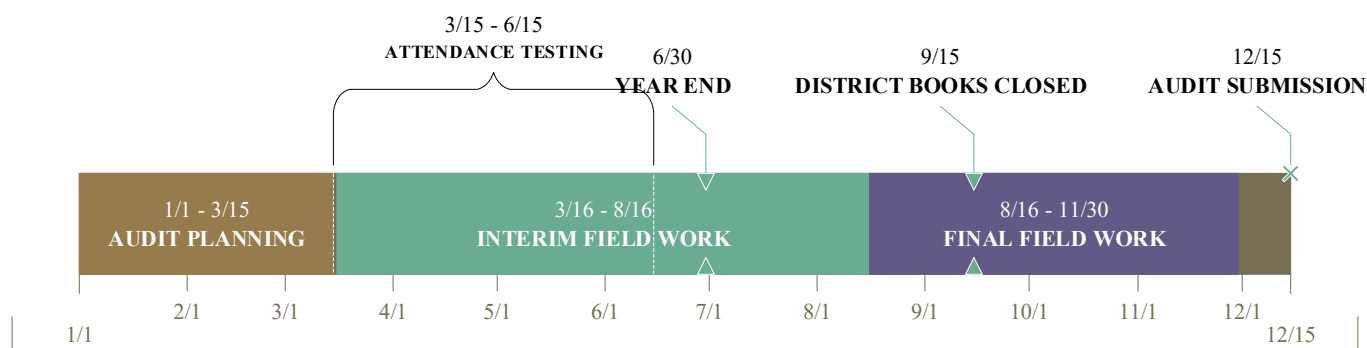
- **Technical Consulting:** Throughout the year you may find that you need us to consult on matters that may impact the audit or the Charter School. Examples include reviewing new policies and procedures based on new areas of compliance, implementing new GASB pronouncements, or other questions that may come up throughout the year. We are available to you throughout the year for this purpose.
- **Training for School Employees:** We have established 10 trainings throughout the 2025 year for which all of our clients are invited for no additional charge. These trainings cover areas such as attendance, associated student body accounting, technical topics in GASB, etc. The meetings last approximately 2 hours and are held via Microsoft Teams and recorded so anyone who cannot attend the live session can review the recording at their convenience.
- **Pre-Audit Workshop:** We will provide a web-based pre-audit workshop in July to discuss any items that will be impacting the upcoming audit, any implementation guidelines for new GASB pronouncements, any new compliance areas, and what to prepare for in the upcoming audit.

Meeting Deadlines

With California LEA audits as our primary focus, we have established timelines that allow us to manage complex, long-term audit projects and meet all statutory deadlines. We utilize project management software to ensure the audit team remains on task throughout the year. We find the key to meeting deadlines and providing deliverables timely is communication and organization. Your engagement manager will communicate with you frequently throughout the year as we prepare for each phase of the audit.

There have been occasions where Charter School's have needed extensions of time for their audit due to emergencies or other circumstances that warrant an extension. We have worked with those clients to ensure that the audits are still completed timely.

Below is a timeline of different phases of the audit process:



Relevant Experience

Similar Services Provided

The partners of the firm have collectively more than 50 years of experience in auditing California school districts, charter schools, governmental agencies, and nonprofit organizations. Managers and staff have collectively more than 35 years of experience in auditing public entities and nonprofit organizations. Below is a summary of our firm's auditing experience during the past year:

Audits of K-12 School Districts	54
Audits of Charter Schools	71
Audits of County Offices of Education	4
Audits of Proposition 39 General Obligation Bonds	27
Audits under Proposition 51 for SFP Projects	26
Audits of Other Governmental or Nonprofit Organizations	17
Total Audits Performed	<u>199</u>

Our firm has been engaged to work with California LEAs of all sizes. We currently audit the largest elementary school district in the state along with a number of other large LEAs. In addition, we serve LEAs with unique structures that add a level of complexity without adding size. In contrast we also audit a number of small entities that have their own level of complexity and needs.

While every audit is unique, the breadth of our experience ensure that we can provide the Pacific View Charter School (the Charter School) with the expertise and understanding needed for an effective and efficient engagement.

Familiarity to California School Accounting

With our experience auditing California LEAs we are familiar with accounting and ERP systems utilized by California LEAs. In addition, we are knowledgeable about all of the following:

- Standardized Account Code Structure (SACS)
- California School Accounting Manual (CSAM)
- Required Due Dates for the audit, and the submission process at both federal and state level
- SACS Reporting Software
- State Compliance Requirements specific to California LEAs
- Federal Compliance Requirements specific to Schools

AICPA Governmental Audit Quality Center Membership



Wilkinson Hadley King & Co. LLP are members of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center, which is committed to the highest standards of quality in governmental audits.

As a national community of CPA firms, these memberships provide access to best practices and tools that help ensure the quality of governmental audits while providing the up-to-date information needed to serve the Charter School during this engagement.

Charter School Engagements for 2023-24 Fiscal Year

During the 2023-24 fiscal year we performed audit engagements for the following charter schools:

Albert Einstein Charter Schools	Integrity Charter School
Altus Charter Schools San Diego (2)	Intellectual Virtues Academy
Altus Charter Schools Southern California (6)	Invictus Leadership Academy
America's Finest Charter School	Ivy Bound Academy of Math, Science & Technology
Ararat	Kavod Elementary Charter School
Aveson Charter School	Kings Valley Academy II
Ballington Academy of Arts & Science (2)	Leonardo DaVinci Health Sciences
Barona Indian Charter School	MAAC Charter School
Baypoint Preparatory Academy	Marconi Learning Academy
Belle Mente Montessori Academy	McGill Charter School
Blue Ridge Academy (Inspire Charter School Kern)	Mission Academy
Cabrillo Point Academy (Inspire Charter School South)	Mission View Public Charter
Champs Charter High School	Mission Vista Academy
CHYBA Charter School	Montague Charter Academy for Arts & Sciences
City Heights Prep	Museum School
Clayton Valley Charter School	New Designs (2)
Community School for Creative Education	O'Farrell Charter Schools (2)
Contra Costa School of Performing Arts	Orange County Innovation High School
Crescent Valley Public Charter School II	Pacific Coast Academy (Formerly Learning Latitudes)
Crescent View South II Public Charter	Paseo Grande
Crescent View West Charter School	River Valley Charter High School
Darnall Charter School	San Diego Cooperative
Desert Sands Public Charter, Inc.	San Diego County Innovations High School
Diego Hills Central Public Charter School	San Diego Mission Academy
Diego Valley East Public Charter	San Diego Virtual
Empower Charter	Sierra Academy
Golden Valley Charter School for Educational Renewal	Sierra Foothills
Granada Hills Charter High School	Steele Canyon High School
Guajome Schools	The Heights
Harriet Tubman Village School	Trillium Charter
Helix Charter High School	Vista Norte Charter
Holly Drive	Vista Real Charter School
Iftin Charter School	Yosemite Valley CS (Inspire Charter School Central)
Innovations	

In addition, we have provided services to school districts, county offices of education, JPAs, education foundations, water districts, and other not-for-profit organizations.

If you would like contact information for any of the Charter School we have worked with to contact as references please let us know, we would be happy to provide contact information to you.

Additional Information

Litigation, Arbitration, Disciplinary Action, Regulatory Investigations, or Terminated Contracts

We can confirm that neither the firm nor any partner or employee of the firm have any of the following:

- Actual or pending litigation or arbitration in relation to the provision of audit services whether as a plaintiff or a defendant.
- Actual or pending litigation or arbitration in relation to professional misconduct, bad faith or any acts of moral turpitude, discrimination, or sexual abuse and/or misconduct.
- Actual or pending disciplinary action and/or investigation by any regulatory agencies or professional organization.
- Contracts terminated for convenience or default in the most recent five (5) years.

Assurances

We attest that our firm will meet all requirements for Independent Audit Services, including the following:

- Wilkinson Hadley King & Co. LLP is a properly licensed certified public accounting firm in California. In addition, all key professional staff assigned to this audit will be properly, licensed certified public accountants.
- Wilkinson Hadley King & Co. LLP meets the independence requirements of *Government Auditing Standards* and those of the AICPA Code of Conduct. We have established the proper procedures to query our employees and have determined that there are no independence issues that would prevent us from issuing an opinion of the Charter School' financial statements.
- Wilkinson Hadley King & Co. LLP has no record of substandard work.
- Wilkinson Hadley King & Co. LLP agrees to the primary purpose of the audit as outlined in Education Code 41020. No extended services will be performed under this contract unless authorized by the Charter School. Any such additional work will be discussed with the Charter School in advance and the existing agreement with the Charter School will be amended to reflect the change in services.
- In accordance with auditing standards and other applicable guidelines and regulations, Wilkinson Hadley King & Co. LLP will select the procedures necessary to test compliance and disclose noncompliance with specified laws, regulations and contracts.
- Wilkinson Hadley King & Co. LLP is committed to customer service and will work with the Charter School to ensure all expectations are met for the engagements.

Peer Review

Wilkinson Hadley King & Co. LLP firm works hard to ensure all audits by the firm are completed based on the highest standards as outlined in *Generally Accepted Government Auditing Standards*.

Our firm participates in the American Institute of Public Accountants (AICPA) Peer Review Program which evaluates the firm's system of quality control. Our most recent peer review was completed for the year ended December 31, 2023 in which our firm received a score of "Pass", which is the best score that can be received in a peer review.

A copy of the peer review report has been provided on the following page. As our firm received a rating of pass, no deficiencies were noted for the review of the year ended December 31, 2023. The review included review of LEA specific engagements.

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

July 31, 2024

To the Owners of
Wilkinson Hadley King & Co LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Wilkinson Hadley King & Co LLP (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Wilkinson Hadley King & Co LLP in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Wilkinson Hadley King & Co LLP has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.

Fee Proposal

The following represents our proposal for the audit fees for Pacific View Charter School. Our proposed fees are all-inclusive for the engagements. The proposed fees are:

	2025-26	2026-27	2027-28
State Compliance Audit	\$7,500	\$8,000	\$8,500
Financial Audit	\$5,000	\$5,250	\$5,500
Federal Compliance Audit*	\$4,000	\$4,000	\$4,000
Addition for Anticipated Legislation**	N/A	N/A	\$4,200
Tax Returns	\$1,500	\$1,500	\$1,500
Total All Inclusive Maximum Cost	\$18,000	\$18,750	\$23,700

*A single audit is required if the federal expenses for the school are 1,000,000 or more. This fee is not necessary if the federal expenses are less than this amount in any given year.

**Legislation has introduced significant scope changes to LEA audits that may become effective in 2027-28 if the legislation passes and is signed by the governor into law. Additional fees related to the anticipated scope changes are contingent upon the legislation passing and being signed into law.

Additional fees will apply if there are significant changes to the scope of the audit. Examples of items that would result in additional fees are:

- Addition of significant programs
- Significant delays in receipt of audit requested documentation
- Significant audit adjustments required for accurate reporting.
- Receipt of Grant Funds from OPSC for additional projects

The following represents our firm's billing rates for any additional accounting or audit work that may be requested by the Charter School. We will not engage any services outside of the annual audit without permission from you. The following represents our hourly rate for additional services:

Classification	Rate
Partner	\$275
Manager	\$225
Senior Accountant	\$185
Staff Accountant	\$145
Clerical	\$75

Pacific View Charter Board Meeting

March 17, 2026

Fiscal & Operations

AGENDA ITEM

5.2.2 - Board Warrant Listing January 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 January 1-31, 2025.

PACIFIC VIEW CHARTER SCHOOL

BOARD WARRANT REPORT

FEBRUARY 1-28, 2026

Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.
046421	0000000304	Amazon.com Sales, Inc.	2/2/2026		STUDENT SUPPLIES - AMAZON	6200	240.60	0000002434
046421	0000000304	Amazon.com Sales, Inc.	2/2/2026	438.77	STUDENT SUPPLIES - AMAZON	6200	198.17	0000002434
046422	NA0002	NANPOR SECURITY SERVICES	2/2/2026		Campus Security Guard-Aside	6200	1,398.25	0000002422
046422	NA0002	NANPOR SECURITY SERVICES	2/2/2026	4,946.75	Campus Security Guard-Aside	6200	3,548.50	0000002422
046572	0000000088	Specialized Therapy Services, Inc	2/4/2026		VISION	6200	108.75	0000002482
046572	0000000088	Specialized Therapy Services, Inc	2/4/2026		OT	6200	902.40	0000002482
046572	0000000088	Specialized Therapy Services, Inc	2/4/2026		ERMHS	6200	2,755.00	0000002482
046572	0000000088	Specialized Therapy Services, Inc	2/4/2026	4,012.20	Nursing & Screening	6200	246.05	0000002482
046573	0000000152	Reliable Translations Inc.	2/4/2026		TRANSLATION SERVICES	6200	228.00	0000002508
046573	0000000152	Reliable Translations Inc.	2/4/2026		TRANSLATION SERVICES	6200	171.00	0000002508
046573	0000000152	Reliable Translations Inc.	2/4/2026	570.00	TRANSLATION SERVICES	6200	171.00	0000002508
046755	0000000261	GoTo Technologies USA, Inc	2/9/2026		Phones Aside - Student 85%	6200	754.84	0000002462
046755	0000000261	GoTo Technologies USA, Inc	2/9/2026		Phones MV - Student 85%	6200	231.32	0000002463
046755	0000000261	GoTo Technologies USA, Inc	2/9/2026		Phones Aside - Admin 15%	6200	133.21	0000002462
046755	0000000261	GoTo Technologies USA, Inc	2/9/2026	1,160.19	Phones MV - Admin 15%	6200	40.82	0000002463
046756	0000000266	Top Notch Catering	2/9/2026		Student Nutrition Food - Sped	6200	2,488.84	0000002519
046756	0000000266	Top Notch Catering	2/9/2026	12,444.21	Student Nutrition Food - Gen E	6200	9,955.37	0000002519
046757	0000000304	Amazon.com Sales, Inc.	2/9/2026		Radio charging dock	6200	31.38	0000002595
046757	0000000304	Amazon.com Sales, Inc.	2/9/2026		INSTRUCTIONAL SUPPLIES	6200	57.58	0000002433
046757	0000000304	Amazon.com Sales, Inc.	2/9/2026	156.24	Bldg, M&O supplies	6200	67.28	0000002395
046758	0000000322	New Direction Solutions, LLC	2/9/2026		INSTRUCTIONAL SUPPLIES	6200	101.78	0000002551
046758	0000000322	New Direction Solutions, LLC	2/9/2026		SLP therapy	6200	2,358.24	0000002485
046758	0000000322	New Direction Solutions, LLC	2/9/2026		SLP therapy	6200	2,824.60	0000002485
046758	0000000322	New Direction Solutions, LLC	2/9/2026		SLP therapy	6200	2,259.68	0000002485
046758	0000000322	New Direction Solutions, LLC	2/9/2026	9,208.94	SLP therapy	6200	1,664.64	0000002485
046759	0000000347	NBCUniversal, LLC	2/9/2026	3,612.50	TV COMMERCIAL NBC	6200	3,612.50	0000002540
046760	JP0001	JAN-PRO OF SAN DIEGO	2/9/2026	3,799.00	Oceanside janitorial services	6200	3,799.00	0000002418
046761	WM0001	WASTE MANAGEMENT	2/9/2026	239.11	MV Trash & recycle collection	6200	239.11	0000002419
046879	0000000152	Reliable Translations Inc.	2/11/2026	228.00	TRANSLATION SERVICES	6200	228.00	0000002508
046880	0000000304	Amazon.com Sales, Inc.	2/11/2026		Bldg, M&O supplies	6200	24.22	0000002395
046880	0000000304	Amazon.com Sales, Inc.	2/11/2026	285.57	STUDENT SUPPLIES - AMAZON	6200	261.35	0000002434
046881	0000000322	New Direction Solutions, LLC	2/11/2026		SLP therapy	6200	2,824.60	0000002485
046881	0000000322	New Direction Solutions, LLC	2/11/2026		SLP therapy	6200	1,989.24	0000002485
046881	0000000322	New Direction Solutions, LLC	2/11/2026	4,915.62	INSTRUCTIONAL SUPPLIES	6200	101.78	0000002551
046882	CS0008	SOUTH COUNTY PEST CONTROL, INC	2/11/2026	90.00	Pest Control - Both Campuses	6200	90.00	0000002427
047043	0000000150	Kajeet, Inc	2/17/2026	637.93	KAJEET HOTSPOTS	6200	637.93	0000002478
047044	0000000167	HopSkipDrive, INC	2/17/2026	160.47	Student Transportation	6200	160.47	0000002603

PACIFIC VIEW CHARTER SCHOOL

BOARD WARRANT REPORT

FEBRUARY 1-28, 2026

Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.	
047045	0000000317	Patch Media	2/17/2026	1,000.00	THE PATCH ONLINE ADS	6200	1,000.00	0000002545	
047046	0000000323	Instructure, Inc	2/17/2026	1,681.00	Transcripts	6200	1,681.00	0000002409	
047047	0000000356	RPh on the Go USA LLC	2/17/2026	878.56	SPINDLE TEMP EDSPEC	6200	878.56	0000002604	
047048	AC0007	AIR CRAFTS HEATING & AC INC.	2/17/2026	2,825.00	HVAC Maint & repair - Oceansid	6200	2,825.00	0000002428	
047049	JP0001	JAN-PRO OF SAN DIEGO	2/17/2026	2,100.00	Oceanside janitorial services	6200	2,100.00	0000002418	
047050	OF0001	OFFICE DEPOT	2/17/2026	506.87	Student Supplies - SpEd 20%	6200	262.10	0000002465	
047050	OF0001	OFFICE DEPOT	2/17/2026		Admin Office Supplies - 15%	6200	44.24	0000002465	
047050	OF0001	OFFICE DEPOT	2/17/2026		Student Supplies - GenEd 80%	6200	200.53	0000002465	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026	996.47	STUDENT SUPPLIES - AMAZON	6200	51.81	0000002434	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026		INSTRUCTIONAL SUPPLIES	6200	186.54	0000002487	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026		STUDENT SUPPLIES - AMAZON	6200	90.60	0000002434	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026		STUDENT SUPPLIES - AMAZON	6200	43.08	0000002434	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026		INSTRUCTIONAL SUPPLIES	6200	179.19	0000002433	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026		Bldg, M&O supplies	6200	394.57	0000002395	
047158	0000000304	Amazon.com Sales, Inc.	2/19/2026		INSTRUCTIONAL SUPPLIES	6200	50.68	0000002433	
047159	AC0007	AIR CRAFTS HEATING & AC INC.	2/19/2026		650.00	HVAC Maint & repair - Oceansid	6200	650.00	0000002428
047160	MY0001	YOUNG, MINNEY & CORR, LLP	2/19/2026		526.50	Legal counsel	6200	526.50	0000002413
047450	NA0002	NANPOR SECURITY SERVICES	2/23/2026		2,796.50	Campus Security Guard-OSide	6200	2,796.50	0000002422
047536	0000000304	Amazon.com Sales, Inc.	2/25/2026	111.74	INSTRUCTIONAL SUPPLIES	6200	41.12	0000002433	
047536	0000000304	Amazon.com Sales, Inc.	2/25/2026		INSTRUCTIONAL SUPPLIES	6200	70.62	0000002433	
14395883	0000000283	Whitehouse CPAs, Inc	2/5/2026	10,650.00	Back office services	6200	10,650.00	0000002411	
14395884	CI0003	AT&T MOBILITY	2/5/2026	409.41	Cell phone service	6200	409.41	0000002417	
14395885	DS0003	SPARKLETTS & SIERRA SPRINGS	2/5/2026	334.45	Bottled Water Service - Both c	6200	334.45	0000002491	
14395886	MV006	MORENO VALLEY UTILITY	2/5/2026	250.61	Electric Utility - Moreno Vall	6200	250.61	0000002425	
14395887	RH0001	RONALD LARRY HOLDEN	2/5/2026	2,600.00	Janitorial Services MoVal	6200	2,600.00	0000002397	
14395888	SA0008	SAN DIEGO GAS & ELECTRIC	2/5/2026	3,696.02	Electric Utility - Oceanside	6200	3,696.02	0000002426	
14397127	0000000005	Riverside County Treasurer	2/9/2026	181.60	Property tax	6200	181.60	0000002601	
14397128	0000000007	Cordata Shredding	2/9/2026	255.95	Off-Site Secure Storage	6200	255.95	0000002499	
14397129	0000000007	Cordata Shredding	2/9/2026	147.25	OSide Shredding	6200	87.00	0000002499	
14397129	0000000007	Cordata Shredding	2/9/2026		MV Shredding	6200	60.25	0000002499	
14397130	0000000163	Carlsbad Village Lock & Key, Inc	2/9/2026	297.71	Locksmith Services - Oceanside	6200	297.71	0000002429	
14397131	0000000294	Lamar Texas Limited Partnership	2/9/2026	2,500.00	BILLBOARD AD	6200	2,500.00	0000002515	
14397132	0000000309	T-Mobile USA Inc	2/9/2026	35.13	T-MOBILE STUDENT PHONE	6200	35.13	0000002514	
14397133	0000000359	Sowmya Bhat	2/9/2026	50.00	Employee Reimbursement	6200	50.00		
14397134	0000000360	Emergency Exit Services LLC	2/9/2026	1,000.00	E-Light testing and repair	6200	1,000.00	0000002600	
14397135	AD0002	ADT SECURITY SERVICES	2/9/2026	83.55	ADT SECURITY MV	6200	83.55	0000002472	
14397136	CO0008	COX BUSINESS SERVICES	2/9/2026		Student 85%	6200	421.51	0000002489	

PACIFIC VIEW CHARTER SCHOOL
 BOARD WARRANT REPORT
 FEBRUARY 1-28, 2026

Warrant ID	Remit Supp	Name	Payment Date	Total Warrant Amount	Description	Fund	Invoice Amount	Purchase Order No.
14397136	CO0008	COX BUSINESS SERVICES	2/9/2026	495.89	Admin 15%	6200	74.38	0000002489
14397137	OC0001	OCEANSIDE CHAMBER OF COMMERCE	2/9/2026	810.00	Oceanside COC membership	6200	810.00	0000002459
14398913	0000000007	Cordata Shredding	2/12/2026	213.97	Off-Site Secure Storage	6200	213.97	0000002499
14398914	0000000307	AKA Enterprises LLC	2/12/2026	300.00	Canine search service	6200	300.00	0000002410
14398915	0000000360	Emergency Exit Services LLC	2/12/2026	513.71	E-Light testing and repair	6200	513.71	0000002600
14398916	DS0003	SPARKLETTS & SIERRA SPRINGS	2/12/2026	61.44	Bottled Water Service - Both c	6200	61.44	0000002491
14400841	0000000007	Cordata Shredding	2/19/2026		MV Shredding	6200	60.25	0000002499
14400841	0000000007	Cordata Shredding	2/19/2026	147.25	Oside Shredding	6200	87.00	0000002499
14400842	EM0001	EASTERN MUNICIPAL WATER DIST	2/19/2026	323.98	Water Utility - MV	6200	323.98	0000002424
14402002	0000000216	Raine Stephens	2/23/2026	174.82	Employee Reimbursement	6200	174.82	
14402003	PF0001	PALOMAR FAMILY COUNSELING	2/23/2026	12,008.00	Counseling Services	6200	12,008.00	0000002531
14402004	PVBL01	BOROMPORN LERTPAICHAISON	2/23/2026	75.76	Employee Reimbursement	6200	75.76	
14402005	VC0003	FRONTIER	2/23/2026		MV Student internet - 75%	6200	110.15	0000002416
14402005	VC0003	FRONTIER	2/23/2026	146.86	MV Admin internet - 25%	6200	36.71	0000002416
14403626	0000000305	Yondr, Inc	2/26/2026	598.05	Yondr pouch replacements	6200	598.05	0000002602
14403627	0000000343	BH Security, LLC	2/26/2026	264.99	BRINKS VIDEO SECURITY	6200	264.99	0000002470
14403628	VC0001	VCC OCEAN RANCH CONDO. ASSOC.	2/26/2026	6,804.00	Property association fees	6200	6,804.00	0000002420
				106,408.54			106,408.54	

Pacific View Charter Board Meeting

March 17, 2026

Personnel

AGENDA ITEM

5.5.1 - Personnel Policy #2 Catastrophic Leave Program

Information Summary

AB 642 allows school districts, county offices of education, and charter schools to expand catastrophic leave programs to permit leave donations to employees affected by a Governor-declared state of emergency, expanding support during disasters such as the 2025 LA wildfires.

Responsible Party

HR & Business Services Coordinator Hernandez will discuss the change to Personnel Policy.

Recommended Action:

That the Board approves the policy amendment.

Personnel Policy #2

PACIFIC VIEW CHARTER SCHOOL**Catastrophic Leave Program - Voluntary Donation of Sick Leave**

Any employee who meets the conditions enumerated in the School's Board Policy, Catastrophic Leave Program, may elect voluntary donation of sick leave by completing this form indicated below. The School's Director or designees shall indicate approval or denial, in writing, within ten (10) working days. Copies of the approved form will be placed in the employee's personnel file, copy to employee and the original will be forwarded to the payroll office.

Voluntary Donation of Sick Leave
Acknowledgment

I, _____ hereby agree to donate _____ hours accumulated sick leave time earned by me to employee _____. I hereby agree that this donation is completely voluntary on my part, and shall not hold the School responsible in any way if the donated sick leave is used or not used, by the designated employee.

I hereby agree that this donation of sick leave is irrevocable. This donation is made pursuant to the terms of the School's Board Policy and Administrative Regulation.

Employee's Signature: _____ Date: _____

Employee Number: _____ Site: _____

Approval _____

Disapproval _____

School Director/Designee: _____ Date: _____

FOR PAYROLL USE:

Sick Leave Hours Remaining: _____ Vacation Days Remaining: _____

Catastrophic Illness Leave

When a catastrophic illness or injury incapacitates an employee or a member of his/her family for an extended period of time, **or the employee resides in a county where the Governor has declared a state of emergency because of a natural disaster** and the employee has exhausted all paid leaves of absence, other employees may donate accrued sick leave to that employee in accordance with the following:

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

"Member of the employee's family" shall be limited to mother, father, grandmother, grandfather or grandchild of the employee or of the spouse or domestic partner of the employee, and the spouse, domestic partner, son, son-in-law, daughter, daughter-in law, brother or sister of the employee or any relative living in the immediate house of the employee.

2. **“Catastrophic Leave for a Natural Disaster” shall be a leave for an employee who faces financial hardship because the employee has exhausted all of his/ her accrued leave and is unable to work due to the effect/ impact of the natural disaster on the employee’s residence.**
 - a) **The employee resides in one of the counties where a state of emergency exists as declared by the Governor.**
3. Upon requesting donations under this program, the employee shall provide verification of the catastrophic injury or illness. Verification shall be made by means of a letter, dated and signed by the sick or injured person's physician indicating the incapacitating nature and probable duration of the illness or injury. The School's Executive Director, or designees, shall determine that the employee is unable to work due to the employee's or his or her family member's catastrophic illness or injury.
4. **Upon requesting donations under the Catastrophic Leave for a Natural Disaster, employee should provide documentation showing the employee’s primary residence is in a county with a declared state of emergency and is affected by the natural disaster. The School’s Executive Director, or designees, shall determine the employee is unable to work due to the effects of the natural disaster on the employee’s primary residence.**
5. On forms prepared and approved by the School, any employee may donate up to two (2) days member has suffered a catastrophic illness or injury, **or has been impacted by**

a state of emergency as declared by the Governor and who has exhausted all fully paid leaves. (Current year sick leave days advanced, but not yet earned, may not be donated). The Pacific View Executive Director, or designee, shall approve the transfer of eligible leave.

6. The Pacific View Executive Director or designee shall determine:
 - a. That the employee is unable to work due to the employee's or his/her family member's catastrophic illness or injury. ~~;~~ ~~and~~
 - b. The employee is unable to work due to the impact of a state of emergency on the employee; and
 - c. That the employee has exhausted all accrued paid leave.
7. When the above verification and determinations are made, the Pacific View Executive Director or designee may approve the transfer of sick leave.
8. The Pacific View Executive Director or designee shall inform employees of the means by which donations may be made in response to the employee's request.
9. Any employee, upon written notice to the School, may donate accrued sick leave to the requesting employee at a minimum of one (1) day, prorated per donating employee work day, and in one (1) hour increments thereafter. All transfers of eligible leave shall be irrevocable.
10. To ensure that employees retain sufficient accrued sick leave to meet their own needs, donors shall not reduce their accumulated sick leave to a level which would create a hardship on themselves. Employees cannot donate an amount of sick leave which would leave their own balance at less than ten (10) days.
11. An employee who receives paid leave pursuant to this program shall use any leave that he/she continues to accrue on a monthly basis before receiving paid leave pursuant to this program.
12. The employee who is recipient of the donated leave shall use such leave in compliance with their approved Catastrophic Leave Application.

The Pacific View Executive Director or designee shall ensure that all donations are confidential

Board Approved: October 17, 2006

Amended: March xx, 2026