

# Pacific View Charter School

A California Public School and Nonprofit 501 (c) (3) Corporation  
3670 Ocean Ranch Blvd., Oceanside, California 92056

Phone # (760) 757-0161

## AGENDA

Board of Trustees' Meeting – Tuesday, September 18, 2018  
3:30pm

- 1.0 Call to Order/Roll Call
- 2.0 Approval of Agenda **Action**
- 3.0 Pledge of Allegiance
- 4.0 Closed Session Public Comment
- 5.0 Closed Session **Action**
  - 5.1 Consideration of expelled student #33099 from Vista Unified School District to attend Pacific View Charter School (Ed Code 48918)
- 6.0 Report Out To Public Action Taken In Closed Session
  - 5.1
- 7.0 Public Comment
- 8.0 Introductions
- 9.0 Executive Director's Report **Information**
- 10.0 Consent Calendar

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

- 10.1 Minutes from Board Meeting of August 21, 2018  
Minutes from Board Meeting of August 28, 2018 **Action**
- 11.0 Action/Discussion Items
  - 11.1 2017/2018 Annual Audit-Presented by Matthew Miller, Partner from Vavrinek, Trine, & Day LLP **Action**
  - 11.2 November & December Board Meeting Dates **Action**
  - 11.3 Student Policy#6 **Action**

Staff is recommending the approval of the amendments to this policy
- 12.0 Board/Staff Discussion
- 13.0 Adjournment

**10.1**

# **Pacific View Charter School**

**A California Public School and Nonprofit 501 (c) (3) Corporation  
3670 Ocean Ranch Blvd., Oceanside, California 92056  
Phone # (760) 757-0161**

## **Board of Trustees' Meeting –Tuesday, August 21, 2018 Board Minutes**

**1. Call to Order/Roll Call-** Trustee Meyer called the meeting to order at 3:31pm.  
Absent: President Brown, Vice President Taylor & Trustee Walters

**2.0 Adjournment –** The meeting was called due to a lack of quorum at 3:33 pm

# Pacific View Charter School

A California Public School and Nonprofit 501 (c) (3) Corporation  
3670 Ocean Ranch Blvd., Oceanside, California 92056

Phone # (760) 757-0161

Board of Trustees' Meeting –Tuesday, August 28, 2018  
Board Minutes

## 1. Call to Order/Roll Call

President Brown called the meeting to order at 3:31 pm. Present President Brown attending via phone from 1200 Bromberg St #216, Mineola, Tx, Vice President Taylor, Trustee Walters.

## 2. Approval of Agenda

Moved by Trustee Walters & seconded by Vice President Taylor to approve the agenda as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

## 3. Pledge of Allegiance

The Pledge of Allegiance was let by Trustee Walters

## 4. Public Comment

None

## 5. Introductions

Erin Gorence, Director of Curriculum; Gayl Johnson, Director of Student Services; Lori Bentley, Human Resources & Business Services Specialist; Kathy Meck, Lead K8; Kathi Cohen, Lead High School

## 6. Executive Director's Report

- ✚ Continuing to register students approximately 10 scheduled
- ✚ In Moreno Valley we have 104 HS 48 K8 for a total of 152
- ✚ In Oceanside we have 327 HS 109 K8 for a total of 436 with a grand total of 588
- ✚ Moreno Valley fundraiser at Panda Express until 8:00pm tonight
- ✚ Oceanside Big Bob's Best Pizza fundraiser tonight until 9:00pm
- ✚ We have hired 2 Education Specialist and 1 Spec Ed Instructional Aide
- ✚ We have hired a full time Psychologist who will begin on September 4 and brings 10+ years of experience with him
- ✚ We are continuing to search for another Education Specialist and Spec Ed Instructional Aide

## **7.0 Consent Calendar**

These agenda items are considered routine and will be approved in one action without discussion.

If a Board Trustee requests that an item be removed from the consent calendar or a citizen wishes to speak to an item, the item will be considered under Action Items.

**7.1** Moved by Vice President Taylor & seconded by Trustee Walters to approve the Consent Calendar as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

## **8.0 Action/Discussion Items**

**8.1** Moved by Trustee Walters and seconded by Vice President Taylor to approve the 2017-2018 Unaudited Actuals as presented

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

**8.2** Moved by President Brown and seconded by Vice President Taylor to approve staff recommendation of increasing Petty Cash as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

**8.3** Moved by President Brown and seconded by Vice President Taylor to approve the Moreno Valley CA Clean Energy Job Act Prop-39 Arithanke Contract as presented.

AYES: Brown, Taylor, Walters

NOES: None

ABSTAIN: None

ABSENT: Meyer

## **9.0 Personnel**

**9.1** Moved by Trustee Walters and seconded by President Brown to approve the changes to the Receptionist Job Description as presented

AYES: Brown, Taylor, Walters  
NOES: None  
ABSTAIN: None  
ABSENT: Meyer

**9.2** Moved by President Brown and seconded by Vice President Taylor to approve the changes to the Classified Salary Schedule as presented.

AYES: Brown, Taylor, Walters  
NOES: None  
ABSTAIN: None  
ABSENT: Meyer

**10.0 Board Staff Discussion**

President Brown let the Board know she would be in town on September 30. Her surgery is scheduled for October 4 and is hoping to feel well enough for the October Board Meeting. She would love to have company after her surgery.

**11.0 Adjournment** – President Brown adjourned the meeting at 4:02 p.m.

11.1



**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

VALUE THE *difference*

September 14, 2018

Governing Board  
Pacific View Charter School  
(A California Nonprofit Public Benefit Corporation)  
Oceanside, California

We have audited the financial statements of Pacific View Charter School (the Charter School) for the year ended June 30, 2018, and have issued our report thereon dated September 14, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 29, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pacific View Charter School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017-2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the capital asset depreciation is based on the expected useful life for assets being capitalized and as described in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has agreed on all passed adjustment included with the representation letter. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements With Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 14, 2018.

*Management Consultations With Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. Additionally, the Organization did not have any internal control, Federal and State deficiencies that were required to be reported in the June 30, 2018 audited financial report.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Governing Board charged with governance and management of Pacific View Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.

Vannink, Tai, Day & Co., LLP

Rancho Cucamonga, California  
September 14, 2018



**PACIFIC VIEW  
CHARTER SCHOOL**

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ANNUAL FINANCIAL REPORT

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**JUNE 30, 2018**

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**JUNE 30, 2018**

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## INDEPENDENT AUDITOR'S REPORT

Governing Board  
Pacific View Charter School  
(A California Nonprofit Public Benefit Corporation)  
Oceanside, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Pacific View Charter School (the Charter School) (A California Nonprofit Public Benefit Corporation), which are comprised of the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Charter School's preparation and fair presentation of the financial statements 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 Charter School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Charter School, as of June 30, 2018, and the changes in its net assets, and its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information as listed on the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying supplementary 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. Such 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 accompanying supplementary 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 September 14, 2018, on our consideration of the Charter School'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 Charter School'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 Charter School's internal control over financial reporting and compliance.

Rancho Cucamonga, California  
September 14, 2018

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**DRAFT 09/13/2018**

**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2018**

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**ASSETS**

Current Assets

Cash and cash equivalents	\$ 3,529,316
Accounts receivable	190,773
Prepaid expenses	722
Total Current Assets	<u>3,720,811</u>

Non-Current Assets

Fixed assets	5,705,520
Less: accumulated depreciation	(598,876)
Total Non-Current Assets	<u>5,106,644</u>

Total Assets	<u>\$ 8,827,455</u>
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**LIABILITIES**

Current Liabilities

Accounts payable	\$ 163,220
Deferred revenue	327,688
Current portion of long-term debt	247,423
Total Current Liabilities	<u>738,331</u>

Long-Term Obligations

Non-current portion of long-term debt	2,880,887
Total Liabilities	<u>3,619,218</u>

**NET ASSETS**

Unrestricted	5,208,237
Total Net Assets	<u>5,208,237</u>
Total Liabilities and Net Assets	<u>\$ 8,827,455</u>

The accompanying notes are an integral part of these financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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**REVENUES**

Local Control Funding Formula	\$ 5,632,401
Other State revenue	544,455
Local revenues	7,640
Interest income	55,349
Total Revenues	<u>6,239,845</u>

**EXPENSES**

Program services	
Teacher salaries and benefits	2,851,260
Student supplies	282,778
Operating expenses	501,945
Depreciation	107,578
Debt interest expense	109,662
Total Program Services	<u>3,853,223</u>
Management and general	
Administrative salaries and benefits	690,248
Clerical salaries and benefits	307,989
District supervisory fee	69,297
Student supplies	70,695
Depreciation	24,428
Operating expenses	125,486
Debt interest expense	27,416
Total Management and General	<u>1,315,559</u>
Total Expenses	<u>5,168,782</u>

**CHANGE IN NET ASSETS****NET ASSETS, BEGINNING OF YEAR****NET ASSETS, END OF YEAR**

<u>1,071,063</u>
<u>4,137,174</u>
<u>\$ 5,208,237</u>

The accompanying notes are an integral part of these financial statements.



**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**DRAFT 09/13/2018**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 1,071,063
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation expense	132,006
Changes in operating assets and liabilities	
Decrease in accounts receivable	134,925
Decrease in prepaid expenses	2,692
Decrease in accounts payable and accrued expenses	(423,998)
Increase in deferred revenue	129,966
Net Cash Provided by Operating Activities	<u>1,046,654</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Loan payment	<u>(237,209)</u>
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**NET INCREASE IN CASH**

809,445

**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR**

2,719,871

**CASH AND CASH EQUIVALENTS, END OF YEAR**

\$ 3,529,316

**Supplemental cash flow disclosure:**

Cash paid during the period for interest	<u><u>\$ 137,078</u></u>
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The accompanying notes are an integral part of these financial statements.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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***NOTE 1 - ORGANIZATION AND MISSION***

Pacific View Charter School (the Charter School) was formed during 1999 as a California nonprofit organization. In September 1999, the Charter School welcomed its first students. The Charter School is a nonprofit public benefit corporation. The Charter School petitioned and was approved by Oceanside Unified School District for a charter in 1999 and renewed three times, each for a period of five years, the latest renewal term from July 2014 ending in 2019. The Charter School was numbered by State of California Department of Education on July 14, 1999.

Charter school number authorized by the State: 0247

Pacific View Charter School (the Charter School) is a K-12 public school that opened in August 1999. The school opened its doors with 120 students and has grown to approximately 600 students. In 2008, the Charter School moved to a new and larger facility to accommodate the continued growth and expansion of its programs. Beginning in 2015-16 Pacific View Charter School opened the new Moreno Valley Campus located at 22695 Alessandro Boulevard, Moreno Valley, CA 92553.

***The Mission of Pacific View Charter School***

The Charter School community is focused on the success of each student and partners with parents in the education of their children. The Charter School is committed to providing a safe and exceptional learning environment utilizing 21<sup>st</sup> Century tools, resources, and curriculum. Highly Qualified Teachers guide the learning process through current research and methodologies.

***The Vision of Pacific View Charter School***

Students at the Charter School use technological tools and research based curriculum to achieve personal and academic success. In a Personalized Learning environment, the students develop 21<sup>st</sup> Century skills to be prepared for college and the workforce. The Charter School'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.

**Other Related Entities**

**Joint Powers Agency and Risk Management Pools** - The Charter School is associated with the San Diego County Office of Education's Risk Management Joint Powers Authority (JPA). The JPA does not meet the criteria for inclusion as a component unit of the Charter School. Additional information is presented in Note 15 to the financial statements.

**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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***NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

**Financial Statement Presentation**

The significant policies followed by the Charter School are described below to enhance the financial statements.

The Charter School is required to report information about its financial position and activities in three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Charter School has no temporarily or permanently restricted net assets, as of June 30, 2018. In addition, the Charter School is required to present a Statement of Cash Flows.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The Charter School's financial statements are prepared utilizing the accrual basis of accounting. Support and revenues are recorded in the period earned. Expenditures are recognized in the period the liability is incurred.

**Income Taxes**

The Charter School is nonprofit public benefit corporations that are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2014 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

The Charter School has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740 that clarifies the accounting for uncertainty in tax positions taken or expected to be taken on a tax return and provides that the tax effects from an uncertain tax position can be recognized in the financial statements only if, based on its merits, the position is more likely than not to be sustained on audit by the taxing authorities. Management believes that all tax positions taken to date are highly certain, and, accordingly, no accounting adjustment has been made to the financial statements.

**Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Charter School consider all cash on hand, in banks, and highly liquid investments with an initial maturity of three months or less to be cash equivalents. At June 30, 2018, there were county treasury investments deemed to be cash equivalents.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**Accounts Receivable**

The Charter School considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

**Prepaid Expenses**

Prepaid expenses represent amounts paid in advance of receiving goods or services. The Charter School has reported prepaid items either when purchased or during the benefiting period.

**Fixed Assets**

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 to 50 years. Equipment is depreciated over a useful life of 3 years. Building is depreciated over a useful life of 50 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.

**Donated Services, Goods, and Facilities**

A few volunteers have donated their time and experience to the Charter School's program services and fundraising campaigns during the year. However, these donated services are not reflected in the financial statements since there is no readily determined method of valuing the services.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**New Accounting Pronouncements**

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Although the full impact of this Update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (see Note 12).

In August 2016, the FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 change presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: (1) net asset classes; (2) investment return; (3) expenses; (4) liquidity and availability of resources; and (5) presentation of operating cash flows. ASU 2016-14 will be effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments is permitted. The Organization has not yet completed its assessment of the impact of this guidance on its financial statements. Under this guidance, the Organization will be required to present two classes of net assets (net assets with donor restrictions and net assets without donor restrictions) and changes in each of these two classes, on the face of the statement of financial position and statement of activities, respectively, rather than the current required three classes (unrestricted, temporarily restricted, and permanently restricted).

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Cash at June 30, 2018, consisted of the following:

Deposits

Cash on hand and in banks	<u>\$ 31,204</u>
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Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). The Charter School maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Charter School has not experienced any losses in such accounts. At June 30, 2018, the Charter School did not have a balance in excess of FDIC insured limits. Management believes that the Charter School is not exposed to any significant risk related to cash.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE 4 - INVESTMENTS**

The Charter School maintains substantially all of its cash in the County Treasury as part of the common investment pool (\$3,498,112 as of June 30, 2018). The fair value of the Charter School's portion of this pool as of that date, as provided by the pool sponsor, was \$3,475,491. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

Investments at June 30, 2018, consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
San Diego County Treasury Investment Pool	\$ 3,475,491	345

**NOTE 5 - FAIR MARKET VALUE**

The Charter School determines the fair market values of certain financial instruments based on the fair value hierarchy established in FASB ASC 820-10-50, which requires an entity to maximize the use of observable inputs and minimize the use unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

The following provides a summary of the hierarchical levels used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 asset and liabilities may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities may include debt securities with quoted prices that are traded less frequently than exchange-traded instruments and other instruments whose value is determined using a pricing model with inputs that are observable in the market or can be derived principally from or corroborated by observable market data. This category generally includes U.S. Government and agency mortgage-backed debt securities, corporate debt securities, derivative contracts, residential mortgage, and loans held-for-sale.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes certain private equity investments, retained residual interests in securitizations, residential MSRs, asset-backed securities (ABS), highly structured or long-term derivative contracts and certain collateralized debt obligations (CDO) where independent pricing information was not able to be obtained for a significant portion of the underlying assets.

**Assets and Liabilities Recorded at Fair Value on a Recurring Basis**

The following table presents the balances of the assets measured at fair value on a recurring basis as of June 30, 2018. The Charter School did not have any liabilities measured at fair value on a recurring basis as of June 30, 2018.

Investment Type	Level	Fair Value	Weighted Average Days to Maturity
San Diego County Treasury Investment Pool	2	\$ 3,475,491	345

**NOTE 6 - ACCOUNTS RECEIVABLE**

Receivables at June 30, 2018, consisted of the following:

Local Control Funding Formula	\$ 139,795
Lottery	25,266
Interest	25,712
Total Accounts Receivable	\$ 190,773

**NOTE 7 - PREPAID EXPENSES**

Prepaid expenses at June 30, 2018, consisted of the following:

Other	\$ 722
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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE 8 - FIXED ASSETS**

The fixed assets at June 30, 2018, consisted of the following:

Land	\$ 1,158,491
Buildings	131,055
Building improvements	4,214,404
Equipment	<u>201,570</u>
Subtotal	5,705,520
Less: accumulated depreciation	<u>(598,876)</u>
Total Fixed Assets	<u>\$ 5,106,644</u>

During the year ended June 30, 2018, \$132,006 was charged to the Charter School for depreciation expense.

**NOTE 9 - ACCOUNTS PAYABLE**

Accounts payable at June 30, 2018, consisted of the following:

Salaries and benefits	\$ 30,890
Compensated absences	36,159
Vendor payables	<u>96,171</u>
Total Accounts Payable	<u>\$ 163,220</u>

**NOTE 10 - DEFERRED REVENUE**

Deferred revenue at June 30, 2018, consisted of the following:

Other State revenues	<u>\$ 327,688</u>
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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 11 – LONG-TERM OBLIGATIONS**

Long-term obligations activity includes debt and other long-term obligations. Changes in obligations for the fiscal year ended June 30, 2018, are as follows:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018	Due in One Year
Union Bank - Oceanside Property	\$ 1,785,973	\$ -	\$ 145,337	\$ 1,640,636	\$ 151,560
Wells Fargo - Moreno Valley Property	1,543,897	-	85,052	1,458,845	88,694
Auto loan - Kia Motors Finance	17,350	-	3,319	14,031	3,489
Auto loan - Kia Motors Finance	18,299	-	3,501	14,798	3,680
Total	<u>\$ 3,365,519</u>	<u>\$ -</u>	<u>\$ 237,209</u>	<u>\$ 3,128,310</u>	<u>\$ 247,423</u>

***Oceanside Property***

On July 1, 2013, the Charter School refinanced its promissory note with Union Bank for the property located at 3660-3670 Ocean Ranch Blvd, Oceanside, CA 92056. The principal amount was \$2,300,000 with an interest rate of 4.2 percent. The loan will be amortized over 14 years and will mature on July 1, 2027.

Debt service requirements for the loan as of June 30, 2018, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 151,560	\$ 66,011	\$ 217,571
2020	158,050	59,522	217,571
2021	164,817	52,754	217,571
2022	171,874	45,697	217,571
2023	179,233	38,338	217,571
2024-2028	815,102	73,314	888,416
Subtotal	<u>\$ 1,640,636</u>	<u>\$ 335,637</u>	<u>\$ 1,976,272</u>

***Moreno Valley Property***

On April 4, 2016, the Charter School entered into a Term Loan with Wells Fargo Bank for the property located at 22695 Alessandro Blvd, Moreno Valley, CA 92553. The principal amount was \$1,632,100 with an interest rate of 4.2 percent. The loan will be amortized over 15 years and will mature on March 20, 2031.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

Debt service requirements for the loan as of June 30, 2018, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 88,694	\$ 59,577	\$ 148,271
2020	92,491	55,780	148,271
2021	96,452	51,819	148,271
2022	100,581	47,689	148,271
2023	104,888	43,383	148,271
2024-2028	595,779	145,574	741,353
2029-2031	379,960	22,752	402,712
Total	<u>\$ 1,458,845</u>	<u>\$ 426,574</u>	<u>\$ 1,885,419</u>

***Car Loans - Kia Motors Finance***

On March 16, 2017, the Charter School obtained a loan in the amount \$18,154 for the purchase of a car. The loan bears interest at a rate of 4.99 percent. The loan has a five-year term and will mature on March 16, 2022.

Debt service requirements for the loan as of June 30, 2018, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 3,489	\$ 621	\$ 4,110
2020	3,667	443	4,110
2021	3,856	256	4,112
2022	3,019	63	3,082
Total	<u>\$ 14,031</u>	<u>\$ 1,383</u>	<u>\$ 15,414</u>

On March 16, 2017, the Charter School obtained a loan in the amount \$19,148 for the purchase of a car. The loan bears interest at a rate of 4.99 percent. The loan has a five-year term and will mature on March 16, 2022.

Debt service requirements for the loan as of June 30, 2017, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 3,680	\$ 656	\$ 4,336
2020	3,868	468	4,336
2021	4,065	270	4,335
2022	3,185	65	3,250
Total	<u>\$ 14,798</u>	<u>\$ 1,459</u>	<u>\$ 16,257</u>

**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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**NOTE 12 - OPERATING LEASES**

***Oceanside Copier Lease***

On January 27, 2014, the Charter School entered into a lease agreement with Konica Minolta Business Solutions, for a copier machine. The term of the agreement is for 60 months, beginning February 2014 through February 2019. For the fiscal year ended June 30, 2018, operating lease expense was \$2,388.

Future lease payments are as follows:

Fiscal Year Ending June 30,	Lease Payments
2019	\$ 1,393

***Moreno Valley Copier Lease***

On August 11, 2015, the Charter School entered into a lease agreement with Konica Minolta Business Solutions, for a copier machine. The term of the agreement is for 60 months, beginning September 2015 through August 2019. Payments on the lease for the fiscal year ended June 30, 2018, was \$2,388.

Future lease payments are as follows:

Fiscal Year Ending June 30,	Lease Payments
2019	\$ 2,388
2020	398
Total	\$ 2,786

**NOTE 13 - NET ASSETS**

Net assets at June 30, 2018, consisted of the following:

Unrestricted	\$ 5,208,237
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**NOTE 14 - EMPLOYEE RETIREMENT SYSTEMS**

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

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and State contribution rates are set by the California Legislature, and (c) if the Charter School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Charter School has no plans to withdraw from these multi-employer plans.

The details of each plan are as follows:

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The Charter School contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2017, total actuarial value of assets are \$180 billion, the actuarial obligation is \$287 billion, contributions from all employers totaled \$4.0 billion, and the plan is 62.6 percent funded.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2017, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at:  
<http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Charter School contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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The STRP provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required state contribution rate	9.328%	9.328%

**Contributions**

Required member, Charter School and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the Charter School's total contributions were \$309,138.

**California Public Employees Retirement System (CalPERS)**

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. 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 for the year ended June 30, 2016, the Schools Pool total plan assets are \$55.8 billion, the total accrued liability is \$77.5 billion, contributions from all employers totaled \$1.43 billion, and the plan is 71.9 percent funded.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Schools Pool Actuarial Valuation, 2016. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Charter School is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the total Charter School contributions were \$103,683.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the Charter School. These payments consist of State General Fund contributions to CalSTRS in the amount of \$174,905 (9.328 percent of salaries subject to CalSTRS). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

***NOTE 15 - RISK MANAGEMENT***

**Participation in Joint Powers Authority**

The Charter School is a participant in the San Diego County Office of Education's Risk Management Joint Powers Authority (JPA) for risk management services for general liability, workers' compensation, property, fire and commercial auto liability insurance. The relationship between the Charter School and the JPA is such that the JPA is not considered a component unit of the Charter School for financial reporting purposes.

The JPA has budgeting and financial reporting requirements independent of member units and the JPA's financial statements are not presented in these financial statements; however, transactions between the JPA and the Charter Schools are included in these statements. Audited financial statements for the JPA were not available for fiscal year 2016-2017 at the time this report was issued. However, financial statements should be available from the respective agency.

During the year ended June 30, 2018, the Charter School made payments of \$85,893 to the JPA for services received. At June 30, 2018, the Charter School had no recorded accounts receivable or accounts payable to the JPA.

***NOTE 16 - CONTINGENCIES***

The Charter School has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

**Litigation**

The Charter School is not currently a party to any legal proceedings.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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***NOTE 17 - SUBSEQUENT EVENTS***

The Charter School management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through October 12, 2018, 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.



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*SUPPLEMENTARY INFORMATION*

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**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2018**

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**ORGANIZATION**

Pacific View Charter School (Charter Number 0247) was granted in 1999 by the Oceanside Unified School District. Pacific View Charter School operates in Oceanside and Moreno Valley along with neighboring communities as an education alternative to the traditional school setting.

**GOVERNING BOARD**

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Martha Brown	President	July 2018
Jon Walters	Vice President	August 2019
Nichole Taylor	Board Trustee	November 2019
Eve Meyer	Board Trustee	February 2020

**ADMINISTRATION**

Gina Campbell	Founding Executive Director
Kira Fox	Director of Central Office and Finance

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**SCHEDULE OF AVERAGE DAILY ATTENDANCE  
FOR THE YEAR ENDED JUNE 30, 2018**

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	15.96	15.96
Fourth through sixth	50.59	50.59
Seventh and eighth	94.44	94.44
Ninth through twelfth	434.28	434.28
Total Regular ADA	<u>595.27</u>	<u>595.27</u>
Classroom based ADA		
Transitional kindergarten through third	-	-
Fourth through sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
Total Classroom Based ADA	<u>-</u>	<u>-</u>

The Charter School only operates a non-classroom based independent study program.

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2018**

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California *Education Code* Section 46201(a) stated this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2018.

See accompanying note to supplementary information.

**PACIFIC VIEW CHARTER SCHOOL**  
**(A California Nonprofit Public Benefit Corporation)**

**NOTE TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2018**

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***NOTE 1 - PURPOSE OF SUPPLEMENTARY SCHEDULES***

**Local Education Agency Organization Structure**

This schedule provides information about the Charter School's operating members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance**

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with provisions of *Education Code* Sections 46200 and 46206. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made through the San Diego County Office of Education to the Charter School.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with the provisions of *Education Code* Sections 47612 through 47612.5, if applicable.

California *Education Code* Section 46201(a) stated this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

**Reconciliation of Annual Financial Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets reported on the Unaudited Actual Financial Report to the audited financial statements.

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***INDEPENDENT AUDITOR'S REPORTS***

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**INDEPENDENT AUDITOR'S 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***

Governing Board  
Pacific View Charter School  
(A California Nonprofit Public Benefit Corporation)  
Oceanside, California

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, the financial statements of Pacific View Charter School (the Charter School) (A California Nonprofit Public Benefit Corporation) as of and for the year ended June 30, 2018, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 14, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Pacific View Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pacific View Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Pacific View Charter School'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 Charter School'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 may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pacific View Charter School'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 determination of financial statement amounts. 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 Charter School'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 Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California  
September 14, 2018

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board  
Pacific View Charter School  
(A California Non-Profit Public Benefit Corporation)  
Oceanside, California

### **Report on State Compliance**

We have audited Pacific View Charter School's (the Charter School) compliance with the types of compliance requirements as identified in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Charter School's State government programs as noted below for the year ended June 30, 2018.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance of each of the Charter School's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about the Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of the Charter School's compliance with those requirements.

### ***Unmodified Opinion on Each of the Programs***

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2018.

*Other Matters*

In connection with the audit referred to above, we selected and tested transactions and records to determine the Charter School's compliance with the State laws and regulations applicable to the following items:

	Procedures Performed
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratios of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
<b>CHARTER SCHOOLS</b>	
Attendance	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non Classroom-Based Instruction	Yes
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

Programs listed above for local education agencies are not applicable to charter schools; therefore, we did not perform any related procedures.

The Charter School does not operate a before or after school program within the After School Education and Safety Program; therefore, we did not perform any related procedures.

The Charter School does not operate Independent Study - Course Based instruction; therefore, we did not perform any related procedures.

The Charter School only offers Non Classroom-Based Instruction; therefore, we did not perform any procedures related to Annual Instruction Minutes Classroom-Based.

The Charter School did not receive funding for the Charter School Facility Grant Program; therefore, we did not perform any related procedures.

Rancho Cucamonga, California  
September 14, 2018

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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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**SUMMARY OF AUDITOR'S RESULTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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**FINANCIAL STATEMENTS**

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**STATE AWARDS**

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
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**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018**

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None reported.

**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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None reported.



**PACIFIC VIEW CHARTER SCHOOL  
(A California Nonprofit Public Benefit Corporation)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018**

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There were no audit findings reported in the prior year's schedule of financial statement findings.

11.3

# Pacific View Charter School

Students

Student Policy#6

## Student Discipline Pupil Suspension and Expulsion Policy and Procedure

This Student Discipline Pupil Suspension and Expulsion Policy and Procedure has been established ~~in order~~ to promote learning and protect the safety and well being of all students— at Pacific View Charter School (the “Charter School”). In creating this Policy, the Charter School has reviewed Education Code Section 48900 et seq. which describes the noncharter schools’ list of offenses and procedures to establish its list of offenses and procedures for suspensions and expulsions. The language of this Policy closely mirrors the language of Education Code Section 48900 et seq. The Charter School is committed to annual review of policies and procedures surrounding suspensions and expulsions and, as necessary, modification of the lists of offenses for which students are subject to suspension or expulsion.

When the Policy is violated, it may be necessary to suspend or expel a student from regular instruction. However, this Policy implements an alternative approach to student discipline to include a restorative, rather than punitive approach. In some cases, over-reliance on punitive measures involving removal, such as out-of-school suspension and expulsion, deprives students of the chance to receive the education and help that they need, making it more likely that they will drop out of school, enter the criminal justice system, and place their future options in jeopardy. The Charter School believes that in some cases, there is a better way to hold students accountable to their actions while providing support systems to keep students in school.

Every student has a right to be educated in a safe and welcoming environment and to be treated in a manner that respects their human dignity and to be free from disparate or discriminatory discipline. Every educator has a right to be provided with the support and tools to meet the needs of students struggling with social and emotional challenges and to teach in a school environment that provides a structure for teaching and supporting positive behaviors.

The Charter School proposes to adopt the Alternative Student Discipline Implementation Plan, and to develop a Discipline Matrix to guide the actions of all school site leaders with regards to out-of-school suspension or expulsion referral for particular offenses recognized in the California Education Code. This matrix can be refined for each school site to explicitly discuss particular school needs or addresses problem school areas (such as the playground) or times of day (such as after lunch), but the elements in this matrix shall be applied equally to all students and data shall be entered and analyzed monthly by all school sites to ensure equal and objective application. The Executive Director or designee shall review the data entered to ensure that the Matrix is being followed and take appropriate action if discrepancies are found.

Staff Pending adoption of an alternative student discipline program, this policy shall serve as the Charter School’s policy and procedures for student suspension and expulsion and it may be amended from time to time without the need to amend the charter so long as the amendments comport with legal requirements. Charter School staff shall enforce disciplinary rules and procedures fairly and consistently among/among all students. This Policy and its Administrative

Procedures will be printed and distributed as part of the Student Handbook and will clearly describe discipline expectations.

Discipline includes but is not limited to advising and counseling students, conferring with parents/guardians, detention during and after school hours, the use of alternative educational environments, suspension and expulsion. Where a student's behavior repeatedly fails to meet the standards established by this Policy, the student may be asked to sign a Behavior Contract. A condition of this contract may require the student to satisfy a minimum number of community service hours at the Charter School as well as complete educational coursework related to specific behaviors.

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, ~~or willfully causing the infliction of,~~ physical pain on a student. For purposes of this Policy, the policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to school property.

The ~~Director~~ Charter School administration shall ensure that students and their parents/guardians are notified in writing upon enrollment of all discipline policies and procedures. The notice shall state that this Policy and ~~Administrative~~ Procedure are available online as well as printed upon request from the Main Office ~~Executive Director~~ Principal's.

Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

A student identified as an individual with disabilities or for whom the Charter School has a basis of knowledge of a suspected disability pursuant to the Individuals with Disabilities ~~in~~ Education Improvement Act of 2004 ("IDEA") or who is qualified for services under Section 504 of the Rehabilitation Act of 1973 ~~(("Section 504"))~~ is subject to the same grounds for suspension and expulsion and is accorded the same due process procedures applicable to ~~regular~~ general education students except when federal and state law mandates additional or different procedures. The Charter School will follow ~~Section 504 of the Rehabilitation Act, Individuals with disabilities in Education Act (IDEA), the Americans with Disabilities Act (ADA) of 1990 and all applicable~~ federal and state laws including but not limited to the California Education Code, when imposing any form of discipline on a student identified as an individual with disabilities or for whom the Charter School has a basis of knowledge of a suspected disability or who is otherwise qualified for such services or protections in according due process to such students.

No student shall be involuntarily removed by the Charter School for any reason unless the parent or guardian of the student has been provided written notice of intent to remove the student no less than five (5) schooldays before the effective date of the action. The written notice shall be in the native language of the student or the student's parent or guardian or, if the student is a foster child or youth or a homeless child or youth, the student's educational rights holder, and shall inform him or her of the right to initiate the procedures specified below for suspensions, before the effective date of the action. If the student's parent, guardian, or educational rights holder initiates the procedures specified below for suspensions, the student shall remain enrolled and shall not be removed until the Charter School issues a final decision. As used herein, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions or expulsions pursuant to the suspension and expulsion procedures described below.

## Administrative Procedures for Pupil Suspension and Expulsion

### A. Definitions (as used in this policy)

1. "Board" means governing body of the Charter School.
2. "Expulsion" means disenrollment from the Charter School.
3. "School day" means a day upon which the Charter School is in session or weekdays during the summer recess.
4. "Suspension" means removal of a pupil from ongoing instruction for adjustment purposes. However, "suspension" does not mean the following:
  - a. Reassignment to another education program or class at the charter school where the pupil will receive continuing instruction for the length of day prescribed by the Charter School Board for pupils of the same grade level.
  - b. Referral to a certificated employee designated by the Executive Director to advise pupils.
  - c. Removal from the class but without reassignment to another class for the remainder of the class period without sending the pupil to the Executive Director or designee.
5. "Pupil" includes a pupil's parent or guardian or legal counsel or other representative.
6. "School" means the Charter School.

### B. Grounds for Suspension and Expulsion of Students; Alternatives

A student may be suspended or expelled for prohibited misconduct if the act is related to school activity or school attendance occurring at any time including but not limited to: 1a) while on school grounds; 2b) while going to or coming from school; 3e) during the lunch period, whether on or off the school campus; or 4d) during, going to, or coming from a school-sponsored activity.

Alternatives to suspension or expulsion will be first attempted with students who are truant, tardy, or otherwise absent from assigned school activities, and whose conduct does not warrant the use of traditional disciplinary methods. In such cases the student will typically be allowed to avoid out-of-school suspension by agreeing to perform community service and following the other conditions of a behavior contract. Alternative consequences for minor misconduct will be developed further in accordance with the Alternative Student Discipline Implementation Plan.

### C. Enumerated Offenses

1. Discretionary Suspension Offenses. Students may be suspended ~~or expelled~~ for any of the following acts when it is determined the pupil:
  - a) Caused, attempted to cause, or threatened to cause physical injury to another person ~~or willfully used force or violence upon the person of another, except in self-defense.~~

~~2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certified school employee, with the Director/Administrator or designee's concurrence.~~

b) Willfully used force or violence upon the person of another, except self-defense.

~~d)c)~~ \_\_\_\_\_ Unlawfully possessed, used, sold or otherwise furnished, or was under the influence of, any controlled substance, as defined in ~~the~~ Health and Safety Code Sections 11053-11058, alcoholic beverage, or intoxicant of any kind.

~~e)d)~~ \_\_\_\_\_ Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any person another liquid substance or material and represented same as controlled substance, alcoholic beverage or intoxicant.

~~f)e)~~ Committed or attempted to commit robbery or extortion.

~~g)f)~~ Caused or attempted to cause damage to school property or private property, which includes but is not limited to, electronic files and databases.

~~h)g)~~ \_\_\_\_\_ Stole or attempted to steal school property or private property, which includes but is not limited to, electronic files and databases.

~~i)h)~~ Possessed or used tobacco or ~~any~~ products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets and betel ~~inside the facility.~~ This section does not prohibit the use of his or her own prescription products by a pupil.

~~j)i)~~ Committed an obscene act or engaged in habitual profanity or vulgarity.

~~k)j)~~ Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.

~~l)k)~~ Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties.

~~m)l)~~ \_\_\_\_\_ Knowingly received stolen school property or private property, which includes but is not limited to, electronic files and databases.

~~n)m)~~ \_\_\_\_\_ Possessed an imitation firearm, ~~4.i.e.;~~ a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.

~~o)n)~~ \_\_\_\_\_ Committed or attempted to commit a sexual assault as defined in Penal Code Sections 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code Section 243.34.

~~p) o)~~ \_\_\_\_\_ Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness.

~~17. Made terrorist threats against school officials and/or school property.~~

~~19. Committed sexual harassment.~~

~~p) Unlawfully offered, arranged to sell, negotiated to sell, or sold any prescription drugs.~~

~~q) Engaged in, or attempted to engage in hazing. For the purposes of this subdivision, "hazing" means a method of initiation or preinitiation into a pupil organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective pupil. For purposes of this section, "hazing" does not include athletic events or school-sanctioned events.~~

~~r) Made terroristic threats against school officials and/or school property, which includes but is not limited to, electronic files and databases. For purposes of this section, "terroristic threat" shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family's safety, or for the protection of school property, which includes but is not limited to, electronic files and databases, or the personal property of the person threatened or his or her immediate family.~~

~~s) Committed sexual harassment, as defined in Education Code Section 212.5. For the purposes of this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall apply to pupils in any of grades 4 to 12, inclusive.~~

~~u)t) Caused, attempted to cause, threatened to cause, or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to pupils in any of grades 4 to 12, inclusive.~~

~~v)u) \_\_\_\_\_ Intentionally harassed, threatened or intimidated school personnel or volunteers and/or a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder, and invading studentthe rights of either school personnel or~~

volunteers and/or student(s) by creating an intimidating or hostile educational environment. This section shall apply to pupils in any of grades 4 to 12, inclusive.

v) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act.

1) "Bullying" means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a student or group of students which would be deemed hate violence or harassment, threats, or intimidation, which are directed toward one or more students that has or can be reasonably predicted to have the effect of one or more of the following:

- i. Placing a reasonable student (defined as a student, including, but is not limited to, a student with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of his or her age, or for a person of his or her age with exceptional needs) or students in fear of harm to that student's or those students' person or property.
- ii. Causing a reasonable student to experience a substantially detrimental effect on his or her physical or mental health.
- iii. Causing a reasonable student to experience substantial interference with his or her academic performance.
- iv. Causing a reasonable student to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the Charter School.

2) "Electronic Act" means the creation or transmission originated on or off the schoolsite, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:

- i. A message, text, sound, video, or image.
- ii. A post on a social network Internet Web site including, but not limited to:
  - (a) Posting to or creating a burn page. A "burn page" means an Internet Web site created for the purpose of having one or more of the effects as listed in subparagraph (1) above.
  - (b) Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed in subparagraph (1) above. "Credible impersonation" means to knowingly and without consent impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
  - (c) Creating a false profile for the purpose of having one or more of the effects listed in subparagraph (1) above. "False profile" means a profile of a fictitious pupil or a profile using the likeness or attributes of an actual pupil other than the pupil who created the false profile.
- iii. An act of cyber sexual bullying.
  - (a) For purposes of this clause, "cyber sexual bullying" means the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or



to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more of the effects described in subparagraphs (i) to (iv), inclusive, of paragraph (1). A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic act.

(b) For purposes of this clause, "cyber sexual bullying" does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

3) Notwithstanding subparagraphs (1) and (2) above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.

w) A pupil who aids or abets, as defined in Section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a pupil who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (1)(a)-(b).

x) Possessed, sold, or otherwise furnished any knife unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the Executive Director or designee's concurrence.

2. Non-Discretionary Suspension Offenses: Students must be suspended and recommended for expulsion for any of the following acts when it is determined the pupil:

a) Possessed, sold, or otherwise furnished any firearm, explosive, or other dangerous object unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the Executive Director or designee's concurrence.

3. Discretionary Expellable Offenses: Students may be recommended for expulsion for any of the following acts when it is determined the pupil:

a) Caused, attempted to cause, or threatened to cause physical injury to another person.

b) Willfully used force or violence upon the person of another, except self-defense.

c) Unlawfully possessed, used, sold or otherwise furnished, or was under the influence of any controlled substance, as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage, or intoxicant of any kind.

d) Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any

person another liquid substance or material and represented same as controlled substance, alcoholic beverage or intoxicant.

- e) Committed or attempted to commit robbery or extortion.
- f) Caused or attempted to cause damage to school property or private property, which includes but is not limited to, electronic files and databases.
- g) Stole or attempted to steal school property or private property, which includes but is not limited to, electronic files and databases.
- h) Possessed or used tobacco or products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets and betel. This section does not prohibit the use of his or her own prescription products by a pupil.
- i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
- k) Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties.
- l) Knowingly received stolen school property or private property, which includes but is not limited to, electronic files and databases.
- m) Possessed an imitation firearm, i.e.: a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- n) Committed or attempted to commit a sexual assault as defined in Penal Code Sections 261, 266c, 286, 288, 288a or 289, or committed a sexual battery as defined in Penal Code Section 243.4.
- o) Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness.
- p) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- q) Engaged in, or attempted to engage in hazing. For the purposes of this subdivision, "hazing" means a method of initiation or preinitiation into a pupil organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective pupil. For purposes of this section, "hazing" does not include athletic events or school-sanctioned events.

- r) Made terroristic threats against school officials and/or school property, which includes but is not limited to, electronic files and databases. For purposes of this section, "terroristic threat" shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family's safety, or for the protection of school property, which includes but is not limited to, electronic files and databases, or the personal property of the person threatened or his or her immediate family.
- s) Committed sexual harassment, as defined in Education Code Section 212.5. For the purposes of this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall apply to pupils in any of grades 4 to 12, inclusive.
- t) Caused, attempted to cause, threatened to cause or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to pupils in any of grades 4 to 12, inclusive.
- u) Intentionally harassed, threatened or intimidated school personnel or volunteers and/or a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder and invading the rights of either school personnel or volunteers and/or student(s) by creating an intimidating or hostile educational environment. This section shall apply to pupils in any of grades 4 to 12, inclusive.
- v) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act.
- 1) "Bullying" means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a student or group of students which would be deemed hate violence or harassment, threats, or intimidation, which are directed toward one or more students that has or can be reasonably predicted to have the effect of one or more of the following:
- i. Placing a reasonable student (defined as a student, including, but is not limited to, a student with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of his or her age, or for a person of his or her age with exceptional needs) or students in fear of harm to that student's or those students' person or property.
  - ii. Causing a reasonable student to experience a substantially detrimental effect on his or her physical or mental health.

- iii. Causing a reasonable student to experience substantial interference with his or her academic performance.
- iv. Causing a reasonable student to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the Charter School.

2) “Electronic Act” means the creation or transmission originated on or off the schoolsite, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:

- i. A message, text, sound, video, or image.
- ii. A post on a social network Internet Web site including, but not limited to:
  - (a) Posting to or creating a burn page. A “burn page” means an Internet Web site created for the purpose of having one or more of the effects as listed in subparagraph (1) above.
  - (b) Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed in subparagraph (1) above. “Credible impersonation” means to knowingly and without consent impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
  - (c) Creating a false profile for the purpose of having one or more of the effects listed in subparagraph (1) above. “False profile” means a profile of a fictitious pupil or a profile using the likeness or attributes of an actual pupil other than the pupil who created the false profile.
- iii. An act of cyber sexual bullying.
  - (a) For purposes of this clause, “cyber sexual bullying” means the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more of the effects described in subparagraphs (i) to (iv), inclusive, of paragraph (1). A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic act.
  - (b) For purposes of this clause, “cyber sexual bullying” does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

3. Notwithstanding subparagraphs (1) and (2) above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.

w) A pupil who aids or abets, as defined in Section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a pupil who has been adjudged by a

juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (3)(a)-(b).

- x) Possessed, sold, or otherwise furnished any knife unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the Executive Director or designee's concurrence.
4. Non-Discretionary Expellable Offenses: Students must be recommended for expulsion for any of the following acts when it is determined pursuant to the procedures below that the pupil:
- a) Possessed, sold, or otherwise furnished any firearm, explosive, or other dangerous object unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the Executive Director or designee's concurrence.

The above list is not exhaustive and depending upon the offense, a pupil may be suspended or expelled for misconduct not specified above.

~~Alternatives to suspension or expulsion will be first attempted with students who are truant, tardy, or otherwise absent from assigned school activities. If it is determined by the Administrative Panel and/or Board of Directors that a student has brought a firearm or destructive device, as defined in Section 921 of Title 18 of the United States Code, on to campus or has possessed a firearm or dangerous device on campus, the student shall be expelled for one year, pursuant to the Federal Gun Free Schools Act of 1994. In such instances, the pupil shall be provided due process rights of notice and a hearing as required in this policy.~~

The term "firearm" means (A) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device. Such term does not include an antique firearm.

The term "destructive device" means (A) any explosive, incendiary, or poison gas, including but not limited to: (i) bomb, (ii) grenade, (iii) rocket having a propellant charge of more than four ounces, (iv) missile having an explosive or incendiary charge of more than one-quarter ounce, (v) mine, or (vi) device similar to any of the devices described in the preceding clauses.

#### D. Suspension Procedure

Suspensions shall be initiated according to the following procedures:-:

- 1) Informal Conference

Suspension shall be preceded, if possible, by ~~an informal~~ conference conducted by the Executive Director or the Executive Director's designee with the student and his or her parent and, whenever ~~practicable~~practical, the teacher, supervisor or ~~school~~Charter School employee who referred the student to the Executive Director ~~or designee~~.

The conference may be omitted if the Executive Director or designee determines that an

emergency situation exists.- An “emergency situation” involves a clear and present danger to the lives, safety or health of students or ~~school~~Charter School personnel. -If a student is suspended ~~with~~without this conference, both the parent/guardian and student shall be notified of the student’s right to return to school for the purpose of a conference.

At the conference, the pupil shall be informed of the reason for the disciplinary action and the evidence against him or her and shall be given the opportunity to present his or her version and evidence in his or her defense, in accordance with Education Code Section 47605(b)(5)(J)(i). This conference shall be held within two (2) school days, unless the pupil waives this right or is physically unable to attend for any reason, including, but not limited to, incarceration or hospitalization. No penalties may be imposed on a pupil for failure of the pupil’s parent or guardian to attend a conference with ~~school~~Charter School officials.- Reinstatement of the suspended pupil shall not be contingent upon attendance by the pupil’s parent or guardian at the conference.

## 2) Notice to Parents/Guardians

At the time of the suspension, ~~a School employee~~an administrator or designee shall make a reasonable effort to contact the parent/guardian by telephone or in person. -Whenever a student is suspended, the parent/guardian shall be notified in writing of the suspension- and the date of return following suspension. This notice shall state the specific offense committed by the student. In addition, the notice may also state the date and time when the student may return to school. -If ~~school~~Charter School officials wish to ask the parent/guardian to confer regarding matters pertinent to the suspension, the notice may request that the parent/guardian ~~responds~~respond to such requests without delay.

## 3) Suspension Time Limits/Recommendation for Expulsion

Suspensions, when not including a recommendation for expulsion, shall not exceed five (5) consecutive school days per suspension. Upon a recommendation of expulsion by the Executive Director or Executive Director’s designee, the pupil and the pupil’s parent/guardian or representative will be invited to a conference to determine if the suspension for the pupil should be extended pending an expulsion hearing. In such instances when the Charter School has determined a suspension period shall be extended, such extension shall be made only after a conference is held with the pupil or the pupil’s parents, unless the pupil and the pupil’s parents fail to attend the conference.

This determination will be made by the Executive Director or designee upon either of the following determinations: 1) the pupil’s presence will be disruptive to the education process; or 2) the pupil poses a threat or danger to others. Upon either determination, the pupil’s suspension will be extended pending the results of an expulsion hearing.

## E. Authority to Expel

As required by Education Code Section 47605(b)(5)(J)(ii), students recommended for expulsion are entitled to a hearing adjudicated by a neutral officer to determine whether the student should be expelled. The procedures herein provide for such a hearing and the notice of said hearing, as required by law.

A student may be expelled either by the ~~neutral and impartial Charter School Board of Directors~~ following a hearing before it or by the Charter School Board of Directors upon the recommendation of ~~ana neutral and impartial~~ Administrative Panel, to be assigned by the Board of Directors as



needed. ~~The Administrative Panel should~~ shall consist of at least three members ~~who are certificated and neither a teacher of the pupil nor a member of the Charter School Board of Directors. Each entity shall be presided over by a designated neutral hearing chairperson.~~ The Administrative Panel may recommend expulsion of any student found to have committed an expellable offense ~~and the Board of Directors shall make the final determination.~~

## F. Expulsion Procedures

Students recommended for expulsion are entitled to a hearing to determine whether the student should be expelled. Unless postponed for good cause, the hearing shall be held within thirty (30) school days after the Executive Director or designee ~~determines~~ determines that the Pupil/pupil has committed an expellable offense.

~~The expulsion hearing will be presided over by the Board President or the chair of the Administrative Panel. In the event a~~ In the event an Administrative Panel hears the case, it will make a recommendation to the Board for a final decision whether to expel. The hearing shall be held in closed session (complying with all pupil confidentiality rules under FERPA) unless the pupil makes a written request for a public hearing in open session three (3) days prior to the date of the scheduled hearing.

Written notice of the hearing shall be forwarded to the student and the student's parent/guardian at least ten (10) calendar days before the date of the hearing. Upon mailing the notice, it shall be deemed served upon the pupil. The notice shall include:

1. The date and place of the expulsion hearing;
2. A statement of the specific facts, charges and offenses upon which the proposed expulsion is based;
3. A copy of the Charter School's disciplinary rules, which relate to the alleged violation;
4. Notification of the student's or parent/guardian's obligation to provide information about the student's status at the ~~school~~ Charter School to any other school district or school to which the student seeks enrollment;
5. The opportunity for the student and/or the student's parent/guardian to appear in person or to employ and rebe represented by counsel or ~~an advocate;~~ a non-attorney advisor;
6. The right to inspect and obtain copies of all documents to be used at the hearing;
7. The opportunity to confront and question all witnesses who testify at the hearing;
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf including witnesses.

## G. Special Procedures for Expulsion Hearings Involving Sexual Assault or Battery Offenses

The Charter School may, upon a finding of good cause, determine that the disclosure of either the identity of the witness or the testimony of that witness at the hearing, or both, would subject the witness to an unreasonable risk of psychological or physical harm. Upon this determination, the testimony of the witness may be presented at the hearing in the form of sworn declarations that shall be examined only by the Charter School or the hearing officer. Copies of these sworn declarations, edited to delete the name and identity of the witness, shall be made available to the pupil.

3. The complaining witness in any sexual assault or battery case must be provided with a copy of the applicable disciplinary rules and advised of his/her right to (a) receive five days

notice of his/her scheduled testimony, (b) have up to two (2) adult support persons of his/her choosing present in the hearing at the time he/she testifies, which may include a parent, guardian, or legal counsel, and (c) elect to have the hearing closed while testifying.

4. The Charter School must also provide the victim a room separate from the hearing room for the complaining witness' use prior to and during breaks in testimony.
5. At the discretion of the entity conducting the expulsion hearing, the complaining witness shall be allowed periods of relief from examination and cross-examination during which he or she may leave the hearing room.
6. The entity conducting the expulsion hearing may also arrange the seating within the hearing room to facilitate a less intimidating environment for the complaining witness.
7. The entity conducting the expulsion hearing may also limit time for taking the testimony of the complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours.
8. Prior to a complaining witness testifying, the support persons must be admonished that the hearing is confidential. Nothing in the law precludes the entity presiding over the hearing from removing a support person whom the presiding person finds is disrupting the hearing. The entity conducting the hearing may permit any one of the support persons for the complaining witness to accompany him or her to the witness stand.
9. If one or both of the support persons is also a witness, the Charter School must present evidence that the witness' presence is both desired by the witness and will be helpful to the Charter School. The entity presiding over the hearing shall permit the witness to stay unless it is established that there is a substantial risk that the testimony of the complaining witness would be influenced by the support person, in which case the presiding official shall admonish the support person or persons not to prompt, sway, or influence the witness in any way. Nothing shall preclude the presiding officer from exercising his or her discretion to remove a person from the hearing whom he or she believes is prompting, swaying, or influencing the witness.
10. The testimony of the support person shall be presented before the testimony of the complaining witness and the complaining witness shall be excluded from the courtroom during that testimony.
11. Especially for charges involving sexual assault or battery, if the hearing is to be conducted in public at the request of the pupil being expelled, the complaining witness shall have the right to have his/her testimony heard in a closed session when testifying at a public meeting would threaten serious psychological harm to the complaining witness and there are no alternative procedures to avoid the threatened harm. The alternative procedures may include videotaped depositions or contemporaneous examination in another place communicated to the hearing room by means of closed-circuit television.
12. Evidence of specific instances of a complaining witness' prior sexual conduct is presumed inadmissible and shall not be heard absent a determination by the entity conducting the hearing that extraordinary circumstances exist requiring the evidence be heard. Before such a determination regarding extraordinary circumstance can be made, the witness shall be provided notice and an opportunity to present opposition to the introduction of the



evidence. In the hearing on the admissibility of the evidence, the complaining witness shall be entitled to be represented by a parent, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of the complaining witness is not admissible for any purpose.

#### **H.G. Record of Hearing**

A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made.

#### **I.H. Presentation of Evidence**

While technical rules of evidence do not apply to expulsion hearings, evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. ~~A recommendation by the Administrative Panel to expel must be supported by substantial evidence that the student committed an expellable offense. Findings of fact shall be based solely on the evidence at the hearing. While hearsay evidence is admissible, no decision to expel shall be based solely on hearsay, and sworn. Sworn~~ declarations may be admitted as testimony from witnesses of whom the Board, or Administrative Panel ~~or designee~~ determines that disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm.

If, due to a written request by the expelled pupil, the hearing is held at a public meeting, and the ~~charge~~ charge is committing or attempting to commit a sexual assault or committing a sexual battery as defined in Education Code Section 48900, a complaining witness shall have the right to have his or her testimony heard in a session closed to the public.

The decision of the Administrative Panel shall be in the form of written findings of fact and a written recommendation to the Board ~~of Directors, which~~ of Directors, which will make a final determination regarding the expulsion. ~~The final decision by the Board of Directors shall be made~~ made within ten (10) school days following the conclusion of the hearing. The decision of the Board of Directors is final.

If the Administrative Panel decides not to recommend expulsion, the pupil shall immediately be returned to his/her educational program.

#### **J.I. Written Notice to Expel**

The Executive Director or designee, following a decision of the Board of Directors to expel, shall send written notice of the decision to expel, including the ~~Board's~~ Board of Directors' adopted findings of fact, to the student or parent/guardian. ~~This notice shall also include the following:~~

- 1) Notice of the specific offense committed by the student, and
- 2) Notice of the ~~right to appeal the expulsion to the District Board of Education. If either Board will not hear such appeals, the Charter School will establish a new panel of retired or current school administrators or teachers who are not related to the Charter School; to hear expulsion appeals but who will follow the expulsion appeal procedures outlined in Education Code Sections 48921-48924. Notice of the student's~~ student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the ~~school.~~ Charter School.

The ~~director~~Executive Director or designee shall send a copy of the written notice of the decision to expel to the Student's District of residence and authorizer ~~the County Office of Education~~. This notice shall include the following:

- a) The student's name; and
- b) The specific expellable offense committed by the student.

#### K.J. **Disciplinary Records**

The ~~school~~Charter School shall maintain records of all student ~~suspensions~~suspensions and ~~expulsion~~expulsions at the Charter School. – Such records shall be made available ~~for~~to the ~~Chartering Agency's review~~authorizer upon request.

#### L.K. **No Right to Appeal**

The pupil shall have no right of appeal from expulsion from the Charter School as the Charter School Board of Directors' decision to expel shall be final.

#### M.L. **Expelled Pupils/Alternative Education**

~~Pupils~~Parents/guardians of pupils who are expelled shall be responsible for seeking alternative education programs including, but not limited to, programs within the County ~~of~~for their school district of residence. The Charter School shall work cooperatively with parents/guardians as requested by parents/guardians or by the school district of residence to assist with locating alternative placements during expulsion.

#### N. **Rehabilitation Plans**

Students who are expelled from the Charter School shall be given a rehabilitation plan upon expulsion as developed by the Board of Directors at the time of the expulsion order, which may include, but is not limited to, periodic review as well as assessment at the time of review for readmission. –The rehabilitation plan should include a date not later than one year from the date of expulsion when the pupil may reapply to the Charter School for readmission.

#### O. **Readmission**

The decision to readmit a pupil or to admit a previously expelled pupil from another school district or charter school shall be in the sole discretion of the Board of Directors following a meeting with the Executive Director or designee and the pupil and parent/guardian or representative, to determine whether the pupil has successfully completed the rehabilitation plan and to determine whether the pupil poses a threat to others or will be disruptive to the school environment. –The Executive Director or designee shall make a recommendation to the Board of Directors following the meeting regarding his or her determination. The Board shall then make a final decision regarding readmission during the closed session of a public meeting, reporting out any action taken during closed session consistent with the requirements of the Brown Act. The pupil's readmission is also contingent upon the Charter School's capacity at the time the student seeks readmission ~~or admission~~.

#### P. N. ~~Accepting Expelled Students~~ Expelled from Other Schools

~~In order to attend Pacific View Charter School, a student who was an expelled student from another school must have the approval of the PVCS Board of Trustees.~~

~~The parent/guardian must attend each meeting with the student as well as accompany the student, or have an adult member of the student's family accompany the student, any time they student may be required to be on campus until the expulsion expires.~~

## QP. Special Procedures for the Consideration of Suspension and Expulsion of Students with Disabilities

### 1. Notification of SELPA

The Charter School shall immediately notify the SELPA and coordinate the procedures in this policy with the SELPA of the discipline of any student with a disability or student that the Charter School or the SELPA would be deemed to have knowledge that the student had a disability.

### 2. Services During Suspension

Students suspended for more than ten (10) school days in a school year shall continue to receive services so as to enable the student to continue to participate in the general education curriculum, although in another setting (which could constitute a change of placement and the student's IEP would reflect this change), and to progress toward meeting the goals set out in the child's IEP/504 Plan; and receive, as appropriate, a functional behavioral assessment and behavioral intervention services and modifications, that are designed to address the behavior violation so that it does not recur. These services may be provided in an interim alternative educational setting.

### 3. Procedural Safeguards/Manifestation Determination

Within ten (10) school days of a recommendation for expulsion or any decision to change the placement of a child with a disability because of a violation of a code of student conduct, the Charter School, the parent, and relevant members of the IEP/504 Team shall review all relevant information in the student's file, including the child's IEP/504 Plan, any teacher observations, and any relevant information provided by the parents to determine:

- a. If the conduct in question was caused by, or had a direct and substantial relationship to, the child's disability; or
- b. If the conduct in question was the direct result of the local educational agency's failure to implement the IEP/504 Plan.

If the Charter School, the parent, and relevant members of the IEP/504 Team determine that either of the above is applicable for the child, the conduct shall be determined to be a manifestation of the child's disability.

If the Charter School, the parent, and relevant members of the IEP/504 Team make the determination that the conduct was a manifestation of the child's disability, the IEP/504 Team shall:

- a. Conduct a functional behavioral assessment and implement a behavioral intervention plan for such child, provided that the Charter School had not

conducted such assessment prior to such determination before the behavior that resulted in a change in placement;

- b. If a behavioral intervention plan has been developed, review the behavioral intervention plan if the child already has such a behavioral intervention plan, and modify it, as necessary, to address the behavior; and
- c. Return the child to the placement from which the child was removed, unless the parent and the Charter School agree to a change of placement as part of the modification of the behavioral intervention plan.

If the Charter School, the parent, and relevant members of the IEP/504 Team determine that the behavior was not a manifestation of the student's disability and that the conduct in question was not a direct result of the failure to implement the IEP/504 Plan, then the Charter School may apply the relevant disciplinary procedures to children with disabilities in the same manner and for the same duration as the procedures would be applied to students without disabilities.

#### 4. Due Process Appeals

The parent of a child with a disability who disagrees with any decision regarding placement, or the manifestation determination, or the Charter School believes that maintaining the current placement of the child is substantially likely to result in injury to the child or to others, may request an expedited administrative hearing through the Special Education Unit of the Office of Administrative Hearings or by utilizing the dispute provisions of the 504 Policy and Procedures.

When an appeal relating to the placement of the student or the manifestation determination has been requested by either the parent or the Charter School, the student shall remain in the interim alternative educational setting pending the decision of the hearing officer in accordance with state and federal law, including 20 U.S.C. Section 1415(k), until the expiration of the forty-five (45) day time period provided for in an interim alternative educational setting, unless the parent and the Charter School agree otherwise.

In accordance with 20 U.S.C. Section 1415(k)(3), if a parent/guardian disagrees with any decision regarding placement, or the manifestation determination, or if the Charter School believes that maintaining the current placement of the child is substantially likely to result in injury to the child or to others, the parent/guardian or Charter School may request a hearing.

In such an appeal, a hearing officer may: (1) return a child with a disability to the placement from which the child was removed; or (2) order a change in placement of a child with a disability to an appropriate interim alternative educational setting for not more than 45 school days if the hearing officer determines that maintaining the current placement of such child is substantially likely to result in injury to the child or to others.

#### 5. Special Circumstances

Charter School personnel may consider any unique circumstances on a case-by-case basis when determining whether to order a change in placement for a child with a disability who violates a code of student conduct.

The Executive Director or designee may remove a student to an interim alternative educational setting for not more than forty-five (45) school days without regard to whether the behavior is determined to be a manifestation of the student's disability in cases where a student:

- a. Carries or possesses a weapon, as defined in 18 U.S.C. Section 930, to or at school, on school premises, or to or at a school function;
- b. Knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function; or
- c. Has inflicted serious bodily injury, as defined by 20 U.S.C. Section 1415(k)(7)(D), upon a person while at school, on school premises, or at a school function.

#### 6. Interim Alternative Educational Setting

The student's interim alternative educational setting shall be determined by the student's IEP/504 Team.

#### 7. Procedures for Students Not Yet Eligible for Special Education Services

A student who has not been identified as an individual with disabilities pursuant to IDEA and who has violated the Charter School's disciplinary procedures may assert the procedural safeguards granted under this administrative regulation only if the Charter School had knowledge that the student was disabled before the behavior occurred.

The Charter School shall be deemed to have knowledge that the student had a disability if one of the following conditions exists:

- a. The parent/guardian has expressed concern in writing, or orally if the parent/guardian does not know how to write or has a disability that prevents a written statement, to Charter School supervisory or administrative personnel, or to one of the child's teachers, that the student is in need of special education or related services.
- b. The parent has requested an evaluation of the child.
- c. The child's teacher, or other Charter School personnel, has expressed specific concerns about a pattern of behavior demonstrated by the child, directly to the director of special education or to other Charter School supervisory personnel.

If the Charter School knew or should have known the student had a disability under any of the three (3) circumstances described above, the student may assert any of the protections available to IDEA-eligible children with disabilities, including the right to stay-put.

If the Charter School had no basis for knowledge of the student's disability, it shall proceed with the proposed discipline. The Charter School shall conduct an expedited evaluation if requested by the parents; however the student shall remain in the education placement determined by the Charter School pending the results of the evaluation.

The Charter School shall not be deemed to have knowledge that the student had a disability if the parent has not allowed an evaluation, refused services, or if the student has been evaluated and determined to not be eligible.

Adopted: 12-07-04  
2010

Amended: September 18, 2018 July 20,